



# Comprehensive Annual Financial Report

For the year ended  
December 31, 2013  
St. Tammany Parish, Louisiana

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21490 Koop Drive  
Mandeville, Louisiana 70471

# COMPREHENSIVE ANNUAL FINANCIAL REPORT

## ST. TAMMANY PARISH COVINGTON, LOUISIANA

FOR FISCAL YEAR ENDED  
DECEMBER 31, 2013



**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, 2013**

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# INTRODUCTORY SECTION







**Pat Brister**  
**Parish President**

# **St. Tammany Parish Government**

**Office of the Parish President**

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June 26, 2014

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, 2013.

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, have issued an unmodified ("clean") opinion on the St. Tammany Parish Government's financial statements for the year ended December 31, 2013. 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 Financial Officer, and Chief Operations 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 Public Works Fund. For all other funds, budgets are prepared by fund. Department heads may make transfers of appropriations within a department (or fund if 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 the major capital project fund is presented immediately following the combining and individual fund Schedules as part of the Budgetary Comparisons section. For all non-major governmental funds, the comparison is in the fund financials for the fund type.

### ***Local Economy***

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

Economic expansion in the fourth quarter of 2013 slowed for St. Tammany Parish. The quarterly growth was .4% compared to the fourth quarter of 2012. For the entire year, St. Tammany Parish showed a gain of 3.4% as compared to the prior year. Employment increased slightly by .5%, while the unemployment rate was well below both the State and National average. Both residential and commercial building permits were up, 29.2% and 17.5% respectively, as compared to the prior year.

Source: St. Tammany Economic Development Foundation

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

Unassigned fund balance in the General Fund (73.5 percent of revenues and 84.2 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 license and permit revenue continues to increase, it still has been unable to reach the pre-Katrina levels. That being said, the fund balance of the General Fund has not suffered due to our Administration's dedication to using resources as efficiently and effectively as possible.

Through creative restructuring of existing funding sources and advantageous use of Federal, State and Local grant sources, Parish government has continued to provide needed services to residents while maintaining a balanced budget. In 2012 Parish Administration created the Grants Department to centralize efforts to obtain grant funding. Prior to 2012, grant funding received by the Parish was managed by the department responsible for the project or program with the assistance of finance and legal in primarily a fiscal and procurement capacity. The percentage of projects funded by grants, the number of applications submitted each year, and the number of grant awards/allocations has steadily increased. In 2013 alone, our Grants Department secured approximately \$36 million in grants for a multitude of projects in St. Tammany Parish.

### ***Major Initiatives***

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

- Economic Development remains a dominant theme with Parish Government. We continue to pursue public/private partnerships to expand upon services available to residents and welcome guided development of our Parish. By partnering with businesses and other organizations we are able to maximize the impact we could otherwise have had independently. The development of a Cultural Arts District which will include a Performing Arts Center, a Children's Museum, and other cultural amenities is one example of this type of partnership. The St. Tammany Advanced Campus is yet another. We are partnering with Northshore Technical Community College and other government agencies to develop a campus where students can apply what they have learned in the classroom to real jobs and internships.
- The creation of a Parish Levee, Drainage, and Conservation District will consolidate the Parish's efforts to provide needed improvements to our drainage system, expand our

ability to provide flood protection projects, and allow us to continue to improve water quality in our bayous and waterways.


- The Parish has continued to develop a Parish owned mitigation bank and has submitted a prospectus to the Corps of Engineers for approval in summer of 2014. Once approved, the Parish will be able to preserve undeveloped property within the Mitigation Bank and will greatly reduce the cost of mitigation of wetlands associated with Parish infrastructure and roadway projects. Investment in this mitigation bank will provide both needed conservation of green space and a cost reduction for the ever rising cost of development.
- Mental Health programs have recently played a key role in Parish Government's service offerings and will continue to do so in the future. St. Tammany currently offers two federally qualified health centers to residents and both centers operate at capacity providing much needed health care to residents. In addition, Parish Government continues to partner with the Louisiana Department of Health and Human Services and Northlake Behavioral Health to ensure mental health services remain available to those who need them most.
- The Parish is also partnering with multiple government bodies in St. Tammany Parish to create a Geographic Information System (GIS) District which will allow members to cost share data programming licenses and will enhance the GIS capabilities and services provided to residents by sharing data amongst members of the district.

### ***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, 2012. 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,



Patricia P. Brister  
Parish President



Beverly Garieny  
Chief Financial Officer



Government Finance Officers Association

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

Presented to

**St. Tammany Parish  
Louisiana**

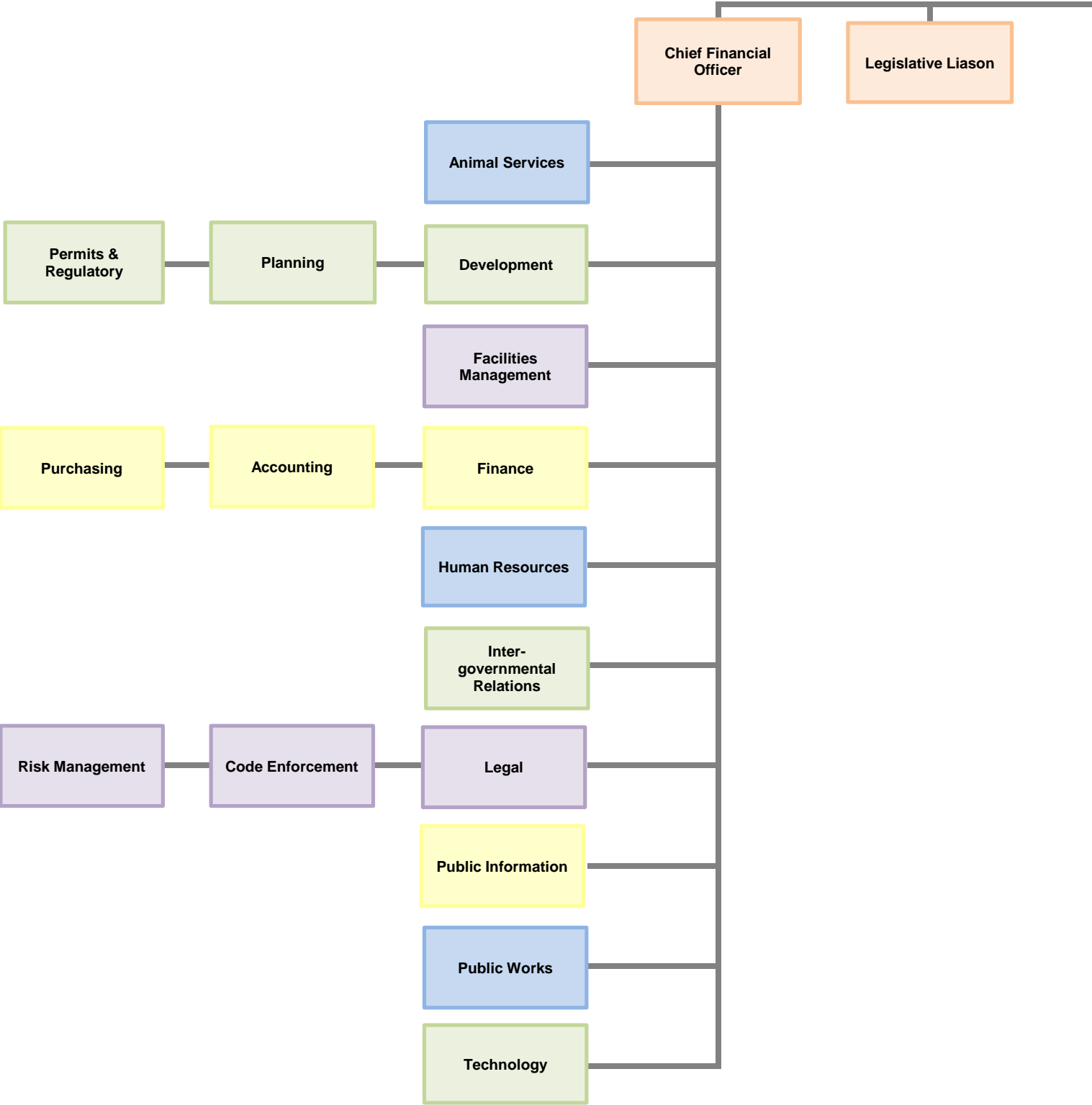
For its Comprehensive Annual  
Financial Report  
for the Fiscal Year Ended

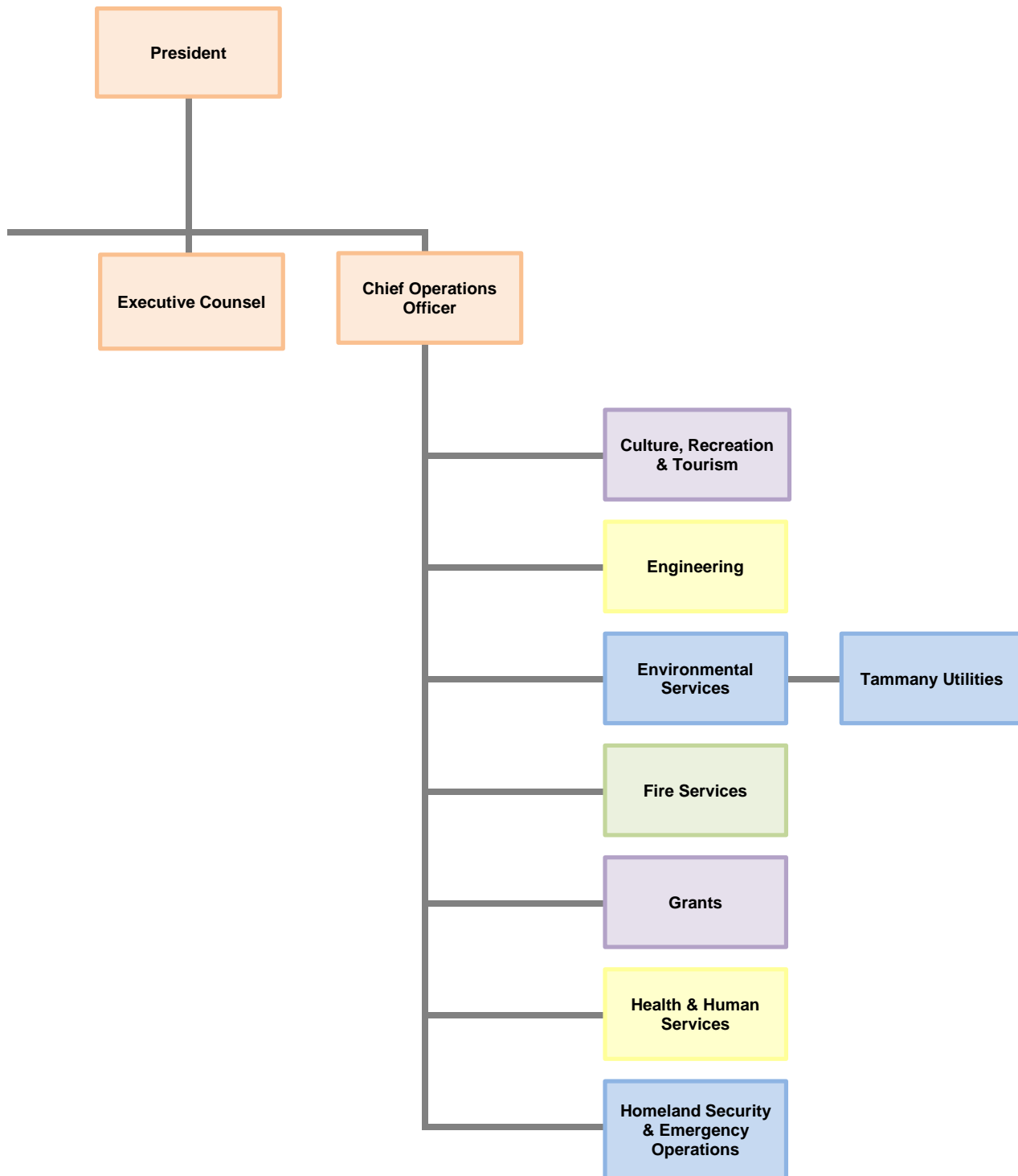
**December 31, 2012**



Executive Director/CEO

**ST. TAMMANY PARISH  
EXECUTIVE BRANCH  
2013 ORGANIZATIONAL CHART**







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

**As of December 31, 2013**

## **President**

Pat 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 (the Parish) as of and for the year ended December 31, 2013, and the related notes to the financial statements, which collectively comprise the Parish's basic financial statements as listed in the accompanying table of contents.

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

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

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

Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of Fire Protection District No. 1; Fire Protection District No. 4; Fire Protection District No. 8, Fire Protection District No. 9, Fire Protection District No. 11, Fire Protection District No. 12; Fire Protection District No. 13; Recreation District No. 1, Recreation District No. 11, Recreation District No. 12, and Mosquito Abatement District No. 2, which represent 66%, 68%, and 71%, respectively, of the assets, net position, and revenues of the aggregate discretely presented component units. Those statements were audited by other auditors whose reports thereon were furnished to us, and our opinion, insofar as it relates to the amounts included for Fire Protection District No. 1; Fire Protection District No. 4; Fire Protection District No. 8, Fire Protection District No. 9, Fire Protection District No. 11, Fire Protection District No. 12; Fire Protection District No. 13; Recreation District No. 1, Recreation District No. 11, Recreation District No. 12, and Mosquito Abatement District No. 2, is based solely on the reports of the other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. 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.

### **Opinions**

In our opinion, based on our audit and the reports of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of St. Tammany Parish, Louisiana as of December 31, 2013 and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

### **Other Matters**

#### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information on pages 17 through 25 and 84 through 86 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 and other auditors 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, 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 statistical tables are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual non-major fund financial statements, the non-major component unit financial statements, the budgetary comparison schedules for 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 by us and other auditors. In our opinion, based on our audit, the procedures described above, and the report of other auditors, the combining and individual non-major fund financial statements, the non-major component unit financial statements, the budgetary comparison schedules for 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 basic financial statements as a whole.

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

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

In accordance with *Government Auditing Standards*, we have also issued our report dated June 25, 2014 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* in considering St. Tammany Parish, Louisiana's internal control over financial reporting and compliance.

A handwritten signature in cursive script, appearing to read "LaPorte".

A Professional Accounting Corporation  
June 25, 2014

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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, 2013. 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 \$528,336,214 (*net position*). Of this amount, \$44,397,088 (*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 \$43,106,728. Parish revenues decreased by 5.0%, while expenses decreased by 5.8%. In addition, the Parish was forgiven of the Community Disaster loan that is reported as an extraordinary item and accounts for 33.5% of the increase.
- As of the close of the current fiscal year, St. Tammany Parish's governmental funds reported combined ending fund balances of \$177,903,992, an increase of \$18,674,037 in comparison with the prior year. Approximately 80.9% of this total amount, or \$143,863,300, 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 \$10,004,207, or approximately 84.2% 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 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 29-31 of this report.

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

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

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

The Parish maintains ninety-three 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 three major governmental funds of the Parish. Data from the other eighty-nine 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 32-36 of this report.

**Proprietary funds.** The Parish maintains two different types of proprietary funds. *Enterprise funds* are used to report the same functions presented as *business-type activities* in the government-wide financial statements. The Parish uses one enterprise fund to account 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, the Chief Financial Officer, the Chief Operating Officer, the Legal Department, archive management, unemployment compensation, risk management insurance, health insurance, post-employment leave benefits, and workers' compensation insurance. Because all of these services predominantly benefit governmental rather than business-type functions, they have been included within *governmental activities* in the government-wide financial statements.

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

The basic proprietary fund financial statements can be found on pages 37-40 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 41-43 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 45-82 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 84-91 of this report.

The combining statements referred to earlier in connection with non-major governmental funds and internal service funds are presented along with non-major component unit combining statements immediately following the notes to required supplementary information. Combining and individual fund statements and schedules can be found on pages 94-185 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 \$528,336,214 at the close of the most recent fiscal year.

The largest portion of the Parish's net position (63.6%) is the Parish's investment in capital assets (e.g., land, buildings, machinery, equipment, and infrastructure), less any related debt used to acquire those assets that is still outstanding. The Parish uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the Parish's investment in capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

The second largest portion of the Parish's net position (28.0%) represents resources that are subject to external restrictions on how they may be used. The remaining balance of \$44,397,088 is unrestricted and may be used to meet the Parish's ongoing obligations to citizens and creditors.

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

	<i>Governmental Activities</i>		<i>Business-type Activities</i>		<i>Total</i>	
	<i>2013</i>	<i>2012</i>	<i>2013</i>	<i>2012</i>	<i>2013</i>	<i>2012</i>
Current and other assets	\$240,360,861	\$240,238,263	\$15,711,659	\$13,678,947	\$ 256,072,520	\$253,917,210
Capital assets, net	413,526,544	406,940,413	40,653,535	42,611,544	454,180,079	449,551,957
Total assets	653,887,405	647,178,676	56,365,194	56,290,491	710,252,599	703,469,167
Total deferred outflows of resources	5,106,064	572,755	-	-	5,106,064	572,755
Long-term liabilities outstanding	107,381,657	120,802,867	42,135,586	42,140,586	149,517,243	162,943,453
Other liabilities	34,838,372	53,556,234	2,666,834	2,312,749	37,505,206	55,868,983
Total liabilities	142,220,029	174,359,101	44,802,420	44,453,335	187,022,449	218,812,436
Net position:						
Net investment in capital assets	337,361,295	333,715,876	(1,482,051)	470,958	335,879,244	334,186,834
Restricted	143,863,300	123,434,753	4,196,582	3,793,997	148,059,882	127,228,750
Unrestricted	35,548,845	16,241,701	8,848,243	7,572,201	44,397,088	23,813,902
Total net position	\$516,773,440	\$473,392,330	\$11,562,774	\$11,837,156	\$528,336,214	\$485,229,486

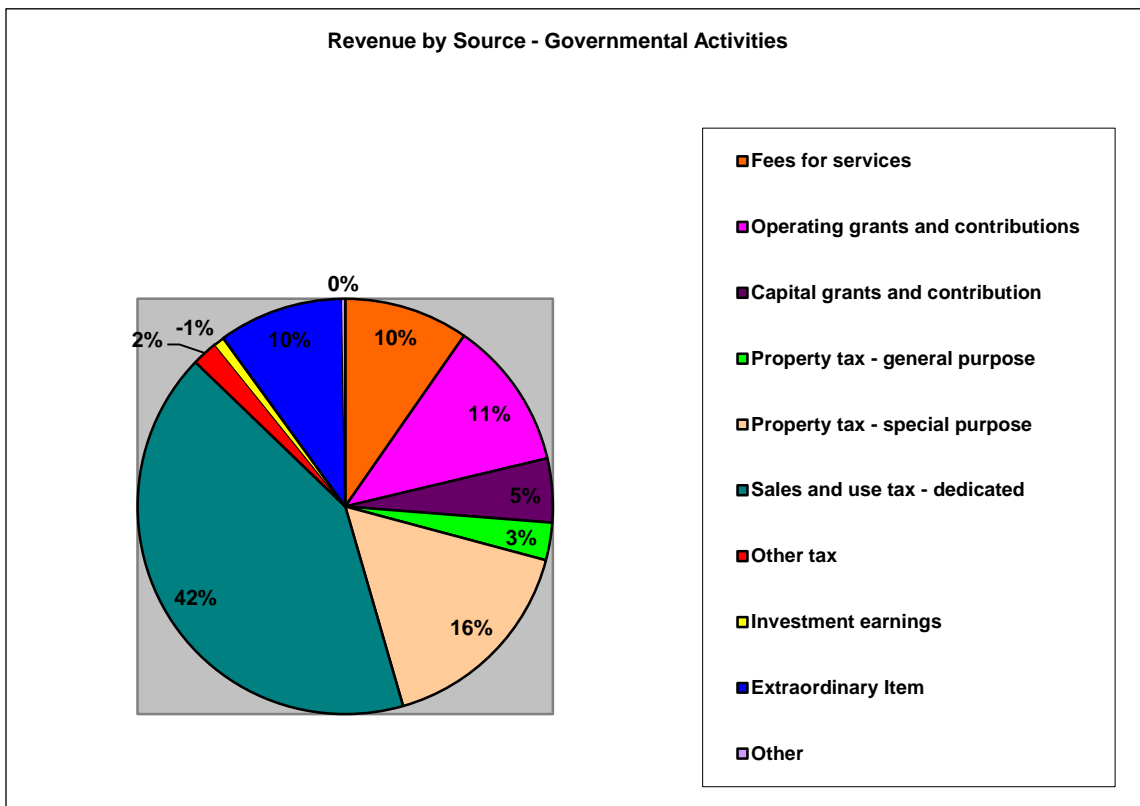
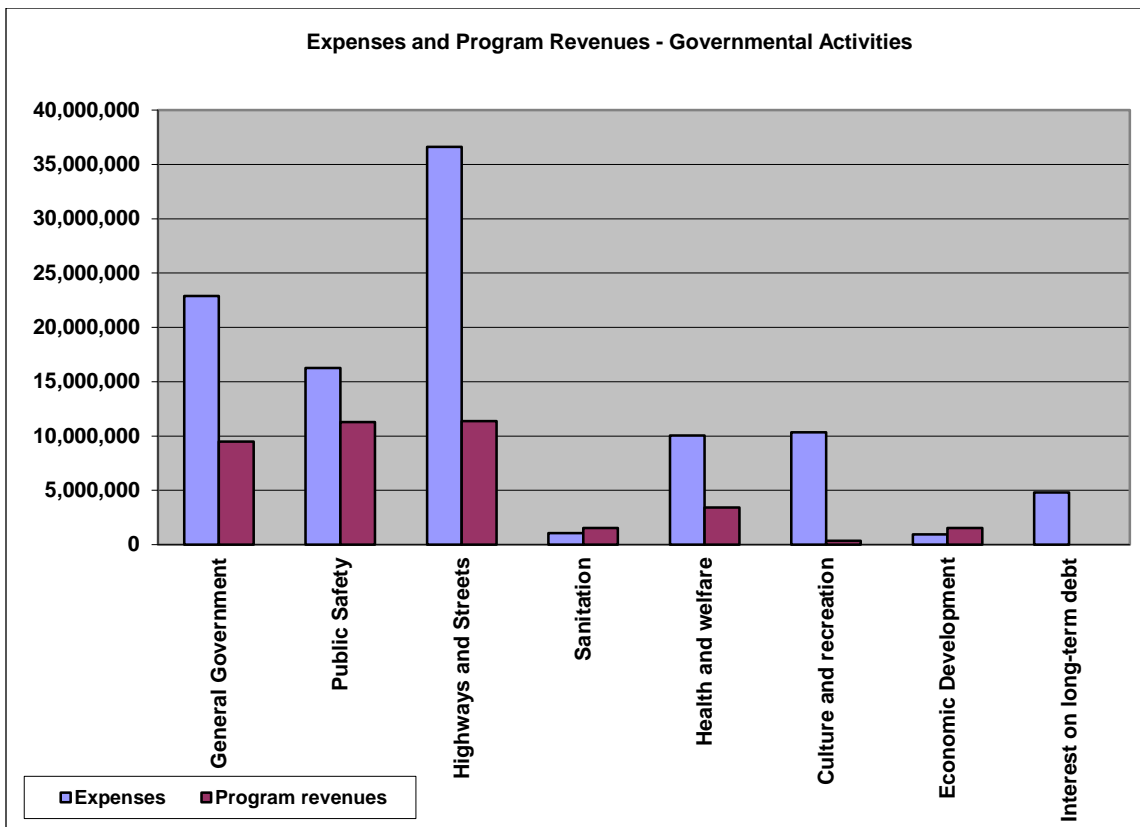
The Parish's overall net position increased \$43,106,728 from the prior fiscal year. The reasons for this overall increase are discussed in the following sections for governmental activities and business-type activities.

**Governmental activities.** Governmental activities increased the Parish's net position by \$43,381,110.

Key elements of this increase are as follows:

<b>St. Tammany Parish's Changes in Net Position</b>						
	<i>Governmental Activities</i>		<i>Business-type Activities</i>		<i>Total</i>	
	<i>2013</i>	<i>2012</i>	<i>2013</i>	<i>2012</i>	<i>2013</i>	<i>2012</i>
<i>Revenues:</i>						
<i>Program revenues:</i>						
Charges for services	\$14,345,790	\$14,151,936	\$11,207,575	\$12,394,321	\$25,553,365	\$26,546,257
Operating grants and contributions	17,223,677	11,778,395	-	-	17,223,677	11,778,395
Capital grants and contributions	7,374,478	16,998,860	50,800	2,233,075	7,425,278	19,231,935
<i>General Revenues:</i>						
Property taxes	28,561,315	29,027,182	-	-	28,561,315	29,027,182
Sales and use tax	61,868,200	58,869,911	-	-	61,868,200	58,869,911
Other taxes	2,988,769	2,573,323	-	-	2,988,769	2,573,323
State revenue sharing	280,397	287,321	-	-	280,397	287,321
Federal payments in lieu of Ad valorem	30,493	35,543	-	-	30,493	35,543
Sale of revoked property	11,400	113,500	-	-	11,400	113,500
Other	(1,128,328)	1,684,416	(58,711)	92,338	(1,187,039)	1,776,754
Total revenues	131,556,191	135,520,387	11,199,664	14,719,734	142,755,855	150,240,121
<i>Expenses:</i>						
General government	22,890,790	19,777,480	-	-	22,890,790	19,777,480
Public safety	16,260,579	23,665,792	-	-	16,260,579	23,665,792
Highways and streets	36,628,105	36,737,940	-	-	36,628,105	36,737,940
Sanitation	1,053,250	3,200,714	-	-	1,053,250	3,200,714
Health and welfare	10,042,280	10,547,450	-	-	10,042,280	10,547,450
Culture and recreation	10,339,088	10,247,857	-	-	10,339,088	10,247,857
Economic development	952,898	619,167	-	-	952,898	619,167
Interest on long-term debt	4,790,681	4,507,312	-	-	4,790,681	4,507,312
Property management	-	-	-	657,134	-	657,134
Utility operations	-	-	11,146,235	11,134,247	11,146,235	11,134,247
Total expenses	102,957,671	109,303,712	11,146,235	11,791,381	114,103,906	121,095,093
Increase in net position before extraordinary item and transfers	28,598,520	26,216,675	53,429	2,928,353	28,651,949	29,145,028
Extraordinary item – CDL forgiveness	14,454,779	-	-	-	14,454,779	-
Transfers	327,811	5,548,493	(327,811)	(5,548,493)	-	-
Increase (decrease) in net position	43,381,110	31,765,168	(274,382)	(2,620,140)	43,106,728	29,145,028
Net position – Beginning of the Year	473,392,330	441,627,162	11,837,156	14,457,296	485,229,486	456,084,458
Net position – End of the Year	\$516,773,440	\$473,392,330	\$11,562,774	\$11,837,156	\$528,336,214	\$485,229,486

Governmental Activities revenues decreased by 2.9%, while expenses decreased by 5.8%. The decrease in expenses is primarily attributable to the change in state law regarding the Ad valorem tax that the Parish levies to be used by the Coroner's office. The Parish now receives the tax and makes disbursement to the Coroner's office for operations. The expense is recorded when the transfer is made to the Coroner. In prior years, the funds were transferred directly from the tax collector to the Coroner and the expense was recorded when the revenue was recorded.



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

- Operating grants and contributions increased by 46.2%, or \$5,445,282, which is in large part due to the passing of House Bill No. 561. This statute states that the St. Tammany Parish's 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 operations for the remainder of calendar year 2013. This contribution from the St. Tammany Parish's Coroner's office of \$7,123,330 was recorded in operating grants and contributions in the 2013 fiscal year.
- Capital grants and contributions decreased by 56.6%, or \$9,624,382. St. Tammany Parish had a decrease in the CDBG Disaster Recovery grant, the Statewide Flood control grant, and the Coastal Impact Assistance grant. In addition, the amount of donated roads and drainage from developers decreased by \$1,712,660. These decreases were slightly offset by an increase in a grant for the St. Tammany Airport.
- The Parish Council reduced the millage levied for the St. Tammany Parish's Coroner's office which accounted for the decrease in property taxes.
- Sales tax revenue increased by 5.1% or \$2,998,289 as a result of continued growth in the Parish.
- The change in the bond market dramatically decreased earnings on investments. The interest rate rose at the end of the 2013 causing the fair market value of investments to drop which accounted for a decrease of \$2,812,744.

**Business-type activities.** Business-type activities decreased St. Tammany Parish's net position by \$274,382. The primary reason for the change is that beginning in 2013, all of the activity for the St. Tammany Parish State Complex was accounted for in an Internal Service Fund. During 2012, the State of Louisiana did not renew the lease for space in the building and the Parish relocated several departments into the building. As a result, all operations of the building were accounted for in an internal service fund during 2013.

**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, were transferred to the appropriate enterprise fund. This should show the operational costs of the enterprise fund more accurately since the depreciation expense will be recorded within the fund that the asset operates.

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

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

**Governmental funds.** The focus of St. Tammany Parish's *governmental funds* is to provide information on near-term inflows, outflows, and balances of *spendable* resources. Such information is useful in assessing the Parish's financing requirements.

At the end of the current fiscal year, the Parish's governmental funds reported combined ending fund balances of \$177,903,992, an increase of \$18,674,037 in comparison with the prior year. Approximately 80.9% of this total amount, or \$143,863,300, constitutes *restricted fund balance*, which is available for spending for specific purposes. Another 13.5%, or \$24,021,382, constitutes *committed fund balance*, which can only be used for specific purposes as directed by the Parish Council. The Parish has \$10,004,207, or 5.6%, 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 III.L. on page 69 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 \$10,004,207. As a measure of the General Fund's liquidity, it may be useful to compare the unassigned fund balance to total fund expenditures. The Parish's policy on the fund balance required in the General Fund is to keep a minimum fund balance of 30% of total General Fund expenditures. The Parish continues to stay within its guidelines. The unassigned fund balance represents 84.2% of total General Fund expenditures.

The fund balance of the Parish's General Fund increased by \$1,593,753, or 18.9%. Revenues increased by 4.6%, while expenditures increased by 8.4%. License revenue increased by \$201,977, or 5.9% while permit revenue increased by \$460,388, or 36.5% due to the increase in both commercial and residential building permits. The increase in expenditures is primarily due to having a fully staffed Grant Department as well as salary costs not being as fully allocated to the grants as was done the previous year. There was also an increase in the appropriation for the District Attorney's office.

The St. Tammany Parish Library Fund 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, and thus this Fund has no fund balance.

The change in fund balance in the Public Works Fund is due to a decrease in sales tax revenue from 2012 to 2013. As excess funds are identified, additional appropriations are made in the following year for projects listed in the five year capital improvement budget. Once the Council approves the appropriation, the Public Works Maintenance Fund recognizes a less proportionate share of the sales tax revenue and the capital project funds recognize a greater proportionate share.

The Capital Street Improvements - General Fund showed an increase in fund balance due to the change in sales tax as discussed above.

The change in fund balance for non-major special revenue funds is primarily due to the change in state law regarding the Coroner's office as discussed in the government-wide financial analysis for governmental activities.

Non-major debt service funds showed a slight increase in fund balance as compared to the prior year. This is due to the refunding of \$37,170,000 of outstanding Sales Tax District No. 3 Series 2006 sales tax bonds.

Non-major capital project funds showed a significantly less decrease in fund balance as compared to the prior year. This is primarily due to a timing difference. The projects are funded, but may take several years to complete. Several capital projects were completed or nearly complete in 2012, such as the enclosed elevator at the Justice Center, parking garage at the Justice Center, the Coroner facility, Jail addition, and a new library.

***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 \$8,848,243. The total change in net position, from the prior year, was a decrease of \$274,382, or 2.3% which is primarily due to the decrease in other fees and other service charges.

### **General Fund Budgetary Highlights**

The difference between the original operating budget and the final amended budget includes an increase of 3.1%, in appropriations and no change in budgeted revenue. The increase in appropriations was for the District Attorney's office and for Code Enforcement.

There was a 6.7% 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 a result of adjusting the charge based on actual expenditures rather than budget. The 8.8% difference in budgeted revenue and actual results was due to an increase in ad valorem tax, cable franchise tax, occupation licenses, insurance licenses, fines and permit revenue which is due to the increase in the general economy.

## Capital Asset and Debt Administration

**Capital Assets.** St. Tammany Parish's capital assets for governmental and business-type activities as of December 31, 2013, amount to \$454,180,079 (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 1.0%, or \$4,628,122. There was a \$6,586,131 increase for governmental activities while business-type activities had a \$1,958,009 decrease.

	<b>St. Tammany Parish's Capital Assets (net of depreciation)</b>					
	Governmental Activities		Business-type Activities		Total	
	2013	2012	(1)	(1)	2013	2012
Land	\$50,132,327	\$49,673,867	\$ 575,567	\$ 575,567	\$50,707,894	\$50,249,434
Construction in progress	218,211	14,439,686	591,451	460,200	809,662	14,899,886
Buildings	88,593,370	75,449,345	11,191	11,726	88,604,561	75,461,071
Improvements	12,518,191	12,037,348	41,693	44,228	12,559,884	12,081,576
Water/sewer systems	504,666	76,390	-	-	504,666	76,390
Vehicles	491,857	701,381	260,098	112,827	751,955	814,208
Machinery/equipment	4,659,006	5,324,213	226,142	267,570	4,885,148	5,591,783
Office/other equipment	3,417,807	3,859,320	5,598	-	3,423,405	3,859,320
Infrastructure:						
Land & improvements	35,897,216	31,915,587	-	-	35,897,216	31,915,587
Construction in progress	18,860,443	17,812,865	-	-	18,860,443	17,812,865
Roads	172,491,007	175,074,992	-	-	172,491,007	175,074,992
Sewer equipment	-	-	24,691,903	26,284,606	24,691,903	26,284,606
Water equipment	-	-	14,249,892	14,854,820	14,249,892	14,854,820
Other	25,742,443	20,575,419	-	-	25,742,443	20,575,419
<b>Total</b>	<b>\$413,526,544</b>	<b>\$406,940,413</b>	<b>\$40,653,535</b>	<b>\$42,611,544</b>	<b>\$454,180,079</b>	<b>\$449,551,957</b>

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

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

- The construction of the Madisonville Library was completed.
- At the Justice Center, construction was completed on the parking garage.
- Improvements were complete on the Jail.
- Construction was completed on three large drainage related projects.
- The sewer and water system installation for the St. Tammany Parish Fishing Pier was complete.

Additional information on St. Tammany Parish Government's capital assets can be found in Note III.D. on pages 58-60 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 2013, construction in progress for road improvement projects and other infrastructure totaled \$18,860,443. Road improvement and other infrastructure projects completed during the current year totaled \$16,695,593.

**Long-term debt.** At the end of the current fiscal year, the Parish had total bonded debt outstanding of \$127,570,586, of which \$13,540,000 is backed by ad valorem tax, \$68,705,000 is backed by sales tax revenue, \$3,190,000 is backed by general revenues of the Parish, and \$42,135,586 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 2013 is related to governmental activities except for \$42,135,586 outstanding in Utility Revenue Bonds.

<b>St. Tammany Parish Government's Outstanding Debt</b>		
	<b>2013</b>	<b>2012</b>
<b><u>Governmental Activities</u></b>		
General Obligation Bonds	\$13,540,000	\$14,335,000
Sales Tax Bonds	68,705,000	70,530,000
Unamortized Premium on Bonds	3,490,248	1,757,584
Community Disaster Loan	-	12,231,219
Revenue Bonds	3,190,000	3,405,000
Compensated Absences	3,363,754	3,809,056
Impact Fee Credits	9,369,014	9,411,978
Claims payable	2,553,250	2,553,250
Health Plan Payable-Retirees	3,170,391	2,769,780
	<u>107,381,657</u>	<u>120,802,867</u>
<b><u>Business-type Activities</u></b>		
Utility Revenue Bonds	42,135,586	42,140,586
<b>Total Primary Government Debt</b>	<u><b>\$149,517,243</b></u>	<u><b>\$162,943,453</b></u>

The Parish's total debt decreased by \$13,426,210, or 8.2%, during the current fiscal year. On November 6, 2013, the Parish's special community disaster loan and accrued interest was forgiven in full.

On May 16, 2013, the Parish issued \$40,765,000 of sales tax refunding bonds to advance a refund of \$37,170,000 of outstanding Sales Tax District No. 3 Series 2006 sales tax bonds.

Additional information on the Parish's long-term debt can be found in Note III.J. on pages 66-68 of this report.

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

- Retail sales continued to rise by increasing 4.6% from the prior year.
- New single-family building permits increased by 29.2%, and commercial permits increased by 17.5%.
- Unemployment rates remained virtually unchanged with a decrease of .1%.

Source: St. Tammany Economic Development Foundation

All of these factors were considered in preparing the St. Tammany Parish Government's budget for the 2014 fiscal year. The 2014 budget amounted to a 1.75% increase in the operating budget and a 27.29% increase in the capital budget as compared to the 2013 budget. The increase in the capital budget was made possible by the increase in sales tax. Road and drainage projects make up the majority of the increase followed by increases for upgrades to Public Works facilities, restriping and upgrading signage along the Tammany Trace, and upgrading some of the network/server equipment for Parish facilities.

#### **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



## STATEMENT A

## ST. TAMMANY PARISH, LOUISIANA

## Statement of Net Position

December 31, 2013

	PRIMARY GOVERNMENT			COMPONENT UNITS	TOTAL
	GOVERNMENTAL ACTIVITIES	BUSINESS-TYPE ACTIVITIES	TOTAL		
ASSETS					
Cash and cash equivalents	\$ 33,410,917	\$ 1,487,270	\$ 34,898,187	\$ 30,579,366	\$ 65,477,553
Investments	147,136,813	9,165,500	156,302,313	17,696,642	173,998,955
Receivables (net of allowances for uncollectibles)	49,934,017	849,148	50,783,165	59,452,937	110,236,102
Due from primary government/component units	24,006	-	24,006	8,639,997	8,664,003
Inventory	-	-	-	2,274,324	2,274,324
Prepaid items	87,540	-	87,540	570,291	657,831
Restricted assets	9,765,448	4,196,582	13,962,030	4,149,109	18,111,139
Other assets	2,120	13,159	15,279	22,974	38,253
Capital assets:					
Land, improvements and construction in progress	105,108,197	1,167,018	106,275,215	11,307,617	117,582,832
Other capital assets, net of depreciation	308,418,347	39,486,517	347,904,864	80,491,864	428,396,728
TOTAL ASSETS	653,887,405	56,365,194	710,252,599	215,185,121	925,437,720
DEFERRED OUTFLOWS OF RESOURCES					
Deferred charges on refundings	5,106,064	-	5,106,064	296,771	5,402,835
TOTAL DEFERRED OUTFLOWS OF RESOURCES	5,106,064	-	5,106,064	296,771	5,402,835
LIABILITIES					
Accounts, salaries and other payables	19,836,750	675,938	20,512,688	3,549,524	24,062,212
Payable from restricted assets	-	-	-	128,082	128,082
Due to primary government/component units	8,555,724	-	8,555,724	108,279	8,664,003
Unearned revenues	3,491,906	-	3,491,906	734,354	4,226,260
Other liabilities	2,319,255	1,163,951	3,483,206	111,663	3,594,869
Interest payable	634,737	826,945	1,461,682	471,123	1,932,805
Non-current liabilities:					
Due within one year	9,708,024	710,000	10,418,024	4,760,420	15,178,444
Due in more than one year	97,673,633	41,425,586	139,099,219	31,502,713	170,601,932
TOTAL LIABILITIES	142,220,029	44,802,420	187,022,449	41,366,158	228,388,607
NET POSITION					
Net Investment in capital assets	337,361,295	(1,482,051)	335,879,244	60,872,039	396,751,283
Restricted for:					
Capital projects	8,167,272	457,268	8,624,540	3,002,091	11,626,631
Culture and Recreation	199,753	-	199,753	-	199,753
Debt service	9,765,448	3,739,314	13,504,762	4,640,487	18,145,249
Economic Development	256,520	-	256,520	-	256,520
Health and Welfare	9,096,739	-	9,096,739	-	9,096,739
Judicial	10,019,657	-	10,019,657	-	10,019,657
Lighting Districts	4,769,924	-	4,769,924	-	4,769,924
Public Safety	12,086,291	-	12,086,291	-	12,086,291
Roads, Bridges and Drainage	88,774,950	-	88,774,950	-	88,774,950
Transit	726,746	-	726,746	-	726,746
Unrestricted	35,548,845	8,848,243	44,397,088	105,601,117	149,998,205
TOTAL NET POSITION	\$ 516,773,440	\$ 11,562,774	\$ 528,336,214	\$ 174,115,734	\$ 702,451,948

The accompanying notes are an integral part of this statement.

**ST. TAMMANY PARISH, LOUISIANA**  
**Statement of Activities**  
For the Year Ended December 31, 2013

	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
<b>Governmental Activities</b>				
General government	\$ 22,890,790	\$ 7,869,235	\$ 346,857	\$ 1,278,356
Public safety	16,260,579	2,075,778	7,937,034	1,261,553
Highways and streets	36,628,105	2,657,351	4,139,595	4,570,473
Sanitation	1,053,250	1,390,199	29,715	100,702
Health and welfare	10,042,280	352,946	3,046,632	8,000
Cultural and recreation	10,339,088	281	337,565	5,553
Economic development	952,898	-	1,386,279	149,841
Interest on long-term debt	4,790,681	-	-	-
Total Governmental Activities	<u>102,957,671</u>	<u>14,345,790</u>	<u>17,223,677</u>	<u>7,374,478</u>
<b>Business-type Activities</b>				
Water/Sewer	11,146,235	11,207,575	-	50,800
Total Business-type Activities	<u>11,146,235</u>	<u>11,207,575</u>	<u>-</u>	<u>50,800</u>
Total Primary Government	<u>\$ 114,103,906</u>	<u>\$ 25,553,365</u>	<u>\$ 17,223,677</u>	<u>\$ 7,425,278</u>
<b>Component Units</b>				
Total Component Units	<u>\$ 78,836,568</u>	<u>\$ 6,591,546</u>	<u>\$ 353,647</u>	<u>\$ 223,434</u>

General Revenues

Property taxes, general (Ad valorem, parcel fees etc.)  
Property taxes, special purpose (Ad valorem, parcel fees, etc.)  
Sales and use taxes  
Franchise taxes  
Hotel/Motel tax  
Timber severance tax  
Mineral severance tax  
Alcohol tax  
Cigarette paper tax  
Gaming revenue tax  
Telephone service tax  
Fire insurance tax  
State revenue sharing (unrestricted)  
Federal payment in lieu of Ad valorem  
Investment earnings  
Sale of revoked property  
GNOE excess revenue  
Grants and contributions not restricted to specific programs  
Other general revenues  
Extraordinary item - CDL forgiveness  
Transfers  
Total general revenues and transfers

Change in Net Position

Net position - beginning  
Net position - ending

The accompanying notes are an integral part of this statement.

## STATEMENT B

<b>Net (Expenses) Revenues and Changes in Net Position - Primary Government</b>			
<b>Governmental Activities</b>	<b>Business-type Activities</b>	<b>Total</b>	<b>Component Units</b>
\$ (13,396,342)	\$ -	\$ (13,396,342)	\$ -
(4,986,214)	-	(4,986,214)	-
(25,260,686)	-	(25,260,686)	-
467,366	-	467,366	-
(6,634,702)	-	(6,634,702)	-
(9,995,689)	-	(9,995,689)	-
583,222	-	583,222	-
(4,790,681)	-	(4,790,681)	-
(64,013,726)	-	(64,013,726)	-
-	112,140	112,140	-
-	112,140	112,140	-
\$ (64,013,726)	\$ 112,140	\$ (63,901,586)	\$ -
\$ -	\$ -	\$ -	\$ (71,667,941)
4,335,248	-	4,335,248	-
24,226,067	-	24,226,067	59,328,624
61,868,200	-	61,868,200	-
2,095,607	-	2,095,607	-
546,352	-	546,352	375,131
65,772	-	65,772	-
12,932	-	12,932	-
58,815	-	58,815	-
10,234	-	10,234	-
199,057	-	199,057	-
-	-	-	-
-	-	-	911,746
280,397	-	280,397	1,369,732
30,493	-	30,493	-
(1,178,328)	(58,711)	(1,237,039)	208,689
11,400	-	11,400	-
50,000	-	50,000	-
-	-	-	9,675,914
-	-	-	997,660
14,454,779	-	14,454,779	-
327,811	(327,811)	-	-
107,394,836	(386,522)	107,008,314	72,867,496
43,381,110	(274,382)	43,106,728	1,199,555
473,392,330	11,837,156	485,229,486	172,916,179
\$ 516,773,440	\$ 11,562,774	\$ 528,336,214	\$ 174,115,734

**ST. TAMMANY PARISH, LOUISIANA**  
**Balance Sheet**  
**Governmental Funds**  
**December 31, 2013**

	(Major Funds)		
	010, 012 General Fund	013 St. Tammany Parish Library	015 Public Works
<b>ASSETS</b>			
Cash and cash equivalents	\$ 937,582	\$ 450,596	\$ 788,818
Investments	6,644,390	-	15,634,184
Receivables, net of allowances for uncollectibles:			
Ad valorem/parcel fees	4,175,901	8,607,566	-
Sales and use tax	-	-	7,014,271
Other	1,714,035	141,173	355,481
Due from component units	24,006	-	-
Prepaid items	5,861	-	3,359
Restricted assets	-	-	-
<b>TOTAL ASSETS</b>	<b>\$ 13,501,775</b>	<b>\$ 9,199,335</b>	<b>\$ 23,796,113</b>
<b>LIABILITIES AND FUND BALANCES</b>			
Liabilities:			
Accounts, salaries, and other payables	\$ 1,969,499	\$ 643,611	\$ 1,274,720
Due to other funds	-	-	-
Due to component units	-	8,555,724	-
Unearned revenue	8,410	-	266,990
Other liabilities	1,513,798	-	28,500
<b>Total Liabilities</b>	<b>3,491,707</b>	<b>9,199,335</b>	<b>1,570,210</b>
Fund balances:			
Nonspendable, prepaid items	5,861	-	3,359
Restricted	-	-	21,508,462
Committed	-	-	714,082
Unassigned	10,004,207	-	-
<b>Total Fund Balances</b>	<b>10,010,068</b>	<b>-</b>	<b>22,225,903</b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$ 13,501,775</b>	<b>\$ 9,199,335</b>	<b>\$ 23,796,113</b>

The accompanying notes are an integral part of this statement.

# STATEMENT C

<b>300 Capital Improvements - General</b>	<b>Total Non-Major Governmental Funds</b>	<b>TOTAL GOVERNMENTAL FUNDS</b>
\$ 1,244,542	\$ 28,286,428	\$ 31,707,966
29,648,369	69,944,229	121,871,172
-	15,671,824	28,455,291
-	3,966,853	10,981,124
89,154	8,015,915	10,315,758
-	-	24,006
-	5,883	15,103
-	9,765,448	9,765,448
<u>\$ 30,982,065</u>	<u>\$ 135,656,580</u>	<u>\$ 213,135,868</u>
\$ 2,550,649	\$ 12,688,157	\$ 19,126,636
-	1,822,508	1,822,508
-	-	8,555,724
-	3,216,506	3,491,906
-	692,804	2,235,102
<u>2,550,649</u>	<u>18,419,975</u>	<u>35,231,876</u>
-	5,883	15,103
28,431,416	93,923,422	143,863,300
-	23,307,300	24,021,382
-	-	10,004,207
<u>28,431,416</u>	<u>117,236,605</u>	<u>177,903,992</u>
<u>\$ 30,982,065</u>	<u>\$ 135,656,580</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.

390,668,633

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.

44,174,936

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

(95,974,121)

Net position of governmental activities

\$ 516,773,440



**ST. TAMMANY PARISH, LOUISIANA**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
**Governmental Funds**  
**For the Year Ended December 31, 2013**

(Major Funds)

	010, 012 General	013 St. Tammany Parish Library	015 Public Works
<b>Revenues</b>			
Taxes:			
Ad valorem/parcel fees	\$ 4,335,248	\$ 8,521,566	\$ -
Sales and use	-	-	18,725,581
Other taxes, penalties, interest, etc.	2,432,183	-	10,234
Licenses and permits	5,319,541	-	400
Intergovernmental revenues:			
Federal and state grants	-	-	77,386
Other federal funds	30,493	-	-
State funds:			
Parish transportation funds	-	-	1,688,658
State revenue sharing	280,397	212,331	-
Other state funds	5,940	-	-
Fees and charges for services	652,158	-	218,545
Fines and forfeitures	144,819	-	150
Other revenues:			
Investment earnings	(59,328)	27,477	(238,730)
Contributions	218,679	-	-
Miscellaneous	247,474	-	65,696
Total Revenues	<u>13,607,604</u>	<u>8,761,374</u>	<u>20,547,920</u>
<b>Expenditures</b>			
General government:			
Legislative	1,628,670	-	-
Judicial	4,504,667	-	-
Executive	-	-	-
Elections	302,907	-	-
Financial administration	810,591	-	23,190
Other - unclassified	2,563,796	-	-
Public safety	1,725,374	-	1,057,256
Highways and streets	-	-	18,525,464
Sanitation	-	-	-
Health and welfare	96,691	-	-
Cultural and recreation	178,687	8,761,374	125,911
Economic development	25,000	-	-
Capital outlay:			
Capital assets	40,586	-	755,495
Infrastructure	-	-	1,390,223
Debt service:			
Principal	-	-	-
Interest	-	-	-
Bond issuance costs	-	-	-
Impact fee credits used	-	-	-
Total Expenditures	<u>11,876,969</u>	<u>8,761,374</u>	<u>21,877,539</u>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<u>1,730,635</u>	<u>-</u>	<u>(1,329,619)</u>
<b>Other Financing Sources (Uses)</b>			
Transfers in	-	-	-
Transfers out	(136,882)	-	-
Proceeds of refunding bonds	-	-	-
Payment to refunded bond escrow agent	-	-	-
Contribution from component unit	-	-	-
Total Other Financing Sources (Uses)	<u>(136,882)</u>	<u>-</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	<u>1,593,753</u>	<u>-</u>	<u>(1,329,619)</u>
<b>Fund Balance - beginning</b>	<u>8,416,315</u>	<u>-</u>	<u>23,555,522</u>
<b>Fund Balance - ending</b>	<u>\$ 10,010,068</u>	<u>\$ -</u>	<u>\$ 22,225,903</u>

The accompanying notes are an integral part of this statement.

# STATEMENT D

300 Capital Improvements - General	Total Non-Major Governmental Funds	TOTAL GOVERNMENTAL FUNDS
\$ -	\$ 16,670,422	\$ 29,527,236
11,000,000	32,142,619	61,868,200
-	546,352	2,988,769
-	1,452,410	6,772,351
-	12,195,780	12,273,166
-	-	30,493
-	-	1,688,658
-	218,341	711,069
-	-	5,940
-	2,213,639	3,084,342
-	1,866,733	2,011,702
(214,887)	(484,898)	(970,366)
(15,120)	1,610,565	1,814,124
-	134,435	447,605
10,769,993	68,566,398	122,253,289
-	-	1,628,670
-	6,972,799	11,477,466
-	77,568	77,568
-	156,152	459,059
-	257,820	1,091,601
-	222,291	2,786,087
-	11,981,307	14,763,937
1,102,027	4,591,284	24,218,775
-	1,044,732	1,044,732
-	9,766,429	9,863,120
-	713,634	9,779,606
-	873,198	898,198
-	3,971,089	4,767,170
4,401,697	12,044,862	17,836,782
-	6,430,000	6,430,000
-	3,879,854	3,879,854
-	815,055	815,055
-	47,379	47,379
5,503,724	63,845,453	111,865,059
5,266,269	4,720,945	10,388,230
-	487,974	487,974
-	(8,478)	(145,360)
-	43,537,804	43,537,804
-	(42,717,941)	(42,717,941)
-	7,123,330	7,123,330
-	8,422,689	8,285,807
5,266,269	13,143,634	18,674,037
23,165,147	104,092,971	159,229,955
\$ 28,431,416	\$ 117,236,605	\$ 177,903,992

**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, 2013**

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

Net Change in fund balances, total governmental funds, Statement D	\$ 18,674,037
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.	6,932,249
The net effect of various miscellaneous transactions involving capital assets is to increase net position.	539,518
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.	20,112,295
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.	(390,029)
Governmental funds report all expenditures in the period paid, without regard to when the expenditures were incurred. In the Statement of Activities, the expenses are recorded in the period incurred. Therefore, interest and bond insurance premiums paid in the current period that were incurred in the prior period are not expenses on the Statement of Activities.	795,198
The net revenue of certain activities of internal service funds is reported with governmental activities.	<u>(3,282,158)</u>
Change in Net Position of Governmental Activities, Statement B	<u><u>\$ 43,381,110</u></u>

The accompanying notes are an integral part of this statement.

**ST. TAMMANY PARISH, LOUISIANA**  
**Statement of Net Position**  
**Proprietary Funds**  
**December 31, 2013**

	<b>BUSINESS-TYPE ACTIVITIES</b>		<b>GOVERNMENTAL</b>
	<b>ENTERPRISE FUNDS</b>		<b>ACTIVITIES</b>
	<b>622</b>		
	<b>Utility</b>		<b>INTERNAL</b>
	<b>Operations</b>		<b>SERVICE</b>
	<b>(Major)</b>		<b>FUNDS</b>
	<b>Current Year</b>	<b>Prior Year</b>	<b>Current Year</b>
<b>ASSETS</b>			
Current Assets:			
Cash and cash equivalents	\$ 1,487,270	\$ 4,554,593	\$ 1,702,951
Investments	9,165,500	4,527,603	25,265,641
Receivables, net of allowance for uncollectibles	849,148	789,595	181,844
Due from other funds	-	-	1,822,508
Prepaid items	-	-	12,132
Restricted assets	4,196,582	3,793,997	-
Other assets	13,159	13,159	2,120
Total Current Assets	15,711,659	13,678,947	28,987,196
Non-Current Assets:			
Land and construction in progress	1,167,018	1,035,767	1,718,617
Other capital assets, net of depreciation	39,486,517	41,575,777	21,139,294
Total Non-Current Assets	40,653,535	42,611,544	22,857,911
<b>TOTAL ASSETS</b>	<b>56,365,194</b>	<b>56,290,491</b>	<b>51,845,107</b>
<b>LIABILITIES</b>			
Current Liabilities:			
Accounts, salaries, and other payables	675,938	409,125	710,114
Interest payable	826,945	826,944	-
Other liabilities	1,163,951	1,076,680	84,153
Compensated absences	-	-	250,832
Claims payable	-	-	385,000
Payable to PEHP	-	-	217,281
Bonds payable	710,000	5,000	-
Total Current Liabilities	3,376,834	2,317,749	1,647,380
Non-Current Liabilities:			
Payable to PEHP	-	-	684,150
Claims payable	-	-	2,168,250
Health plan payable - retirees	-	-	3,170,391
Bonds payable	41,425,586	42,135,586	-
Total Non-Current Liabilities	41,425,586	42,135,586	6,022,791
Total Liabilities	44,802,420	44,453,335	7,670,171
<b>NET POSITION</b>			
Net investment in capital assets	(1,482,051)	470,958	22,857,911
Restricted for:			
Capital projects	457,268	327,920	-
Debt service	3,739,314	3,466,077	-
Unrestricted	8,848,243	7,572,201	21,317,025
<b>TOTAL NET POSITION</b>	<b>\$ 11,562,774</b>	<b>\$ 11,837,156</b>	<b>\$ 44,174,936</b>

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, 2013**

	<b>BUSINESS-TYPE ACTIVITIES</b>		<b>GOVERNMENTAL</b>
	<b>ENTERPRISE FUNDS</b>		<b>ACTIVITIES</b>
	<b>622</b>		<b>INTERNAL</b>
	<b>Utility Operations</b>		<b>SERVICE</b>
	<b>(Major)</b>		<b>FUNDS</b>
	<b>Current Year</b>	<b>Prior Year</b>	<b>Current Year</b>
<b>Operating Revenues</b>			
Charges for services:			
Water and sewer sales	\$ 9,571,949	\$ 9,233,485	\$ -
Connect/ Reconnect fees	161,707	142,026	-
Tap fees	298,714	324,001	-
Late fees	110,766	99,820	-
Capacity fees	125,856	352,233	-
Garbage collection	485,645	476,620	-
Rent	6,000	11,500	388,627
Interfund charges	-	-	17,079,482
Other fees	265,404	501,550	-
Other services	178,484	536,632	777,604
Total Operating Revenues	<u>11,204,525</u>	<u>11,677,867</u>	<u>18,245,713</u>
<b>Operating Expenses</b>			
Cost of sales and services	6,095,812	6,091,193	20,120,085
Administration	444,348	472,070	130,200
Depreciation	2,619,993	2,586,557	1,073,372
Total Operating Expenses	<u>9,160,153</u>	<u>9,149,820</u>	<u>21,323,657</u>
<b>Operating Income</b>	<u>2,044,372</u>	<u>2,528,047</u>	<u>(3,077,944)</u>
<b>Non-operating Revenues (Expenses)</b>			
Bond issuance expenses	(1,325)	(526)	-
Interest expense	(1,984,757)	(1,983,901)	-
Insurance proceeds	-	-	3,748
Gain on sale of capital assets	3,050	-	-
Investment earnings	(58,711)	77,649	(207,962)
Total Non-operating Revenues (Expenses)	<u>(2,041,743)</u>	<u>(1,906,778)</u>	<u>(204,214)</u>
<b>Income Before Contributions and Transfers</b>	<u>2,629</u>	<u>621,269</u>	<u>(3,282,158)</u>
Contributions	50,800	2,233,075	-
Contributed capital	14,803	201,529	-
Transfers out	<u>(342,614)</u>	<u>(340,741)</u>	<u>-</u>
<b>Change in Net Position</b>	<u>(274,382)</u>	<u>2,715,132</u>	<u>(3,282,158)</u>
<b>Net Position-beginning</b>	<u>11,837,156</u>	<u>9,122,024</u>	<u>47,457,094</u>
<b>Net Position-ending</b>	<u>\$ 11,562,774</u>	<u>\$ 11,837,156</u>	<u>\$ 44,174,936</u>

The accompanying notes are an integral part of this statement.

**STATEMENT H**  
**continued**

**ST. TAMMANY PARISH, LOUISIANA**  
**Statement of Cash Flows**  
**Proprietary Funds**  
**For the Year Ended December 31, 2013**

	<b>BUSINESS-TYPE ACTIVITIES</b>		<b>GOVERNMENTAL</b>
	<b>ENTERPRISE FUND</b>		<b>ACTIVITIES</b>
	<b>622</b>		<b>INTERNAL</b>
	<b>Utility Operations (Major)</b>		<b>SERVICE FUNDS</b>
	<b>Current Year</b>	<b>Prior Year</b>	<b>Current Year</b>
<b>Cash Flows from Operating Activities</b>			
Receipts from customers	\$ 11,238,973	\$ 11,683,263	\$ 1,095,428
Receipts from interfund services provided	-	-	17,079,482
Payments to suppliers	(3,386,916)	(4,000,124)	(11,714,025)
Payments to employees	(2,372,990)	(2,455,107)	(6,898,907)
Payments to other funds	(444,348)	(472,070)	(130,200)
Payments for interfund services used	(63,285)	(12,372)	(682,892)
Net Cash Provided (Used) by Operating Activities	4,971,434	4,743,590	(1,251,114)
<b>Cash Flows from Non-capital Financing Activities</b>			
Loans to other funds	-	-	(833,043)
Net Cash (Used) by Non-capital Financing Activities	-	-	(833,043)
<b>Cash Flows from Capital and Related Financing Activities</b>			
Payments for bond issuance expenses	(1,325)	(526)	-
Transfers to other funds	(342,614)	(340,741)	-
Bond proceeds	-	332,700	-
Insurance proceeds	-	-	3,748
Principal payments	(5,000)	(5,000)	-
Interest payments	(1,984,756)	(1,982,802)	-
Payments for restricted assets	(402,585)	(87,543)	-
Sale of capital assets	3,050	-	-
Purchase of capital assets	(596,381)	(217,278)	(187,736)
Net Cash (Used) by Capital and Related Financing Activities	(3,329,611)	(2,301,190)	(183,988)
<b>Cash Flows from Investing Activities</b>			
Proceeds from sales/maturities of investments	6,230,715	1,560,367	22,140,857
Purchase of investments	(11,027,287)	(1,022,333)	(31,032,800)
Interest and dividends received	87,426	76,957	257,652
Net Cash Provided (Used) by Investing Activities	(4,709,146)	614,991	(8,634,291)
Net Increase (Decrease) in Cash and Cash Equivalents	(3,067,323)	3,057,391	(10,902,436)
Cash and Cash Equivalents, Beginning Year	4,554,593	1,497,202	12,605,387
Cash and Cash Equivalents, End Year	\$ 1,487,270	\$ 4,554,593	\$ 1,702,951
<b>Reconciliation of Operating Income to Net Cash Provided (Used) by Operating Activities</b>			
Operating income	\$ 2,044,372	\$ 2,528,047	\$ (3,077,944)
Depreciation expense	2,619,993	2,586,557	1,073,372
(Increase) in accounts receivable	(47,015)	(93,941)	(70,354)
Decrease in prepaid items	-	225	34,449
Increase (decrease) in accounts payable	150,557	(286,166)	505,022
Increase (decrease) in salaries/benefits payable	119,256	(90,469)	284,790
Increase in other liabilities	84,271	99,337	-
(Decrease) in unearned revenue	-	-	(449)
Total Adjustments	2,927,062	2,215,543	1,826,830
<b>Net Cash Provided (Used) by Operating Activities</b>	\$ 4,971,434	\$ 4,743,590	\$ (1,251,114)

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, 2013**

**Non-cash and Financing Activities**

**2013**

Two pieces of equipment were purchased at a cost of \$14,803 funded by a grant accounted for in a special revenue fund and then transferred to Utility Operations where they are used.

A wet well was donated to Tammany Utilities by a developer at an estimated value of \$50,800.

Change in fair market value of investments was (\$158,675).

**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 (\$1,580).

**ST. TAMMANY PARISH, LOUISIANA**  
**Statement of Net Position**  
**Component Units, Discretely Presented**  
**December 31, 2013**

	(Major Component Units)				Total Non-Major Component Units	Total Component Units
	St. Tammany Parish Coroner	St. Tammany Parish Development District	St. Tammany Parish Library	Mosquito Abatement District		
<b>ASSETS</b>						
Cash and cash equivalents	\$ 1,475,142	\$ 297,635	\$ 5,195,793	\$ 376,329	\$ 23,234,467	\$ 30,579,366
Investments	-	285,765	-	12,842,132	4,568,745	17,696,642
Receivables, net of allowances for uncollectibles	247,177	191,807	215,123	7,128,047	51,670,783	59,452,937
Due from primary government/component units	-	-	8,555,724	-	84,273	8,639,997
Inventory	-	-	-	2,248,368	25,956	2,274,324
Prepaid items	81,072	7,724	-	79,831	401,664	570,291
Restricted assets	-	-	-	-	4,149,109	4,149,109
Other assets	-	-	1,981	-	20,993	22,974
Capital assets						
Land, improvements, and construction in progress	1,401,220	400,000	473,285	-	9,033,112	11,307,617
Other capital assets, net of depreciation	9,071,973	741,218	2,121,798	5,828,483	62,728,392	80,491,864
<b>TOTAL ASSETS</b>	<b>12,276,584</b>	<b>1,924,149</b>	<b>16,563,704</b>	<b>28,503,190</b>	<b>155,917,494</b>	<b>215,185,121</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>						
Deferred charges	-	-	-	-	296,771	296,771
<b>TOTAL DEFERRED OUTFLOWS OF RESOURCE:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>296,771</b>	<b>296,771</b>
<b>LIABILITIES</b>						
Accounts, salaries, and other payables	322,797	84,600	394,287	296,140	2,451,700	3,549,524
Payable from restricted assets	-	-	-	-	128,082	128,082
Due to primary government/component units	-	-	-	3,028	105,251	108,279
Unearned revenue	-	93,743	-	-	640,611	734,354
Other liabilities	-	4,713	28,034	-	78,916	111,663
Interest payable	-	-	-	-	471,123	471,123
Long-term liabilities:						
Due within one year	263,601	-	-	-	4,496,819	4,760,420
Due after one year	-	-	327,266	122,480	31,052,967	31,502,713
<b>TOTAL LIABILITIES</b>	<b>586,398</b>	<b>183,056</b>	<b>749,587</b>	<b>421,648</b>	<b>39,425,469</b>	<b>41,366,158</b>
<b>NET POSITION</b>						
Net Investment in capital assets	10,473,193	1,141,218	2,595,083	5,828,483	40,834,062	60,872,039
Restricted for:						
Capital projects	-	-	-	-	3,002,091	3,002,091
Debt service	-	-	-	-	4,640,487	4,640,487
Unrestricted	1,216,993	599,875	13,219,034	22,253,059	68,312,156	105,601,117
<b>TOTAL NET POSITION</b>	<b>\$ 11,690,186</b>	<b>\$ 1,741,093</b>	<b>\$ 15,814,117</b>	<b>\$ 28,081,542</b>	<b>\$ 116,788,796</b>	<b>\$ 174,115,734</b>

The accompanying notes are an integral part of this statement.



**ST. TAMMANY PARISH, LOUISIANA**  
**Statement of Activities**  
**Component Units, Discretely Presented**  
**For the Year Ended December 31, 2013**

	Program Revenues			
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
<b>Component Units</b>				
St. Tammany Parish Coroner	\$ 5,110,838	\$ 261,360	\$ 12,213	\$ -
St. Tammany Parish Development District	1,122,964	464,259	-	-
St. Tammany Parish Library	9,030,134	163,238	24,743	-
Mosquito Abatement District	5,755,410	-	-	-
Non-Major Component Units	57,817,222	5,702,689	316,691	223,434
Total	78,836,568	6,591,546	353,647	223,434

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.

**(MAJOR COMPONENT UNITS)**

<b>Net (Expenses) Revenues and Changes in Net Assets - Component Units</b>					
<b>St. Tammany Parish Coroner</b>	<b>St. Tammany Parish Development District</b>	<b>St. Tammany Parish Library</b>	<b>Mosquito Abatement District</b>	<b>Non-Major Component Units</b>	<b>Total Component Units</b>
\$ (4,837,265)	\$ -	\$ -	\$ -	\$ -	\$ (4,837,265)
-	(658,705)	-	-	-	(658,705)
-	-	(8,842,153)	-	-	(8,842,153)
-	-	-	(5,755,410)	-	(5,755,410)
-	-	-	-	(51,574,408)	(51,574,408)
(4,837,265)	(658,705)	(8,842,153)	(5,755,410)	(51,574,408)	(71,667,941)
-	-	-	7,452,065	51,876,559	59,328,624
-	375,131	-	-	-	375,131
-	-	-	-	911,746	911,746
-	-	-	174,843	1,194,889	1,369,732
70,170	-	11,332	16,218	110,969	208,689
32,373	-	8,986,042	239,569	417,930	9,675,914
16,563	-	115,860	58,368	806,869	997,660
119,106	375,131	9,113,234	7,941,063	55,318,962	72,867,496
(4,718,159)	(283,574)	271,081	2,185,653	3,744,554	1,199,555
16,408,345	2,024,667	15,543,036	25,895,889	113,044,242	172,916,179
<u>\$ 11,690,186</u>	<u>\$ 1,741,093</u>	<u>\$ 15,814,117</u>	<u>\$ 28,081,542</u>	<u>\$ 116,788,796</u>	<u>\$ 174,115,734</u>



# ST. TAMMANY PARISH GOVERNMENT

## Notes to the Financial Statements 2013

December 31, 2013

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ST. TAMMANY PARISH GOVERNMENT  
Notes to the Financial Statements 2013

**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 2013

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/](http://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 2013**

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, 012)** accounts for all financial transactions except those required to be accounted for in another fund.

**St. Tammany Parish Library Fund (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.

**Public Works 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.

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

St. Tammany Parish reports the following enterprise fund:

**Utility Operations Fund (622)** 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.

## ST. TAMMANY PARISH GOVERNMENT

### Notes to the Financial Statements 2013

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. 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.



## ST. TAMMANY PARISH GOVERNMENT

### Notes to the Financial Statements 2013

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 fund is 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 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.

##### **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.

## ST. TAMMANY PARISH GOVERNMENT

### Notes to the Financial Statements 2013

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 30, 20, 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 \$10,212/acre for 2013. 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	20-50 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, which is the deferred charge on 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. The Parish's policy is to consider restricted – net position to have been depleted before unrestricted – net position is applied.

# ST. TAMMANY PARISH GOVERNMENT

## Notes to the Financial Statements 2013

### 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. The Parish's policy is to consider restricted fund balance to have been depleted before using any of the components of unrestricted fund balance. Further, when the components of unrestricted fund balance can be used for the same purpose, committed fund balance is depleted first, followed by assigned fund balance. Unassigned fund balance is applied last.

### 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.

The Parish has the following policies for the minimum fund balance required:

Fund:	Policy:
General Fund (010, 012)	No less than the greater of 25% of revenues or 30% of expenditures
Public Works (015)	25% of revenue including amounts for debt and capital
Drainage (016)	95% of revenue including amounts for capital
Health and Human Services (017)	95% of revenue
Environmental Services (020)	25% of revenue
Justice Center (037)	25% of revenue including amounts for debt and capital
Animal Services (043)	80% of revenue
Lighting Districts (161 – 176)	100 % of revenue
Debt Service Funds (all)	In accordance with bond ordinances

## H. Revenues and Expenditures/Expenses

### 1. Program Revenues

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

### 2. Taxes

**Property Taxes** – Property taxes are levied on a calendar year basis. On September 5, 2013, the taxes were levied for the 2013 calendar year. They are due on December 31<sup>st</sup> of each year, and are considered delinquent on January 1<sup>st</sup>, which is the lien date. The Parish records 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:

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- a. Pursuant to a tax proposition renewed by the voters on July 16, 2005, the Parish levies a two percent (2%) sales and use tax in Sales Tax District No. 3 (the District) through November 2031. This District includes all unincorporated areas of the Parish at the time the proposition was originally passed in 1986. Net proceeds are to be used for constructing, acquiring, extending, improving, maintaining and/or operating (i) roads, streets and bridges and (ii) drains and drainage facilities, including acquiring all necessary land, equipment and furnishings for any of said public works, improvements and facilities, and further including allocations to municipalities under intergovernmental agreements relating to annexations, revenue sharing areas and growth management areas.
- b. On January 17, 1998, the voters of St. Tammany Parish approved the levy of two one-quarter of one percent tax (total ½%) propositions. These two levies are to be used for the expansion and operation of a new jail and for the constructing, improving, operating and maintaining a St. Tammany Parish Justice Complex Center, respectively. These two ¼% sales taxes are levied parish-wide and are effective through March 2018.

**3. Compensated Absences**

**Annual Leave** – Employees of the Parish earn annual vacation leave at varying rates according to years of service. Unused annual leave may be accumulated from year to year without limitation. Upon termination of services, employees are paid for unused annual vacation leave.

**Sick Leave** – Sick leave is earned at the rate of twelve days per year. Unused sick leave may be accumulated from year to year without limitation. An employee with three or more years of continuous service and whose employment is terminated in good standing may request and shall receive payment of unused accumulated sick leave, the amount of which shall be payment for one work day for each three work days of unused accumulated sick leave. The remaining 2/3 of sick leave not paid for, provided the employee is vested with ten (10) or more years of service, will be deposited into The Post Employment Health Plan to be used solely for the purpose of payment of post-employment medical premiums.

**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 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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The details of this \$390,668,633 are as follows:

Capital assets, not being depreciated	\$ 103,389,580
Capital assets being depreciated	447,305,581
Less: Accumulated depreciation	<u>(160,026,528)</u>
<i>Net adjustment to increase fund balance – total governmental funds to arrive at net position – governmental activities</i>	<u><u>\$ 390,668,633</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 \$95,974,121 difference are as follows:

Accrued interest payable	\$ 634,737
Compensated absences	2,211,491
Impact fee credits due	9,369,014
Bonds payable and certificates of indebtedness	85,435,000
Premium on bonds (amortized as reduction of interest expense)	3,490,248
Prepaid insurance on bonds (amortized over life of debt)	(60,305)
Deferred charges on refunding (amortized over life of debt)	<u>(5,106,064)</u>
<i>Net adjustment to reduce fund balance – total governmental funds to arrive at net position – governmental activities</i>	<u><u>\$ 95,974,121</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. This is the amount by which capital outlays exceeded depreciation in the current period.” The details of this \$6,932,249 difference are:

Capital outlay	\$ 22,603,952
Depreciation expense	<u>(15,671,703)</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>\$ 6,932,249</u></u>

Another element of that reconciliation states “The net effect of various miscellaneous transactions involving capital assets is to increase net position.” This difference of \$539,518 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	\$1,217,555
Loss on roads	(663,234)
Capital contribution to other funds	<u>(14,803)</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>\$ 539,518</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. This amount is the net effect of these differences in the treatment of long-term debt and related items.”

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The details of this \$20,112,295 difference are as follows:

Principal repayments:	
General obligation bonds	\$ 795,000
Sales tax bonds	5,420,000
Payment to escrow agent for refunding of sales tax bonds	42,717,941
Revenue bonds	215,000
Impact fee credits used	47,379
Community Disaster Loan forgiveness, including accrued interest	14,454,779
Issuance of debt:	
Sales tax refunding bonds	(40,765,000)
Premium on sales tax refunding bonds	(2,772,804)
<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>\$ 20,112,295</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 \$390,029 difference are as follows:

Compensated absences	\$ (505,356)
Impact fee credits issued for work performed	4,415
Interest expense	914,313
Amortization of prepaid insurance	2,164
Amortization of deferred charges on refunding	275,690
Amortization of premiums	(301,197)
<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>\$ 390,029</u>

Another element of that reconciliation states, “Governmental funds report all expenditures in the period paid, without regard to when the expenditures were incurred. In the Statement of Activities, the expenses are recorded in the period incurred. Therefore, interest and bond insurance premiums paid in the current period that were incurred in the prior period are not expenses on the Statement of Activities.” The details of this \$795,198 difference are as follows:

Cost of prepaid bond insurance	\$ 62,469
Prior period interest expense	732,729
<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>\$ 795,198</u>

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

#### A. Cash Deposits with Financial Institutions

At December 31, 2013, the Parish had cash and cash equivalents (book balances) totaling \$34,898,187 as follows:

	<u>Primary Government</u>
Non-Interest Bearing Demand Deposits	\$ 1,162,953
Interest-Bearing Demand Deposits	33,731,704
Other	3,530
<b>Total</b>	<u>\$34,898,187</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 separate deposit policy for custodial credit risk but follows the requirements under state law.

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As of December 31, 2013, none of the primary government's bank balance of \$36,276,749 was exposed to custodial credit risk as \$35,676,494 was collateralized by securities held by the Federal Reserve Bank in the government's name, and the remainder was insured by FDIC.

**B. Investments**

As of December 31, 2013, 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	01/12/14	\$ 175,000
Certificate of Deposit	02/17/14	2,000,000
Certificate of Deposit	03/16/14	10,000,000
Certificate of Deposit	06/04/14	2,000,000
Certificate of Deposit	06/04/14	2,000,000
Certificate of Deposit	02/17/15	2,000,000
Certificate of Deposit	06/04/15	2,000,000
Federal Farm Credit Bank	11/29/16	3,980,920
Federal Farm Credit Bank	12/19/16	3,982,240
Federal Farm Credit Bank	04/17/17	3,953,720
Federal Farm Credit Bank	12/18/17	2,984,970
Federal Farm Credit Bank	01/30/18	3,911,880
Federal Farm Credit Bank	04/24/18	3,887,880
Federal Farm Credit Bank	06/11/18	2,615,191
Federal Farm Credit Bank	06/27/18	1,964,080
Federal Farm Credit Bank	07/09/18	2,900,460
Federal Farm Credit Bank	09/25/18	1,473,825
Federal Farm Credit Bank	09/25/18	2,397,422
Federal Farm Credit Bank	09/26/18	1,451,775
Federal Farm Credit Bank	11/06/18	3,838,661
Federal Farm Credit Bank	11/13/18	3,868,360
Federal Home Loan Bank	06/13/14	2,021,120
Federal Home Loan Bank	11/07/17	3,923,360
Federal Home Loan Bank	02/28/18	3,928,040
Federal Home Loan Bank	10/09/18	2,981,130
Federal Home Loan Bank	10/30/18	2,891,700
Federal Home Loan Bank	11/27/18	1,937,780
Federal Home Loan Bank	11/30/18	2,907,120
Federal Home Loan Bank	12/20/18	3,857,560
Federal Home Loan Mortgage Corporation	06/06/16	3,987,440
Federal Home Loan Mortgage Corporation	09/27/16	2,242,553
Federal Home Loan Mortgage Corporation	12/20/17	3,912,440
Federal Home Loan Mortgage Corporation	03/27/18	2,009,612
Federal Home Loan Mortgage Corporation	11/15/18	3,796,080
Federal Home Loan Mortgage Corporation	11/30/18	2,453,550
Federal National Mortgage Association	01/30/17	4,048,120
Federal National Mortgage Association	02/06/17	3,980,280
Federal National Mortgage Association	02/21/17	4,006,240
Federal National Mortgage Association	05/22/17	3,924,600
Federal National Mortgage Association	06/27/17	3,952,040
Federal National Mortgage Association	07/10/17	1,986,400
Federal National Mortgage Association	10/11/17	2,232,765
Federal National Mortgage Association	11/22/17	3,947,520
Federal National Mortgage Association	05/29/18	3,899,560
Federal National Mortgage Association	06/06/18	3,899,120
Federal National Mortgage Association	07/30/18	3,872,800
Federal National Mortgage Association	10/03/18	2,917,260
Federal National Mortgage Association	10/30/18	2,887,560
Federal National Mortgage Association	11/16/18	2,402,125
Federal National Mortgage Association	12/20/18	2,396,758
<b>Total Investments</b>		<b>\$156,589,017</b>

# ST. TAMMANY PARISH GOVERNMENT

## Notes to the Financial Statements 2013

The difference of \$286,704 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.* The Parish does not have a policy for credit risk or investment choices but follows the requirements under state law which limits investments to the following:

1. Direct United States Treasury obligations
2. Bonds, debentures, notes, or other evidence of indebtedness issued or guaranteed by federal agencies and provided such obligations are backed by the full faith and credit of the United States of America
3. Bonds, debentures, notes or other evidence of indebtedness issued or guaranteed by U.S. government instrumentalities, which are federally sponsored
4. Direct security repurchase agreements 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

*Concentration of Credit Risk.* The Parish does not have a policy on the amount the Parish may invest in any one issuer but does attempt to diversify its holdings to manage the concentration of credit risk. The Parish's investments in the certificates of deposit, Federal Farm Credit Bank, Federal Home Loan Bank, Federal Home Loan Mortgage Corporation, and Federal National Mortgage Association are 13%, 27%, 16%, 12% and 32%, respectively, of total investments.

### C. Receivables

The primary government's receivables of \$50,783,165 (net of allowance of \$133,483 recorded in the General Fund and \$3,257 recorded in the Non-major Capital Projects Funds) at December 31, 2013, are as follows:

Class of Receivable	Taxes			Inter-Governmental	Interest	Other	Total
	Ad valorem/ Parcel Fees	Sales and Use Tax	Other Tax				
General Fund (010, 012)	\$ 4,175,901	\$ -	\$440,891	\$961,777	\$36,902	\$274,465	\$5,889,936
Library (013)	8,607,566	-	-	141,173	-	-	8,748,739
Public Works (015)	-	7,014,271	1,949	277,334	75,616	582	7,369,752
Capital Street Improvements-General (300)	-	-	-	-	89,154	-	89,154
Non-major Special Revenue	15,671,824	3,966,853	130,748	3,062,491	28,704	308,099	23,168,719
Non-major Debt Service	-	-	-	-	14,185	82	14,267
Non-major Capital Projects	-	-	-	4,010,942	248,348	212,316	4,471,606
Enterprise Funds	-	-	-	-	33,101	816,047	849,148
Internal Service Funds	-	-	-	12,750	93,869	75,225	181,844
Total	\$28,455,291	\$10,981,124	\$573,588	\$8,466,467	\$619,879	\$1,686,816	\$50,783,165



**ST. TAMMANY PARISH GOVERNMENT**  
**Notes to the Financial Statements 2013**

**D. Capital Assets**

Capital assets and depreciation activity as of and for the year ended December 31, 2013, for the primary government are as follows:

<b>Primary Government</b>					
<b>Governmental Activities:</b>	<b>Beginning Balance</b>	<b>Increases</b>	<b>Decreases</b>	<b>Re-classes</b>	<b>Ending Balance</b>
Capital assets, not being depreciated:					
Land	\$46,423,371	\$116,816	\$ -	\$ -	\$46,540,187
Land Improvements-non-exhaustible	1,531,879	-	-	341,644	1,873,523
Construction in Progress	14,439,686	3,429,353	-	(17,650,828)	218,211
Infrastructure:					
Land	19,492,378	196,211	-	-	19,688,589
Land Improvements-non-exhaustible	12,423,209	145,485	-	3,639,933	16,208,627
Construction in Progress	17,812,865	17,743,171	-	(16,695,593)	18,860,443
<i>Total capital assets, not being depreciated</i>	<i>112,123,388</i>	<i>21,631,036</i>	<i>-</i>	<i>(30,364,844)</i>	<i>103,389,580</i>
Capital assets being depreciated:					
Land Improvements	4,897,831	-	-	-	4,897,831
Buildings	83,080,630	-	-	15,943,640	99,024,270
Building Improvements	4,512,740	-	-	1,365,544	5,878,284
Water and Sewer Systems	186,184	-	-	446,133	632,317
Vehicles	4,509,755	15,091	(302,034)	-	4,222,812
Machinery and Equipment	22,784,449	795,745	(250,271)	(8,449)	23,321,474
Office/Other Equipment	9,387,383	460,165	-	(6,354)	9,841,194
Infrastructure:					
Roads	262,433,837	919,470	(1,000,082)	6,448,223	268,801,448
Other	24,524,647	-	-	6,161,304	30,685,951
<i>Total capital assets being depreciated</i>	<i>416,317,456</i>	<i>2,190,471</i>	<i>(1,552,387)</i>	<i>30,350,041</i>	<i>447,305,581</i>
Less accumulated depreciation for:					
Land Improvements	(1,397,100)	(323,622)	-	-	(1,720,722)
Buildings	(24,101,864)	(2,205,604)	-	-	(26,307,468)
Building Improvements	(816,759)	(254,141)	-	-	(1,070,900)
Water and Sewer Systems	(109,794)	(17,857)	-	-	(127,651)
Vehicles	(3,871,058)	(205,934)	302,034	-	(3,774,958)
Machinery and Equipment	(17,467,854)	(1,451,074)	250,270	-	(18,668,658)
Office/Other Equipment	(6,171,476)	(930,746)	-	-	(7,102,222)
Infrastructure:					
Roads	(87,358,845)	(9,288,445)	336,849	-	(96,310,441)
Other	(3,949,228)	(994,280)	-	-	(4,943,508)
Total accumulated depreciation	<i>(145,243,978)</i>	<i>(15,671,703)</i>	<i>889,153</i>	<i>-</i>	<i>(160,026,528)</i>
<i>Total capital assets being depreciated, net</i>	<i>271,073,478</i>	<i>(13,481,232)</i>	<i>(663,234)</i>	<i>30,350,041</i>	<i>287,279,053</i>
<b>Internal Service Funds:</b>					
Capital assets, not being depreciated:					
Land	1,718,617	-	-	-	1,718,617
<i>Total capital assets, not being depreciated</i>	<i>1,718,617</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>1,718,617</i>
Capital assets being depreciated:					
Land Improvements	455,413	-	-	-	455,413
Buildings	23,637,722	-	-	-	23,637,722
Building Improvements	5,721,577	-	-	-	5,721,577
Vehicles	259,901	-	(20,341)	-	239,560
Machinery and Equipment	9,999	-	-	-	9,999
Office/Other Equipment	1,542,953	187,736	-	-	1,730,689
<i>Total capital assets being depreciated</i>	<i>31,627,565</i>	<i>187,736</i>	<i>(20,341)</i>	<i>-</i>	<i>31,794,960</i>
Less accumulated depreciation for:					
Land Improvements	(145,302)	(22,771)	-	-	(168,073)
Buildings	(7,167,143)	(594,011)	-	-	(7,761,154)
Building Improvements	(1,191,052)	(284,167)	-	-	(1,475,219)
Vehicles	(197,217)	(18,681)	20,341	-	(195,557)

**ST. TAMMANY PARISH GOVERNMENT**  
Notes to the Financial Statements 2013

<b>Primary Government (continued)</b>					
<b>Internal Service Funds:</b>	<b>Beginning Balance</b>	<b>Increases</b>	<b>Decreases</b>	<b>Re-classes</b>	<b>Ending Balance</b>
Machinery and Equipment	(2,381)	(1,428)	-	-	(3,809)
Office/Other Equipment	(899,540)	(152,314)	-	-	(1,051,854)
Total accumulated depreciation	(9,602,635)	(1,073,372)	20,341	-	(10,655,666)
<i>Total capital assets being depreciated, net</i>	22,024,930	(885,636)	-	-	21,139,294
<i>Total Capital Assets Internal Service Funds, net</i>	23,743,547	(885,636)	-	-	22,857,911
<i>Total Capital Assets Governmental Activities, net</i>	\$406,940,413	\$7,264,168	(\$663,234)	(\$14,803)	\$413,526,544
<b>Business-type Activities:</b>					
Capital assets, not being depreciated:					
Land	\$575,567	\$ -	\$ -	\$ -	\$575,567
Construction in Progress	460,200	328,101	-	(196,850)	591,451
<i>Total capital assets, not being depreciated</i>	1,035,767	328,101	-	(196,850)	1,167,018
Capital assets being depreciated:					
Land Improvements	50,707	-	-	-	50,707
Buildings	13,376	-	-	-	13,376
Vehicles	304,379	186,683	(8,856)	-	482,206
Machinery and Equipment	518,320	-	-	8,449	526,769
Office/Other Equipment	-	-	-	6,354	6,354
Infrastructure:					
Sewer equipment, lines and pumps	34,741,325	79,547	-	196,850	35,017,722
Water equipment, lines and wells	17,293,207	52,850	-	-	17,346,057
<i>Total capital assets being depreciated</i>	52,921,314	319,080	(8,856)	211,653	53,443,191
Less accumulated depreciation for:					
Land Improvements	(6,479)	(2,535)	-	-	(9,014)
Buildings	(1,650)	(535)	-	-	(2,185)
Vehicles	(191,552)	(39,412)	8,856	-	(222,108)
Machinery and Equipment	(250,750)	(49,877)	-	-	(300,627)
Office/Other Equipment	-	(756)	-	-	(756)
Infrastructure:					
Sewer equipment, lines and pumps	(8,456,719)	(1,865,640)	-	(3,460)	(10,325,819)
Water equipment, lines and wells	(2,438,387)	(661,238)	-	3,460	(3,096,165)
Total accumulated depreciation	(11,345,537)	(2,619,993)	8,856	-	(13,956,674)
<i>Total capital assets being depreciated, net</i>	41,575,777	(2,300,913)	-	211,653	39,486,517
<i>Total Capital Assets Business-type Activities, net</i>	\$42,611,544	(\$1,972,812)	\$ -	\$14,803	\$40,653,535
<b>Total Capital Assets - Primary Government, net</b>	<b>\$449,551,957</b>	<b>\$5,291,356</b>	<b>(\$663,234)</b>	<b>\$ -</b>	<b>\$454,180,079</b>

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

Depreciation expense of \$18,291,696 for the year ended December 31, 2013, was charged to the following functions:

<b>Governmental Activities:</b>	
General Government	\$ 1,691,372
Public Safety	1,253,858
Highways and Streets	11,870,407
Sanitation	26,982
Health and Welfare	206,762
Cultural and Recreation	567,569
Economic Development	54,753
Total depreciation expense – governmental activities	<u>\$15,671,703</u>
<b>Business-type activities:</b>	
Utility Operations	<u>\$2,619,993</u>
Total depreciation expense – business type activities	<u>\$2,619,993</u>

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

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

The payables of \$20,512,688 at December 31, 2013 for the primary government are as follows:

	<b>Salaries/Benefits</b>	<b>Accounts</b>	<b>Other</b>	<b>Total</b>
<b>Governmental activities:</b>				
General Fund (010, 012)	\$ 419,181	\$ 1,398,039	\$ 152,279	\$1,969,499
Library (013)	-	354,288	289,323	643,611
Public Works (015)	474,028	792,766	7,926	1,274,720
Capital Street Improvements-General (300)	-	2,550,649	-	2,550,649
Non-major Special Revenue Funds	240,667	2,713,911	6,361,914	9,316,492
Non-major Debt Service Funds	-	-	3,522	3,522
Non-major Capital Project Funds	4,219	3,321,702	42,222	3,368,143
Internal Service Funds	284,791	425,323	-	710,114
Total governmental activities	\$1,422,886	\$11,556,678	6,875,186	\$19,836,750
<b>Business-type activities:</b>				
Utility Operations (622)	119,256	548,191	8,491	675,938
<b>Total Primary Government</b>	<b>\$1,542,142</b>	<b>\$12,104,869</b>	<b>\$6,865,677</b>	<b>\$20,512,688</b>

**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:

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

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

**Retirement Benefits:**

<b>Hire Date</b>	<b>Minimum Age</b>	<b>Years of Service</b>	<b>Factor</b>	<b>Percentage of Final Average Salary</b>	<b>No. of Months used in Final Average Compensation</b>
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.

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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 2013 was 16.75% of annual covered payroll. Contributions to the retirement system also include one-fourth of 1% of taxes shown to be collectible by the tax rolls of each Parish. The following table details the employer's contributions to the retirement system under Plan A for the last three years, which equals the required contributions for each year.

<b>Entity</b>	<b>2013</b>	<b>2012</b>	<b>2011</b>
St. Tammany Parish Government	\$3,440,547	\$3,319,605	\$3,185,429
St. Tammany Parish Coroner	236,060	278,863	271,716
St. Tammany Parish Library	584,066	490,210	470,505
Mosquito Abatement District	224,520	197,821	184,639

**Deferred Compensation Plan**

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

**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 January 1, 1998, a percentage of the retiree coverage varying depending on years of service at retirement (25% for 10-15 years; 50% for 15-20 years; and, 75% for 20 years or more). The retirement eligibility (D.R.O.P. entry) provisions are as follows: the earliest of 30 years of service; age 55 and 25 years of service; age 60 and 10 years of service; or, age 65 and 7 years of service. Complete plan provisions are contained in the official plan documents.

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

**Fund Policy** – Until 2008, St. Tammany Parish Government recognized the cost of providing post-employment medical benefits (St. Tammany Parish Government's portion of the retiree medical benefit premiums) as an expense when the benefit premiums were due and thus financed the cost of the post-employment benefits on a pay-as-you-go basis. In 2011, 2012 and 2013, respectively, St. Tammany Parish Government's portion of health care funding cost for retired employees totaled \$114,784, \$123,967 and \$158,661.

St. Tammany Parish Government follows Government Accounting Standards Board Statement Number 45, *Accounting and Financial Reporting by Employers for Post employment Benefits Other than Pensions* (GASB 45).

**Annual Required Contribution** – St. Tammany Parish Government's Annual Required Contribution (ARC) is an amount actuarially determined in accordance with GASB 45. The Annual Required Contribution (ARC) is the sum of the Normal Cost plus the contribution to amortize the Unfunded Actuarial Accrued Liability (UAAL). A level dollar, open amortization

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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, 2013 is \$608,657, as set forth below:

	<b>Medical</b>		
	<b>2013</b>	<b>2012</b>	<b>2011</b>
Normal cost	\$218,001	\$318,341	\$306,097
30-year UAL amortization	390,656	448,319	431,076
Annual required contribution (ARC)	<u>\$608,657</u>	<u>\$766,660</u>	<u>\$737,173</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:

	<b>Medical</b>		
	<b>2013</b>	<b>2012</b>	<b>2011</b>
Beginning Net OPEB Obligation January 1	\$2,769,780	\$2,165,702	\$1,612,004
Annual required contribution	608,657	766,660	737,173
Interest on Net OPEB Obligation	110,792	86,628	62,853
ARC Adjustment	(160,177)	(125,243)	(131,544)
OPEB Cost	559,272	728,045	668,482
Contribution	-	-	-
Current year retiree premium	(158,661)	(123,967)	(114,784)
Change in Net OPEB Obligation	400,611	604,078	553,698
Ending Net OPEB Obligation December 31	<u>\$3,170,391</u>	<u>\$2,769,780</u>	<u>\$2,165,702</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):

<b>Post Employment Benefit</b>	<b>Fiscal Year Ended</b>	<b>Annual OPEB Cost</b>	<b>Percentage of Annual Cost Contributed</b>	<b>Net PEB Liability</b>
Medical	December 31, 2011	\$668,482	17.17%	\$2,165,702
Medical	December 31, 2012	728,045	17.03%	2,769,780
Medical	December 31, 2013	559,272	28.37%	3,170,391

**Funded Status and Funding Progress** – In the fiscal years ending December 31, 2011, 2012 and 2013, 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. Therefore, a schedule of funding progress is not presented. Based on the January 1, 2013 actuarial valuation, the most recent valuation, the Actuarial Accrued Liability (AAL) at the end of the year December 31, 2013 was \$7,025,388, 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 2013, the entire actuarial accrued liability of \$7,025,388 was unfunded.

	<b>Medical</b>		
	<b>2013</b>	<b>2012</b>	<b>2011</b>
Actuarial Accrued Liability (AAL)	\$7,025,388	\$8,062,377	\$7,752,286
Actuarial Value of Plan Assets	-	-	-
Unfunded Act. Accrued Liability (UAAL)	<u>\$7,025,388</u>	<u>\$8,062,377</u>	<u>\$7,752,286</u>
Funded Ratio (Act. Val. Assets/AAL)	0%	0%	0%
Covered Payroll (active plan members)	\$20,534,798	\$21,076,845	\$20,015,214
UAAL as a percentage of covered payroll	34.21%	38.25%	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;

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### Notes to the Financial Statements 2013

(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.

**Actuarial Value of Plan Assets** – There are not any plan assets. It is anticipated that in future valuations, should funding take place, a smoothed market value consistent with Actuarial Standards Board ASOP 6, as provided in paragraph number 125 of GASB Statement 45.

**Turnover Rate** – An age-related turnover scale based on actual experience 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 investment return has been used in this valuation.

**Health Care Cost Trend Rate** – The expected rate of increase in medical cost is based on a graded schedule beginning with 8% annually, down to an ultimate annual rate of 5.0% for ten years out 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, is 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. Projected future mortality improvement has not been used since it is our opinion that this table contains sufficiently conservative margin for the population involved in this valuation.

**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. The estimated total "unblended" rates as required by GASB 45 for valuation purposes is 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.

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**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 salary.

**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:

	<b>2013</b>	<b>2012</b>	<b>2011</b>
OPEB Cost	\$559,272	\$728,045	\$668,482
Contribution	-	-	-
Retiree Premium	158,661	123,967	114,784
Total Contribution and Premium	158,661	123,967	114,784
Change in net OPEB Obligation	\$400,611	\$604,078	\$553,698
% of Contribution to Cost	0.00%	0.00%	0.00%
% of Contribution Plus Premium to Cost	28.37%	17.03%	17.17%

**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.

**H. Construction and other Significant Commitments**

**Construction Commitments** – The Parish had active projects as of December 31, 2013. At year-end, the commitments with contractors are as follows:

<b>Project Name</b>	<b>Expenditures to Date</b>	<b>Remaining Commitment</b>
<b>Governmental Activities:</b>		
Airport Rd. Connector-Lowe Pond	\$6,133,439	\$4,926,710
Labarre St. Detention Pond/Drainage Improvements	5,030,221	6,101
Huntwyck Village Drainage	2,785,812	167,008
Airport Taxiway/Hangar Apron	1,303,366	9,138
Francis Road at Bootlegger	574,310	808,837
2013 District 1, 2, and 5 Road Improvements	456,130	273,132
French Branch Area	451,246	48,425
Brownswitch Road Widening	213,480	4,200
Highway 434 Retention Lake	209,461	100,321
Ben Thomas Area Sewer System	194,250	92,245
Riverwood/Country Club Drainage	155,435	8,000
Reno Hills Area Sewer Collection	147,711	163,313
2013 District 11 Road Improvements	140,903	377,518
Koop Admin Complex Building B Improvements	137,467	-
Three Rivers Road Widening	117,298	52,702
Country Club Drainage	115,756	315,030
2013 Dept of Public Works Maintenance Overlays	100,260	593,250
Sharp Road Detention Pond/Drainage Improvement	95,922	96,992
2013 District 8 and 13 Panel Replacements	82,516	37,701
River Glen Drainage Improvement	77,800	-

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<b>Project Name</b>	<b>Expenditures to Date</b>	<b>Remaining Commitment</b>
<b>Governmental Activities (continued):</b>		
Lower W-15 Drainage	70,119	358,518
LA 59 Tammany Trace Tunnel/Curve	51,979	191,705
Harrison Avenue Extension	51,110	-
Highway 190 at 22 Sewer Consolidation System	48,670	-
WST Wastewater Consolidation	46,428	55,872
Dove Park Road Widening	46,400	34,490
Camp Salmen Maintenance Barn	39,942	-
Brownsitch Road at Robert Road	33,608	792
Towers Building-Vital Records Renovation	22,332	-
Lapin St. Pond	22,302	100,636
Riverwood Drainage	20,108	1,290
Ben Thomas Road Pond/Drainage	18,952	98,100
Northwood Village/Whisperwood Drainage	15,230	94,809
Hickory Barn Office Addition	12,975	-
Cloverland Drainage Project	12,372	136,688
Oak Drive Bridge Replacement	7,180	10,000
Raymond Road Drainage Improvement	6,993	94,096
Grand Avenue Bridge	5,700	20,000
2013 District 9 Capital Road Improvements	5,073	251,995
Oak Harbor Boulevard Road Raising	4,560	-
Anchorage Drive	3,800	-
Fairgrounds Facility Addition	3,080	2,420
VM Bathroom and Building Improvements	2,415	-
Fritchie Marsh Restoration	2,074	7,926
Carriage/Trinity Lane Drainage	1,200	-
Hidden Oaks Drainage	895	-
Eighth Street	95	36,056
2013 District 6 Road Improvements Set 2	93	339,392
Radio Road	93	37,581
James Crosby Road Radius	93	57,645
<i>Total Governmental Activities</i>	<u>\$19,078,654</u>	<u>\$10,010,634</u>
<b>Business-type Activities:</b>		
Regional Wastewater Design	\$ 460,200	\$ 79,800
TU East Sewer Pump Stations	55,970	-
TU West Sewer Improvements	47,878	8,334
LA21 Utility Relocation	21,500	-
Copperstill Market Lift Station	5,786	-
Preferred Equities WWTP Expansion	117	29,300
<i>Total Business-type Activities</i>	<u>591,451</u>	<u>117,434</u>
<b>Total Primary Government</b>	<u><u>\$19,670,105</u></u>	<u><u>\$10,128,068</u></u>

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 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 \$500,000 SIR per occurrence. The general, auto, and law enforcement liability policies each have a \$100,000 SIR.

Public officials' errors and omissions, employment practices and employee benefits administration liability each have a \$25,000 SIR. During 2013, the Parish's maximum liability exposure within the self-insured retentions was \$500,000 for



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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 year ended December 31, 2013 was \$1,004,728. 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, 2013. 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 2012 and 2013 were as follows:

	<b>2013</b>	<b>2012</b>
Unpaid claims, beginning of year	\$2,637,403	\$2,637,403
Incurred claims	698,331	441,388
Claim payments	(698,331)	(441,388)
Unpaid claims, end of year	<u>\$2,637,403</u>	<u>\$2,637,403</u>

Of the \$2,637,403 in unpaid claims, \$469,153 is considered current and \$2,168,250 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, 2013:

	<b>Long-term Obligations at 12/31/12</b>	<b>Additions</b>	<b>Deductions</b>	<b>Long-term Obligations at 12/31/13</b>	<b>Due within One Year</b>
<b>Governmental Activities</b>					
Bonds Payable					
General Obligation Bonds	\$14,335,000	\$ -	(\$795,000)	\$13,540,000	\$835,000
Sales Tax Bonds	70,530,000	40,765,000	(42,590,000)	68,705,000	6,005,000
Revenue Bonds	3,405,000	-	(215,000)	3,190,000	225,000
Premium	1,757,584	2,772,804	(1,040,140)	3,490,248	-
Total Bonds Payable	90,027,584	43,537,804	(44,640,140)	88,925,248	7,065,000
Community Disaster Loan	12,231,219	-	(12,231,219)	-	-
Compensated Absences	3,809,056	1,768,780	(2,214,082)	3,363,754	2,258,024
Impact Fee Credits	9,411,978	4,415	(47,379)	9,369,014	-
Claims Payable	2,553,250	465,888	(465,888)	2,553,250	385,000
Health Plan Payable Retirees	2,769,780	559,272	(158,661)	3,170,391	-
<b>Total Governmental Activities</b>	120,802,867	46,336,159	(59,757,369)	107,381,657	9,708,024
<b>Business-type Activities</b>					
Utility Revenue Bonds	42,140,586	-	(5,000)	42,135,586	710,000
<b>Total Primary Government</b>	\$162,943,453	\$46,336,159	(\$59,762,369)	\$149,517,243	\$10,418,024

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 2013, the liability in this fund was \$250,832, of which all is considered current.

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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 \$901,431, of which \$217,281 is considered current and \$684,150 is considered long-term as of December 31, 2013.

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, 2013 the liability was \$2,211,491 of which \$1,789,911 is considered current and \$421,580 is considered long-term.

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.

The individual issues are as follows:

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	\$ 6,600,000	Ad valorem tax
		Limited Tax Revenue Bonds, Series 2008 (Library)	07/01/08	5,000,000	4.0% to 4.25%	03/01/25	3,970,000	Ad valorem tax
		Limited Tax Revenue Bonds, Series 2006 (Coroner)	07/01/06	4,000,000	4.125% to 6.0%	03/01/25	2,970,000	Ad valorem tax
	Sales Tax	Sales Tax Refunding Bonds Sales Tax District No. 3 Series 2013	05/16/13	40,765,000	2.0% to 4.0%	06/01/31	40,765,000	2% sales tax
		Sales Tax Bonds Series 2011 (Jail)	07/20/11	2,000,000	2.81%	04/01/18	1,495,000	¼% sales tax
		Sales Tax Bonds Series 2006 (Jail)	11/30/06	12,275,000	4.0% to 5.0%	04/01/18	6,805,000	¼% sales tax
		Sales Tax Bonds Series 2006 (Justice Complex)	11/30/06	26,985,000	4.0% to 5.0%	04/01/18	15,075,000	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	4,565,000	2% sales tax
	Other	Revenue Bonds, Series 2009	05/01/09	4,000,000	3.87%	05/01/24	3,190,000	Excess Revenues
	Total Governmental Activities						\$85,435,000	
Business-type Activities	Other	Utility Revenue Bonds, Series 2010A	04/21/10	1,000,000	.95%	06/01/30	\$765,586	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						\$ 42,135,586	
TOTAL PRIMARY GOVERNMENT						\$127,570,586		

The primary government has accumulated \$11,306,789 in the debt service funds for future debt requirements.

In accordance with R.S. 39:562, aggregate debt payable solely from Ad valorem taxes for each specific purpose shall not exceed 10% of total assessed valuation of taxable property. At December 31, 2013, the statutory limit is \$171,415,758 and the Parish has \$13,540,000 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.

On May 16, 2013, the 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 of \$37,170,000 of outstanding Sales Tax District No. 3, Series 2006 sales tax bonds. The economic gain on the transaction was a net savings from the refunding of \$2,537,706, with a present value of \$1,608,456. Under the 2006 bonds, principal and interest for fiscal year 2013 were \$3,491,000, with future payments of

# ST. TAMMANY PARISH GOVERNMENT

## Notes to the Financial Statements 2013

principal and interest from fiscal years 2014 through 2031 of \$63,368,375. Under the terms of the refunding, principal and interest along with the costs of issuance for fiscal year 2013 was \$3,766,347, with future payments of principal and interest from fiscal years 2014 through 2031 of \$61,441,591. The book value gain on the transaction was \$4,808,998, which is included in deferred charges on refundings on the Statement of Net Position and is being amortized over the remaining life of the refunding bonds.

The Parish was authorized to receive up to a maximum of \$12,231,219 from the FEMA Community Disaster Loan (CDL) Program at an interest rate of 2.7% with a due date of December 21, 2015. On January 30, 2006, the Parish received a drawdown of \$2,000,000 on the CDL from. On April 25, 2007, the Parish received a drawdown of \$10,231,219 on the CDL from FEMA with an interest rate of 2.7% for a period of 60 months. The Parish submitted to FEMA an application for loan cancellation, documenting the requirements for cancellation of the FEMA CDL Loan. On November 6, 2013, the Parish received authority from FEMA to cancel the FEMA CDL Loan in the amount of \$12,231,219, plus accrued interest of \$2,223,560. The Parish recorded an extraordinary item for the gain on the CDL forgiveness in the amount of \$14,454,779 on the Statement of Revenues, Expenses, and Changes in Net Position for the year ended December 31, 2013.

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

		Year Ending December 31	Principal	Interest	Total
Governmental Activities	General Obligation Bonds	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	1,030,000	437,950	1,467,950
		2019-2023	6,015,000	1,912,956	7,927,956
		2024-2025	2,880,000	141,110	3,021,110
	Sales Tax Bonds	2014	6,005,000	2,570,410	8,575,410
		2015	6,360,000	2,291,187	8,651,187
		2016	6,695,000	1,996,593	8,691,593
		2017	6,945,000	1,708,647	8,653,647
		2018	7,310,000	1,427,230	8,737,230
		2019-2023	11,690,000	5,423,769	17,113,769
		2024-2028	13,950,000	3,079,019	17,029,019
	2029-2031	9,750,000	471,509	10,221,509	
	Revenue Bonds	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	275,000	80,399	355,399
		2019-2023	1,580,000	227,750	1,807,750
2024		360,000	6,966	366,966	
Business-type Activities	Utility Revenue Bonds	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	800,000	1,895,094	2,695,094
		2019-2023	4,530,000	8,943,360	13,473,360
		2024-2028	5,435,586	7,949,807	13,385,393
		2029-2033	6,550,000	6,622,250	13,172,250
		2034-2038	8,490,000	4,682,975	13,172,975
		2039-2043	10,860,000	2,309,500	13,169,500
		2044	2,510,000	125,500	2,635,500
Total		\$127,570,586	\$64,723,511	\$192,294,097	

**ST. TAMMANY PARISH GOVERNMENT**  
**Notes to the Financial Statements 2013**

**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.

**L. Fund Balance**

The fund balance for governmental funds as of December 31, 2013 was \$177,903,992. The following table indicates the purpose for each restriction or commitment:

	General Fund	Public Works	Capital Street Imp. - General	Non-major Special Revenue	Non-major Debt Service	Non-major Capital Projects	Total
<b>Non-Spendable:</b>							
Prepaid items	\$5,861	\$3,359	\$ -	\$5,883	\$ -	\$ -	\$15,103
<b>Restricted for:</b>							
22 <sup>nd</sup> JD Commissioner	-	-	-	46,206	-	-	46,206
Animal Shelter	-	-	-	1,446,155	-	469,126	1,915,281
Coastal Restoration	-	-	-	108,976	-	-	108,976
Debt Service	-	-	-	-	9,765,448	-	9,765,448
Drainage	-	-	-	4,114,668	-	8,394,031	12,508,699
Drainage Capital	-	-	-	-	-	1,386,348	1,386,348
Economic Development	-	-	-	256,520	-	-	256,520
Jail	-	-	-	-	35,679	-	35,679
Jail Capital	-	-	-	-	-	618,981	618,981
Juror Compensation	-	-	-	423,930	-	-	423,930
Justice Complex	-	-	-	6,771,570	71,411	2,423,513	9,266,494
Library	-	-	-	-	9,100	-	9,100
Library Capital	-	-	-	-	-	264,009	264,009
Lighting Districts	-	-	-	4,769,924	-	-	4,769,924
Northshore Paving Project	-	-	-	-	-	83,980	83,980
Public Health	-	-	-	5,127,995	-	2,053,463	7,181,458
Roads, Bridges and Drainage	-	21,508,462	28,431,416	-	197,357	26,129,016	76,266,251
STP Coroner	-	-	-	10,876,868	1,173,744	-	12,050,612
STP Coroner Capital	-	-	-	-	-	357,061	357,061
Tall Timbers Subdivision	-	-	-	-	-	205,598	205,598
Tammany Trace, Fishing Pier, Camp Salmen	-	-	-	190,653	-	-	190,653
TMDL	-	-	-	-	-	870,998	870,998
Transit	-	-	-	726,746	-	-	726,746
Transportation Capital	-	-	-	-	-	4,271,321	4,271,321
Witness Fees	-	-	-	283,027	-	-	283,027
<b>Total Restricted</b>	-	21,508,462	28,431,416	35,143,238	11,252,739	47,527,445	143,863,300
<b>Committed for:</b>							
Administration Building	-	-	-	-	-	1,785,655	1,785,655
Animal Shelter	-	-	-	510,906	-	-	510,906
Arts	-	-	-	100,314	-	-	100,314
Debt Service	-	-	-	-	54,050	-	54,050
Disaster Relief	-	-	-	-	-	296,172	296,172
Economic Development	-	-	-	-	-	314,549	314,549
Environmental Services	-	-	-	3,173,006	-	-	3,173,006
Fishing Pier	-	-	-	29,093	-	-	29,093
GIS	-	-	-	-	-	421,936	421,936
OEP/911 Building	-	-	-	-	-	900,664	900,664
Parish Buildings	-	-	-	-	-	9651,121	9,651,121
Property Management	-	-	-	-	-	77,421	77,421
Solid Waste	-	-	-	-	-	530	530
STP Admin/Justice Complex East	-	-	-	-	-	5,309,557	5,309,557
Tammany Trace	-	714,082	-	-	-	605,114	1,319,196

**ST. TAMMANY PARISH GOVERNMENT**  
**Notes to the Financial Statements 2013**

<b>Fund Balance (continued)</b>	<b>General Fund</b>	<b>Public Works</b>	<b>Capital Street Imp. - General</b>	<b>Non-major Special Revenue</b>	<b>Non-major Debt Service</b>	<b>Non-major Capital Projects</b>	<b>Total</b>
Transit	-	-	-	77,212	-	-	77,212
<b>Total Committed</b>	-	714,082	-	3,890,531	54,050	19,362,719	24,021,382
Unassigned	10,004,207	-	-	-	-	-	10,004,207
<b>TOTAL FUND BALANCES</b>	<b>\$10,010,068</b>	<b>\$22,225,903</b>	<b>\$28,431,416</b>	<b>\$39,042,010</b>	<b>\$11,306,789</b>	<b>\$66,890,164</b>	<b>\$177,903,992</b>

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

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

- Indicates major component unit or fund as appropriate.

		Receivable Entity				
		Primary Government	Component Units			
		General Fund (010)*	STP Library*	Sewerage Dist.1	Sewerage Dist. 4	Total
Payable Entity	Component Units					
	Mosquito Abatement Dist.*	\$3,028	\$ -	\$ -	\$ -	\$3,028
	Fire Protection District 1	5,889	-	-	-	5,889
	Fire Protection District 2	1,269	-	-	-	1,269
	Fire Protection District 3	674	-	-	-	674
	Fire Protection District 4	4,922	-	-	-	4,922
	Fire Protection District 5	313	-	-	-	313
	Fire Protection District 6	176	-	-	-	176
	Fire Protection District 7	254	-	-	-	254
	Fire Protection District 8	430	-	-	-	430
	Fire Protection District 9	283	-	-	-	283
	Fire Protection District 11	361	-	-	-	361
	Fire Protection District 12	2,275	-	-	-	2,275
	Fire Protection District 13	811	-	-	-	811
	Recreation District No. 1	1,748	-	-	-	1,748
	Recreation District No. 2	78	-	-	-	78
	Recreation District No. 4	156	-	-	-	156
	Recreation District No. 6	137	-	-	-	137
	Recreation District No. 7	49	-	-	-	49
	Recreation District No. 11	137	-	-	-	137
	Recreation District No. 12	127	-	-	-	127
	Recreation District No. 14	840	-	-	-	840
	Water District No. 2	49	-	-	-	49
	Water District No. 3	-	-	19,449	64,824	84,273
Primary Government						
	STP Library (013)*	-	8,555,724	-	-	8,555,724
	Total	\$24,006	\$8,555,724	\$19,449	\$64,824	\$8,664,003

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).

**ST. TAMMANY PARISH GOVERNMENT**  
**Notes to the Financial Statements 2013**

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, 2013, is as follows:

		<b>Due to Risk Mgmt (580)</b>
<b>Due from Non-major Special Revenue Funds</b>	Criminal Court (028)	\$13,186
	Grants – Flood Hazard Mitigation (402)	1,318,273
	Grants - Other (411)	27,310
	Grants - Roads (415)	130,114
	Grants – Drainage (416)	11,779
	Grants - Environmental Services (420)	56,687
	Grants - Community Action Agency (425)	39,330
	Grants – Airport (440)	69,185
	Grants - CDBG (460)	156,644
<b>Total</b>		<b>\$1,822,508</b>

**N. Inter-fund Transfers**

The following table indicates inter-fund transfers:

		To:		
From:	General Fund	Non-major Special Revenue Funds	Non-major Debt Service Funds	Non-major Capital Project Funds
				Total
		\$136,882	\$ -	\$ -
	Non-major Capital Project Funds	-	-	8,478
	Utility Operations (1)	-	342,614	-
	<b>Total</b>	<b>\$136,882</b>	<b>\$342,614</b>	<b>\$8,478</b>

(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. 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.
3. Capital Street Improvements Districts No. 5 and No. 14 transferred out funds to Capital Street Improvements District No. 7 for reimbursement for roads charged to District No. 7 in prior years.

The Coroner contributed \$7,123,330 in cash to the Parish as shown on the Statement of Revenues, Expenditures, and Changes in Fund Balances as a “contribution from component unit.” As of December 31, 2013, no cooperative endeavor agreement has been entered into between the Coroner and the St. Tammany Parish Government.

However, LA R.S. 13:5724 was repealed and replaced with LA R.S. 13:5725 effective June 7, 2013. The new statute states the governing authority of the Parish shall receive all tax revenues collected from the ad valorem tax levied by the Parish for the Coroner purposes. The Coroner shall transfer any and all funds on hand received from the ad valorem tax to the governing authority of the Parish except amounts needed for operation for the remainder of the 2013 fiscal year, with the amount being determined by the Parish finance department. Any contracts or purchase agreements entered into by the Coroner will require approval or ratification by the governing authority of the Parish. The governing authority shall also establish an annual salary for the Coroner, deputy or assistant coroners, secretaries, stenographers, clerks, technicians, investigators, official photographers, or other employees. The Coroner shall not own or acquire immovable property. Any and all immovable property, including building, component parts and other appurtenances, previously owned by the Parish and transferred to the Coroner shall be transferred to the governing authority of the Parish free and clear of all mortgages, liens, or other encumbrances within six months of the effective date of June 7, 2013.

The St. Tammany Parish Coroner filed suit challenging the constitutionality of the bill. Subsequently, the Coroner resigned and the acting Coroner felt it was in the best interest of the Coroner’s office to allow the new Coroner, once elected, to make

**ST. TAMMANY PARISH GOVERNMENT**  
**Notes to the Financial Statements 2013**

these decisions. As of December 31, 2013, the Coroner's office had not transferred immovable property to the Parish nor had they signed a cooperative endeavor agreement with the Parish.

**O. Operating Leases**

The Parish leases space for some of its programs under operating leases. Payments for operating leases for fiscal year 2013 totaled \$250,200 of which \$190,200 was recorded in Governmental Activities and \$60,000 was recorded in Business-type Activities.

Following is a schedule by year of future lease payments as of December 31, 2013:

Fiscal Year	Governmental Activities: Non-major Special Revenue Fund Public Health (017)	Business-type Activities: Utility Operations (622)
2014	\$190,200	\$60,000
2015	190,200	10,000
2016	79,250	-
Total	\$459,650	\$70,000

The Parish leases space for cellular towers to other entities under operating leases. Receipts for operating leases included in fee revenue for fiscal year 2013 totaled \$211,361 of which \$203,375 was recorded in Governmental Activities and \$7,986 was recorded in Business-type Activities. Following is a schedule by year of future lease receipts as of December 31, 2013:

Fiscal Year	Governmental Activities: Major Special Revenue Fund Public Works (015)	Business-type Activities: Utility Operations (622)
2014	\$192,618	\$ 7,986
2015	184,230	7,986
2016	184,811	7,986
2017	58,946	3,328
Total	\$620,605	\$27,286

**P. Major Discretely Presented Component Units**

**1. St. Tammany Parish Coroner**

**Cash and Cash Equivalents**

The Coroner's deposits are categorized as follows at December 31, 2013:

	Carrying Amount	Bank Balance
Demand Deposits	\$1,475,142	\$1,554,681

Custodial credit risk is the risk that in the event of a bank failure, the Coroner's deposits may not be returned to the Coroner. As of December 31, 2013, \$1,304,681 of the Coroner's bank balance was exposed to custodial credit risk.

**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

Capital assets and depreciation activity for the year ended December 31, 2013 is as follows:

<b><u>St. Tammany Parish Coroner</u></b>	<b><u>Beginning Balance</u></b>	<b><u>Increases</u></b>	<b><u>Decreases</u></b>	<b><u>Ending Balance</u></b>
Capital assets, not being depreciated:				
Land	\$1,401,220	\$ -	\$ -	\$1,401,220
<i>Total capital assets, not being depreciated</i>	<i>1,401,220</i>	<i>-</i>	<i>-</i>	<i>1,401,220</i>

**ST. TAMMANY PARISH GOVERNMENT**  
**Notes to the Financial Statements 2013**

<b><u>St. Tammany Parish Coroner (continued)</u></b>	<b><u>Beginning Balance</u></b>	<b><u>Increases</u></b>	<b><u>Decreases</u></b>	<b><u>Ending Balance</u></b>
Capital assets being depreciated:				
Vehicles	291,535	-	-	291,535
Buildings and Improvements	8,414,987	-	-	8,414,987
Equipment and Fixtures	1,107,064	43,882	-	1,150,946
Furniture and Fixtures	197,741	-	-	197,741
DNA Equipment	1,124,755	1,640	-	1,126,395
<i>Total capital assets being depreciated</i>	<u>11,136,082</u>	<u>45,522</u>	<u>-</u>	<u>11,181,604</u>
Less accumulated depreciation for:				
Vehicles	(274,007)	(5,093)	-	(279,100)
Buildings and Improvements	(82,882)	(239,156)	-	(322,038)
Equipment and Fixtures	(679,846)	(87,133)	-	(766,979)
Furniture and Fixtures	(51,110)	(26,513)	-	(77,623)
DNA Equipment	(587,769)	(76,122)	-	(663,891)
Total accumulated depreciation	<u>(1,675,614)</u>	<u>(434,017)</u>	<u>-</u>	<u>(2,109,631)</u>
<i>Total capital assets being depreciated, net</i>	<u>9,460,468</u>	<u>(388,495)</u>	<u>-</u>	<u>9,071,973</u>
Total capital assets, net	<u>\$10,861,688</u>	<u>\$(388,495)</u>	<u>-</u>	<u>\$10,473,193</u>

**Operating Leases**

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:

<b><u>Year Ending December 31,</u></b>	<b><u>Amount</u></b>
2014	\$ 13,128
2015	12,359
2016	6,948
2017	4,335
<b>Total Future Minimum Lease Payments</b>	<b><u>\$ 36,770</u></b>

Total payments charged to copier lease expense for the year ended December 31, 2013 was \$18,351. During the year ended December 31, 2013, three 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:

<b><u>Years of Service</u></b>	<b><u>Earned Vacation</u></b>	<b><u>Earned Sick</u></b>
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, 2013:

<b><u>Balance at 12/31/2012</u></b>	<b><u>Additions</u></b>	<b><u>Deductions</u></b>	<b><u>Balance at 12/31/2013</u></b>	<b><u>Amount Due within One Year</u></b>
\$272,193	\$154,284	(\$162,876)	\$263,601	\$263,601

**Subsequent Events**

On February 12, 2014, the Federal court sentenced the former Coroner of St. Tammany Parish to pay at least \$193,388 in restitution to the Coroner's office. Due to uncertainty, no receivable has been accrued in the accompanying financial statements as a result of this sentencing.



**ST. TAMMANY PARISH GOVERNMENT**  
**Notes to the Financial Statements 2013**

**2. St. Tammany Parish Development District**

**Cash and Cash Equivalents**

At December 31, 2013, the St. Tammany Parish Development District had \$297,635 in deposits (collected bank balances). These deposits were secured from risk by \$250,000 of federal deposit insurance and \$47,635 of pledged securities held by the custodial bank as of December 31, 2013.

**Related Party Transactions**

The St. Tammany Parish Development District utilizes the offices and services of the St. Tammany Economic Development Foundation (the Foundation).

The Foundation is a non-profit organization established for the purpose of promoting and encouraging economic development within St. Tammany Parish. Many of the District's board members are also active members of the Foundation. During the year ended December 31, 2013, the District made payments to the Foundation of \$501,350. At December 31, 2013 there was an amount due to the Foundation for economic development support in the amount of \$4,713.

**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, 2013 is as follows:

<b><u>Development District</u></b>	<b><u>Beginning Balance</u></b>	<b><u>Increases</u></b>	<b><u>Decreases</u></b>	<b><u>Ending Balance</u></b>
Capital assets, not being depreciated:				
Land	\$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	(2,315,860)	(339,675)	-	(2,655,535)
<i>Total capital assets being depreciated, net</i>	<u>1,080,893</u>	<u>(339,675)</u>	<u>-</u>	<u>741,218</u>
Total capital assets, net	<u>\$1,480,893</u>	<u>(\$339,675)</u>	<u>\$ -</u>	<u>\$1,141,218</u>

**Conduit Debt Obligations**

During the year ended December 31, 2013, the St. Tammany Parish Development District issued taxable revenue bonds to provide funding for the construction of facilities for private companies. The bonds are secured by the property and facilities of the private companies. Neither the St. Tammany Parish Development District nor the State of Louisiana is obligated in any manner for repayment of the bonds. Accordingly, the bonds are not reported as liabilities in the accompanying financial statements. As of December 31, 2013, the following conduit debt obligations were outstanding:

<b><u>Series</u></b>	<b><u>Issued</u></b>	<b><u>Mature</u></b>	<b><u>Balance at December 31, 2013:</u></b>
2002	04/2002	07/2022	\$ 4,460,000
2003	06/2003	08/2023	25,000,000
2006A	12/2006	12/2036	5,150,000
2008	03/2008	03/2033	6,980,000
2008	04/2008	04/2034	3,390,000
2008	04/2008	07/2038	45,000,000
2009A-B	04/2009	04/2029	17,687,969
2011	09/2011	09/2041	72,138,163

The St. Tammany Parish Development District has entered into an agreement with a private company to issue taxable revenue bonds of up to \$85,074,000. At December 31, 2013, no bonds have been issued on this agreement.

**Leases**

An agreement with a private company, dated April 1, 2002, expires on July 1, 2022, or at such time when all bonds are retired, unless terminated earlier. The monthly lease payment is \$1,000. The company has the option to purchase the

**ST. TAMMANY PARISH GOVERNMENT**  
**Notes to the Financial Statements 2013**

property for the sum of the amount needed to retire the remaining bonds, the cost of the St. Tammany Parish Development District's fees, and \$1,000.

An agreement with a private company, dated June 1, 2003, expires on August 1, 2023, or at such time when all bonds are retired. The lease required an initial payment of \$15,000 at commencement of the lease and \$2,500 in each of the following years. Also, the lease requires a payment of between \$55,000 and \$75,000 as long as the company is exempt from ad valorem taxes. The St. Tammany Parish Development District is required to pay 80% of this payment to St. Tammany Parish Fire Protection District No 3 and 20% to St. Tammany Parish Recreation District No 4. The company has the option to purchase the property for the sum of the amount needed to retire the remaining bonds, the St. Tammany Parish Development District's costs and fees, the amount of above payments accrued to date, and \$1,000.

The land was purchased by the company and donated to the St. Tammany Parish Development District. As the St. Tammany Parish Development District considers the value of the land to be insignificant, the land has not been recorded as an asset of the St. Tammany Parish Development District.

An agreement with a private company, dated April 1, 2008, expires on February 1, 2024, or at such time when all bonds are retired. The lease required an initial payment of \$22,500 at commencement of the lease and an annual fee of \$2,500 due February 1st of each year, commencing on February 1, 2009. The company will also pay, as additional rent, the reasonable fees and expenses of the Trustee under the Indenture. Also, so long as this Agreement remains in effect and the Project is owned by the Issuer, the Project shall be exempt from ad valorem tax. The company also agrees to make a payment on the date of closing and on February 1st of each year thereafter in the amount of \$50,000 per year to the Issuer which the Issuer intends to pay to the local fire protection district to defray the costs of fire protection.

An agreement with a private company, dated April 30, 2009, expires on April 30, 2029, or at such time when all bonds are retired. The lease required an initial payment of 1/20th of the initial principal amount of the bonds, less a credit for the \$500 application fee heretofore paid, at commencement of the lease, and an annual fee of \$23,000 due on February 1st of each year, commencing on February 1, 2010. The company will also pay, as additional rent, the reasonable fees and expenses of the Trustee under the Indenture. Also, so long as this Agreement remains in effect and the Project is owned by the Issuer, the Project shall be exempt from ad valorem tax. The Company also agrees to make a payment on December 31st of each year, commencing on December 31, 2009, in the amount of \$50,000 per year to the Issuer which the Issuer intends to distribute to such taxing bodies as may be determined by the Issuer in its sole discretion.

An agreement with a private company, dated September 1, 2011, expires on September 1, 2041, or at such time when all bonds are retired. The lease required an initial payment of 1/20th of the initial principal amount of the bonds, less a credit for the \$500 application fee heretofore paid, at commencement of the lease, and an annual fee of \$25,000, or 1/10th of 1% of the original principal amount of the bonds, due on February 1st of each year, commencing on February 1, 2012. The company will also pay, as additional rent, the reasonable fees and expenses of the Trustee under the Indenture. Also, so long as this Agreement remains in effect and the Project is owned by the Issuer, the Project shall be exempt from ad valorem tax. The company also agrees to make a payment on December 31st of each year, commencing on February 1, 2013, in the amount of \$75,000 per year to the Issuer which the Issuer intends to distribute to such taxing bodies as may be determined by the Issuer in its sole discretion.

An agreement with a private company, dated December 1, 2012, expires on December 31, 2021, or at such time when all bonds are retired. The lease required an initial payment of 1/20th of the initial principal amount of the bonds at commencement of the lease and an annual fee of \$75,000 due on November 1st of each year, commencing on November 1, 2013. The company will also pay, as additional rent, the reasonable fees and expenses of the Trustee under the Indenture. Also, so long as this Agreement remains in effect and the Project is owned by the Issuer, the Project shall be exempt from ad valorem tax.

**3. St. Tammany Parish Library**

**Cash and Cash Equivalents**

At December 31, 2013, the St. Tammany Parish Library had \$5,195,793 in deposits (collected bank balances). As of December 31, 2013, \$5,014,459 of the St. Tammany Parish Library's bank balance totaling \$5,390,459 was exposed to custodial credit risk. These deposits were secured from risk by \$250,000 of federal deposit insurance, and the remaining deposits were secured by the pledge of securities held by the custodial bank as of December 31, 2013.

**ST. TAMMANY PARISH GOVERNMENT**  
**Notes to the Financial Statements 2013**

**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:

Description	Estimated Useful Lives
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, 2013 is as follows:

<b><u>St. Tammany Parish Library</u></b>	<b><u>Beginning Balance</u></b>	<b><u>Increases</u></b>	<b><u>Decreases</u></b>	<b><u>Ending Balance</u></b>
Capital assets, not being depreciated:				
Land	\$473,285	\$ -	\$ -	\$473,285
<i>Total capital assets, not being depreciated</i>	473,285	-	-	473,285
Capital assets being depreciated:				
Buildings and Improvements	546,270	183,778	-	730,048
Vehicles	215,835	-	-	215,835
Furniture and Fixtures	434,974	551,524	-	986,498
Computers	194,132	3,379	-	197,511
Books	8,021,786	626,394	(752,360)	7,895,820
<i>Total capital assets being depreciated</i>	9,412,997	1,365,075	(752,360)	10,025,712
Less accumulated depreciation for:				
Buildings and Improvements	(318,247)	(22,933)	-	(341,180)
Vehicles	(215,835)	-	-	(215,835)
Furniture and Fixtures	(410,598)	(25,554)	-	(436,152)
Computers	(174,432)	(5,526)	-	(179,958)
Books	(6,847,648)	(635,501)	752,360	(6,730,789)
Total accumulated depreciation	(7,966,760)	(689,514)	752,360	(7,903,914)
<i>Total capital assets being depreciated, net</i>	1,446,237	675,561	-	2,121,798
Total capital assets, net	\$1,919,522	\$675,561	\$ -	\$2,595,083

**Risk Management**

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

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

The plan is accounted for in the general fund of the St. Tammany Parish Library. The cost of claims is recorded as an expense when the claims arise. Claims liabilities are reported when it is probable that a loss has occurred and the amount of that loss can be reasonably estimated and is recorded in the government activities in the Statement of Net Position.

Claims liabilities include an amount for claims that have been incurred but not paid as of December 31, 2013. These liabilities are reported at their present value of \$28,034. Changes in the aggregate liabilities for claims in 2012 and 2013 were as follows:

	<b><u>2013</u></b>	<b><u>2012</u></b>
Unpaid claims, beginning of year	\$33,499	\$5,061
Incurred claims and changes in estimates	500,323	357,273
Claim payments	(505,788)	(328,835)
Unpaid claims, end of year	\$28,034	\$33,499

# ST. TAMMANY PARISH GOVERNMENT

## Notes to the Financial Statements 2013

A stop-loss insurance contract executed with an insurance carrier covers aggregate claims in excess of \$434,810 and claims in excess of \$25,000 per single employee per year. The amount of settlements has not exceeded insurance coverage for each of the past fiscal three years.

### **Other Post-employment Benefit (OPEB) Obligations**

The St. Tammany Parish Library provides post-employment healthcare benefits, to employees under 65 years of age who retire from the St. Tammany Parish Library in accordance with criteria listed in the Pension Plan footnote and, in addition, have at least five years of employment in the Library system, and have participated in the health insurance plan for the three years prior to retirement.

The St. Tammany Parish Library will pay a proportionate share of the health insurance cost based on the years of service. Currently, twelve active employees meet those eligibility requirements and two people are receiving benefits.

In 2011, the St. Tammany Parish Library added a second provision for retired employees 65 years or older who qualify to retire under PERS. The provision states that the St. Tammany Parish Library will pay 75% of the cost of a Medicare supplement plan costing no more than \$150 per month. At December 31, 2013, there were 2 individuals receiving benefits.

The St. Tammany Parish Library qualifies to calculate their annual OPEB cost using the alternative measurement method permitted by GASBS No. 45 for employers in plans with fewer than one hundred total plan members. Management of the St. Tammany Parish Library has evaluated this calculated and determined the application of this statement will have no material impact to the financial statements; therefore, no liability has been recorded for the future payments of these benefits.

### **Operating Leases**

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, 2013 was \$209,794. Future minimum lease payments are as follows:

<b>Year Ending December 31,</b>	<b>Amount</b>
2014	\$ 186,034
2015	179,834
2016	179,834
2017	162,377
2018	116,736
<b>Total Future Minimum Lease Payments</b>	<b>\$ 824,815</b>

### **Compensated Absences**

The Library's policy allows employees to accumulate unused vacation and sick leave on an unlimited basis. Employees earn annual vacation leave based on the number of years of service and a set 12.5 days sick leave annually. For one to fifteen years of service, employees earn 15 days 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, 2013:

<b>Balance at 12/31/2012</b>	<b>Additions</b>	<b>Deductions</b>	<b>Balance at 12/31/2013</b>	<b>Amount Due within One Year</b>
\$299,825	\$27,441	-	\$327,266	\$ -

## **4. Mosquito Abatement District**

### **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

# ST. TAMMANY PARISH GOVERNMENT

## Notes to the Financial Statements 2013

purchased. Inventories at year-end are equally offset by fund balance reserves. Inventory at December 31, 2013 was determined using the first-in, first-out method (FIFO).

### **Property Taxes**

The Mosquito Abatement District was authorized to levy up to 5.55 mills in ad valorem taxes for the year; however, during the year, the Mosquito Abatement District's board passed a resolution to roll back its millage to 4.40 mills. The total assessed valuation for all taxpayers at December 31, 2013 was \$1,714,157,583.

### **Cash and Cash Equivalents**

At December 31, 2013, the Mosquito Abatement District had cash and cash equivalents (book balances) as follows:

Cash in checking accounts	\$ 95,252
Cash in money market account	281,002
Other	75
<b>Total</b>	<b>\$376,329</b>

As of December 31, 2013, the Mosquito Abatement District had \$512,363 in cash deposits (collected bank balances). These deposits were secured from risk by \$250,000 of federal deposit insurance and \$541,000 of pledged securities held by the custodial bank as of December 31, 2013.

### **Investments**

As of December 31, 2013, the Mosquito Abatement District had the following investments:

<b><u>Investment</u></b>	<b><u>Maturity Date</u></b>	<b><u>Fair Value</u></b>	<b><u>Cost</u></b>
Louisiana Asset Management Pool	Avg of 48 days	\$12,695,980	\$12,695,980
Government National Mortgage Association	09/15/39	114,601	110,660
Government National Mortgage Association	12/15/32	26,536	24,496
Government National Mortgage Association	06/15/32	5,015	4,721
		<u>\$12,842,132</u>	<u>\$12,835,857</u>

The investments listed above, except for the Louisiana Asset Management Pool (LAMP) account, are held in the name of the fiscal agent bank.

LAMP is administered by LAMP, Inc., a non-profit corporation organized under the laws of the State of Louisiana. Only local government entities having contracted to participate in LAMP have an investment interest in its pool of assets. The primary objective of LAMP is to provide a safe environment for the placement of public funds in short-term, high quality investments. The LAMP portfolio includes only securities and other obligations in which local governments in Louisiana are authorized to invest in accordance with LA – R.S. 33:2955.

GASB Statement No. 40, *Deposit and Investment Risk Disclosure*, requires disclosure of credit risk, custodial credit risk, concentration of credit risk interest rate risk, and foreign currency risk for all public entity investments.

LAMP is a 2a7-like investment pool. The following facts are relevant for 2a7 like investment pools:

- Credit risk: LAMP is rated AAAM by Standard & Poor's.
- Custodial credit risk: LAMP participants' investments in the pool are evidenced by shares of the pool. Investments in pools should be disclosed, but not categorized because they are not evidenced by securities that exist in physical or book-entry form. The public entity's investment is with the pool, not the securities that make up the pool; therefore, no disclosure is required.
- Concentration of credit risk: Pooled investments are excluded from the 5 percent disclosure requirement.
- Interest rate risk: LAMP is designed to be highly liquid to give its participants immediate access to their account balances. LAMP prepares its own interest rate risk disclosure using the weighted average maturity (WAM) method. The WAM of LAMP assets is restricted to not more than 60 days, and consists of no securities with a maturity in excess of 397 days.
- Foreign currency risk: Not applicable to 2a7-like pools.

**ST. TAMMANY PARISH GOVERNMENT**  
**Notes to the Financial Statements 2013**

The investments in LAMP are stated at fair value based on quoted market rates. The fair value is determined on a weekly basis by LAMP and the value of the position in the external investment pool is the same as the net asset value of the pool shares.

LAMP, Inc. is subject to the regulatory oversight of the state treasurer and the board of directors. LAMP is not registered with the SEC as an investment company. If you have any questions, please feel free to contact the LAMP administrative office at 800-249-5267.

**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:

<b>Description</b>	<b>Estimated Useful Lives</b>
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, 2013 is as follows:

<b><u>Mosquito Abatement District</u></b>	<b><u>Beginning Balance</u></b>	<b><u>Increases</u></b>	<b><u>Decreases</u></b>	<b><u>Ending Balance</u></b>
Capital assets being depreciated:				
Buildings and Improvements	\$5,832,393	\$ -	\$ -	\$5,832,393
Vehicles	577,166	38,961	-	616,127
Machinery and Equipment	429,229	-	-	429,229
Aircraft and Related Equipment	1,724,523	5,729	-	1,730,252
Furniture and Fixtures	18,891	-	-	18,891
<i>Total capital assets being depreciated</i>	<u>8,582,202</u>	<u>44,690</u>	<u>-</u>	<u>8,626,892</u>
Less accumulated depreciation for:				
Buildings and Improvements	(704,445)	(145,810)	-	(850,255)
Vehicles	(467,824)	(17,321)	-	(485,145)
Machinery and Equipment	(383,648)	(19,016)	-	(402,664)
Aircraft and Related Equipment	(924,663)	(121,857)	-	(1,046,520)
Furniture and Fixtures	(13,190)	(635)	-	(13,825)
Total accumulated depreciation	<u>(2,493,770)</u>	<u>(304,639)</u>	<u>-</u>	<u>(2,798,409)</u>
<i>Total capital assets being depreciated, net</i>	<u>\$6,088,432</u>	<u>\$(259,949)</u>	<u>\$ -</u>	<u>\$5,828,483</u>

**Operating Leases**

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 Mosquito Abatement District paid during the current year.

After an extensive bidding process and with the approval of the City of Slidell, the Mosquito Abatement 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.

**ST. TAMMANY PARISH GOVERNMENT**  
**Notes to the Financial Statements 2013**

**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.

Full time, permanent employees are granted five days of “regular” sick leave on January 1<sup>st</sup> of each year. Three days of unused regular sick leave may be carried to the following year with a limit of ten regular sick leave days at the beginning of each year. In addition, fifteen days of “extended” sick leave is granted to each employee on January 1<sup>st</sup> of each year, and is to be used only when the employee is either hospitalized or under a doctor’s care for five days or more. Unused extended sick leave cannot be carried over to the following year. Upon termination from employment, employees are not paid 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, 2013:

<b>Balance at 12/31/2012</b>	<b>Additions</b>	<b>Deductions</b>	<b>Balance at 12/31/2012</b>	<b>Amount Due within One Year</b>
\$104,147	\$116,992	(\$98,659)	\$122,480	\$ -

**Q. 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.

Capital assets and depreciation activity for the year ended December 31, 2013 is as follows:

<b>Sub-Drainage District No. 1 of DD No. 3</b>	<b>Beginning Balance</b>	<b>Increases</b>	<b>Decreases</b>	<b>Ending Balance</b>
Capital assets, not being depreciated:				
Land	\$378,391	\$ -	\$ -	\$378,391
Capital assets being depreciated:				
Infrastructure	175,841	-	-	175,841
Less accumulated depreciation for:				
Infrastructure	(26,719)	(7,040)	-	(33,759)
<i>Total capital assets being depreciated, net</i>	<u>149,122</u>	<u>(7,040)</u>	<u>-</u>	<u>142,082</u>
Total capital assets, net	<u>\$527,513</u>	<u>(\$7,040)</u>	<u>\$ -</u>	<u>\$520,473</u>

**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, 2013:

<b>Balance at 12/31/2012</b>	<b>Additions</b>	<b>Deductions</b>	<b>Balance at 12/31/2013</b>	<b>Amount Due within One Year</b>
\$180,000	\$ -	(\$27,000)	\$153,000	\$28,000

The individual issue is as follows:

<b>Bond</b>	<b>Original Issue Date</b>	<b>Original Borrowing</b>	<b>Interest Rate</b>	<b>Final Payment Due</b>	<b>Principal Outstanding</b>	<b>Source of Funds</b>
Certificates of Indebtedness, Series 2008	08/28/09	\$280,000	4.96%	03/01/18	\$153,000	Parcel Fee

**ST. TAMMANY PARISH GOVERNMENT**  
**Notes to the Financial Statements 2013**

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

<b>Year Ending December 31</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
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
<b>Totals</b>	<b>\$153,000</b>	<b>\$19,616</b>	<b>\$172,616</b>

**R. Contingencies**

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

**S. New Standards**

The GASB issued Statement No. 67, *Financial Reporting for Pension Plans*, in June 2012. The objective of this Statement is to improve financial reporting by state and local governmental pension plans. This Statement replaces the requirements of Statements No. 25, *Financial Reporting for Defined Benefit Pension Plans and Note Disclosures for Defined Contribution Plans*, and No. 50, *Pension Disclosures*. This Statement is effective for financial statements for fiscal years beginning after June 15, 2013. Earlier application is encouraged.

The GASB issued Statement No. 68, *Accounting and Financial Reporting for Pensions*, in June 2012. This Statement replaces the requirements of Statement No. 27, *Accounting for Pensions by State and Local Governmental Employers*, as well as the requirements of Statement No. 50, *Pension Disclosures*. Statement No. 67, *Financial Reporting for Pension Plans*, revises existing standards of financial reporting for most pension plans. This Statement and Statement 67 establish a definition of a pension plan that reflects the primary activities associated with the pension arrangement-determining pensions, accumulating and managing assets dedicated for pensions, and paying benefits to plan members as they come due. This Statement is effective for fiscal years beginning after June 15, 2014. Earlier application is encouraged.

The GASB issued Statement No. 69, *Government Combinations and Disposals of Government Operations*, in January 2013. This Statement establishes accounting and financial reporting standards related to government combinations and disposals of government operations. This Statement is effective for fiscal years beginning after December 15, 2013. Earlier application is encouraged.

The GASB issued Statement No. 70, *Accounting and Financial Reporting for Nonexchange Financial Guarantees*, in April 2013. This Statement specifies the information required to be disclosed by governments that extend nonexchange financial guarantees. In addition, this Statement requires new information to be disclosed by governments that receive nonexchange financial guarantees. This Statement is effective for fiscal years beginning after January 15, 2013. Earlier application is encouraged.

The GASB issued Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date—an amendment of GASB Statement No. 68*, in November 2013. This Statement amends paragraph 137 of Statement 68 to require that, at transition, a government recognize a beginning deferred outflow of resources for its pension contributions, if any, made subsequent to the measurement date of the beginning net pension liability. This Statement should be applied simultaneously with the provisions of Statement 68.

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

**T. Subsequent Events**

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



## ST. TAMMANY PARISH GOVERNMENT

### Notes to the Financial Statements 2013

On May 3, 2014, Dr. Charles Preston was elected Coroner of St. Tammany Parish in a runoff election and was sworn in on Monday, May 20, 2014. A Memorandum of Understanding ("Agreement") By and Between the St. Tammany Parish Government and the St. Tammany Parish Coroner (Interim Funding) was entered into on May 21, 2014 for a term of 90 days. According to the Agreement, the Parish will fund the operating expenses of the Coroner's office from the Coroner Tax Proposition for the term in equal one-twelfth amounts per calendar month from the Coroner's budget as approved by the Parish Council. The Coroner may incur operating expenses pertaining to the day-to-day operation of the Coroner's office, including, but not limited to, expenses relating to employee salaries, benefits and taxes; equipment, supplies and materials; fuel, mobile phone and utilities; insurance; and building, vehicle and equipment maintenance. The Coroner will provide supporting documentation of all funds needed for the operating expenses of the Coroner's office. On or before the 10<sup>th</sup> day of each calendar month, Coroner shall provide the Parish with a detailed schedule of all funds received by the Coroner, excluding funds paid pursuant to the Agreement.

# **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, 2013**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amounts Budgetary Basis</u>	<u>Variance with Final Budget- Positive (Negative)</u>
<b>Revenues</b>				
Taxes:				
Ad valorem	\$ 4,223,203	\$ 4,223,203	\$ 4,335,248	\$ 112,045
Other taxes, penalties, interest, etc.	2,151,000	2,151,000	2,432,183	281,183
Licenses	3,377,300	3,377,300	3,598,053	220,753
Permits	1,313,000	1,313,000	1,721,488	408,488
Intergovernmental revenues:				
Other federal funds	35,500	35,500	30,493	(5,007)
State funds:				
State revenue sharing	286,557	286,557	280,397	(6,160)
Other state funds	5,000	5,000	5,940	940
Fees and charges for services	594,650	594,650	652,158	57,508
Fines and forfeitures	40,000	40,000	144,819	104,819
Other revenues	483,000	483,000	406,825	(76,175)
Total Revenues	<u>12,509,210</u>	<u>12,509,210</u>	<u>13,607,604</u>	<u>1,098,394</u>
<b>Expenditures</b>				
Development Administration	359,713	359,713	353,974	5,739
Planning	630,047	630,047	522,854	107,193
Permits	1,177,242	1,177,242	1,117,113	60,129
Public Information	621,789	621,789	589,653	32,136
Facilities Management	227,715	227,715	223,818	3,897
Levee Board Building	29,679	29,679	27,066	2,613
Fairgrounds	68,000	68,000	62,435	5,565
22nd Judicial District Court	2,039,297	2,039,297	1,978,204	61,093
Ward Courts	211,147	211,147	206,211	4,936
District Attorney	2,078,671	2,440,671	2,440,671	-
Registrar of Voters	233,600	233,600	218,936	14,664
Tax Assessor	1,833	1,833	1,795	38
Parish Jail	85,000	85,000	84,690	310
Code Enforcement	490,825	519,596	514,531	5,065
Veterans Affairs	92,419	92,419	91,691	728
Camp Salmen	273,726	273,726	181,187	92,539
Grants	470,413	470,412	438,879	31,533
Greater St. Tammany Airport	173,440	173,440	145,836	27,604
General expenditures	3,226,839	3,226,840	2,814,307	412,533
Total Expenditures	<u>12,491,395</u>	<u>12,882,166</u>	<u>12,013,851</u>	<u>868,315</u>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<u>17,815</u>	<u>(372,956)</u>	<u>1,593,753</u>	<u>1,966,709</u>
<b>Net Change in Fund Balance</b>	<u>17,815</u>	<u>(372,956)</u>	<u>1,593,753</u>	<u>1,966,709</u>
<b>Fund Balance - beginning</b>	<u>8,416,315</u>	<u>8,416,315</u>	<u>8,416,315</u>	<u>-</u>
<b>Fund Balance - ending</b>	<u>\$ 8,434,130</u>	<u>\$ 8,043,359</u>	<u>\$ 10,010,068</u>	<u>\$ 1,966,709</u>

NOTE: See Schedule 4 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, 2013**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amounts Budgetary Basis</u>	<u>Variance with Final Budget- Positive (Negative)</u>
<b>Revenues</b>	\$ 8,491,639	\$ 8,766,639	\$ 8,761,374	\$ (5,265)
<b>Expenditures</b>	<u>8,491,639</u>	<u>8,766,639</u>	<u>8,761,374</u>	<u>5,265</u>
<b>Net Change in Fund Balance</b>	-	-	-	-
<b>Fund Balance - beginning</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund Balance - ending</b>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

**ST. TAMMANY PARISH, LOUISIANA**  
**Schedule of Revenues, Expenditures and Changes in Fund Balances -**  
**Budget and Actual**  
**Public Works (015)**  
**For the Year Ended December 31, 2013**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amounts Budgetary Basis</u>	<u>Variance with Final Budget- Positive (Negative)</u>
<b>Revenues</b>				
Sales and use tax	\$ 24,466,458	\$ 15,466,458	\$ 18,725,581	\$ 3,259,123
Other taxes, penalties, interest, etc.	13,000	13,000	10,234	(2,766)
Licenses and permits	500	500	400	(100)
Federal and state grants	100,000	100,000	77,386	(22,614)
Parish transportation funds	1,500,000	1,500,000	1,688,658	188,658
Fees and charges for services	184,000	184,000	218,545	34,545
Fines and forfeitures	5,000	5,000	150	(4,850)
Investment earnings	200,000	200,000	(238,730)	(438,730)
Miscellaneous revenues	-	-	65,696	65,696
Total Revenues	<u>26,468,958</u>	<u>17,468,958</u>	<u>20,547,920</u>	<u>3,078,962</u>
<b>Expenditures</b>				
Procurement	40,500	40,500	23,190	17,310
Development-Engineering	227,893	227,893	217,784	10,109
General maintenance	4,712,372	5,206,112	4,147,115	1,058,997
Airport maintenance area	716,717	716,717	564,337	152,380
Brewster maintenance area	518,992	518,992	495,561	23,431
Bush maintenance area	476,375	476,375	427,571	48,804
Covington maintenance area	862,477	884,077	646,168	237,909
Fritchie North maintenance area	354,868	354,868	282,167	72,701
Fritchie South maintenance area	764,754	1,031,140	806,643	224,497
Hickory maintenance area	496,919	496,918	463,112	33,806
Hwy 59 maintenance area	805,216	917,925	570,534	347,391
Keller maintenance area	637,302	667,097	565,265	101,832
Willie Road maintenance area	566,380	566,380	508,415	57,965
Vehicle maintenance	5,359,529	5,359,529	3,986,755	1,372,774
Mobile unit	51,775	51,775	25,128	26,647
Trace maintenance	940,619	952,569	665,206	287,363
Trace security	154,587	154,587	147,574	7,013
Public Works Director	883,204	883,204	821,031	62,173
District Capital Engineering	798,813	801,957	604,727	197,230
Geographic Information Systems	348,257	368,257	348,201	20,056
Data Management	443,493	443,493	386,994	56,499
Engineering	2,182,498	2,239,685	1,516,109	723,576
Homeland Security & Emergency Operations	908,258	908,258	820,252	88,006
General expenditures	<u>2,990,410</u>	<u>2,990,409</u>	<u>2,837,700</u>	<u>152,709</u>
Total Expenditures	<u>26,242,208</u>	<u>27,258,717</u>	<u>21,877,539</u>	<u>5,381,178</u>
<b>Net Change in Fund Balance</b>	226,750	(9,789,759)	(1,329,619)	8,460,140
<b>Fund Balance - beginning</b>	<u>23,555,522</u>	<u>23,555,522</u>	<u>23,555,522</u>	<u>-</u>
<b>Fund Balance - ending</b>	<u>\$ 23,782,272</u>	<u>\$ 13,765,763</u>	<u>\$ 22,225,903</u>	<u>\$ 8,460,140</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, 2013**

General Government					
	Legislative	Judicial	Elections	Financial Administration	Other- Unclassified
<b>Expenditures:</b>					
Development Administration	\$ -	\$ -	\$ -	\$ -	\$ 353,974
Planning	-	-	-	-	522,854
Permits	-	-	-	-	-
Public Information	-	-	-	-	551,567
Facilities Management	-	-	-	-	223,818
Levee Board Building	-	-	-	-	27,066
Fees and charges for services	-	-	-	-	62,435
22nd Judicial District Court	-	1,978,204	-	-	-
Ward Courts	-	206,211	-	-	-
District Attorney	-	2,320,252	-	-	-
Registrar of Voters	-	-	218,936	-	-
Tax Assessor	-	-	-	1,795	-
Parish Jail	-	-	-	-	-
Code Enforcement	-	-	-	-	-
Veterans Affairs	-	-	-	-	-
Camp Salmen	-	-	-	-	-
Grants	-	-	-	143,328	295,551
Greater St. Tammany Airport	-	-	-	-	145,836
General Expenditures	1,628,670	-	83,970	665,468	380,695
 Total Expenditures	 \$ 1,628,670	 \$ 4,504,667	 \$ 302,906	 \$ 810,591	 \$ 2,563,796

**SCHEDULE 4**

<u>Public Safety</u>	<u>Health and Welfare</u>	<u>Culture-Recreation</u>	<u>Economic Development</u>	<u>Capital Outlay - Capital Assets</u>	<u>Transfers Out</u>	<u>Total</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 353,974
-	-	-	-	-	-	522,854
1,117,113	-	-	-	-	-	1,117,113
-	-	-	-	38,086	-	589,653
-	-	-	-	-	-	223,818
-	-	-	-	-	-	27,066
-	-	-	-	-	-	62,435
-	-	-	-	-	-	1,978,204
-	-	-	-	-	-	206,211
-	-	-	-	-	120,419	2,440,671
-	-	-	-	-	-	218,936
-	-	-	-	-	-	1,795
84,690	-	-	-	-	-	84,690
514,531	-	-	-	-	-	514,531
-	91,691	-	-	-	-	91,691
-	-	178,687	-	2,500	-	181,187
-	-	-	-	-	-	438,879
-	-	-	-	-	-	145,836
9,040	5,000	-	25,000	-	16,464	2,814,307
<u>\$ 1,725,374</u>	<u>\$ 96,691</u>	<u>\$ 178,687</u>	<u>\$ 25,000</u>	<u>\$ 40,586</u>	<u>\$ 136,883</u>	<u>\$ 12,013,851</u>



**ST. TAMMANY PARISH, LOUISIANA**  
**Reconciliation of Expenditures Between Budgetary Comparison and**  
**Statement of Revenues and Expenditures**  
**Public Works (015)**  
**For the Year Ended December 31, 2013**

	<b>General Government</b>		
	<b>Financial Administration</b>	<b>Public Safety</b>	<b>Highways and Streets</b>
<b>Expenditures</b>			
Procurement	\$ 23,190	\$ -	\$ -
Development-Engineering	-	211,892	5,892
General maintenance	-	-	3,325,600
Airport maintenance area	-	-	446,701
Brewster maintenance area	-	-	495,561
Bush maintenance area	-	-	427,571
Covington maintenance area	-	-	578,168
Fritchie North maintenance area	-	-	282,167
Fees and charges for services	-	-	625,402
Hickory maintenance area	-	-	463,112
Hwy 59 maintenance area	-	-	377,063
Keller maintenance area	-	-	565,265
Willie Road maintenance area	-	-	508,415
Vehicle maintenance	-	-	3,246,210
Mobile unit	-	25,128	-
Trace maintenance	-	-	653,256
Trace security	-	-	21,663
Public Works Director	-	-	821,031
District Capital Engineering	-	-	604,727
Geographic Information Systems	-	-	348,201
Data Management	-	-	386,994
Engineering	-	-	1,504,749
Homeland Security & Emergency Operations	-	820,236	16
General expenditures	-	-	2,837,700
Total Expenditures	<u>\$ 23,190</u>	<u>\$ 1,057,256</u>	<u>\$ 18,525,464</u>

**SCHEDULE 5**

<b>Culture and Recreation</b>	<b>Capital Outlay - Capital Assets</b>	<b>Capital Outlay - Infrastructure</b>	<b>Total</b>
\$ -	\$ -	\$ -	\$ 23,190
-	-	-	217,784
-	3,000	818,515	4,147,115
-	-	117,636	564,337
-	-	-	495,561
-	-	-	427,571
-	-	68,000	646,168
-	-	-	282,167
-	-	181,241	806,643
-	-	-	463,112
-	-	193,471	570,534
-	-	-	565,265
-	-	-	508,415
-	740,545	-	3,986,755
-	-	-	25,128
-	11,950	-	665,206
125,911	-	-	147,574
-	-	-	821,031
-	-	-	604,727
-	-	-	348,201
-	-	-	386,994
-	-	11,360	1,516,109
-	-	-	820,252
-	-	-	2,837,700
<u>\$ 125,911</u>	<u>\$ 755,495</u>	<u>\$ 1,390,223</u>	<u>\$ 21,877,539</u>



# NON-MAJOR GOVERNMENTAL FUNDS

**ST. TAMMANY PARISH, LOUISIANA**  
**Combining Balance Sheet**  
**Non-Major Governmental Funds**  
**December 31, 2013**

	NON-MAJOR SPECIAL REVENUE FUNDS	NON-MAJOR DEBT SERVICE FUNDS	NON-MAJOR CAPITAL PROJECT FUNDS	TOTAL NON-MAJOR GOVERNMENTAL FUNDS
<b>ASSETS</b>				
Cash and cash equivalents	\$ 22,640,511	\$ 1,530,596	\$ 4,115,321	\$ 28,286,428
Investments	8,015,447	-	61,928,782	69,944,229
Receivables, net of allowances for uncollectibles:				
Ad valorem/parcel fees	15,671,824	-	-	15,671,824
Sales and use tax	3,966,853	-	-	3,966,853
Other receivables	3,530,042	14,267	4,471,606	8,015,915
Prepaid items	5,883	-	-	5,883
Restricted assets	-	9,765,448	-	9,765,448
<b>TOTAL ASSETS</b>	<b>\$ 53,830,560</b>	<b>\$ 11,310,311</b>	<b>\$ 70,515,709</b>	<b>\$ 135,656,580</b>
<b>LIABILITIES AND FUND BALANCES</b>				
Liabilities:				
Accounts, salaries, and other payables	\$ 9,316,492	\$ 3,522	\$ 3,368,143	\$ 12,688,157
Due to other funds	1,822,508	-	-	1,822,508
Unearned revenue	2,979,104	-	237,402	3,216,506
Other liabilities	672,804	-	20,000	692,804
Total Liabilities	14,790,908	3,522	3,625,545	18,419,975
Fund balances:				
Nonspendable, prepaid items	5,883	-	-	5,883
Restricted	35,143,238	11,252,739	47,527,445	93,923,422
Committed	3,890,531	54,050	19,362,719	23,307,300
Total Fund Balances	39,039,652	11,306,789	66,890,164	117,236,605
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$ 53,830,560</b>	<b>\$ 11,310,311</b>	<b>\$ 70,515,709</b>	<b>\$ 135,656,580</b>

**ST. TAMMANY PARISH, LOUISIANA**  
**Combining Schedule of Revenues, Expenditures and Changes in Fund Balances**  
**Non-Major Governmental Funds**  
**For the Year Ended December 31, 2013**

	NON-MAJOR SPECIAL REVENUE FUNDS	NON-MAJOR DEBT SERVICE FUNDS	NON-MAJOR CAPITAL PROJECT FUNDS	TOTAL NON-MAJOR GOVERNMENTAL FUNDS
<b>Revenues</b>				
Taxes:				
Ad valorem/parcel fees	\$ 13,012,688	\$ 1,439,613	\$ 2,218,121	\$ 16,670,422
Sales and use tax	16,306,891	8,835,728	7,000,000	32,142,619
Other taxes, penalties, interest, etc.	546,352	-	-	546,352
Licenses and permits	1,452,410	-	-	1,452,410
Intergovernmental revenues:				
Federal and state grants	11,702,241	-	493,539	12,195,780
State funds:				
State revenue sharing	218,341	-	-	218,341
Fees and charges for services	924,499	-	1,289,140	2,213,639
Fines and forfeitures	1,866,733	-	-	1,866,733
Other revenues:				
Investment earnings	51,040	9,974	(545,912)	(484,898)
Contributions	1,610,565	-	-	1,610,565
Miscellaneous	10,765	-	123,670	134,435
Total Revenues	<u>47,702,525</u>	<u>10,285,315</u>	<u>10,578,558</u>	<u>68,566,398</u>
<b>Expenditures</b>				
General government:				
Judicial	6,972,799	-	-	6,972,799
Executive	77,568	-	-	77,568
Elections	156,152	-	-	156,152
Financial administration	257,820	-	-	257,820
Other - unclassified	57,858	-	164,433	222,291
Public safety	11,827,857	-	153,450	11,981,307
Highways and streets	4,299,916	-	291,368	4,591,284
Sanitation	1,044,623	-	109	1,044,732
Health and welfare	9,766,398	-	31	9,766,429
Cultural and recreation	713,634	-	-	713,634
Economic development	873,198	-	-	873,198
Capital outlay:				
Capital assets	925,966	-	3,045,123	3,971,089
Infrastructure	4,418,846	-	7,626,016	12,044,862
Debt Service:				
Principal	-	6,430,000	-	6,430,000
Interest	-	3,879,854	-	3,879,854
Bond issuance costs	-	815,055	-	815,055
Impact fee credits used	-	-	47,379	47,379
Total Expenditures	<u>41,392,635</u>	<u>11,124,909</u>	<u>11,327,909</u>	<u>63,845,453</u>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<u>6,309,890</u>	<u>(839,594)</u>	<u>(749,351)</u>	<u>4,720,945</u>
<b>Other Financing Sources (Uses)</b>				
Transfers in	136,882	342,614	8,478	487,974
Transfers out	-	-	(8,478)	(8,478)
Proceeds of refunding bonds	-	43,537,804	-	43,537,804
Payment to refunded bond escrow agent	-	(42,717,941)	-	(42,717,941)
Contribution from component unit	7,123,330	-	-	7,123,330
Total Other Financing Sources (Uses)	<u>7,260,212</u>	<u>1,162,477</u>	<u>-</u>	<u>8,422,689</u>
<b>Net Change in Fund Balance</b>	<u>13,570,102</u>	<u>322,883</u>	<u>(749,351)</u>	<u>13,143,634</u>
<b>Fund Balance - beginning</b>	<u>25,469,550</u>	<u>10,983,906</u>	<u>67,639,515</u>	<u>104,092,971</u>
<b>Fund Balance - ending</b>	<u>\$ 39,039,652</u>	<u>\$ 11,306,789</u>	<u>\$ 66,890,164</u>	<u>\$ 117,236,605</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 Fund (018)** accounts for the additional three-quarter cent sales tax levied for economic development within two separate economic development districts.

**Economic Development Fund (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 Fund (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 Fund (027)** accounts for court costs obtained to provide for compensation to jurors in criminal cases.

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

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

**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.

**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.

**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.

**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.



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

**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.

**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.

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

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

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

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

**Grants – Coastal Fund (418)** accounts for receipts and disbursements of Federal and State grants related to coastal zone issues, such as grants for restoring marshes, enhancing coastal recreational activities, inspecting and permitting projects, and determining the future course of development and conservation of the coastal zone.

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

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

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

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

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

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

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

**ST. TAMMANY PARISH, LOUISIANA**  
**Combining Balance Sheet**  
**Non-Major Special Revenue Funds**  
**December 31, 2013**

	<b>014 STARC/Council on Aging</b>	<b>016 Drainage Maintenance</b>	<b>017 Public Health</b>	<b>018 Economic Development Districts</b>
<b>ASSETS</b>				
Cash and cash equivalents	\$ 110,556	\$ 1,766,385	\$ 2,539,713	\$ 1,477,101
Investments	-	-	-	-
Receivables, net of allowances for uncollectibles:				
Ad valorem/parcel fees	2,719,029	2,944,276	2,944,276	-
Sales and use tax	-	-	-	139,049
Other receivables	44,606	-	4	-
Prepaid items	-	-	200	-
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
Total Assets	<u><u>\$ 2,874,191</u></u>	<u><u>\$ 4,710,661</u></u>	<u><u>\$ 5,484,193</u></u>	<u><u>\$ 1,616,150</u></u>
<b>LIABILITIES AND FUND BALANCES</b>				
Liabilities:				
Accounts, salaries, and other payables	\$ 2,874,191	\$ 120,421	\$ 355,998	\$ 1,616,150
Due to other funds	-	-	-	-
Unearned revenue	-	-	-	-
Other liabilities	-	475,572	-	-
Total Liabilities	<u>2,874,191</u>	<u>595,993</u>	<u>355,998</u>	<u>1,616,150</u>
Fund balances:				
Nonspendable, prepaid items	-	-	200	-
Restricted	-	4,114,668	5,127,995	-
Committed	-	-	-	-
Total Fund Balances	<u>-</u>	<u>4,114,668</u>	<u>5,128,195</u>	<u>-</u>
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
Total Liabilities and Fund Balances	<u><u>\$ 2,874,191</u></u>	<u><u>\$ 4,710,661</u></u>	<u><u>\$ 5,484,193</u></u>	<u><u>\$ 1,616,150</u></u>

**SCHEDULE 8**  
**continued**

<b>019 Economic Development</b>	<b>020 Environmental Services</b>	<b>024 Culture, Recreation and Tourism</b>	<b>027 Jury Fund</b>	<b>028 Criminal Court</b>	<b>029 22nd JDC Commissioner</b>	<b>034 St. Tammany Parish Jail</b>
\$ 187,823	\$ 243,546	\$ 177,481	\$ 405,559	\$ 136,883	\$ 49,531	\$ -
-	3,064,944	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	1,924,970
79,600	202,499	51,148	18,371	132,861	5,314	-
250	-	-	-	-	-	-
<u>\$ 267,673</u>	<u>\$ 3,510,989</u>	<u>\$ 228,629</u>	<u>\$ 423,930</u>	<u>\$ 269,744</u>	<u>\$ 54,845</u>	<u>\$ 1,924,970</u>
\$ 10,903	\$ 162,343	\$ 8,883	\$ -	\$ 256,558	\$ 8,639	\$ 1,924,970
-	-	-	-	13,186	-	-
-	-	-	-	-	-	-
-	175,640	-	-	-	-	-
<u>10,903</u>	<u>337,983</u>	<u>8,883</u>	<u>-</u>	<u>269,744</u>	<u>8,639</u>	<u>1,924,970</u>
250	-	-	-	-	-	-
256,520	-	190,653	423,930	-	46,206	-
-	3,173,006	29,093	-	-	-	-
<u>256,770</u>	<u>3,173,006</u>	<u>219,746</u>	<u>423,930</u>	<u>-</u>	<u>46,206</u>	<u>-</u>
<u>\$ 267,673</u>	<u>\$ 3,510,989</u>	<u>\$ 228,629</u>	<u>\$ 423,930</u>	<u>\$ 269,744</u>	<u>\$ 54,845</u>	<u>\$ 1,924,970</u>

**ST. TAMMANY PARISH, LOUISIANA**  
**Combining Balance Sheet**  
**Non-Major Special Revenue Funds**  
**December 31, 2013**

	<b>035 Law Enforcement</b>	<b>037 Justice Complex</b>	<b>039 St. Tammany Parish Coroner</b>	<b>043 Animal Services</b>
<b>ASSETS</b>				
Cash and cash equivalents	\$ 279,145	\$ 285,800	\$ 6,196,555	\$ 708,963
Investments	-	4,950,503	-	-
Receivables, net of allowances for uncollectibles:				
Ad valorem/parcel fees	-	-	4,762,286	1,367,571
Sales and use tax	-	1,902,834	-	-
Other receivables	6,182	17,308	78,100	36,952
Prepaid items	-	1,602	-	2,488
	<hr/>	<hr/>	<hr/>	<hr/>
Total Assets	<u>\$ 285,327</u>	<u>\$ 7,158,047</u>	<u>\$ 11,036,941</u>	<u>\$ 2,115,974</u>
<b>LIABILITIES AND FUND BALANCES</b>				
Liabilities:				
Accounts, salaries, and other payables	\$ 2,300	\$ 384,875	\$ 160,073	\$ 134,833
Due to other funds	-	-	-	-
Unearned revenue	-	-	-	-
Other liabilities	-	-	-	21,592
Total Liabilities	<hr/> 2,300	<hr/> 384,875	<hr/> 160,073	<hr/> 156,425
Fund balances:				
Nonspendable, prepaid items	-	1,602	-	2,488
Restricted	283,027	6,771,570	10,876,868	1,446,155
Committed	-	-	-	510,906
Total Fund Balances	<hr/> 283,027	<hr/> 6,773,172	<hr/> 10,876,868	<hr/> 1,959,549
	<hr/>	<hr/>	<hr/>	<hr/>
Total Liabilities and Fund Balances	<u>\$ 285,327</u>	<u>\$ 7,158,047</u>	<u>\$ 11,036,941</u>	<u>\$ 2,115,974</u>

**SCHEDULE 8**  
**continued**

<b>161 Lighting District No. 1</b>	<b>164 Lighting District No. 4</b>	<b>165 Lighting District No. 5</b>	<b>166 Lighting District No. 6</b>	<b>167 Lighting District No. 7</b>	<b>169 Lighting District No. 9</b>	<b>170 Lighting District No. 10</b>
\$ 737,761	\$ 1,009,093	\$ 84,341	\$ 689,549	\$ 968,150	\$ 212,898	\$ 3,247
-	-	-	-	-	-	-
187,563	267,028	15,770	80,976	248,055	66,248	1,550
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ 925,324</u>	<u>\$ 1,276,121</u>	<u>\$ 100,111</u>	<u>\$ 770,525</u>	<u>\$ 1,216,205</u>	<u>\$ 279,146</u>	<u>\$ 4,797</u>
\$ 14,132	\$ 29,957	\$ 1,207	\$ 8,967	\$ 31,239	\$ 5,553	\$ 131
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>14,132</u>	<u>29,957</u>	<u>1,207</u>	<u>8,967</u>	<u>31,239</u>	<u>5,553</u>	<u>131</u>
-	-	-	-	-	-	-
911,192	1,246,164	98,904	761,558	1,184,966	273,593	4,666
-	-	-	-	-	-	-
<u>911,192</u>	<u>1,246,164</u>	<u>98,904</u>	<u>761,558</u>	<u>1,184,966</u>	<u>273,593</u>	<u>4,666</u>
<u>\$ 925,324</u>	<u>\$ 1,276,121</u>	<u>\$ 100,111</u>	<u>\$ 770,525</u>	<u>\$ 1,216,205</u>	<u>\$ 279,146</u>	<u>\$ 4,797</u>

**ST. TAMMANY PARISH, LOUISIANA**  
**Combining Balance Sheet**  
**Non-Major Special Revenue Funds**  
**December 31, 2013**

	<b>171 Lighting District No. 11</b>	<b>174 Lighting District No. 14</b>	<b>175 Lighting District No. 15</b>	<b>176 Lighting District No. 16</b>
<b>ASSETS</b>				
Cash and cash equivalents	\$ 42,123	\$ 1,906	\$ 21,871	\$ 160,805
Investments	-	-	-	-
Receivables, net of allowances for uncollectibles:				
Ad valorem/parcel fees	7,070	14,600	6,985	38,541
Sales and use tax	-	-	-	-
Other receivables	-	-	-	-
Prepaid items	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total Assets	<u>\$ 49,193</u>	<u>\$ 16,506</u>	<u>\$ 28,856</u>	<u>\$ 199,346</u>
<b>LIABILITIES AND FUND BALANCES</b>				
Liabilities:				
Accounts, salaries, and other payables	\$ 392	\$ 1,153	\$ 253	\$ 3,222
Due to other funds	-	-	-	-
Unearned revenue	-	-	-	-
Other liabilities	-	-	-	-
Total Liabilities	<hr/> 392 <hr/>	<hr/> 1,153 <hr/>	<hr/> 253 <hr/>	<hr/> 3,222 <hr/>
Fund balances:				
Nonspendable, prepaid items	-	-	-	-
Restricted	48,801	15,353	28,603	196,124
Committed	-	-	-	-
Total Fund Balances	<hr/> 48,801 <hr/>	<hr/> 15,353 <hr/>	<hr/> 28,603 <hr/>	<hr/> 196,124 <hr/>
Total Liabilities and Fund Balances	<u>\$ 49,193</u>	<u>\$ 16,506</u>	<u>\$ 28,856</u>	<u>\$ 199,346</u>

**SCHEDULE 8**  
**continued**

<b>400 Grants - Arts Commission</b>	<b>401 Grants - Buildings</b>	<b>402 Grants - Flood Hazard Mitigation</b>	<b>403 Grants - Economic Development</b>	<b>404 Grants - Dept. of Justice</b>	<b>411 Grants - Other</b>	<b>415 Grants - Roads</b>
\$ 166,423	\$ 1,902,106	\$ 896,587	\$ 120,000	\$ 100,428	\$ -	\$ 130,114
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
29,610	64,174	1,242,619	3,080	73,903	28,368	-
1,343	-	-	-	-	-	-
<u>\$ 197,376</u>	<u>\$ 1,966,280</u>	<u>\$ 2,139,206</u>	<u>\$ 123,080</u>	<u>\$ 174,331</u>	<u>\$ 28,368</u>	<u>\$ 130,114</u>
\$ 2,108	\$ 57,477	\$ 135,443	\$ 3,080	\$ 56,018	\$ 1,058	\$ -
-	-	1,318,273	-	-	27,310	130,114
93,611	1,908,803	685,490	120,000	118,313	-	-
-	-	-	-	-	-	-
<u>95,719</u>	<u>1,966,280</u>	<u>2,139,206</u>	<u>123,080</u>	<u>174,331</u>	<u>28,368</u>	<u>130,114</u>
1,343	-	-	-	-	-	-
-	-	-	-	-	-	-
100,314	-	-	-	-	-	-
<u>101,657</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ 197,376</u>	<u>\$ 1,966,280</u>	<u>\$ 2,139,206</u>	<u>\$ 123,080</u>	<u>\$ 174,331</u>	<u>\$ 28,368</u>	<u>\$ 130,114</u>



**ST. TAMMANY PARISH, LOUISIANA**  
**Combining Balance Sheet**  
**Non-Major Special Revenue Funds**  
**December 31, 2013**

	<b>416 Grants - Drainage</b>	<b>418 Grants - Coastal</b>	<b>420 Grants - Environmental Services</b>	<b>425 Grants - Community Action Agency</b>
<b>ASSETS</b>				
Cash and cash equivalents	\$ 4,903	\$ 113,641	\$ 53,903	\$ 3,881
Investments	-	-	-	-
Receivables, net of allowances for uncollectibles:				
Ad valorem/parcel fees	-	-	-	-
Sales and use tax	-	-	-	-
Other receivables	476,104	11,315	32,436	79,994
Prepaid items	-	-	-	-
 Total Assets	 <u><u>\$ 481,007</u></u>	 <u><u>\$ 124,956</u></u>	 <u><u>\$ 86,339</u></u>	 <u><u>\$ 83,875</u></u>
<b>LIABILITIES AND FUND BALANCES</b>				
Liabilities:				
Accounts, salaries, and other payables	\$ 469,228	\$ 714	\$ 29,652	\$ 31,924
Due to other funds	11,779	-	56,687	39,330
Unearned revenue	-	15,266	-	12,621
Other liabilities	-	-	-	-
Total Liabilities	<u>481,007</u>	<u>15,980</u>	<u>86,339</u>	<u>83,875</u>
Fund balances:				
Nonspendable, prepaid items	-	-	-	-
Restricted	-	108,976	-	-
Committed	-	-	-	-
Total Fund Balances	<u>-</u>	<u>108,976</u>	<u>-</u>	<u>-</u>
 Total Liabilities and Fund Balances	 <u><u>\$ 481,007</u></u>	 <u><u>\$ 124,956</u></u>	 <u><u>\$ 86,339</u></u>	 <u><u>\$ 83,875</u></u>

**SCHEDULE 8**  
**continued**

<b>430 Grants - Tammany Trace</b>	<b>440 Grants - Airport</b>	<b>443 Grants - Animal Services</b>	<b>450 Grants - FTA</b>	<b>460 Grants - CDBG</b>	<b>TOTAL Non-Major Special Revenue Funds</b>
\$ 25,000	\$ -	\$ -	\$ 626,740	\$ -	\$ 22,640,511
-	-	-	-	-	8,015,447
-	-	-	-	-	15,671,824
-	-	-	-	-	3,966,853
-	129,762	-	429,186	256,546	3,530,042
-	-	-	-	-	5,883
<u>\$ 25,000</u>	<u>\$ 129,762</u>	<u>\$ -</u>	<u>\$ 1,055,926</u>	<u>\$ 256,546</u>	<u>\$ 53,830,560</u>
\$ -	\$ 60,577	\$ -	\$ 251,968	\$ 99,902	\$ 9,316,492
-	69,185	-	-	156,644	1,822,508
25,000	-	-	-	-	2,979,104
-	-	-	-	-	672,804
<u>25,000</u>	<u>129,762</u>	<u>-</u>	<u>251,968</u>	<u>256,546</u>	<u>14,790,908</u>
-	-	-	-	-	5,883
-	-	-	726,746	-	35,143,238
-	-	-	77,212	-	3,890,531
-	-	-	803,958	-	39,039,652
<u>\$ 25,000</u>	<u>\$ 129,762</u>	<u>\$ -</u>	<u>\$ 1,055,926</u>	<u>\$ 256,546</u>	<u>\$ 53,830,560</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, 2013**

	014 STARC/Council on Aging			016 Drainage Maintenance		
	Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)
<b>Revenues</b>						
Taxes:						
Ad valorem/parcel fees	\$ 2,819,334	\$ 2,819,991	\$ 657	\$ 745,067	\$ 836,223	\$ 91,156
Sales and use	-	-	-	-	-	-
Other taxes, penalties, interest, etc.	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental revenues:						
Federal and state grants	-	-	-	-	-	-
State funds:						
State revenue sharing	69,488	67,089	(2,399)	-	-	-
Fees and charges for services	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Other revenues:						
Investment earnings	8,000	8,694	694	45,000	23,039	(21,961)
Contributions	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total Revenues	2,896,822	2,895,774	(1,048)	790,067	859,262	69,195
<b>Expenditures</b>						
General government:						
Judicial	-	-	-	-	-	-
Executive	-	-	-	-	-	-
Elections	-	-	-	-	-	-
Financial administration	-	-	-	-	-	-
Other - unclassified	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	1,564,395	624,046	940,349
Sanitation	-	-	-	-	-	-
Health and welfare	2,896,822	2,895,774	1,048	-	-	-
Cultural and recreation	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Capital outlay:						
Capital assets	-	-	-	-	-	-
Infrastructure	-	-	-	38,900	38,900	-
Total Expenditures	2,896,822	2,895,774	1,048	1,603,295	662,946	940,349
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	-	-	-	(813,228)	196,316	1,009,544
<b>Other Financing Sources</b>						
Transfers in	-	-	-	-	-	-
Contribution from component unit	-	-	-	-	-	-
Total Other Financing Sources	-	-	-	-	-	-
<b>Net Change in Fund Balance</b>	-	-	-	(813,228)	196,316	1,009,544
<b>Fund Balance - beginning</b>	-	-	-	3,918,352	3,918,352	-
<b>Fund Balance - ending</b>	\$ -	\$ -	\$ -	\$ 3,105,124	\$ 4,114,668	\$ 1,009,544

**SCHEDULE 9**  
**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)
\$ 2,962,746	\$ 3,053,435	\$ 90,689	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	592,000	557,667	(34,333)	-	-	-
-	-	-	-	-	-	260,000	332,620	72,620
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	91	91	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
25,000	28,344	3,344	8,100	7,015	(1,085)	1,000	597	(403)
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<u>2,987,746</u>	<u>3,081,870</u>	<u>94,124</u>	<u>600,100</u>	<u>564,682</u>	<u>(35,418)</u>	<u>261,000</u>	<u>333,217</u>	<u>72,217</u>
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
264,151	243,452	20,699	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
2,552,802	2,377,511	175,291	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	600,100	564,682	35,418	346,000	229,949	116,051
214,500	47,100	167,400	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<u>3,031,453</u>	<u>2,668,063</u>	<u>363,390</u>	<u>600,100</u>	<u>564,682</u>	<u>35,418</u>	<u>346,000</u>	<u>229,949</u>	<u>116,051</u>
<u>(43,707)</u>	<u>413,807</u>	<u>457,514</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(85,000)</u>	<u>103,268</u>	<u>188,268</u>
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
(43,707)	413,807	457,514	-	-	-	(85,000)	103,268	188,268
4,714,388	4,714,388	-	-	-	-	153,502	153,502	-
<u>\$ 4,670,681</u>	<u>\$ 5,128,195</u>	<u>\$ 457,514</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 68,502</u>	<u>\$ 256,770</u>	<u>\$ 188,268</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, 2013**

	<b>020</b>			<b>024</b>		
	<b>Environmental Services</b>			<b>Culture, Recreation and Tourism</b>		
	<b>Final Budget</b>	<b>Actual Amounts</b>	<b>Variance Positive (Negative)</b>	<b>Final Budget</b>	<b>Actual Amounts</b>	<b>Variance Positive (Negative)</b>
<b>Revenues</b>						
Taxes:						
Ad valorem/parcel fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales and use	-	-	-	-	-	-
Other taxes, penalties, interest, etc.	-	-	-	170,000	213,732	43,732
Licenses and permits	1,141,500	1,342,891	201,391	-	-	-
Intergovernmental revenues:						
Federal and state grants	-	-	-	-	-	-
State funds:						
State revenue sharing	-	-	-	-	-	-
Fees and charges for services	12,390	18,083	5,693	300	281	(19)
Fines and forfeitures	1,000	7,725	6,725	-	-	-
Other revenues:						
Investment earnings	36,000	(28,843)	(64,843)	200	757	557
Contributions	-	-	-	-	-	-
Miscellaneous	-	2,700	2,700	-	-	-
Total Revenues	<u>1,190,890</u>	<u>1,342,556</u>	<u>151,666</u>	<u>170,500</u>	<u>214,770</u>	<u>44,270</u>
<b>Expenditures</b>						
General government:						
Judicial	-	-	-	-	-	-
Executive	-	-	-	-	-	-
Elections	-	-	-	-	-	-
Financial administration	-	-	-	-	-	-
Other - unclassified	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	1,293,766	1,029,326	264,440	-	-	-
Health and welfare	-	-	-	-	-	-
Cultural and recreation	645	645	-	170,500	124,373	46,127
Economic development	-	-	-	-	-	-
Capital outlay:						
Capital assets	3,900	3,900	-	-	-	-
Infrastructure	-	-	-	-	-	-
Total Expenditures	<u>1,298,311</u>	<u>1,033,871</u>	<u>264,440</u>	<u>170,500</u>	<u>124,373</u>	<u>46,127</u>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<u>(107,421)</u>	<u>308,685</u>	<u>416,106</u>	<u>-</u>	<u>90,397</u>	<u>90,397</u>
<b>Other Financing Sources</b>						
Transfers in	-	-	-	-	-	-
Contribution from component unit	-	-	-	-	-	-
Total Other Financing Sources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	<u>(107,421)</u>	<u>308,685</u>	<u>416,106</u>	<u>-</u>	<u>90,397</u>	<u>90,397</u>
<b>Fund Balance - beginning</b>	<u>2,864,321</u>	<u>2,864,321</u>	<u>-</u>	<u>129,349</u>	<u>129,349</u>	<u>-</u>
<b>Fund Balance - ending</b>	<u>\$ 2,756,900</u>	<u>\$ 3,173,006</u>	<u>\$ 416,106</u>	<u>\$ 129,349</u>	<u>\$ 219,746</u>	<u>\$ 90,397</u>

**SCHEDULE 9**  
**continued**

027 Jury Fund			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)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
250,000	249,826	(174)	250,000	205,916	(44,084)	70,000	70,018	18
-	-	-	1,815,000	1,859,008	44,008	-	-	-
5,000	1,916	(3,084)	1,000	3	(997)	5,000	192	(4,808)
-	-	-	-	-	-	1,571	1,571	-
-	-	-	-	-	-	-	-	-
255,000	251,742	(3,258)	2,066,000	2,064,927	(1,073)	76,571	71,781	(4,790)
271,600	263,971	7,629	2,203,000	2,201,809	1,191	208,787	203,319	5,468
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
271,600	263,971	7,629	2,203,000	2,201,809	1,191	208,787	203,319	5,468
(16,600)	(12,229)	4,371	(137,000)	(136,882)	118	(132,216)	(131,538)	678
-	-	-	137,000	136,882	(118)	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	137,000	136,882	(118)	-	-	-
(16,600)	(12,229)	4,371	-	-	-	(132,216)	(131,538)	678
436,159	436,159	-	-	-	-	177,744	177,744	-
\$ 419,559	\$ 423,930	\$ 4,371	\$ -	\$ -	\$ -	\$ 45,528	\$ 46,206	\$ 678

**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, 2013**

	<b>034</b>			<b>035</b>		
	<b>St. Tammany Parish Jail</b>			<b>Law Enforcement</b>		
	<b>Final Budget</b>	<b>Actual Amounts</b>	<b>Variance Positive (Negative)</b>	<b>Final Budget</b>	<b>Actual Amounts</b>	<b>Variance Positive (Negative)</b>
<b>Revenues</b>						
Taxes:						
Ad valorem/parcel fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales and use	8,682,014	8,679,219	(2,795)	-	-	-
Other taxes, penalties, interest, etc.	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental revenues:						
Federal and state grants	-	-	-	-	-	-
State funds:						
State revenue sharing	-	-	-	-	-	-
Fees and charges for services	-	-	-	85,000	84,884	(116)
Fines and forfeitures	-	-	-	-	-	-
Other revenues:						
Investment earnings	-	-	-	3,000	1,314	(1,686)
Contributions	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total Revenues	8,682,014	8,679,219	(2,795)	88,000	86,198	(1,802)
<b>Expenditures</b>						
General government:						
Judicial	-	-	-	-	-	-
Executive	-	-	-	-	-	-
Elections	-	-	-	-	-	-
Financial administration	-	-	-	-	-	-
Other - unclassified	-	-	-	-	-	-
Public safety	8,682,014	8,679,219	2,795	69,120	43,228	25,892
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Cultural and recreation	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Capital outlay:						
Capital assets	-	-	-	-	-	-
Infrastructure	-	-	-	-	-	-
Total Expenditures	8,682,014	8,679,219	2,795	69,120	43,228	25,892
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	-	-	-	18,880	42,970	24,090
<b>Other Financing Sources</b>						
Transfers in	-	-	-	-	-	-
Contribution from component unit	-	-	-	-	-	-
Total Other Financing Sources	-	-	-	-	-	-
<b>Net Change in Fund Balance</b>	-	-	-	18,880	42,970	24,090
<b>Fund Balance - beginning</b>	-	-	-	240,057	240,057	-
<b>Fund Balance - ending</b>	\$ -	\$ -	\$ -	\$ 258,937	\$ 283,027	\$ 24,090

**SCHEDULE 9**  
**continued**

037 Justice Complex			039 St. Tammany Parish Coroner			043 Animal Services		
Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)
\$ -	\$ -	\$ -	\$ 3,832,974	\$ 3,918,787	\$ 85,813	\$ 1,368,700	\$ 1,418,331	\$ 49,631
6,657,800	7,070,005	412,205	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	130,000	109,519	(20,481)
-	-	-	-	-	-	-	-	-
-	-	-	138,977	117,499	(21,478)	30,000	33,753	3,753
1,000	2,790	1,790	-	-	-	105,980	111,884	5,904
-	-	-	-	-	-	-	-	-
45,000	(49,441)	(94,441)	12,000	21,394	9,394	10,000	10,200	200
-	-	-	-	-	-	10,000	10,347	347
-	-	-	-	-	-	-	65	65
6,703,800	7,023,354	319,554	3,983,951	4,057,680	73,729	1,654,680	1,694,099	39,419
4,990,135	4,296,536	693,599	-	-	-	-	-	-
90,607	77,568	13,039	-	-	-	-	-	-
183,400	156,152	27,248	-	-	-	-	-	-
286,895	257,820	29,075	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
1,034,349	888,220	146,129	3,983,951	304,142	3,679,809	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	1,545,573	1,424,605	120,968
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	3,140	3,140	-
-	-	-	-	-	-	-	-	-
6,585,386	5,676,296	909,090	3,983,951	304,142	3,679,809	1,548,713	1,427,745	120,968
118,414	1,347,058	1,228,644	-	3,753,538	3,753,538	105,967	266,354	160,387
-	-	-	-	-	-	-	-	-
-	-	-	-	7,123,330	7,123,330	-	-	-
-	-	-	-	7,123,330	7,123,330	-	-	-
118,414	1,347,058	1,228,644	-	10,876,868	10,876,868	105,967	266,354	160,387
5,426,114	5,426,114	-	-	-	-	1,693,195	1,693,195	-
\$ 5,544,528	\$ 6,773,172	\$ 1,228,644	\$ -	\$ 10,876,868	\$ 10,876,868	\$ 1,799,162	\$ 1,959,549	\$ 160,387



**ST. TAMMANY PARISH, LOUISIANA**  
**Combining Schedule of Revenues, Expenditures and Changes in Fund Balances**  
**Budget and Actual**  
**Non-Major Special Revenue Funds**  
**For the Year Ended December 31, 2013**

	161			164		
	Lighting District No. 1			Lighting District No. 4		
	Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)
<b>Revenues</b>						
Taxes:						
Ad valorem/parcel fees	\$ 185,366	\$ 192,414	\$ 7,048	\$ 265,417	\$ 269,793	\$ 4,376
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	8,500	6,274	(2,226)	15,700	6,366	(9,334)
Contributions	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total Revenues	193,866	198,688	4,822	281,117	276,159	(4,958)
<b>Expenditures</b>						
General government:						
Judicial	-	-	-	-	-	-
Executive	-	-	-	-	-	-
Elections	-	-	-	-	-	-
Financial administration	-	-	-	-	-	-
Other - unclassified	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	107,881	104,077	3,804	263,075	260,427	2,648
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Cultural and recreation	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Capital outlay:						
Capital assets	-	-	-	-	-	-
Infrastructure	10,000	-	10,000	-	-	-
Total Expenditures	117,881	104,077	13,804	263,075	260,427	2,648
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	75,985	94,611	18,626	18,042	15,732	(2,310)
<b>Other Financing Sources</b>						
Transfers in	-	-	-	-	-	-
Contribution from component unit	-	-	-	-	-	-
Total Other Financing Sources	-	-	-	-	-	-
<b>Net Change in Fund Balance</b>	75,985	94,611	18,626	18,042	15,732	(2,310)
<b>Fund Balance - beginning</b>	816,581	816,581	-	1,230,432	1,230,432	-
<b>Fund Balance - ending</b>	\$ 892,566	\$ 911,192	\$ 18,626	\$ 1,248,474	\$ 1,246,164	\$ (2,310)

**SCHEDULE 9**  
**continued**

165 Lighting District No. 5			166 Lighting District No. 6			167 Lighting District No. 7		
Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)
\$ 15,737	\$ 16,712	\$ 975	\$ 86,006	\$ 85,412	\$ (594)	\$ 249,987	\$ 255,203	\$ 5,216
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
1,076	477	(599)	7,450	3,776	(3,674)	15,100	6,202	(8,898)
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
16,813	17,189	376	93,456	89,188	(4,268)	265,087	261,405	(3,682)
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
10,863	9,215	1,648	87,568	86,400	1,168	321,891	276,317	45,574
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	1,050	-	1,050	3,900	-	3,900
10,863	9,215	1,648	88,618	86,400	2,218	325,791	276,317	49,474
5,950	7,974	2,024	4,838	2,788	(2,050)	(60,704)	(14,912)	45,792
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
5,950	7,974	2,024	4,838	2,788	(2,050)	(60,704)	(14,912)	45,792
90,930	90,930	-	758,770	758,770	-	1,199,878	1,199,878	-
\$ 96,880	\$ 98,904	\$ 2,024	\$ 763,608	\$ 761,558	\$ (2,050)	\$ 1,139,174	\$ 1,184,966	\$ 45,792

**ST. TAMMANY PARISH, LOUISIANA**  
**Combining Schedule of Revenues, Expenditures and Changes in Fund Balances**  
**Budget and Actual**  
**Non-Major Special Revenue Funds**  
**For the Year Ended December 31, 2013**

	169			170		
	Lighting District No. 9			Lighting District No. 10		
	Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)
<b>Revenues</b>						
Taxes:						
Ad valorem/parcel fees	\$ 67,788	\$ 67,676	\$ (112)	\$ 1,600	\$ 1,550	\$ (50)
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	3,200	1,273	(1,927)	65	32	(33)
Contributions	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total Revenues	70,988	68,949	(2,039)	1,665	1,582	(83)
<b>Expenditures</b>						
General government:						
Judicial	-	-	-	-	-	-
Executive	-	-	-	-	-	-
Elections	-	-	-	-	-	-
Financial administration	-	-	-	-	-	-
Other - unclassified	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	74,370	72,367	2,003	1,807	1,735	72
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Cultural and recreation	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Capital outlay:						
Capital assets	-	-	-	-	-	-
Infrastructure	-	-	-	-	-	-
Total Expenditures	74,370	72,367	2,003	1,807	1,735	72
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>(3,382)</b>	<b>(3,418)</b>	<b>(36)</b>	<b>(142)</b>	<b>(153)</b>	<b>(11)</b>
<b>Other Financing Sources</b>						
Transfers in	-	-	-	-	-	-
Contribution from component unit	-	-	-	-	-	-
Total Other Financing Sources	-	-	-	-	-	-
<b>Net Change in Fund Balance</b>	<b>(3,382)</b>	<b>(3,418)</b>	<b>(36)</b>	<b>(142)</b>	<b>(153)</b>	<b>(11)</b>
<b>Fund Balance - beginning</b>	<b>277,011</b>	<b>277,011</b>	<b>-</b>	<b>4,819</b>	<b>4,819</b>	<b>-</b>
<b>Fund Balance - ending</b>	<b>\$ 273,629</b>	<b>\$ 273,593</b>	<b>\$ (36)</b>	<b>\$ 4,677</b>	<b>\$ 4,666</b>	<b>\$ (11)</b>

**SCHEDULE 9**  
**continued**

171 Lighting District No. 11			174 Lighting District No. 14			175 Lighting District No. 15		
Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)
\$ 7,140	\$ 7,140	\$ -	\$ 14,900	\$ 14,800	\$ (100)	\$ 7,260	\$ 6,992	\$ (268)
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
580	231	(349)	145	53	(92)	240	136	(104)
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<u>7,720</u>	<u>7,371</u>	<u>(349)</u>	<u>15,045</u>	<u>14,853</u>	<u>(192)</u>	<u>7,500</u>	<u>7,128</u>	<u>(372)</u>
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
5,955	5,095	860	16,524	15,468	1,056	4,207	3,855	352
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<u>5,955</u>	<u>5,095</u>	<u>860</u>	<u>16,524</u>	<u>15,468</u>	<u>1,056</u>	<u>4,207</u>	<u>3,855</u>	<u>352</u>
<u>1,765</u>	<u>2,276</u>	<u>511</u>	<u>(1,479)</u>	<u>(615)</u>	<u>864</u>	<u>3,293</u>	<u>3,273</u>	<u>(20)</u>
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
1,765	2,276	511	(1,479)	(615)	864	3,293	3,273	(20)
46,525	46,525	-	15,968	15,968	-	25,330	25,330	-
<u>\$ 48,290</u>	<u>\$ 48,801</u>	<u>\$ 511</u>	<u>\$ 14,489</u>	<u>\$ 15,353</u>	<u>\$ 864</u>	<u>\$ 28,623</u>	<u>\$ 28,603</u>	<u>\$ (20)</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, 2013**

	176			400		
	Lighting District No. 16			Grants - Arts Commission		
	Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)
<b>Revenues</b>						
Taxes:						
Ad valorem/parcel fees	\$ 39,320	\$ 48,229	\$ 8,909	\$ -	\$ -	\$ -
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	1,305	1,039	(266)	-	-	-
Contributions	-	-	-	125,234	125,234	-
Miscellaneous	-	-	-	-	-	-
Total Revenues	40,625	49,268	8,643	125,234	125,234	-
<b>Expenditures</b>						
General government:						
Judicial	-	-	-	-	-	-
Executive	-	-	-	-	-	-
Elections	-	-	-	-	-	-
Financial administration	-	-	-	-	-	-
Other - unclassified	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	30,300	26,367	3,933	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Cultural and recreation	-	-	-	152,807	152,687	120
Economic development	-	-	-	-	-	-
Capital outlay:						
Capital assets	-	-	-	-	-	-
Infrastructure	-	-	-	-	-	-
Total Expenditures	30,300	26,367	3,933	152,807	152,687	120
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	10,325	22,901	12,576	(27,573)	(27,453)	120
<b>Other Financing Sources</b>						
Transfers in	-	-	-	-	-	-
Contribution from component unit	-	-	-	-	-	-
Total Other Financing Sources	-	-	-	-	-	-
<b>Net Change in Fund Balance</b>	10,325	22,901	12,576	(27,573)	(27,453)	120
<b>Fund Balance - beginning</b>	173,223	173,223	-	129,110	129,110	-
<b>Fund Balance - ending</b>	\$ 183,548	\$ 196,124	\$ 12,576	\$ 101,537	\$ 101,657	\$ 120

**SCHEDULE 9**  
**continued**

401 Grants - Buildings			402 Grants - Flood Hazard Mitigation			403 Grants - Economic Development		
Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
64,174	64,174	-	1,111,888	1,109,388	(2,500)	149,841	149,841	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	1,449,913	1,452,413	2,500	-	-	-
-	-	-	-	-	-	-	-	-
64,174	64,174	-	2,561,801	2,561,801	-	149,841	149,841	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
55,034	55,034	-	-	-	-	-	-	-
-	-	-	1,566,782	1,566,782	-	-	-	-
-	-	-	-	-	-	35,256	35,256	-
-	-	-	-	-	-	-	-	-
-	-	-	430,376	430,376	-	-	-	-
-	-	-	-	-	-	78,567	78,567	-
9,140	9,140	-	377,391	377,391	-	36,018	36,018	-
-	-	-	187,252	187,252	-	-	-	-
64,174	64,174	-	2,561,801	2,561,801	-	149,841	149,841	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**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, 2013**

	404			411		
	Grants - Dept. of Justice			Grants - Other		
	Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)
<b>Revenues</b>						
Taxes:						
Ad valorem/parcel fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales and use	-	-	-	-	-	-
Other taxes, penalties, interest, etc.	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental revenues:						
Federal and state grants	104,067	104,067	-	87,494	87,494	-
State funds:						
State revenue sharing	-	-	-	-	-	-
Fees and charges for services	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Other revenues:						
Investment earnings	-	-	-	-	-	-
Contributions	19,750	19,750	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total Revenues	123,817	123,817	-	87,494	87,494	-
<b>Expenditures</b>						
General government:						
Judicial	-	-	-	7,164	7,164	-
Executive	-	-	-	-	-	-
Elections	-	-	-	-	-	-
Financial administration	-	-	-	-	-	-
Other - unclassified	-	-	-	-	-	-
Public safety	22,484	22,484	-	80,330	80,330	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Cultural and recreation	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Capital outlay:						
Capital assets	101,333	101,333	-	-	-	-
Infrastructure	-	-	-	-	-	-
Total Expenditures	123,817	123,817	-	87,494	87,494	-
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	-	-	-	-	-	-
<b>Other Financing Sources</b>						
Transfers in	-	-	-	-	-	-
Contribution from component unit	-	-	-	-	-	-
Total Other Financing Sources	-	-	-	-	-	-
<b>Net Change in Fund Balance</b>	-	-	-	-	-	-
<b>Fund Balance - beginning</b>	-	-	-	-	-	-
<b>Fund Balance - ending</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**SCHEDULE 9**  
**continued**

415 Grants - Roads			416 Grants - Drainage			418 Grants - Coastal		
Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
80,932	80,932	-	2,821,673	2,816,973	(4,700)	53,921	53,921	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
80,932	80,932	-	2,821,673	2,816,973	(4,700)	53,921	53,921	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
80,932	80,932	-	15,176	10,476	4,700	52,624	52,624	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	2,806,497	2,806,497	-	-	-	-
80,932	80,932	-	2,821,673	2,816,973	4,700	52,624	52,624	-
-	-	-	-	-	-	1,297	1,297	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	1,297	1,297	-
-	-	-	-	-	-	107,679	107,679	-
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 108,976	\$ 108,976	\$ -



**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, 2013**

	420			425		
	Grants - Environmental Services			Grants - Community Action Agency		
	Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)
<b>Revenues</b>						
Taxes:						
Ad valorem/parcel fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales and use	-	-	-	-	-	-
Other taxes, penalties, interest, etc.	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental revenues:						
Federal and state grants	135,970	135,970	-	1,738,524	1,738,524	-
State funds:						
State revenue sharing	-	-	-	-	-	-
Fees and charges for services	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Other revenues:						
Investment earnings	-	-	-	-	-	-
Contributions	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total Revenues	135,970	135,970	-	1,738,524	1,738,524	-
<b>Expenditures</b>						
General government:						
Judicial	-	-	-	-	-	-
Executive	-	-	-	-	-	-
Elections	-	-	-	-	-	-
Financial administration	-	-	-	-	-	-
Other - unclassified	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	4,455	4,455	-	-	-	-
Sanitation	15,297	15,297	-	-	-	-
Health and welfare	-	-	-	1,738,524	1,738,524	-
Cultural and recreation	5,553	5,553	-	-	-	-
Economic development	-	-	-	-	-	-
Capital outlay:						
Capital assets	-	-	-	-	-	-
Infrastructure	110,665	110,665	-	-	-	-
Total Expenditures	135,970	135,970	-	1,738,524	1,738,524	-
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	-	-	-	-	-	-
<b>Other Financing Sources</b>						
Transfers in	-	-	-	-	-	-
Contribution from component unit	-	-	-	-	-	-
Total Other Financing Sources	-	-	-	-	-	-
<b>Net Change in Fund Balance</b>	-	-	-	-	-	-
<b>Fund Balance - beginning</b>	-	-	-	-	-	-
<b>Fund Balance - ending</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**SCHEDULE 9**  
**continued**[illegible]

**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, 2013**

	450 Grants - FTA			460 Grants - CDBG		
	Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)
<b>Revenues</b>						
Taxes:						
Ad valorem/parcel fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales and use	-	-	-	-	-	-
Other taxes, penalties, interest, etc.	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental revenues:						
Federal and state grants	3,140,595	3,141,120	525	932,469	932,469	-
State funds:						
State revenue sharing	-	-	-	-	-	-
Fees and charges for services	180,726	180,726	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Other revenues:						
Investment earnings	-	-	-	-	-	-
Contributions	-	-	-	-	-	-
Miscellaneous	8,000	8,000	-	-	-	-
Total Revenues	3,329,321	3,329,846	525	932,469	932,469	-
<b>Expenditures</b>						
General government:						
Judicial	-	-	-	-	-	-
Executive	-	-	-	-	-	-
Elections	-	-	-	-	-	-
Financial administration	-	-	-	-	-	-
Other - unclassified	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	2,622,292	2,622,292	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	395,765	395,765	-	932,469	932,469	-
Cultural and recreation	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Capital outlay:						
Capital assets	347,944	347,944	-	-	-	-
Infrastructure	-	-	-	-	-	-
Total Expenditures	3,366,001	3,366,001	-	932,469	932,469	-
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	(36,680)	(36,155)	525	-	-	-
<b>Other Financing Sources</b>						
Transfers in	-	-	-	-	-	-
Contribution from component unit	-	-	-	-	-	-
Total Other Financing Sources	-	-	-	-	-	-
<b>Net Change in Fund Balance</b>	(36,680)	(36,155)	525	-	-	-
<b>Fund Balance - beginning</b>	840,113	840,113	-	-	-	-
<b>Fund Balance - ending</b>	\$ 803,433	\$ 803,958	\$ 525	\$ -	\$ -	\$ -

**SCHEDULE 9**  
**continued**

<b>TOTAL Non-Major Special Revenue Funds</b>		
<b>Final Budget</b>	<b>Actual Amounts</b>	<b>Variance Positive (Negative)</b>
\$ 12,669,342	\$ 13,012,688	\$ 343,346
15,931,814	16,306,891	375,077
430,000	546,352	116,352
1,271,500	1,452,410	180,910
11,708,916	11,702,241	(6,675)
238,465	218,341	(20,124)
955,396	924,499	(30,897)
1,816,000	1,866,733	50,733
257,661	51,040	(206,621)
1,607,718	1,610,565	2,847
8,000	10,765	2,765
46,894,812	47,702,525	807,713
7,680,686	6,972,799	707,887
90,607	77,568	13,039
183,400	156,152	27,248
286,895	257,820	29,075
57,858	57,858	-
15,703,181	11,827,857	3,875,324
5,308,083	4,299,916	1,008,167
1,309,063	1,044,623	264,440
10,063,705	9,766,398	297,307
759,881	713,634	46,247
1,024,667	873,198	151,469
1,093,366	925,966	167,400
4,433,796	4,418,846	14,950
47,995,188	41,392,635	6,602,553
(1,100,376)	6,309,890	7,410,266
137,000	136,882	(118)
-	7,123,330	7,123,330
137,000	7,260,212	7,123,212
(963,376)	13,570,102	14,533,478
25,469,550	25,469,550	-
\$ 24,506,174	\$ 39,039,652	\$ 14,533,478



## 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 and Series 2013.

**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, 2013

	<b>215 Sales Tax District No. 3 Debt Service</b>	<b>222 Utility Operations Debt Service</b>	<b>233 Library Debt Service</b>
<b>ASSETS</b>			
Cash and cash equivalents	\$ 186,684	\$ 54,050	\$ 9,100
Receivables, net of allowances for uncollectibles:			
Other receivables	14,195	-	-
Restricted assets	1,295,329	-	-
	<hr/>	<hr/>	<hr/>
Total Assets	<u><u>\$ 1,496,208</u></u>	<u><u>\$ 54,050</u></u>	<u><u>\$ 9,100</u></u>
<b>LIABILITIES AND FUND BALANCES</b>			
Liabilities:			
Accounts, salaries, and other payables	\$ 3,522	\$ -	\$ -
Total Liabilities	<hr/> 3,522	<hr/> -	<hr/> -
Fund balances:			
Restricted	1,492,686	-	9,100
Committed	-	54,050	-
Total Fund Balances	<hr/> 1,492,686	<hr/> 54,050	<hr/> 9,100
	<hr/>	<hr/>	<hr/>
Total Liabilities and Fund Balances	<u><u>\$ 1,496,208</u></u>	<u><u>\$ 54,050</u></u>	<u><u>\$ 9,100</u></u>

**SCHEDULE 10**

<b>234 St. Tammany Parish Jail Debt Service</b>	<b>237 Justice Complex Debt Service</b>	<b>239 St. Tammany Parish Coroner Debt Service</b>	<b>TOTAL Non-Major Debt Service Funds</b>
\$ 35,656	\$ 71,362	\$ 1,173,744	\$ 1,530,596
23	49	-	14,267
2,669,108	5,801,011	-	9,765,448
<u>\$ 2,704,787</u>	<u>\$ 5,872,422</u>	<u>\$ 1,173,744</u>	<u>\$ 11,310,311</u>
\$ -	\$ -	\$ -	\$ 3,522
-	-	-	3,522
2,704,787	5,872,422	1,173,744	11,252,739
-	-	-	54,050
<u>2,704,787</u>	<u>5,872,422</u>	<u>1,173,744</u>	<u>11,306,789</u>
<u>\$ 2,704,787</u>	<u>\$ 5,872,422</u>	<u>\$ 1,173,744</u>	<u>\$ 11,310,311</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, 2013**

	215			222		
	Sales Tax District No. 3 Debt Service			Utility Operations Debt Service		
	Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)
<b>Revenues</b>						
Taxes:						
Ad valorem/parcel fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales and use	3,530,542	3,530,542	-	-	-	-
Other revenues:						
Investment earnings	100	604	504	350	358	8
Total Revenues	3,530,642	3,531,146	504	350	358	8
<b>Expenditures</b>						
Debt service:						
Principal	1,370,000	1,370,000	-	215,000	215,000	-
Interest	2,121,000	1,944,691	176,309	127,613	127,613	-
Bond issue costs	821,274	810,301	10,973	225	-	225
Total Expenditures	4,312,274	4,124,992	187,282	342,838	342,613	225
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	(781,632)	(593,846)	187,786	(342,488)	(342,255)	233
<b>Other Financing Sources (Uses)</b>						
Transfers in	-	-	-	342,614	342,614	-
Proceeds of refunding bonds	43,537,804	43,537,804	-	-	-	-
Payment to refunded bond escrow agent	(42,717,941)	(42,717,941)	-	-	-	-
Total Other Financing Sources (Uses)	819,863	819,863	-	342,614	342,614	-
<b>Net Change in Fund Balance</b>	38,231	226,017	187,786	126	359	233
<b>Fund Balance - beginning</b>	1,266,669	1,266,669	-	53,691	53,691	-
<b>Fund Balance - ending</b>	\$ 1,304,900	\$ 1,492,686	\$ 187,786	\$ 53,817	\$ 54,050	\$ 233

**SCHEDULE 11**  
**continued**

233 Library Debt Service			234 St. Tammany Parish Jail Debt Service			237 Justice Complex Debt Service		
Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)
\$ 407,094	\$ 407,094	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	1,847,986	1,847,986	-	3,457,200	3,457,200	-
1,800	275	(1,525)	360	443	83	1,000	856	(144)
408,894	407,369	(1,525)	1,848,346	1,848,429	83	3,458,200	3,458,056	(144)
240,000	240,000	-	1,455,000	1,455,000	-	2,595,000	2,595,000	-
167,094	167,094	-	361,762	361,762	-	805,650	805,650	-
1,410	1,076	334	1,500	1,175	325	1,500	925	575
408,504	408,170	334	1,818,262	1,817,937	325	3,402,150	3,401,575	575
390	(801)	(1,191)	30,084	30,492	408	56,050	56,481	431
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
390	(801)	(1,191)	30,084	30,492	408	56,050	56,481	431
9,901	9,901	-	2,674,295	2,674,295	-	5,815,941	5,815,941	-
\$ 10,291	\$ 9,100	\$ (1,191)	\$ 2,704,379	\$ 2,704,787	\$ 408	\$ 5,871,991	\$ 5,872,422	\$ 431

**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, 2013**

	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)
<b>Revenues</b>						
Taxes:						
Ad valorem/parcel fees	\$ 1,032,519	\$ 1,032,519	\$ -	\$ 1,439,613	\$ 1,439,613	\$ -
Sales and use	-	-	-	8,835,728	8,835,728	-
Other revenues:						
Investment earnings	15,000	7,438	(7,562)	18,610	9,974	(8,636)
Total Revenues	<u>1,047,519</u>	<u>1,039,957</u>	<u>(7,562)</u>	<u>10,293,951</u>	<u>10,285,315</u>	<u>(8,636)</u>
<b>Expenditures</b>						
Debt service:						
Principal	555,000	555,000	-	6,430,000	6,430,000	-
Interest	473,044	473,044	-	4,056,163	3,879,854	176,309
Bond issue costs	2,000	1,578	422	827,909	815,055	12,854
Total Expenditures	<u>1,030,044</u>	<u>1,029,622</u>	<u>422</u>	<u>11,314,072</u>	<u>11,124,909</u>	<u>189,163</u>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	17,475	10,335	(7,140)	(1,020,121)	(839,594)	180,527
<b>Other Financing Sources (Uses)</b>						
Transfers in	-	-	-	342,614	342,614	-
Proceeds of refunding bonds	-	-	-	43,537,804	43,537,804	-
Payment to refunded bond escrow agent	-	-	-	(42,717,941)	(42,717,941)	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,162,477</u>	<u>1,162,477</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	17,475	10,335	(7,140)	142,356	322,883	180,527
<b>Fund Balance - beginning</b>	<u>1,163,409</u>	<u>1,163,409</u>	<u>-</u>	<u>10,983,906</u>	<u>10,983,906</u>	<u>-</u>
<b>Fund Balance - ending</b>	<u>\$ 1,180,884</u>	<u>\$ 1,173,744</u>	<u>\$ (7,140)</u>	<u>\$ 11,126,262</u>	<u>\$ 11,306,789</u>	<u>\$ 180,527</u>

## NON-MAJOR CAPITAL PROJECTS FUNDS

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

**Capital Improvements District No. 1 Fund (301)** accounts for the portion of the two percent sales tax dedicated to construction acquiring, extending, improving, maintaining and/or operating roads, streets and bridges and drains and drainage facilities within the District.

**Capital Improvements District No. 2 Fund (302)** accounts for the portion of the two percent sales tax dedicated to construction acquiring, extending, improving, maintaining and/or operating roads, streets and bridges and drains and drainage facilities within the District.

**Capital Improvements District No. 3 Fund (303)** accounts for the portion of the two percent sales tax dedicated to construction acquiring, extending, improving, maintaining and/or operating roads, streets and bridges and drains and drainage facilities within the District.

**Capital Improvements District No. 4 Fund (304)** accounts for the portion of the two percent sales tax dedicated to construction acquiring, extending, improving, maintaining and/or operating roads, streets and bridges and drains and drainage facilities within the District.

**Capital Improvements District No. 5 Fund (305)** accounts for the portion of the two percent sales tax dedicated to construction acquiring, extending, improving, maintaining and/or operating roads, streets and bridges and drains and drainage facilities within the District.

**Capital Improvements District No. 6 Fund (306)** accounts for the portion of the two percent sales tax dedicated to construction acquiring, extending, improving, maintaining and/or operating roads, streets and bridges and drains and drainage facilities within the District.

**Capital Improvements District No. 7 Fund (307)** accounts for the portion of the two percent sales tax dedicated to construction acquiring, extending, improving, maintaining and/or operating roads, streets and bridges and drains and drainage facilities within the District.

**Capital Improvements District No. 8 Fund (308)** accounts for the portion of the two percent sales tax dedicated to construction acquiring, extending, improving, maintaining and/or operating roads, streets and bridges and drains and drainage facilities within the District.

**Capital Improvements District No. 9 Fund (309)** accounts for the portion of the two percent sales tax dedicated to construction acquiring, extending, improving, maintaining and/or operating roads, streets and bridges and drains and drainage facilities within the District.

**Capital Improvements District No. 10 Fund (310)** accounts for the portion of the two percent sales tax dedicated to construction acquiring, extending, improving, maintaining and/or operating roads, streets and bridges and drains and drainage facilities within the District.

**Capital Improvements District No. 11 Fund (311)** accounts for the portion of the two percent sales tax dedicated to construction acquiring, extending, improving, maintaining and/or operating roads, streets and bridges and drains and drainage facilities within the District.

**Capital Improvements District No. 12 Fund (312)** accounts for the portion of the two percent sales tax dedicated to construction acquiring, extending, improving, maintaining and/or operating roads, streets and bridges and drains and drainage facilities within the District.

**Capital Improvements District No. 13 Fund (313)** accounts for the portion of the two percent sales tax dedicated to construction acquiring, extending, improving, maintaining and/or operating roads, streets and bridges and drains and drainage facilities within the District.

## NON-MAJOR CAPITAL PROJECTS FUNDS

(Continued)

**Capital Improvements District No. 14 Fund (314)** accounts for the portion of the two percent sales tax dedicated to construction acquiring, extending, improving, maintaining and/or operating roads, streets and bridges and drains and drainage facilities within the District.

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

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

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

**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.

**NON-MAJOR CAPITAL PROJECTS FUNDS**  
(Continued)

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

**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.

**SA Transportation Impact Fees Fund (361)** accounts for impact fees collected on new construction that are committed to transportation related capital projects.

**NSA Transportation Impact Fees Fund (362)** 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.

**SA Drainage Impact Fees Fund (367)** accounts for impact fees collected on new construction that are committed to drainage related capital projects.

**NSA Drainage Impact Fees Fund (368)** 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, 2013**

	<b>301 Capital Improvements District No. 1</b>	<b>302 Capital Improvements District No. 2</b>	<b>303 Capital Improvements District No. 3</b>	<b>304 Capital Improvements District No. 4</b>
<b>ASSETS</b>				
Cash and cash equivalents	\$ 46,675	\$ 65,872	\$ 34,552	\$ 74,065
Investments	771,431	1,088,231	567,428	1,219,147
Receivables, net of allowances for uncollectibles:				
Other receivables	3,096	4,331	2,852	5,416
	<u>3,096</u>	<u>4,331</u>	<u>2,852</u>	<u>5,416</u>
Total Assets	<u>\$ 821,202</u>	<u>\$ 1,158,434</u>	<u>\$ 604,832</u>	<u>\$ 1,298,628</u>
<b>LIABILITIES AND FUND BALANCES</b>				
Liabilities:				
Accounts, salaries, and other payables	\$ 7,332	\$ 228,610	\$ 31,187	\$ 27,277
Unearned revenue	-	-	-	-
Other liabilities	-	-	-	-
Total Liabilities	<u>7,332</u>	<u>228,610</u>	<u>31,187</u>	<u>27,277</u>
Fund balances:				
Restricted	813,870	929,824	573,645	1,271,351
Committed	-	-	-	-
Total Fund Balances	<u>813,870</u>	<u>929,824</u>	<u>573,645</u>	<u>1,271,351</u>
Total Liabilities and Fund Balances	<u>\$ 821,202</u>	<u>\$ 1,158,434</u>	<u>\$ 604,832</u>	<u>\$ 1,298,628</u>

**SCHEDULE 12**  
**continued**

<b>305 Capital Improvements District No. 5</b>	<b>306 Capital Improvements District No. 6</b>	<b>307 Capital Improvements District No. 7</b>	<b>308 Capital Improvements District No. 8</b>	<b>309 Capital Improvements District No. 9</b>	<b>310 Capital Improvements District No. 10</b>	<b>311 Capital Improvements District No. 11</b>
\$ 128,439	\$ 87,394	\$ 123,823	\$ 24,650	\$ 14,049	\$ 51,656	\$ 148,041
2,215,639	1,441,695	1,905,040	406,113	1,250,372	852,981	1,432,203
8,561	6,281	7,738	1,613	4,652	3,453	5,392
<u>\$ 2,352,639</u>	<u>\$ 1,535,370</u>	<u>\$ 2,036,601</u>	<u>\$ 432,376</u>	<u>\$ 1,269,073</u>	<u>\$ 908,090</u>	<u>\$ 1,585,636</u>
\$ 156,601	\$ 462,120	\$ 10,700	\$ 40,134	\$ 11,499	\$ 19,276	\$ 147,387
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>156,601</u>	<u>462,120</u>	<u>10,700</u>	<u>40,134</u>	<u>11,499</u>	<u>19,276</u>	<u>147,387</u>
2,196,038	1,073,250	2,025,901	392,242	1,257,574	888,814	1,438,249
-	-	-	-	-	-	-
<u>2,196,038</u>	<u>1,073,250</u>	<u>2,025,901</u>	<u>392,242</u>	<u>1,257,574</u>	<u>888,814</u>	<u>1,438,249</u>
<u>\$ 2,352,639</u>	<u>\$ 1,535,370</u>	<u>\$ 2,036,601</u>	<u>\$ 432,376</u>	<u>\$ 1,269,073</u>	<u>\$ 908,090</u>	<u>\$ 1,585,636</u>



**ST. TAMMANY PARISH, LOUISIANA**  
**Combining Balance Sheet**  
**Non-Major Capital Project Funds**  
**December 31, 2013**

	<b>312 Capital Improvements District No. 12</b>	<b>313 Capital Improvements District No. 13</b>	<b>314 Capital Improvements District No. 14</b>	<b>316 Capital Improvements Drainage</b>
<b>ASSETS</b>				
Cash and cash equivalents	\$ 32,442	\$ 61,840	\$ 76,752	\$ 481,976
Investments	536,032	1,023,435	1,319,093	7,973,231
Receivables, net of allowances for uncollectibles:				
Other receivables	2,181	3,856	4,919	30,429
	<u>2,181</u>	<u>3,856</u>	<u>4,919</u>	<u>30,429</u>
Total Assets	<u>\$ 570,655</u>	<u>\$ 1,089,131</u>	<u>\$ 1,400,764</u>	<u>\$ 8,485,636</u>
<b>LIABILITIES AND FUND BALANCES</b>				
Liabilities:				
Accounts, salaries, and other payables	\$ 20,513	\$ 45,625	\$ 5,340	\$ 91,605
Unearned revenue	-	-	-	-
Other liabilities	-	-	-	-
Total Liabilities	<u>20,513</u>	<u>45,625</u>	<u>5,340</u>	<u>91,605</u>
Fund balances:				
Restricted	550,142	1,043,506	1,395,424	8,394,031
Committed	-	-	-	-
Total Fund Balances	<u>550,142</u>	<u>1,043,506</u>	<u>1,395,424</u>	<u>8,394,031</u>
Total Liabilities and Fund Balances	<u>\$ 570,655</u>	<u>\$ 1,089,131</u>	<u>\$ 1,400,764</u>	<u>\$ 8,485,636</u>

**SCHEDULE 12**  
**continued**

<b>319</b> <b>Disaster Relief</b>	<b>320</b> <b>GIS Capital</b>	<b>321</b> <b>Koop Drive Facility</b>	<b>322</b> <b>Capital Improvements - OEP/911</b>	<b>323</b> <b>Public Health Capital</b>	<b>324</b> <b>Dept. of Public Works Capital</b>	<b>325</b> <b>STP Admin/Justice Complex East Capital</b>
\$ 436,239	\$ 32,994	\$ 103,486	\$ 56,028	\$ 117,903	\$ 49,354	\$ 285,723
7,201,892	545,186	1,711,191	926,545	1,948,409	815,919	4,720,057
3,564,802	2,201	6,717	3,620	7,846	3,235	495,763
<u>\$ 11,202,933</u>	<u>\$ 580,381</u>	<u>\$ 1,821,394</u>	<u>\$ 986,193</u>	<u>\$ 2,074,158</u>	<u>\$ 868,508</u>	<u>\$ 5,501,543</u>
\$ 1,529,933	\$ -	\$ 35,739	\$ -	\$ 20,695	\$ 60,278	\$ 171,986
149,846	-	-	-	-	-	-
-	-	-	-	-	-	20,000
<u>1,679,779</u>	<u>-</u>	<u>35,739</u>	<u>-</u>	<u>20,695</u>	<u>60,278</u>	<u>191,986</u>
9,226,982	158,445	-	85,529	2,053,463	808,230	-
296,172	421,936	1,785,655	900,664	-	-	5,309,557
<u>9,523,154</u>	<u>580,381</u>	<u>1,785,655</u>	<u>986,193</u>	<u>2,053,463</u>	<u>808,230</u>	<u>5,309,557</u>
<u>\$ 11,202,933</u>	<u>\$ 580,381</u>	<u>\$ 1,821,394</u>	<u>\$ 986,193</u>	<u>\$ 2,074,158</u>	<u>\$ 868,508</u>	<u>\$ 5,501,543</u>

**ST. TAMMANY PARISH, LOUISIANA**  
**Combining Balance Sheet**  
**Non-Major Capital Project Funds**  
**December 31, 2013**

	<b>326 Economic Development Capital</b>	<b>327 Buildings - General</b>	<b>330 Tammany Trace Capital</b>	<b>331 Northshore Paving Project</b>
<b>ASSETS</b>				
Cash and cash equivalents	\$ 17,882	\$ 548,362	\$ 34,399	\$ 4,771
Investments	295,469	9,067,105	568,414	78,900
Receivables, net of allowances for uncollectibles:				
Other receivables	1,198	35,654	2,301	309
 Total Assets	 <u>\$ 314,549</u>	 <u>\$ 9,651,121</u>	 <u>\$ 605,114</u>	 <u>\$ 83,980</u>
<b>LIABILITIES AND FUND BALANCES</b>				
Liabilities:				
Accounts, salaries, and other payables	\$ -	\$ -	\$ -	\$ -
Unearned revenue	-	-	-	-
Other liabilities	-	-	-	-
Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
 Fund balances:				
Restricted	-	-	-	83,980
Committed	314,549	9,651,121	605,114	-
Total Fund Balances	<u>314,549</u>	<u>9,651,121</u>	<u>605,114</u>	<u>83,980</u>
 Total Liabilities and Fund Balances	 <u>\$ 314,549</u>	 <u>\$ 9,651,121</u>	 <u>\$ 605,114</u>	 <u>\$ 83,980</u>

**SCHEDULE 12**  
**continued**

<b>332 Tall Timbers Subdivision</b>	<b>333 Parish Library Capital</b>	<b>334 Jail Capital</b>	<b>337 Justice Complex Capital</b>	<b>339 Coroner Capital</b>	<b>343 Animal Services Capital</b>	<b>350 Solid Waste Capital Project</b>
\$ 11,681	\$ 15,538	\$ 35,237	\$ 150,855	\$ 357,061	\$ 26,663	\$ 30
193,162	245,407	581,197	2,490,434	-	440,699	498
755	3,064	2,547	10,510	-	1,764	2
<u>\$ 205,598</u>	<u>\$ 264,009</u>	<u>\$ 618,981</u>	<u>\$ 2,651,799</u>	<u>\$ 357,061</u>	<u>\$ 469,126</u>	<u>\$ 530</u>
\$ -	\$ -	\$ -	\$ 228,286	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>228,286</u>	<u>-</u>	<u>-</u>	<u>-</u>
205,598	264,009	618,981	2,423,513	357,061	469,126	-
-	-	-	-	-	-	530
<u>205,598</u>	<u>264,009</u>	<u>618,981</u>	<u>2,423,513</u>	<u>357,061</u>	<u>469,126</u>	<u>530</u>
<u>\$ 205,598</u>	<u>\$ 264,009</u>	<u>\$ 618,981</u>	<u>\$ 2,651,799</u>	<u>\$ 357,061</u>	<u>\$ 469,126</u>	<u>\$ 530</u>

**ST. TAMMANY PARISH, LOUISIANA**  
**Combining Balance Sheet**  
**Non-Major Capital Project Funds**  
**December 31, 2013**

	<b>351</b>	<b>360</b>	<b>361</b>	<b>362</b>
	<b>Property Mgmt</b>	<b>Transportation</b>	<b>SA</b>	<b>NSA</b>
	<b>Capital Project</b>	<b>Impact Fees</b>	<b>Transportation</b>	<b>Transportation</b>
	<b>Impact Fees</b>	<b>Impact Fees</b>	<b>Impact Fees</b>	<b>Impact Fees</b>
<b>ASSETS</b>				
Cash and cash equivalents	\$ 4,398	\$ 10,672	\$ 230,422	\$ 3,761
Investments	72,739	3,564,519	338,623	62,958
Receivables, net of allowances for uncollectibles:				
Other receivables	284	114,925	938	115
	<u>77,421</u>	<u>3,690,116</u>	<u>569,983</u>	<u>66,834</u>
Total Assets	<u>\$ 77,421</u>	<u>\$ 3,690,116</u>	<u>\$ 569,983</u>	<u>\$ 66,834</u>
<b>LIABILITIES AND FUND BALANCES</b>				
Liabilities:				
Accounts, salaries, and other payables	\$ -	\$ -	\$ -	\$ -
Unearned revenue	-	-	19,714	35,898
Other liabilities	-	-	-	-
Total Liabilities	<u>-</u>	<u>-</u>	<u>19,714</u>	<u>35,898</u>
Fund balances:				
Restricted	-	3,690,116	550,269	30,936
Committed	77,421	-	-	-
Total Fund Balances	<u>77,421</u>	<u>3,690,116</u>	<u>550,269</u>	<u>30,936</u>
Total Liabilities and Fund Balances	<u>\$ 77,421</u>	<u>\$ 3,690,116</u>	<u>\$ 569,983</u>	<u>\$ 66,834</u>

**SCHEDULE 12**  
**continued**

<b>366 Drainage Impact Fees</b>	<b>367 SA Drainage Impact Fees</b>	<b>368 NSA Drainage Impact Fees</b>	<b>370 TMDL Projects</b>	<b>TOTAL Non-Major Capital Project Funds</b>
\$ 6,876	\$ 69,085	\$ 3,305	\$ 50,370	\$ 4,115,321
699,199	491,258	33,447	833,484	61,928,782
114,121	930	71	3,164	4,471,606
<u>\$ 820,196</u>	<u>\$ 561,273</u>	<u>\$ 36,823</u>	<u>\$ 887,018</u>	<u>\$ 70,515,709</u>
\$ -	\$ -	\$ -	\$ 16,020	\$ 3,368,143
-	15,595	16,349	-	237,402
-	-	-	-	20,000
<u>-</u>	<u>15,595</u>	<u>16,349</u>	<u>16,020</u>	<u>3,625,545</u>
820,196	545,678	20,474	870,998	47,527,445
-	-	-	-	19,362,719
<u>820,196</u>	<u>545,678</u>	<u>20,474</u>	<u>870,998</u>	<u>66,890,164</u>
<u>\$ 820,196</u>	<u>\$ 561,273</u>	<u>\$ 36,823</u>	<u>\$ 887,018</u>	<u>\$ 70,515,709</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, 2013**

	301			302		
	Capital Improvements District No. 1			Capital Improvements District No. 2		
	Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)
<b>Revenues</b>						
Taxes:						
Ad valorem/parcel fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales and use	447,350	447,350	-	569,654	569,654	-
Intergovernmental revenues:						
Federal and state grants	-	-	-	-	-	-
Fees and charges for services	-	-	-	-	-	-
Other revenues:						
Investment earnings	(6,554)	(6,554)	-	(10,095)	(10,095)	-
Miscellaneous	-	-	-	2,800	2,800	-
Total Revenues	440,796	440,796	-	562,359	562,359	-
<b>Expenditures</b>						
General government:						
Other - unclassified	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	24,430	24,429	1	48,112	48,049	63
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Capital outlay:						
Capital assets	-	-	-	-	-	-
Infrastructure	1,196,795	383,539	813,256	1,547,932	618,394	929,538
Debt service:						
Impact fee credits used	-	-	-	-	-	-
Total Expenditures	1,221,225	407,968	813,257	1,596,044	666,443	929,601
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	(780,429)	32,828	813,257	(1,033,685)	(104,084)	929,601
<b>Other Financing Sources (Uses)</b>						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-	-
<b>Net Change in Fund Balance</b>	(780,429)	32,828	813,257	(1,033,685)	(104,084)	929,601
<b>Fund Balance - beginning</b>	781,042	781,042	-	1,033,908	1,033,908	-
<b>Fund Balance - ending</b>	\$ 613	\$ 813,870	\$ 813,257	\$ 223	\$ 929,824	\$ 929,601

**SCHEDULE 13**  
**continued**

303			304			305		
Capital Improvements District No. 3			Capital Improvements District No. 4			Capital Improvements District No. 5		
Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
726,305	726,305	-	370,472	370,472	-	459,796	459,796	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
(3,646)	(3,646)	-	(10,966)	(10,966)	-	(20,850)	(20,850)	-
-	-	-	-	-	-	-	-	-
722,659	722,659	-	359,506	359,506	-	438,946	438,946	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
100	28	72	14,355	14,283	72	34,572	9	34,563
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
1,196,966	623,740	573,226	1,678,085	407,542	1,270,543	2,488,867	328,789	2,160,078
-	-	-	-	-	-	-	-	-
1,197,066	623,768	573,298	1,692,440	421,825	1,270,615	2,523,439	328,798	2,194,641
(474,407)	98,891	573,298	(1,332,934)	(62,319)	1,270,615	(2,084,493)	110,148	2,194,641
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	(5,543)	(5,543)	-
-	-	-	-	-	-	(5,543)	(5,543)	-
(474,407)	98,891	573,298	(1,332,934)	(62,319)	1,270,615	(2,090,036)	104,605	2,194,641
474,754	474,754	-	1,333,670	1,333,670	-	2,091,433	2,091,433	-
\$ 347	\$ 573,645	\$ 573,298	\$ 736	\$ 1,271,351	\$ 1,270,615	\$ 1,397	\$ 2,196,038	\$ 2,194,641



**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, 2013**

	306			307		
	Capital Improvements District No. 6			Capital Improvements District No. 7		
	Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)
<b>Revenues</b>						
Taxes:						
Ad valorem/parcel fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales and use	1,014,639	1,014,639	-	650,167	650,167	-
Intergovernmental revenues:						
Federal and state grants	-	-	-	-	-	-
Fees and charges for services	-	-	-	-	-	-
Other revenues:						
Investment earnings	(8,706)	(8,706)	-	(17,048)	(17,048)	-
Miscellaneous	700	700	-	-	-	-
Total Revenues	<u>1,006,633</u>	<u>1,006,633</u>	<u>-</u>	<u>633,119</u>	<u>633,119</u>	<u>-</u>
<b>Expenditures</b>						
General government:						
Other - unclassified	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	128	56	72	100	85	15
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Capital outlay:						
Capital assets	-	-	-	-	-	-
Infrastructure	3,149,981	2,077,119	1,072,862	2,508,691	484,152	2,024,539
Debt service:						
Impact fee credits used	-	-	-	-	-	-
Total Expenditures	<u>3,150,109</u>	<u>2,077,175</u>	<u>1,072,934</u>	<u>2,508,791</u>	<u>484,237</u>	<u>2,024,554</u>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<u>(2,143,476)</u>	<u>(1,070,542)</u>	<u>1,072,934</u>	<u>(1,875,672)</u>	<u>148,882</u>	<u>2,024,554</u>
<b>Other Financing Sources (Uses)</b>						
Transfers in	-	-	-	8,478	8,478	-
Transfers out	-	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>8,478</u>	<u>8,478</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	<u>(2,143,476)</u>	<u>(1,070,542)</u>	<u>1,072,934</u>	<u>(1,867,194)</u>	<u>157,360</u>	<u>2,024,554</u>
<b>Fund Balance - beginning</b>	<u>2,143,792</u>	<u>2,143,792</u>	<u>-</u>	<u>1,868,541</u>	<u>1,868,541</u>	<u>-</u>
<b>Fund Balance - ending</b>	<u>\$ 316</u>	<u>\$ 1,073,250</u>	<u>\$ 1,072,934</u>	<u>\$ 1,347</u>	<u>\$ 2,025,901</u>	<u>\$ 2,024,554</u>

**SCHEDULE 13**  
**continued**

308			309			310		
Capital Improvements District No. 8			Capital Improvements District No. 9			Capital Improvements District No. 10		
Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
302,299	302,299	-	442,369	442,369	-	324,976	324,976	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
(5,009)	(5,009)	-	(11,557)	(11,557)	-	(8,112)	(8,112)	-
5,030	5,030	-	970	970	-	-	-	-
302,320	302,320	-	431,782	431,782	-	316,864	316,864	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
100	14	86	100	28	72	128	56	72
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
696,095	304,170	391,925	1,513,193	255,906	1,257,287	1,128,216	240,285	887,931
-	-	-	-	-	-	-	-	-
696,195	304,184	392,011	1,513,293	255,934	1,257,359	1,128,344	240,341	888,003
(393,875)	(1,864)	392,011	(1,081,511)	175,848	1,257,359	(811,480)	76,523	888,003
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
(393,875)	(1,864)	392,011	(1,081,511)	175,848	1,257,359	(811,480)	76,523	888,003
394,106	394,106	-	1,081,726	1,081,726	-	812,291	812,291	-
\$ 231	\$ 392,242	\$ 392,011	\$ 215	\$ 1,257,574	\$ 1,257,359	\$ 811	\$ 888,814	\$ 888,003

**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, 2013**

	311			312		
	Capital Improvements District No. 11			Capital Improvements District No. 12		
	Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)
<b>Revenues</b>						
Taxes:						
Ad valorem/parcel fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales and use	560,883	560,883	-	293,277	293,277	-
Intergovernmental revenues:						
Federal and state grants	-	-	-	-	-	-
Fees and charges for services	-	-	-	-	-	-
Other revenues:						
Investment earnings	(14,022)	(14,022)	-	(4,245)	(4,245)	-
Miscellaneous	-	7,170	7,170	-	-	-
Total Revenues	546,861	554,031	7,170	289,032	289,032	-
<b>Expenditures</b>						
General government:						
Other - unclassified	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	150	55	95	100	14	86
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Capital outlay:						
Capital assets	-	-	-	-	-	-
Infrastructure	1,841,391	411,297	1,430,094	755,105	205,139	549,966
Debt service:						
Impact fee credits used	-	-	-	-	-	-
Total Expenditures	1,841,541	411,352	1,430,189	755,205	205,153	550,052
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	(1,294,680)	142,679	1,437,359	(466,173)	83,879	550,052
<b>Other Financing Sources (Uses)</b>						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-	-
<b>Net Change in Fund Balance</b>	(1,294,680)	142,679	1,437,359	(466,173)	83,879	550,052
<b>Fund Balance - beginning</b>	1,295,570	1,295,570	-	466,263	466,263	-
<b>Fund Balance - ending</b>	\$ 890	\$ 1,438,249	\$ 1,437,359	\$ 90	\$ 550,142	\$ 550,052

**SCHEDULE 13**  
**continued**

313			314			316		
Capital Improvements District No. 13			Capital Improvements District No. 14			Capital Improvements Drainage		
Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)
\$ -	\$ -	\$ -	\$ 441	\$ 441	\$ -	\$ 2,217,680	\$ 2,217,680	\$ -
426,441	426,441	-	411,372	411,372	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	36,760	36,760	-
(9,687)	(9,687)	-	(12,453)	(12,453)	-	(81,118)	(81,118)	-
-	-	-	-	-	-	-	-	-
416,754	416,754	-	399,360	399,360	-	2,173,322	2,173,322	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
105,370	105,352	18	3,610	2,088	1,522	976,313	133	976,180
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
1,078,478	35,299	1,043,179	1,566,284	172,859	1,393,425	8,187,451	769,600	7,417,851
-	-	-	-	-	-	-	-	-
1,183,848	140,651	1,043,197	1,569,894	174,947	1,394,947	9,163,764	769,733	8,394,031
(767,094)	276,103	1,043,197	(1,170,534)	224,413	1,394,947	(6,990,442)	1,403,589	8,394,031
-	-	-	-	-	-	-	-	-
-	-	-	(2,935)	(2,935)	-	-	-	-
-	-	-	(2,935)	(2,935)	-	-	-	-
(767,094)	276,103	1,043,197	(1,173,469)	221,478	1,394,947	(6,990,442)	1,403,589	8,394,031
767,403	767,403	-	1,173,946	1,173,946	-	6,990,442	6,990,442	-
\$ 309	\$ 1,043,506	\$ 1,043,197	\$ 477	\$ 1,395,424	\$ 1,394,947	\$ -	\$ 8,394,031	\$ 8,394,031

**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, 2013**

	319 Disaster Relief			320 GIS Capital		
	Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)
<b>Revenues</b>						
Taxes:						
Ad valorem/parcel fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales and use	-	-	-	-	-	-
Intergovernmental revenues:						
Federal and state grants	44,387	416,714	372,327	-	-	-
Fees and charges for services	-	-	-	-	-	-
Other revenues:						
Investment earnings	(52,132)	(52,132)	-	(5,567)	(5,567)	-
Miscellaneous	-	-	-	-	-	-
Total Revenues	<u>(7,745)</u>	<u>364,582</u>	<u>372,327</u>	<u>(5,567)</u>	<u>(5,567)</u>	<u>-</u>
<b>Expenditures</b>						
General government:						
Other - unclassified	-	-	-	56,589	36,667	19,922
Public safety	8,963,043	139,311	8,823,732	-	-	-
Highways and streets	-	-	-	110,000	43,572	66,428
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Capital outlay:						
Capital assets	14,803	14,803	-	494,031	-	494,031
Infrastructure	-	-	-	-	-	-
Debt service:						
Impact fee credits used	-	-	-	-	-	-
Total Expenditures	<u>8,977,846</u>	<u>154,114</u>	<u>8,823,732</u>	<u>660,620</u>	<u>80,239</u>	<u>580,381</u>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<u>(8,985,591)</u>	<u>210,468</u>	<u>9,196,059</u>	<u>(666,187)</u>	<u>(85,806)</u>	<u>580,381</u>
<b>Other Financing Sources (Uses)</b>						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	<u>(8,985,591)</u>	<u>210,468</u>	<u>9,196,059</u>	<u>(666,187)</u>	<u>(85,806)</u>	<u>580,381</u>
<b>Fund Balance - beginning</b>	<u>9,312,686</u>	<u>9,312,686</u>	<u>-</u>	<u>666,187</u>	<u>666,187</u>	<u>-</u>
<b>Fund Balance - ending</b>	<u>\$ 327,095</u>	<u>\$ 9,523,154</u>	<u>\$ 9,196,059</u>	<u>\$ -</u>	<u>\$ 580,381</u>	<u>\$ 580,381</u>

**SCHEDULE 13**  
**continued**

321 Koop Drive Facility			322 Capital Improvements - OEP/911			323 Public Health Capital		
Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
(16,079)	(16,079)	-	(8,600)	(8,600)	-	(15,640)	(15,640)	-
-	-	-	-	-	-	-	-	-
(16,079)	(16,079)	-	(8,600)	(8,600)	-	(15,640)	(15,640)	-
305,505	-	305,505	-	-	-	4,999	4,999	-
-	-	-	109,618	-	109,618	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	173,944	31	173,913
-	-	-	-	-	-	-	-	-
1,520,971	40,821	1,480,150	876,575	-	876,575	2,090,198	210,648	1,879,550
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
1,826,476	40,821	1,785,655	986,193	-	986,193	2,269,141	215,678	2,053,463
(1,842,555)	(56,900)	1,785,655	(994,793)	(8,600)	986,193	(2,284,781)	(231,318)	2,053,463
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
(1,842,555)	(56,900)	1,785,655	(994,793)	(8,600)	986,193	(2,284,781)	(231,318)	2,053,463
1,842,555	1,842,555	-	994,793	994,793	-	2,284,781	2,284,781	-
\$ -	\$ 1,785,655	\$ 1,785,655	\$ -	\$ 986,193	\$ 986,193	\$ -	\$ 2,053,463	\$ 2,053,463

**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, 2013**

	324			325		
	Dept. of Public Works Capital			STP Admin/Justice Complex East Capital		
	Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)
<b>Revenues</b>						
Taxes:						
Ad valorem/parcel fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales and use	-	-	-	-	-	-
Intergovernmental revenues:						
Federal and state grants	-	-	-	-	76,825	76,825
Fees and charges for services	-	-	-	-	-	-
Other revenues:						
Investment earnings	(8,521)	(8,521)	-	(41,141)	(41,141)	-
Miscellaneous	-	-	-	-	-	-
Total Revenues	<u>(8,521)</u>	<u>(8,521)</u>	<u>-</u>	<u>(41,141)</u>	<u>35,684</u>	<u>76,825</u>
<b>Expenditures</b>						
General government:						
Other - unclassified	-	-	-	1,076,437	31,602	1,044,835
Public safety	-	-	-	-	-	-
Highways and streets	218,966	37,097	181,869	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Capital outlay:						
Capital assets	628,776	2,415	626,361	3,905,482	-	3,905,482
Infrastructure	-	-	-	-	-	-
Debt service:						
Impact fee credits used	-	-	-	-	-	-
Total Expenditures	<u>847,742</u>	<u>39,512</u>	<u>808,230</u>	<u>4,981,919</u>	<u>31,602</u>	<u>4,950,317</u>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<u>(856,263)</u>	<u>(48,033)</u>	<u>808,230</u>	<u>(5,023,060)</u>	<u>4,082</u>	<u>5,027,142</u>
<b>Other Financing Sources (Uses)</b>						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	<u>(856,263)</u>	<u>(48,033)</u>	<u>808,230</u>	<u>(5,023,060)</u>	<u>4,082</u>	<u>5,027,142</u>
<b>Fund Balance - beginning</b>	<u>856,263</u>	<u>856,263</u>	<u>-</u>	<u>5,305,475</u>	<u>5,305,475</u>	<u>-</u>
<b>Fund Balance - ending</b>	<u>\$ -</u>	<u>\$ 808,230</u>	<u>\$ 808,230</u>	<u>\$ 282,415</u>	<u>\$ 5,309,557</u>	<u>\$ 5,027,142</u>

**SCHEDULE 13**  
**continued**

326 Economic Development Capital			327 Buildings - General			330 Tammany Trace Capital		
Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
(2,739)	(2,739)	-	(81,482)	(81,482)	-	(5,354)	(5,354)	-
-	-	-	-	-	-	-	-	-
<u>(2,739)</u>	<u>(2,739)</u>	<u>-</u>	<u>(81,482)</u>	<u>(81,482)</u>	<u>-</u>	<u>(5,354)</u>	<u>(5,354)</u>	<u>-</u>
-	-	-	1,541,482	3,513	1,537,969	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	21,154	-	21,154
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
313,348	-	313,348	-	-	-	-	-	-
60,000	58,799	1,201	8,190,802	77,871	8,112,931	150,000	-	150,000
-	-	-	150,000	149,779	221	543,697	109,737	433,960
-	-	-	-	-	-	-	-	-
<u>373,348</u>	<u>58,799</u>	<u>314,549</u>	<u>9,882,284</u>	<u>231,163</u>	<u>9,651,121</u>	<u>714,851</u>	<u>109,737</u>	<u>605,114</u>
<u>(376,087)</u>	<u>(61,538)</u>	<u>314,549</u>	<u>(9,963,766)</u>	<u>(312,645)</u>	<u>9,651,121</u>	<u>(720,205)</u>	<u>(115,091)</u>	<u>605,114</u>
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
(376,087)	(61,538)	314,549	(9,963,766)	(312,645)	9,651,121	(720,205)	(115,091)	605,114
376,087	376,087	-	9,963,766	9,963,766	-	720,205	720,205	-
<u>\$ -</u>	<u>\$ 314,549</u>	<u>\$ 314,549</u>	<u>\$ -</u>	<u>\$ 9,651,121</u>	<u>\$ 9,651,121</u>	<u>\$ -</u>	<u>\$ 605,114</u>	<u>\$ 605,114</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, 2013**

	331			332		
	Northshore Paving Project			Tall Timbers Subdivision		
	Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)
<b>Revenues</b>						
Taxes:						
Ad valorem/parcel fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales and use	-	-	-	-	-	-
Intergovernmental revenues:						
Federal and state grants	-	-	-	-	-	-
Fees and charges for services	-	-	-	-	-	-
Other revenues:						
Investment earnings	(724)	(724)	-	(1,772)	(1,772)	-
Miscellaneous	-	-	-	-	-	-
Total Revenues	<u>(724)</u>	<u>(724)</u>	<u>-</u>	<u>(1,772)</u>	<u>(1,772)</u>	<u>-</u>
<b>Expenditures</b>						
General government:						
Other - unclassified	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	913	-	913	2,236	-	2,236
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Capital outlay:						
Capital assets	-	-	-	-	-	-
Infrastructure	-	-	-	-	-	-
Debt service:						
Impact fee credits used	-	-	-	-	-	-
Total Expenditures	<u>913</u>	<u>-</u>	<u>913</u>	<u>2,236</u>	<u>-</u>	<u>2,236</u>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<u>(1,637)</u>	<u>(724)</u>	<u>913</u>	<u>(4,008)</u>	<u>(1,772)</u>	<u>2,236</u>
<b>Other Financing Sources (Uses)</b>						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	<u>(1,637)</u>	<u>(724)</u>	<u>913</u>	<u>(4,008)</u>	<u>(1,772)</u>	<u>2,236</u>
<b>Fund Balance - beginning</b>	<u>84,704</u>	<u>84,704</u>	<u>-</u>	<u>207,370</u>	<u>207,370</u>	<u>-</u>
<b>Fund Balance - ending</b>	<u>\$ 83,067</u>	<u>\$ 83,980</u>	<u>\$ 913</u>	<u>\$ 203,362</u>	<u>\$ 205,598</u>	<u>\$ 2,236</u>

**SCHEDULE 13**  
**continued**

333 Parish Library Capital			334 Jail Capital			337 Justice Complex Capital		
Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
6,058	6,058	-	(3,915)	(3,915)	-	(28,043)	(28,043)	-
-	-	-	-	-	-	-	-	-
6,058	6,058	-	(3,915)	(3,915)	-	(28,043)	(28,043)	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
2,265,644	2,012,561	253,083	638,444	120,304	518,140	2,230,030	506,901	1,723,129
10,926	-	10,926	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
2,276,570	2,012,561	264,009	748,973	129,992	618,981	3,018,066	594,553	2,423,513
(2,270,512)	(2,006,503)	264,009	(752,888)	(133,907)	618,981	(3,046,109)	(622,596)	2,423,513
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
(2,270,512)	(2,006,503)	264,009	(752,888)	(133,907)	618,981	(3,046,109)	(622,596)	2,423,513
2,270,512	2,270,512	-	752,888	752,888	-	3,046,109	3,046,109	-
\$ -	\$ 264,009	\$ 264,009	\$ -	\$ 618,981	\$ 618,981	\$ -	\$ 2,423,513	\$ 2,423,513

**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, 2013**

	339			343		
	Coroner Capital			Animal Services Capital		
	Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)
<b>Revenues</b>						
Taxes:						
Ad valorem/parcel fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales and use	-	-	-	-	-	-
Intergovernmental revenues:						
Federal and state grants	-	-	-	-	-	-
Fees and charges for services	-	-	-	-	-	-
Other revenues:						
Investment earnings	4,865	4,865	-	(4,561)	(4,561)	-
Miscellaneous	-	107,000	107,000	-	-	-
Total Revenues	4,865	111,865	107,000	(4,561)	(4,561)	-
<b>Expenditures</b>						
General government:						
Other - unclassified	-	-	-	-	-	-
Public safety	254,512	4,451	250,061	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	90,890	-	90,890
Economic development	-	-	-	-	-	-
Capital outlay:						
Capital assets	-	-	-	378,236	-	378,236
Infrastructure	-	-	-	-	-	-
Debt service:						
Impact fee credits used	-	-	-	-	-	-
Total Expenditures	254,512	4,451	250,061	469,126	-	469,126
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	(249,647)	107,414	357,061	(473,687)	(4,561)	469,126
<b>Other Financing Sources (Uses)</b>						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-	-
<b>Net Change in Fund Balance</b>	(249,647)	107,414	357,061	(473,687)	(4,561)	469,126
<b>Fund Balance - beginning</b>	249,647	249,647	-	473,687	473,687	-
<b>Fund Balance - ending</b>	\$ -	\$ 357,061	\$ 357,061	\$ -	\$ 469,126	\$ 469,126

**SCHEDULE 13**  
**continued**

350 Solid Waste Capital Project			351 Property Mgmt Capital Project			360 Transportation Impact Fees		
Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	31,192	31,192	-
(5)	(5)	-	(2,482)	(2,482)	-	(29,884)	(29,884)	-
-	-	-	-	-	-	-	-	-
(5)	(5)	-	(2,482)	(2,482)	-	1,308	1,308	-
-	-	-	-	-	-	-	-	-
-	-	-	38,867	-	38,867	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	259,889	-	259,889
530	-	530	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	38,554	-	38,554	200,000	-	200,000
-	-	-	-	-	-	3,230,227	-	3,230,227
-	-	-	-	-	-	28,395	28,395	-
530	-	530	77,421	-	77,421	3,718,511	28,395	3,690,116
(535)	(5)	530	(79,903)	(2,482)	77,421	(3,717,203)	(27,087)	3,690,116
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
(535)	(5)	530	(79,903)	(2,482)	77,421	(3,717,203)	(27,087)	3,690,116
535	535	-	79,903	79,903	-	3,717,203	3,717,203	-
\$ -	\$ 530	\$ 530	\$ -	\$ 77,421	\$ 77,421	\$ -	\$ 3,690,116	\$ 3,690,116

**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, 2013**

	361			362		
	SA Transportation Impact Fees			NSA Transportation Impact Fees		
	Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)
<b>Revenues</b>						
Taxes:						
Ad valorem/parcel fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales and use	-	-	-	-	-	-
Intergovernmental revenues:						
Federal and state grants	-	-	-	-	-	-
Fees and charges for services	554,377	554,377	-	31,895	31,895	-
Other revenues:						
Investment earnings	(4,108)	(4,108)	-	(959)	(959)	-
Miscellaneous	-	-	-	-	-	-
Total Revenues	550,269	550,269	-	30,936	30,936	-
<b>Expenditures</b>						
General government:						
Other - unclassified	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	550,269	-	550,269	30,936	-	30,936
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Capital outlay:						
Capital assets	-	-	-	-	-	-
Infrastructure	-	-	-	-	-	-
Debt service:						
Impact fee credits used	-	-	-	-	-	-
Total Expenditures	550,269	-	550,269	30,936	-	30,936
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	-	550,269	550,269	-	30,936	30,936
<b>Other Financing Sources (Uses)</b>						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-	-
<b>Net Change in Fund Balance</b>	-	550,269	550,269	-	30,936	30,936
<b>Fund Balance - beginning</b>	-	-	-	-	-	-
<b>Fund Balance - ending</b>	\$ -	\$ 550,269	\$ 550,269	\$ -	\$ 30,936	\$ 30,936

**SCHEDULE 13**  
**continued**

366			367			368		
Drainage Impact Fees			SA Drainage Impact Fees			NSA Drainage Impact Fees		
Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
45,451	45,451	-	549,729	549,729	-	20,936	20,936	-
(7,858)	(7,858)	-	(4,051)	(4,051)	-	(462)	(462)	-
-	-	-	-	-	-	-	-	-
37,593	37,593	-	545,678	545,678	-	20,474	20,474	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
84,131	-	84,131	545,678	-	545,678	20,474	-	20,474
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
736,065	-	736,065	-	-	-	-	-	-
18,984	18,984	-	-	-	-	-	-	-
839,180	18,984	820,196	545,678	-	545,678	20,474	-	20,474
(801,587)	18,609	820,196	-	545,678	545,678	-	20,474	20,474
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
(801,587)	18,609	820,196	-	545,678	545,678	-	20,474	20,474
801,587	801,587	-	-	-	-	-	-	-
\$ -	\$ 820,196	\$ 820,196	\$ -	\$ 545,678	\$ 545,678	\$ -	\$ 20,474	\$ 20,474

**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, 2013**

	<b>370</b>			<b>TOTAL</b>		
	<b>TMDL Projects</b>			<b>Non-Major Capital Project Funds</b>		
	<b>Final Budget</b>	<b>Actual Amounts</b>	<b>Variance Positive (Negative)</b>	<b>Final Budget</b>	<b>Actual Amounts</b>	<b>Variance Positive (Negative)</b>
<b>Revenues</b>						
Taxes:						
Ad valorem/parcel fees	\$ -	\$ -	\$ -	\$ 2,218,121	\$ 2,218,121	\$ -
Sales and use	-	-	-	7,000,000	7,000,000	-
Intergovernmental revenues:						
Federal and state grants	-	-	-	44,387	493,539	449,152
Fees and charges for services	18,800	18,800	-	1,289,140	1,289,140	-
Other revenues:						
Investment earnings	(6,688)	(6,688)	-	(545,912)	(545,912)	-
Miscellaneous	-	-	-	9,500	123,670	114,170
Total Revenues	<u>12,112</u>	<u>12,112</u>	<u>-</u>	<u>10,015,236</u>	<u>10,578,558</u>	<u>563,322</u>
<b>Expenditures</b>						
General government:						
Other - unclassified	-	-	-	3,811,915	164,433	3,647,482
Public safety	-	-	-	9,437,702	153,450	9,284,252
Highways and streets	376,585	16,020	360,565	3,428,899	291,368	3,137,531
Sanitation	115,982	109	115,873	116,512	109	116,403
Health and welfare	-	-	-	264,834	31	264,803
Economic development	-	-	-	313,348	-	313,348
Capital outlay:						
Capital assets	-	-	-	23,682,546	3,045,123	20,637,423
Infrastructure	443,230	48,670	394,560	35,647,675	7,626,016	28,021,659
Debt service:						
Impact fee credits used	-	-	-	47,379	47,379	-
Total Expenditures	<u>935,797</u>	<u>64,799</u>	<u>870,998</u>	<u>76,750,810</u>	<u>11,327,909</u>	<u>65,422,901</u>
<b>Excess (Deficiency) of Revenues</b>						
<b>Over Expenditures</b>	<u>(923,685)</u>	<u>(52,687)</u>	<u>870,998</u>	<u>(66,735,574)</u>	<u>(749,351)</u>	<u>65,986,223</u>
<b>Other Financing Sources (Uses)</b>						
Transfers in	-	-	-	8,478	8,478	-
Transfers out	-	-	-	(8,478)	(8,478)	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	<u>(923,685)</u>	<u>(52,687)</u>	<u>870,998</u>	<u>(66,735,574)</u>	<u>(749,351)</u>	<u>65,986,223</u>
<b>Fund Balance - beginning</b>	<u>923,685</u>	<u>923,685</u>	<u>-</u>	<u>67,639,515</u>	<u>67,639,515</u>	<u>-</u>
<b>Fund Balance - ending</b>	<u>\$ -</u>	<u>\$ 870,998</u>	<u>\$ 870,998</u>	<u>\$ 903,941</u>	<u>\$ 66,890,164</u>	<u>\$ 65,986,223</u>

## 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.

**CFO, COO, Legal Fund (506)** accounts for services provided by the Chief Financial Officer, Chief Operating Officer, and the Legal Department to other 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.

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

**Koop Drive Administrative Complex Fund (525)** accounts for the repairs, maintenance and operations of the parish office complex for the Parish government departments.

**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 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, 2013**

	<b>502 Parish Administration</b>	<b>505 Facilities Management Administration</b>	<b>506 CFO, COO, and Legal</b>	<b>515 Public Works Building</b>
<b>ASSETS</b>				
Current Assets:				
Cash and cash equivalents	\$ 109,829	\$ 22,264	\$ 61,304	\$ 45,520
Investments	1,527,875	376,523	-	747,373
Receivables, net of allowances for uncollectibles	110	1,445	66,383	3,279
Due from other funds	-	-	-	-
Prepaid items	936	-	198	-
Other assets	2,000	-	-	-
Total Current Assets	<u>1,640,750</u>	<u>400,232</u>	<u>127,885</u>	<u>796,172</u>
Non-Current Assets:				
Land	-	-	-	1,033,038
Other capital assets, net of depreciation	91,828	24,035	-	3,251,806
Total Non-Current Assets	<u>91,828</u>	<u>24,035</u>	<u>-</u>	<u>4,284,844</u>
TOTAL ASSETS	<u>1,732,578</u>	<u>424,267</u>	<u>127,885</u>	<u>5,081,016</u>
<b>LIABILITIES</b>				
Current Liabilities:				
Accounts, salaries, and other payables	232,578	33,112	127,885	21,344
Other liabilities	-	-	-	-
Compensated absences	-	-	-	-
Claims payable	-	-	-	-
Payable to PEHP	-	-	-	-
Total Current Liabilities	<u>232,578</u>	<u>33,112</u>	<u>127,885</u>	<u>21,344</u>
Non-Current Liabilities:				
Claims payable	-	-	-	-
Payable to PEHP	-	-	-	-
Health plan payable - retirees	-	-	-	-
Total Non-Current Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL LIABILITIES	<u>232,578</u>	<u>33,112</u>	<u>127,885</u>	<u>21,344</u>
<b>NET POSITION</b>				
Net investment in capital assets	91,828	24,035	-	4,284,844
Unrestricted	<u>1,408,172</u>	<u>367,120</u>	<u>-</u>	<u>774,828</u>
TOTAL NET POSITON	<u>\$ 1,500,000</u>	<u>\$ 391,155</u>	<u>\$ -</u>	<u>\$ 5,059,672</u>

**SCHEDULE 14**  
**continued**

<b>520</b> <b>St. Tammany</b> <b>Parish</b> <b>Administrative</b> <b>and Justice</b> <b>Complex-East</b>	<b>522</b> <b>Emergency</b> <b>Operations</b> <b>Center</b>	<b>525</b> <b>Koop Drive</b> <b>Administrative</b> <b>Complex</b>	<b>530</b> <b>Archive</b> <b>Management</b>	<b>575</b> <b>Unemployment</b> <b>Compensation</b>	<b>580</b> <b>Risk</b> <b>Management</b> <b>Insurance</b>
\$ 89,273	\$ 83,182	\$ 186,289	\$ 13,059	\$ 30,821	\$ 405,492
1,463,491	1,368,399	2,954,968	215,307	488,661	6,773,321
5,350	4,943	11,302	934	1,898	29,927
-	-	-	-	-	1,822,508
4,790	3,097	2,726	-	-	385
120	-	-	-	-	-
<u>1,563,024</u>	<u>1,459,621</u>	<u>3,155,285</u>	<u>229,300</u>	<u>521,380</u>	<u>9,031,633</u>
235,643	-	449,936	-	-	-
<u>7,860,830</u>	<u>2,871,459</u>	<u>7,025,220</u>	<u>14,116</u>	<u>-</u>	<u>-</u>
<u>8,096,473</u>	<u>2,871,459</u>	<u>7,475,156</u>	<u>14,116</u>	<u>-</u>	<u>-</u>
<u>9,659,497</u>	<u>4,331,080</u>	<u>10,630,441</u>	<u>243,416</u>	<u>521,380</u>	<u>9,031,633</u>
43,042	90,755	93,280	14,819	-	32,830
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	385,000
-	-	-	-	-	-
<u>43,042</u>	<u>90,755</u>	<u>93,280</u>	<u>14,819</u>	<u>-</u>	<u>417,830</u>
-	-	-	-	-	2,168,250
-	-	-	-	-	-
-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,168,250</u>
<u>43,042</u>	<u>90,755</u>	<u>93,280</u>	<u>14,819</u>	<u>-</u>	<u>2,586,080</u>
8,096,473	2,871,459	7,475,156	14,116	-	-
<u>1,519,982</u>	<u>1,368,866</u>	<u>3,062,005</u>	<u>214,481</u>	<u>521,380</u>	<u>6,445,553</u>
<u>\$ 9,616,455</u>	<u>\$ 4,240,325</u>	<u>\$ 10,537,161</u>	<u>\$ 228,597</u>	<u>\$ 521,380</u>	<u>\$ 6,445,553</u>

**ST. TAMMANY PARISH, LOUISIANA**  
**Combining Statement of Net Position**  
**Internal Service Funds**  
**December 31, 2013**

	<b>585 Health Insurance</b>	<b>587 Post - Employment Leave Benefit</b>	<b>590 Workers' Compensation Insurance</b>	<b>TOTAL Internal Service Funds</b>
<b>ASSETS</b>				
Current Assets:				
Cash and cash equivalents	\$ 344,617	\$ 79,508	\$ 231,793	\$ 1,702,951
Investments	4,295,007	1,315,426	3,739,290	25,265,641
Receivables, net of allowances for uncollectibles	37,437	5,076	13,760	181,844
Due from other funds	-	-	-	1,822,508
Prepaid items	-	-	-	12,132
Other assets	-	-	-	2,120
Total Current Assets	<u>4,677,061</u>	<u>1,400,010</u>	<u>3,984,843</u>	<u>28,987,196</u>
Non-Current Assets:				
Land	-	-	-	1,718,617
Other capital assets, net of depreciation	-	-	-	21,139,294
Total Non-Current Assets	<u>-</u>	<u>-</u>	<u>-</u>	<u>22,857,911</u>
<b>TOTAL ASSETS</b>	<u><b>4,677,061</b></u>	<u><b>1,400,010</b></u>	<u><b>3,984,843</b></u>	<u><b>51,845,107</b></u>
<b>LIABILITIES</b>				
Current Liabilities:				
Accounts, salaries, and other payables	20,469	-	-	710,114
Other liabilities	-	-	84,153	84,153
Compensated absences	-	250,832	-	250,832
Claims payable	-	-	-	385,000
Payable to PEHP	217,281	-	-	217,281
Total Current Liabilities	<u>237,750</u>	<u>250,832</u>	<u>84,153</u>	<u>1,647,380</u>
Non-Current Liabilities:				
Claims payable	-	-	-	2,168,250
Payable to PEHP	684,150	-	-	684,150
Health plan payable - retirees	3,170,391	-	-	3,170,391
Total Non-Current Liabilities	<u>3,854,541</u>	<u>-</u>	<u>-</u>	<u>6,022,791</u>
<b>TOTAL LIABILITIES</b>	<u><b>4,092,291</b></u>	<u><b>250,832</b></u>	<u><b>84,153</b></u>	<u><b>7,670,171</b></u>
<b>NET POSITION</b>				
Net investment in capital assets	-	-	-	22,857,911
Unrestricted	<u>584,770</u>	<u>1,149,178</u>	<u>3,900,690</u>	<u>21,317,025</u>
<b>TOTAL NET POSITION</b>	<u><b>\$ 584,770</b></u>	<u><b>\$ 1,149,178</b></u>	<u><b>\$ 3,900,690</b></u>	<u><b>\$ 44,174,936</b></u>

**ST. TAMMANY PARISH, LOUISIANA**  
**Combining Statement of Revenues, Expenses and Changes in Net Position**  
**Internal Service Funds**  
**For the Year Ended December 31, 2013**

	<b>502 Parish Administration</b>	<b>505 Facilities Management Administration</b>	<b>506 CFO, COO, and Legal</b>	<b>515 Public Works Building</b>
<b>Operating Revenues</b>				
Charges for services:				
Rent	\$ -	\$ -	\$ -	\$ -
Interfund charges	4,792,846	883,576	1,730,120	453,086
Other services	9,481	-	-	-
Total Operating Revenues	<u>4,802,327</u>	<u>883,576</u>	<u>1,730,120</u>	<u>453,086</u>
<b>Operating Expenses</b>				
Cost of sales and services	5,584,418	894,941	1,730,120	268,845
Administration	-	-	-	17,835
Depreciation	42,866	8,812	-	114,257
Total Operating Expenses	<u>5,627,284</u>	<u>903,753</u>	<u>1,730,120</u>	<u>400,937</u>
<b>Operating Income (Loss)</b>	<u>(824,957)</u>	<u>(20,177)</u>	<u>-</u>	<u>52,149</u>
<b>Non-Operating Revenues (Expenses)</b>				
Insurance proceeds	-	-	-	-
Investment earnings	-	(3,208)	-	(7,222)
Total Non-Operating Revenues (Expenses)	<u>-</u>	<u>(3,208)</u>	<u>-</u>	<u>(7,222)</u>
<b>Change in Net Position</b>	(824,957)	(23,385)	-	44,927
<b>Net Position-beginning</b>	<u>2,324,957</u>	<u>414,540</u>	<u>-</u>	<u>5,014,745</u>
<b>Net Position-ending</b>	<u>\$ 1,500,000</u>	<u>\$ 391,155</u>	<u>\$ -</u>	<u>\$ 5,059,672</u>

**ST. TAMMANY PARISH, LOUISIANA**  
**Combining Statement of Revenues, Expenses and Changes in Net Position**  
**Internal Service Funds**  
**For the Year Ended December 31, 2013**

	<b>520 St. Tammany Parish Administrative and Justice Complex-East</b>	<b>522 Emergency Operations Center</b>	<b>525 Koop Drive Administrative Complex</b>	<b>530 Archive Management</b>
<b>Operating Revenues</b>				
Charges for services:				
Rent	\$ -	\$ 189,941	\$ 198,686	\$ -
Interfund charges	855,634	589,926	1,023,587	171,000
Other services	595	132	362	-
Total Operating Revenues	<u>856,229</u>	<u>779,999</u>	<u>1,222,635</u>	<u>171,000</u>
<b>Operating Expenses</b>				
Cost of sales and services	541,141	438,849	869,945	249,959
Administration	33,698	30,687	47,980	-
Depreciation	246,975	266,256	387,268	6,938
Total Operating Expenses	<u>821,814</u>	<u>735,792</u>	<u>1,305,193</u>	<u>256,897</u>
<b>Operating Income (Loss)</b>	<u>34,415</u>	<u>44,207</u>	<u>(82,558)</u>	<u>(85,897)</u>
<b>Non-Operating Revenues (Expenses)</b>				
Insurance proceeds	-	-	3,748	-
Investment earnings	(13,793)	(12,812)	(26,894)	(1,899)
Total Non-Operating Revenues (Expenses)	<u>(13,793)</u>	<u>(12,812)</u>	<u>(23,146)</u>	<u>(1,899)</u>
<b>Change in Net Position</b>	20,622	31,395	(105,704)	(87,796)
<b>Net Position-beginning</b>	<u>9,595,833</u>	<u>4,208,930</u>	<u>10,642,865</u>	<u>316,393</u>
<b>Net Position-ending</b>	<u>\$ 9,616,455</u>	<u>\$ 4,240,325</u>	<u>\$ 10,537,161</u>	<u>\$ 228,597</u>

**SCHEDULE 15**  
**continued**

<b>575</b> <b>Unemployment</b> <b>Compensation</b>	<b>580</b> <b>Risk</b> <b>Management</b> <b>Insurance</b>	<b>585</b> <b>Health Insurance</b>	<b>587</b> <b>Post -</b> <b>Employment</b> <b>Leave Benefit</b>	<b>590</b> <b>Workers'</b> <b>Compensation</b> <b>Insurance</b>	<b>TOTAL Internal</b> <b>Service Funds</b>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 388,627
56,166	1,104,597	4,852,991	172,521	393,432	17,079,482
-	222,860	504,539	-	39,635	777,604
<u>56,166</u>	<u>1,327,457</u>	<u>5,357,530</u>	<u>172,521</u>	<u>433,067</u>	<u>18,245,713</u>
31,077	2,810,193	6,074,325	294,773	331,499	20,120,085
-	-	-	-	-	130,200
-	-	-	-	-	1,073,372
<u>31,077</u>	<u>2,810,193</u>	<u>6,074,325</u>	<u>294,773</u>	<u>331,499</u>	<u>21,323,657</u>
25,089	(1,482,736)	(716,795)	(122,252)	101,568	(3,077,944)
-	-	-	-	-	3,748
<u>(4,395)</u>	<u>(57,147)</u>	<u>(36,992)</u>	<u>(11,389)</u>	<u>(32,211)</u>	<u>(207,962)</u>
<u>(4,395)</u>	<u>(57,147)</u>	<u>(36,992)</u>	<u>(11,389)</u>	<u>(32,211)</u>	<u>(204,214)</u>
20,694	(1,539,883)	(753,787)	(133,641)	69,357	(3,282,158)
<u>500,686</u>	<u>7,985,436</u>	<u>1,338,557</u>	<u>1,282,819</u>	<u>3,831,333</u>	<u>47,457,094</u>
<u>\$ 521,380</u>	<u>\$ 6,445,553</u>	<u>\$ 584,770</u>	<u>\$ 1,149,178</u>	<u>\$ 3,900,690</u>	<u>\$ 44,174,936</u>

**ST. TAMMANY PARISH, LOUISIANA**  
**Combining Statement of Cash Flows**  
**Internal Service Funds**  
**For the Year Ended December 31, 2013**

	<b>502 Parish Administration</b>	<b>505 Facilities Management Administration</b>	<b>506 CFO, COO, and Legal</b>
<b>Cash Flows from Operating Activities:</b>			
Receipts from customers	\$ 9,371	\$ -	\$ (66,383)
Receipts from interfund services provided	4,792,846	883,576	1,730,120
Payments to suppliers	(1,527,255)	(199,300)	(187,905)
Payments to employees	(3,774,078)	(648,772)	(1,408,858)
Payments to other funds	-	-	-
Payments for interfund services used	(113,541)	(16,485)	(5,670)
Net Cash Provided (Used) by Operating Activities	<u>(612,657)</u>	<u>19,019</u>	<u>61,304</u>
<b>Cash Flows from Non-capital Financing Activities:</b>			
Loans to other funds	-	-	-
Net Cash (Used) by Non-capital Financing Activities	<u>-</u>	<u>-</u>	<u>-</u>
<b>Cash Flows from Capital and Related Financing Activities:</b>			
Insurance proceeds	-	-	-
Purchase of capital assets	-	-	-
Net Cash (Used) by Capital and Related Financing Activities	<u>-</u>	<u>-</u>	<u>-</u>
<b>Cash Flows from Investing Activities:</b>			
Proceeds from sales and maturities of investments	3,476,012	234,834	-
Purchase of investments	(3,184,693)	(412,866)	-
Interest and dividends received	-	3,891	-
Net Cash Provided (Used) by Investing Activities	<u>291,319</u>	<u>(174,141)</u>	<u>-</u>
Net Increase (Decrease) in Cash and Cash Equivalents	(321,338)	(155,122)	61,304
Cash and Cash Equivalents, Beginning of Year	431,167	177,386	-
Cash and Cash Equivalents, End of Year	<u>\$ 109,829</u>	<u>\$ 22,264</u>	<u>\$ 61,304</u>
<b>Reconciliation of Operating Income to Net Cash Provided (Used) by Operating Activities</b>			
Operating income (loss)	\$ (824,957)	\$ (20,177)	\$ -
Depreciation expense	42,866	8,812	-
(Increase) decrease in accounts receivable	(110)	-	(66,383)
(Increase) decrease in prepaid items	31,311	-	(198)
Increase (decrease) in accounts payable	(12,960)	(559)	64,286
Increase (decrease) in salaries/benefits payable	151,193	30,943	63,599
Increase (decrease) in unearned revenue	-	-	-
Total Adjustments	<u>212,300</u>	<u>39,196</u>	<u>61,304</u>
Net Cash Provided (Used) by Operating Activities	<u>\$ (612,657)</u>	<u>\$ 19,019</u>	<u>\$ 61,304</u>

**SCHEDULE 16**  
**continued**

<b>515 Public Works Building</b>	<b>520 St. Tammany Parish Administrative and Justice Complex-East</b>	<b>522 Emergency Operations Center</b>	<b>525 Koop Drive Administrative Complex</b>	<b>530 Archive Management</b>	<b>575 Unemployment Compensation</b>	<b>580 Risk Management Insurance</b>
\$ -	\$ 586	\$ 190,055	\$ 199,025	\$ -	\$ -	\$ 236,289
453,086	855,634	589,926	1,023,587	171,000	56,166	1,104,597
(170,262)	(410,429)	(299,005)	(762,539)	(98,030)	(39,691)	(2,054,261)
-	(48,621)	(44,142)	-	(138,892)	-	(584,713)
(17,835)	(33,698)	(30,687)	(47,980)	-	-	-
(95,732)	(66,861)	(49,896)	(187,244)	-	-	(147,463)
169,257	296,611	356,251	224,849	(65,922)	16,475	(1,445,551)
-	-	-	-	-	-	(833,043)
-	-	-	-	-	-	(833,043)
-	-	-	3,748	-	-	-
(43,212)	-	(43,966)	(100,558)	-	-	-
(43,212)	-	(43,966)	(96,810)	-	-	-
401,791	791,324	730,921	1,552,372	129,257	229,064	8,221,741
(793,154)	(1,583,975)	(1,490,657)	(2,898,382)	(186,298)	(448,271)	(9,904,457)
7,097	13,540	12,193	29,879	2,801	5,098	85,839
(384,266)	(779,111)	(747,543)	(1,316,131)	(54,240)	(214,109)	(1,596,877)
(258,221)	(482,500)	(435,258)	(1,188,092)	(120,162)	(197,634)	(3,875,471)
303,741	571,773	518,440	1,374,381	133,221	228,455	4,280,963
\$ 45,520	\$ 89,273	\$ 83,182	\$ 186,289	\$ 13,059	\$ 30,821	\$ 405,492
\$ 52,149	\$ 34,415	\$ 44,207	\$ (82,558)	\$ (85,897)	\$ 25,089	\$ (1,482,736)
114,257	246,975	266,256	387,268	6,938	-	-
-	(9)	(18)	(23)	-	-	13,429
-	(756)	(239)	(202)	-	-	1,249
2,851	13,458	43,932	(79,636)	5,753	(8,614)	(4,623)
-	2,528	2,113	-	7,284	-	27,130
-	-	-	-	-	-	-
117,108	262,196	312,044	307,407	19,975	(8,614)	37,185
\$ 169,257	\$ 296,611	\$ 356,251	\$ 224,849	\$ (65,922)	\$ 16,475	\$ (1,445,551)



**ST. TAMMANY PARISH, LOUISIANA**  
**Combining Statement of Cash Flows**  
**Internal Service Funds**  
**For the Year Ended December 31, 2013**

	<b>585 Health Insurance</b>	<b>587 Post - Employment Leave Benefit</b>	<b>590 Workers' Compensation Insurance</b>
<b>Cash Flows from Operating Activities:</b>			
Receipts from customers	\$ 486,850	\$ -	\$ 39,635
Receipts from interfund services provided	4,852,991	172,521	393,432
Payments to suppliers	(5,633,849)	-	(331,499)
Payments to employees	-	(250,831)	-
Payments to other funds	-	-	-
Payments for interfund services used	-	-	-
Net Cash Provided (Used) by Operating Activities	<u>(294,008)</u>	<u>(78,310)</u>	<u>101,568</u>
<b>Cash Flows from Non-capital Financing Activities:</b>			
Loans to other funds	-	-	-
Net Cash (Used) by Non-capital Financing Activities	<u>-</u>	<u>-</u>	<u>-</u>
<b>Cash Flows from Capital and Related Financing Activities:</b>			
Insurance proceeds	-	-	-
Purchase of capital assets	-	-	-
Net Cash (Used) by Capital and Related Financing Activities	<u>-</u>	<u>-</u>	<u>-</u>
<b>Cash Flows from Investing Activities:</b>			
Proceeds from sales and maturities of investments	4,298,133	545,235	1,530,173
Purchase of investments	(5,943,710)	(1,069,861)	(3,116,476)
Interest and dividends received	46,201	13,918	37,195
Net Cash Provided (Used) by Investing Activities	<u>(1,599,376)</u>	<u>(510,708)</u>	<u>(1,549,108)</u>
Net Increase (Decrease) in Cash and Cash Equivalents	(1,893,384)	(589,018)	(1,447,540)
Cash and Cash Equivalents, Beginning of Year	2,238,001	668,526	1,679,333
Cash and Cash Equivalents, End of Year	<u>\$ 344,617</u>	<u>\$ 79,508</u>	<u>\$ 231,793</u>
<b>Reconciliation of Operating Income to Net Cash Provided (Used) by Operating Activities</b>			
Operating income (loss)	\$ (716,795)	\$ (122,252)	\$ 101,568
Depreciation expense	-	-	-
(Increase) decrease in accounts receivable	(17,240)	-	-
(Increase) decrease in prepaid items	3,284	-	-
Increase (decrease) in accounts payable	437,192	43,942	-
Increase (decrease) in salaries/benefits payable	-	-	-
Increase (decrease) in unearned revenue	(449)	-	-
Total Adjustments	<u>422,787</u>	<u>43,942</u>	<u>-</u>
Net Cash Provided (Used) by Operating Activities	<u>\$ (294,008)</u>	<u>\$ (78,310)</u>	<u>\$ 101,568</u>

**SCHEDULE 16**  
**continued**

<b>TOTAL Internal Service Funds</b>	
	<hr/>
\$	1,095,428
	17,079,482
	(11,714,025)
	(6,898,907)
	(130,200)
	(682,892)
	<hr/>
	(1,251,114)
	<hr/>
	(833,043)
	<hr/>
	(833,043)
	<hr/>
	3,748
	(187,736)
	<hr/>
	(183,988)
	<hr/>
	22,140,857
	(31,032,800)
	257,652
	<hr/>
	(8,634,291)
	<hr/>
	(10,902,436)
	12,605,387
\$	<hr/>
	1,702,951
	<hr/>
	<hr/>
\$	(3,077,944)
	<hr/>
	1,073,372
	(70,354)
	34,449
	505,022
	284,790
	(449)
	<hr/>
	1,826,830
	<hr/>
\$	<hr/>
	(1,251,114)
	<hr/>
	<hr/>

**ST. TAMMANY PARISH, LOUISIANA**  
**Combining Statement of Cash Flows**  
**Internal Service Funds**  
**For the Year Ended December 31, 2013**

**Non-cash and Financing Activities**

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

Facilities Management Administration (505)	\$ (7,495)
Public Works Building (515)	(15,398)
St. Tammany Parish Administrative and Justice Complex - East (520)	(29,263)
Emergency Operations Center (522)	(27,009)
St. Tammany Parish Hwy 59 Administrative Complex (525)	(59,982)
Archive Management (530)	(4,736)
Unemployment Compensation (575)	(10,002)
Risk Management Insurance (580)	(145,866)
Health Insurance (585)	(86,962)
Post Employment Leave Benefit (587)	(26,340)
Workers' Compensation Insurance (590)	(72,966)

## **NON-MAJOR COMPONENT UNITS**

**ST. TAMMANY PARISH, LOUISIANA**  
**Combining Statement of Net Position**  
**Non-Major Component Units, Discretely Presented**  
**December 31, 2013**

	(Component Units)			
	Fire Protection District No. 1	Fire Protection District No. 2	Fire Protection District No. 3	Fire Protection District No. 4
<b>ASSETS</b>				
Cash and cash equivalents	\$ 7,710,717	\$ 221,245	\$ 224,473	\$ 5,094,643
Investments	2,799,878	144,478	-	-
Receivables, net of allowances for uncollectibles	15,588,071	2,929,722	1,583,617	12,638,317
Due from primary government/component units	-	-	-	-
Inventory	-	-	-	-
Prepaid items	91,425	-	38,578	19,507
Restricted assets	-	-	-	83
Other assets	-	2,515	-	-
Capital assets				
Land, improvements, and construction in progress	584,105	760,100	287,350	694,523
Other capital assets, net of depreciation	5,827,122	2,711,565	1,153,382	4,820,593
<b>TOTAL ASSETS</b>	<b>32,601,318</b>	<b>6,769,625</b>	<b>3,287,400</b>	<b>23,267,666</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>				
Deferred charges	33,001	-	-	-
<b>TOTAL DEFERRED OUTFLOWS OF RESOURCES</b>	<b>33,001</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>LIABILITIES</b>				
Accounts, salaries, and other payables	459,366	155,027	59,376	811,653
Payable from restricted assets	-	-	-	-
Due to primary government/component units	5,889	1,269	674	4,922
Unearned revenue	-	-	-	-
Other liabilities	-	-	-	-
Interest payable	-	21,939	612	-
Long-term liabilities:				
Due within one year	-	409,614	99,471	427,364
Due after one year	-	1,649,000	40,000	1,451,559
<b>TOTAL LIABILITIES</b>	<b>465,255</b>	<b>2,236,849</b>	<b>200,133</b>	<b>2,695,498</b>
<b>NET POSITION</b>				
Net Investment in capital assets	6,411,227	1,552,282	1,361,732	4,915,116
Restricted for:				
Capital projects	2,993,249	-	-	-
Debt service	71,003	-	-	-
Unrestricted	22,693,585	2,980,494	1,725,535	15,657,052
<b>TOTAL NET POSITION</b>	<b>\$ 32,169,064</b>	<b>\$ 4,532,776</b>	<b>\$ 3,087,267</b>	<b>\$ 20,572,168</b>

**SCHEDULE 17**  
**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
\$ 183,527	\$ 369,264	\$ 463,085	\$ 53,411	\$ 21,334	\$ 645,417	\$ 1,197,875
-	-	-	206,668	-	-	-
728,428	416,811	588,056	1,063,524	646,912	893,668	5,380,728
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	44,459	-	-	-	4,122	46,629
-	-	-	-	-	-	-
-	-	-	-	-	-	1,250
40,577	-	28,400	52,608	-	-	921,948
913,265	829,432	1,093,131	553,547	794,086	1,128,381	2,017,521
1,865,797	1,659,966	2,172,672	1,929,758	1,462,332	2,671,588	9,565,951
-	-	-	-	-	-	-
-	-	-	-	-	-	-
19,051	38,315	32,606	27,096	34,363	57,165	72,352
-	-	-	-	-	-	-
313	176	254	430	283	361	2,275
-	-	-	-	-	610,325	-
-	-	-	-	-	8,786	-
9,947	-	675	4,633	534	-	122,077
48,229	-	28,000	29,000	15,000	-	595,846
205,205	-	29,000	132,861	59,778	559,026	1,560,564
282,745	38,491	90,535	194,020	109,958	1,235,663	2,353,114
725,365	829,432	1,064,531	483,155	748,086	710,534	1,061,094
-	-	-	-	-	-	-
-	-	310,748	36,549	12,321	-	-
857,687	792,043	706,858	1,216,034	591,967	725,391	6,151,743
\$ 1,583,052	\$ 1,621,475	\$ 2,082,137	\$ 1,735,738	\$ 1,352,374	\$ 1,435,925	\$ 7,212,837

**ST. TAMMANY PARISH, LOUISIANA**  
**Combining Statement of Net Position**  
**Non-Major Component Units, Discretely Presented**  
**December 31, 2013**

	(Component Units)			
	Fire Protection District No. 13	Recreation District No. 1	Recreation District No. 2	Recreation District No. 4
<b>ASSETS</b>				
Cash and cash equivalents	\$ 764,044	\$ 2,614,378	\$ 89,324	\$ 90,872
Investments	-	737,343	-	-
Receivables, net of allowances for uncollectibles	1,865,997	4,062,082	87,082	-
Due from primary government/component units	-	-	-	-
Inventory	-	5,485	-	-
Prepaid items	40,893	84,819	-	467
Restricted assets	-	1,045,738	-	-
Other assets	-	11,528	-	-
Capital assets				
Land, improvements, and construction in progress	102,500	485,756	100,034	-
Other capital assets, net of depreciation	2,830,769	22,912,525	619,109	1,097,681
<b>TOTAL ASSETS</b>	<b>5,604,203</b>	<b>31,959,654</b>	<b>895,549</b>	<b>1,189,020</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>				
Deferred charges	-	223,600	6,866	-
<b>TOTAL DEFERRED OUTFLOWS OF RESOURCES</b>	<b>-</b>	<b>223,600</b>	<b>6,866</b>	<b>-</b>
<b>LIABILITIES</b>				
Accounts, salaries, and other payables	315,170	189,319	-	508
Payable from restricted assets	-	-	-	-
Due to primary government/component units	811	1,748	78	156
Unearned revenue	-	-	-	3,600
Other liabilities	-	70,130	-	-
Interest payable	-	138,287	-	-
Long-term liabilities:				
Due within one year	249,006	1,478,551	30,000	-
Due after one year	472,247	10,556,727	135,000	-
<b>TOTAL LIABILITIES</b>	<b>1,037,234</b>	<b>12,434,762</b>	<b>165,078</b>	<b>4,264</b>
<b>NET POSITION</b>				
Net Investment in capital assets	2,212,016	11,640,154	554,143	1,097,681
Restricted for:				
Capital projects	-	-	8,842	-
Debt service	-	2,541,591	155,103	-
Unrestricted	2,354,953	5,566,747	19,249	87,075
<b>TOTAL NET POSITION</b>	<b>\$ 4,566,969</b>	<b>\$ 19,748,492</b>	<b>\$ 737,337</b>	<b>\$ 1,184,756</b>

**SCHEDULE 17**  
**continued**

<b>Recreation District No. 6</b>	<b>Recreation District No. 7</b>	<b>Recreation District No. 11</b>	<b>Recreation District No. 12</b>	<b>Recreation District No. 14</b>	<b>Sewerage District No. 1</b>	<b>Sewerage District No. 2</b>
\$ 280,954	\$ 361,032	\$ 115,118	\$ 15,096	\$ 576,594	\$ 198,542	\$ 62,485
-	-	178,083	140,591	-	-	75,000
308,196	130,671	337,301	287,145	1,920,864	18,820	1,230
-	-	-	-	-	19,449	-
-	-	-	-	-	-	-
-	-	3,076	-	14,856	-	-
-	-	1,579,581	-	-	-	-
-	-	-	-	5,500	-	-
-	624,050	511,646	80,964	2,852,940	-	3,336
1,374,389	50,229	341,065	895,572	8,973,199	311,295	33,796
1,963,539	1,165,982	3,065,870	1,419,368	14,343,953	548,106	175,847
-	-	-	-	33,304	-	-
-	-	-	-	33,304	-	-
-	3,681	107,671	12,484	10,842	6,441	-
-	-	-	-	-	-	-
137	49	137	127	840	-	-
-	21,922	-	3,402	-	-	1,362
-	-	-	-	-	-	-
24,560	-	13,051	-	111,926	-	-
80,000	-	195,000	60,000	565,000	-	-
1,615,000	-	1,905,000	270,000	8,315,000	-	-
1,719,697	25,652	2,220,859	346,013	9,003,608	6,441	1,362
(320,611)	674,279	332,292	646,536	2,714,028	311,295	37,132
-	-	-	-	-	-	-
337,691	-	-	133,773	854,822	-	-
226,762	466,051	512,719	293,046	1,804,799	230,370	137,353
\$ 243,842	\$ 1,140,330	\$ 845,011	\$ 1,073,355	\$ 5,373,649	\$ 541,665	\$ 174,485



**ST. TAMMANY PARISH, LOUISIANA**  
**Combining Statement of Net Position**  
**Non-Major Component Units, Discretely Presented**  
December 31, 2013

	(Component Units)			
	Sewerage District No. 4	Water District No. 2	Water District No. 3	Sub-Drainage District No. 1 of 3
<b>ASSETS</b>				
Cash and cash equivalents	\$ 142,101	\$ 383,206	\$ 1,160,562	\$ 195,168
Investments	-	-	-	286,704
Receivables, net of allowances for uncollectibles	16,328	75,397	19,875	81,941
Due from primary government/component units	64,824	-	-	-
Inventory	-	20,471	-	-
Prepaid items	5,938	1,268	5,627	-
Restricted assets	-	1,480,412	43,295	-
Other assets	-	200	-	-
Capital assets				
Land, improvements, and construction in progress	-	88,379	435,505	378,391
Other capital assets, net of depreciation	7,832	1,030,192	266,632	142,082
<b>TOTAL ASSETS</b>	<b>237,023</b>	<b>3,079,525</b>	<b>1,931,496</b>	<b>1,084,286</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>				
Deferred charges	-	-	-	-
<b>TOTAL DEFERRED OUTFLOWS OF RESOURCES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>LIABILITIES</b>				
Accounts, salaries, and other payables	21,635	8,466	9,077	36
Payable from restricted assets	-	84,609	43,473	-
Due to primary government/component units	-	49	84,273	-
Unearned revenue	-	-	-	-
Other liabilities	-	-	-	-
Interest payable	-	20,352	-	2,530
Long-term liabilities:				
Due within one year	40,000	118,738	-	28,000
Due after one year	185,000	1,787,000	-	125,000
<b>TOTAL LIABILITIES</b>	<b>246,635</b>	<b>2,019,214</b>	<b>136,823</b>	<b>155,566</b>
<b>NET POSITION</b>				
Net Investment in capital assets	(217,168)	222,651	702,137	364,943
Restricted for:				
Capital projects	-	-	-	-
Debt service	-	186,886	-	-
Unrestricted	207,556	650,774	1,092,536	563,777
<b>TOTAL NET POSITION</b>	<b>\$ (9,612)</b>	<b>\$ 1,060,311</b>	<b>\$ 1,794,673</b>	<b>\$ 928,720</b>

**Total Non-Major  
Component Units**

\$ 23,234,467  
4,568,745  
51,670,783  
84,273  
25,956  
401,664  
4,149,109  
20,993

9,033,112  
62,728,392

155,917,494

296,771

296,771

2,451,700  
128,082  
105,251  
640,611  
78,916  
471,123

4,496,819  
31,052,967  
39,425,469

40,834,062

3,002,091  
4,640,487  
68,312,156

\$ 116,788,796

**ST. TAMMANY PARISH, LOUISIANA**  
**Combining Statement of Activities**  
**Non-Major Component Units, Discretely Presented**  
**For the Year Ended December 31, 2013**

	Program Revenues				Fire Protection District No. 1	Fire Protection District No. 2
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions		
<b>Component Units</b>						
Fire Protection District No. 1	\$ 14,779,037	\$ -	\$ -	\$ -	\$ (14,779,037)	\$ -
Fire Protection District No. 2	3,099,726	-	-	-	-	(3,099,726)
Fire Protection District No. 3	1,949,740	237,971	60,105	38,326	-	-
Fire Protection District No. 4	14,438,049	1,497,055	-	11,740	-	-
Fire Protection District No. 5	909,685	-	-	12,020	-	-
Fire Protection District No. 6	613,397	-	-	-	-	-
Fire Protection District No. 7	793,525	-	4,142	-	-	-
Fire Protection District No. 8	1,064,888	-	25,041	-	-	-
Fire Protection District No. 9	882,802	8,235	3,442	-	-	-
Fire Protection District No. 11	1,034,272	138,382	-	-	-	-
Fire Protection District No. 12	6,755,121	695,475	13,242	-	-	-
Page Subtotal	<u>\$ 46,320,242</u>	<u>\$ 2,577,118</u>	<u>\$ 105,972</u>	<u>\$ 62,086</u>	<u>\$ (14,779,037)</u>	<u>\$ (3,099,726)</u>
General Revenues						
Property taxes, special purpose (Ad valorem, parcel fees, etc.)					15,405,774	2,974,765
Fire insurance tax					355,132	51,362
State revenue sharing (unrestricted)					428,956	50,734
Investment earnings					27,295	1,338
Grants and contributions not restricted to specific programs					13,948	-
Other general revenues					(57,166)	60,510
Total general revenues					<u>16,173,939</u>	<u>3,138,709</u>
Change in Net Position					1,394,902	38,983
Net position - beginning					<u>30,774,162</u>	<u>4,493,793</u>
Net position - ending					<u>\$ 32,169,064</u>	<u>\$ 4,532,776</u>

**SCHEDULE 18**  
**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
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-	-
(1,613,338)	-	-	-	-	-	-	-	-
-	(12,929,254)	-	-	-	-	-	-	-
-	-	(897,665)	-	-	-	-	-	-
-	-	-	(613,397)	-	-	-	-	-
-	-	-	-	(789,383)	-	-	-	-
-	-	-	-	-	(1,039,847)	-	-	-
-	-	-	-	-	-	(871,125)	-	-
-	-	-	-	-	-	-	(895,890)	-
-	-	-	-	-	-	-	-	(6,046,404)
<u>\$ (1,613,338)</u>	<u>\$ (12,929,254)</u>	<u>\$ (897,665)</u>	<u>\$ (613,397)</u>	<u>\$ (789,383)</u>	<u>\$ (1,039,847)</u>	<u>\$ (871,125)</u>	<u>\$ (895,890)</u>	<u>\$ (6,046,404)</u>
1,575,382	12,252,229	722,143	398,338	586,809	982,697	633,135	904,910	5,626,825
33,850	209,688	26,869	22,388	28,731	25,645	19,622	23,592	94,428
51,186	226,179	28,997	18,633	16,246	39,400	27,776	39,812	105,328
354	31,714	8	237	452	480	294	5,519	4,079
-	-	20,500	-	-	-	-	100,000	283,482
26,846	55,318	-	6,620	24,494	88,917	64,279	53,986	284,335
<u>1,687,618</u>	<u>12,775,128</u>	<u>798,517</u>	<u>446,216</u>	<u>656,732</u>	<u>1,137,139</u>	<u>745,106</u>	<u>1,127,819</u>	<u>6,398,477</u>
74,280	(154,126)	(99,148)	(167,181)	(132,651)	97,292	(126,019)	231,929	352,073
3,012,987	20,726,294	1,682,200	1,788,656	2,214,788	1,638,446	1,478,393	1,203,996	6,860,764
<u>\$ 3,087,267</u>	<u>\$ 20,572,168</u>	<u>\$ 1,583,052</u>	<u>\$ 1,621,475</u>	<u>\$ 2,082,137</u>	<u>\$ 1,735,738</u>	<u>\$ 1,352,374</u>	<u>\$ 1,435,925</u>	<u>\$ 7,212,837</u>

**ST. TAMMANY PARISH, LOUISIANA**  
**Combining Statement of Activities**  
**Non-Major Component Units, Discretely Presented**  
**For the Year Ended December 31, 2013**

	Program Revenues				Fire Protection District No. 13	Recreation District No. 1
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions		
<b>Component Units</b>						
Fire Protection District No. 13	\$ 1,457,537	\$ 67,265	\$ 4,142	\$ -	\$ (1,386,130)	\$ -
Recreation District No. 1	4,926,165	788,319	188,277	26,368	-	(3,923,201)
Recreation District No. 2	131,963	57,119	-	-	-	-
Recreation District No. 4	442,349	35,952	18,300	-	-	-
Recreation District No. 6	366,343	86,887	-	-	-	-
Recreation District No. 7	90,944	42,929	-	-	-	-
Recreation District No. 11	408,321	139,635	-	-	-	-
Recreation District No. 12	392,003	118,046	-	-	-	-
Recreation District No. 14	1,894,169	454,283	-	134,980	-	-
Sewerage District No. 1	203,743	213,566	-	-	-	-
Sewerage District No. 2	39,093	31,648	-	-	-	-
Page Subtotal	<u>\$ 10,352,630</u>	<u>\$ 2,035,649</u>	<u>\$ 210,719</u>	<u>\$ 161,348</u>	<u>\$ (1,386,130)</u>	<u>\$ (3,923,201)</u>
General Revenues						
Property taxes, special purpose (Ad valorem, parcel fees, etc.)					1,863,289	4,245,432
Fire insurance tax					20,439	-
State revenue sharing (unrestricted)					30,262	61,601
Investment earnings					8,315	24,387
Grants and contributions not restricted to specific programs					-	-
Other general revenues					975	66,498
Total general revenues					<u>1,923,280</u>	<u>4,397,918</u>
Change in Net Position					537,150	474,717
Net position - beginning					<u>4,029,819</u>	<u>19,273,775</u>
Net position - ending					<u>\$ 4,566,969</u>	<u>\$ 19,748,492</u>

**SCHEDULE 18**  
**continued**

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

<b>Recreation District No. 2</b>	<b>Recreation District No. 4</b>	<b>Recreation District No. 6</b>	<b>Recreation District No. 7</b>	<b>Recreation District No. 11</b>	<b>Recreation District No. 12</b>	<b>Recreation District No. 14</b>	<b>Sewerage District No. 1</b>	<b>Sewerage District No. 2</b>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-	-
(74,844)	-	-	-	-	-	-	-	-
-	(388,097)	-	-	-	-	-	-	-
-	-	(279,456)	-	-	-	-	-	-
-	-	-	(48,015)	-	-	-	-	-
-	-	-	-	(268,686)	-	-	-	-
-	-	-	-	-	(273,957)	-	-	-
-	-	-	-	-	-	(1,304,906)	-	-
-	-	-	-	-	-	-	9,823	-
-	-	-	-	-	-	-	-	(7,445)
<u>\$ (74,844)</u>	<u>\$ (388,097)</u>	<u>\$ (279,456)</u>	<u>\$ (48,015)</u>	<u>\$ (268,686)</u>	<u>\$ (273,957)</u>	<u>\$ (1,304,906)</u>	<u>\$ 9,823</u>	<u>\$ (7,445)</u>
75,688	361,178	373,610	109,701	319,204	309,256	1,958,995	-	-
-	-	-	-	-	-	-	-	-
-	19,715	5,545	2,758	14,048	10,347	17,366	-	-
-	-	-	230	1,782	168	472	414	689
-	-	-	-	-	-	-	-	-
-	360	200	-	8,382	1,432	108,641	642	-
<u>75,688</u>	<u>381,253</u>	<u>379,355</u>	<u>112,689</u>	<u>343,416</u>	<u>321,203</u>	<u>2,085,474</u>	<u>1,056</u>	<u>689</u>
844	(6,844)	99,899	64,674	74,730	47,246	780,568	10,879	(6,756)
736,493	1,191,600	143,943	1,075,656	770,281	1,026,109	4,593,081	530,786	181,241
<u>\$ 737,337</u>	<u>\$ 1,184,756</u>	<u>\$ 243,842</u>	<u>\$ 1,140,330</u>	<u>\$ 845,011</u>	<u>\$ 1,073,355</u>	<u>\$ 5,373,649</u>	<u>\$ 541,665</u>	<u>\$ 174,485</u>

**ST. TAMMANY PARISH, LOUISIANA**  
**Combining Statement of Activities**  
**Non-Major Component Units, Discretely Presented**  
**For the Year Ended December 31, 2013**

	Program Revenues				Sewerage District No. 4	Water District No. 2
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions		
<b>Component Units</b>						
Sewerage District No. 4	130,610	178,025	-	-	47,415	-
Water District No. 2	761,150	690,771	-	-	-	(70,379)
Water District No. 3	205,390	221,126	-	-	-	-
Sub-Drainage District No. 1 of 3	47,200	-	-	-	-	-
Page Subtotal	<u>1,144,350</u>	<u>1,089,922</u>	<u>-</u>	<u>-</u>	<u>47,415</u>	<u>(70,379)</u>
Total Non-major component units	<u>\$ 57,817,222</u>	<u>\$ 5,702,689</u>	<u>\$ 316,691</u>	<u>\$ 223,434</u>	<u>\$ 47,415</u>	<u>\$ (70,379)</u>
General Revenues						
Property taxes, special purpose (Ad valorem, parcel fees, etc.)					-	114,819
Fire insurance tax					-	-
State revenue sharing (unrestricted)					-	-
Investment earnings					258	2,862
Grants and contributions not restricted to specific programs					-	-
Other general revenues					-	11,600
Total general revenues					<u>258</u>	<u>129,281</u>
Change in Net Position					47,673	58,902
Net position - beginning					(57,285)	1,001,409
Net position - ending					<u>\$ (9,612)</u>	<u>\$ 1,060,311</u>

**SCHEDULE 18**  
continued

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

<b>Water District No. 3</b>	<b>Sub-Drainage District No. 1 of 3</b>	<b>Total Non-Major Component Units</b>
-	-	47,415
-	-	(70,379)
15,736	-	15,736
-	(47,200)	(47,200)
15,736	(47,200)	(54,428)
<u>\$ 15,736</u>	<u>\$ (47,200)</u>	<u>\$ (51,574,408)</u>
-	82,380	51,876,559
-	-	911,746
-	-	1,194,889
842	(1,220)	110,969
-	-	417,930
-	-	806,869
842	81,160	55,318,962
16,578	33,960	3,744,554
1,778,095	894,760	113,044,242
<u>\$ 1,794,673</u>	<u>\$ 928,720</u>	<u>\$ 116,788,796</u>





# **BUDGETARY COMPARISON**

**ST. TAMMANY PARISH, LOUISIANA**  
**Schedule of Revenues, Expenditures and Changes in Fund Balances -**  
**Budget and Actual**  
**Capital Improvements - General (300)**  
**For the Year Ended December 31, 2013**

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amounts Budgetary Basis</u>	<u>Variance with Final Budget- Positive (Negative)</u>
<b>Revenues</b>	\$ -	\$ 10,769,993	\$ 10,769,993	\$ -
<b>Expenditures</b>	<u>2,000,000</u>	<u>33,935,140</u>	<u>5,503,724</u>	<u>28,431,416</u>
<b>Net Change in Fund Balance</b>	(2,000,000)	(23,165,147)	5,266,269	28,431,416
<b>Fund Balance - beginning</b>	<u>23,165,147</u>	<u>23,165,147</u>	<u>23,165,147</u>	<u>-</u>
<b>Fund Balance - ending</b>	<u>\$ 21,165,147</u>	<u>\$ -</u>	<u>\$ 28,431,416</u>	<u>\$ 28,431,416</u>

# OTHER SUPPLEMENTARY INFORMATION

## ST. TAMMANY PARISH, LOUISIANA

## Balance Sheet

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

December 31, 2013

	103 Sub-Drainage District No. 1 of 3 General	203 Sub-Drainage District No. 1 of 3 Debt	335 Sub-Drainage District No. 1 of 3 Capital	TOTAL GOVERNMENTAL FUNDS
<b>ASSETS</b>				
Cash and cash equivalents	\$ 172,145	\$ 5,686	\$ 17,337	\$ 195,168
Investments	-	-	286,704	286,704
Receivables, net of allowances for uncollectibles:				
Ad valorem/parcel fees	80,820	-	-	80,820
Other receivables	-	-	1,121	1,121
Total Assets	<u>\$ 252,965</u>	<u>\$ 5,686</u>	<u>\$ 305,162</u>	<u>\$ 563,813</u>
<b>LIABILITIES AND FUND BALANCES</b>				
Liabilities:				
Accounts, salaries, and other payables	\$ 36	\$ -	\$ -	\$ 36
Total Liabilities	<u>36</u>	<u>-</u>	<u>-</u>	<u>36</u>
Fund balances:				
Restricted for Drainage	252,929	5,686	305,162	563,777
Total Fund Balances	<u>252,929</u>	<u>5,686</u>	<u>305,162</u>	<u>563,777</u>
Total Liabilities and Fund Balances	<u>\$ 252,965</u>	<u>\$ 5,686</u>	<u>\$ 305,162</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.

520,473

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

(155,530)

Total Net Position

\$ 928,720

**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, 2013**

	<b>103</b>			<b>203</b>		
	<b>Sub-Drainage Dist. 1 of 3 General</b>			<b>Sub-Drainage Dist. 1 of 3 Debt</b>		
	<b>Final Budget</b>	<b>Actual Amounts</b>	<b>Variance Positive (Negative)</b>	<b>Final Budget</b>	<b>Actual Amounts</b>	<b>Variance Positive (Negative)</b>
<b>Revenues</b>						
Ad valorem/parcel fees	\$ 47,545	\$ 47,345	\$ (200)	\$ 35,035	\$ 35,035	\$ -
Other revenues:						
Investment earnings	2,000	1,096	(904)	200	69	(131)
Total Revenues	<u>49,545</u>	<u>48,441</u>	<u>(1,104)</u>	<u>35,235</u>	<u>35,104</u>	<u>(131)</u>
<b>Expenditures</b>						
Highways and streets	37,183	12,165	25,018	-	-	-
Capital Outlay:						
Infrastructure	-	-	-	-	-	-
Debt Service:						
Principal	-	-	-	27,000	27,000	-
Interest	-	-	-	8,036	8,035	1
Total Expenditures	<u>37,183</u>	<u>12,165</u>	<u>25,018</u>	<u>35,036</u>	<u>35,035</u>	<u>1</u>
<b>Net Change in Fund Balance</b>	12,362	36,276	23,914	199	69	(130)
<b>Fund Balance - beginning</b>	<u>216,653</u>	<u>216,653</u>	<u>-</u>	<u>5,617</u>	<u>5,617</u>	<u>-</u>
<b>Fund Balance - ending</b>	<u>\$ 229,015</u>	<u>\$ 252,929</u>	<u>\$ 23,914</u>	<u>\$ 5,816</u>	<u>\$ 5,686</u>	<u>\$ (130)</u>

**ST. TAMMANY PARISH, LOUISIANA**  
**Schedule of Revenues, Expenditures and Changes in Fund Balances**  
**Budget and Actual**  
**Sub-Drainage District No. 1 of Drainage District No. 3 Governmental Funds**  
**For the Year Ended December 31, 2013**

	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)
<b>Revenues</b>						
Ad valorem/parcel fees	\$ -	\$ -	\$ -	\$ 82,580	\$ 82,380	\$ (200)
Other revenues:						
Investment earnings	(2,384)	(2,384)	-	(184)	(1,219)	(1,035)
Total Revenues	(2,384)	(2,384)	-	82,396	81,160	(1,235)
<b>Expenditures</b>						
Highways and streets	60,864	-	60,864	98,047	12,165	85,882
Capital Outlay:						
Infrastructure	244,298	-	244,298	244,298	-	244,298
Debt Service:						
Principal	-	-	-	27,000	27,000	-
Interest	-	-	-	8,036	8,035	1
Total Expenditures	305,162	-	305,162	377,381	47,200	330,181
<b>Net Change in Fund Balance</b>	(307,546)	(2,384)	305,162	(294,985)	33,960	328,946
<b>Fund Balance - beginning</b>	307,546	307,546	-	529,816	529,816	-
<b>Fund Balance - ending</b>	\$ -	\$ 305,162	\$ 305,162	\$ 234,831	\$ 563,776	\$ 328,946

**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, 2013**

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

Net Change in fund balances, total governmental funds	\$ 33,960
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.	(7,040)
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.	27,000
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.	(2,530)
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.	2,827
Change in Net Position of Governmental Activities	\$ 54,217



**ST. TAMMANY PARISH, LOUISIANA**  
**Schedule of Compensation Paid to Council Members**  
**For the Year Ended December 31, 2013**

<u>Name</u>	<u>District</u>	<u>Amount</u>
Marty Dean	District 1	\$ 29,280
F. Dennis Sharp	District 2	28,500
James A. Thompson	District 3	27,600
R. Reid Falconer	District 4	28,920
Marty Gould	District 5	29,280
Richard E. Tanner	District 6	29,280
Jacob B. Groby, III	District 7	28,920
Chris Canulette	District 8	29,280
E.L. Bellisario	District 9	28,920
Maureen O'Brien	District 10	29,280
Steve Stefancik	District 11	29,280
Jerry Binder	District 12	29,400
Richard Artigue	District 13	29,280
Thomas J. Smith	District 14	29,280
		<hr/>
Total		<u><u>\$ 406,500</u></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, 2013**

Policy Number	Insurer	Expires	Type of Coverage
PSR2091210789	CNA Insurance	January 1, 2014	Building and Personal Property
XP261104	Colony Insurance Company	January 1, 2014	Property Excess Policy #1 - Windstorm and Hail
NHD379756	RSUI Indemnity Company	January 1, 2014	Property Excess Policy #2-A - Windstorm only
ECF749798-13	Axis Surplus	January 1, 2014	Property Excess Policy #2-B - Windstorm only
791-00-03-70-0002	OneBeacon America Insurance Co.	January 1, 2014	Auto Liability and Property Damage - (Dump Trucks, Specialty, and mobile surveillance units) Auto Liability (Autos and Trailers) General Liability Public Officials Errors & Omissions Employment Practices Liability Employee Benefits Liability Law Enforcement Liability Umbrella Excess Liability Terrorism Risk
105726006	Travelers Casualty & Surety Co.	January 1, 2015	Crime Coverage
QT-660-8487L894-TIL-13	Travelers Property & Casualty Co.	January 1, 2014	Inland Marine - Contractor's Equipment
AAPN00989113 010	Ace Property & Casualty Co.	October 22, 2014	Airport Liability - Abita Airport
15349795N01	Western Surety Company	August 25, 2014	Notary Bond & E&O for Theresa Ford
BME18A066943	Travelers Property & Casualty Co.	January 1, 2014	Boiler and Machinery
I-660-511X8052-TIL-13	Travelers Property & Casualty Co.	January 16, 2014	Commercial Inland Marine Data Processing Equipment and Media
SP 4047968	Safety National Casualty Corporation	January 1, 2014	Excess Workers' Compensation & Employer's Liability
MEL0204	Rodco Worldwide	January 25, 2014	Maritime Employer's Liability
17 1150627608 02	Fidelity National Insurance Company	January 1, 2014	Flood Insurance - 21454 Koop Dr.
17 1150627607 02	Fidelity National Insurance Company	January 1, 2014	Flood Insurance - 842 Gerard St.
17 1150777005 02	Fidelity National Insurance Company	January 1, 2014	Flood Insurance - 34783 Grantham College Rd
17 1150627605 02	Fidelity National Insurance Company	January 1, 2014	Flood Insurance - 21490 Koop Dr.
17 1150776816 02	Fidelity National Insurance Company	January 1, 2014	Flood Insurance - 555 Robert Rd.
17 1150627610 02	Fidelity National Insurance Company	January 1, 2014	Flood Insurance - 510 E. Boston St.
17 1150578198 02	Fidelity National Insurance Company	October 2, 2014	Flood Insurance - 520 Old Spanish Trail
17 1150776613 02	Fidelity National Insurance Company	April 13, 2014	Flood Insurance - 701 N. Columbia St.
17 1150539341 02	Fidelity National Insurance Company	August 13, 2014	Flood Insurance - 31078 Hwy 36, Bldg A
17 1150539342 02	Fidelity National Insurance Company	August 13, 2014	Flood Insurance - 31078 Hwy 36, Bldg B
17 0050727725 01	Fidelity National Insurance Company	August 22, 2014	Flood Insurance - 35122 Camp Salmen Rd.
17 1150812283 00	Fidelity National Insurance Company	May 11, 2014	Flood Insurance - 1123 Main St.

Note: For calendar year 2014, St. Tammany Parish has obtained insurance coverage similar to that provided by the above listed policies.



# STATISTICAL SECTION

## (UNAUDITED)

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

<b>Contents</b>	<b>Page</b>
Financial Trends 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)**

	<b>2013</b>	<b>2012</b>	<b>2011</b>	<b>2010</b>
Governmental activities				
Net Investment in capital assets	\$ 337,361,295	\$ 333,715,876	\$ 298,454,992	\$ 224,406,111
Restricted	143,863,300	123,434,753	126,476,351	135,394,436
Unrestricted	35,548,845	16,241,701	16,695,819	57,104,563
Total governmental activities net position	<u>516,773,440</u>	<u>473,392,330</u>	<u>441,627,162</u>	<u>416,905,110</u>
Business-type activities				
Net Investment in capital assets	(1,482,051)	470,958	4,882,870	6,123,203
Restricted	4,196,582	3,793,997	3,706,454	3,703,283
Unrestricted	8,848,243	7,572,201	5,867,972	3,833,528
Total business-type activities net position	<u>11,562,774</u>	<u>11,837,156</u>	<u>14,457,296</u>	<u>13,660,014</u>
Primary government				
Net Investment in capital assets	335,879,244	334,186,834	303,337,862	230,529,314
Restricted	148,059,882	127,228,750	130,182,805	139,097,719
Unrestricted	44,397,088	23,813,902	22,563,791	60,938,091
Total primary government net position	<u>\$ 528,336,214</u>	<u>\$ 485,229,486</u>	<u>\$ 456,084,458</u>	<u>\$ 430,565,124</u>

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

TABLE 1

Fiscal Year							
2009		2008		2007		2006	

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

	<b>2013</b>	<b>2012</b>	<b>2011</b>	<b>2010</b>
<b>Expenses</b>				
Governmental activities:				
General government	\$ 22,890,790	\$ 19,777,480	\$ 19,931,285	\$ 18,145,039
Public safety	16,260,579	23,665,792	33,548,559	28,719,942
Highways and streets	36,628,105	36,737,940	38,321,722	39,582,188
Sanitation	1,053,250	3,200,714	1,478,697	1,754,022
Health and welfare	10,042,280	10,547,450	10,926,489	14,885,917
Cultural and recreation	10,339,088	10,247,857	9,671,399	15,911,265
Economic development	952,898	619,167	676,727	405,937
Interest on long-term debt	4,790,681	4,507,312	4,755,122	4,920,272
Total governmental activities expenses	<u>102,957,671</u>	<u>109,303,712</u>	<u>119,310,000</u>	<u>124,324,582</u>
Business-type activities:				
Property management	-	657,134	779,943	727,791
Water/sewer	11,146,235	11,134,247	10,925,013	9,774,052
Total business-type activities expenses	<u>11,146,235</u>	<u>11,791,381</u>	<u>11,704,956</u>	<u>10,501,843</u>
Total primary government expenses	<u>\$ 114,103,906</u>	<u>\$ 121,095,093</u>	<u>\$ 131,014,956</u>	<u>\$ 134,826,425</u>
<b>Program Revenues</b>				
Governmental-activities:				
Charges for services:				
General government	\$ 7,869,235	\$ 7,167,372	\$ 7,553,095	\$ 7,059,961
Public Safety	2,075,778	1,485,568	1,649,929	1,624,735
Highways and streets	2,657,351	2,803,681	4,716,613	3,669,982
Sanitation	1,390,199	2,221,511	1,386,814	1,201,404
Health and welfare	352,946	297,531	299,085	210,409
Cultural and recreation	281	28,641	-	1,000
Economic development	-	147,632	13,440	-
Operating grants and contributions	17,223,677	11,778,395	21,455,458	18,772,107
Capital grants and contributions	7,374,478	16,998,860	21,005,804	12,877,559
Total governmental activities program revenues	<u>38,943,945</u>	<u>42,929,191</u>	<u>58,080,238</u>	<u>45,417,157</u>
Business-type activities:				
Charges for services:				
Property management	-	716,454	1,049,850	837,358
Water/sewer	11,207,575	11,677,867	10,539,418	8,420,795
Operating grants and contributions	-	-	-	-
Capital grants and contributions	50,800	2,233,075	165,221	-
Total business-type activities program revenues	<u>11,258,375</u>	<u>14,627,396</u>	<u>11,754,489</u>	<u>9,258,153</u>
Total primary government program revenues	<u>\$ 50,202,320</u>	<u>\$ 57,556,587</u>	<u>\$ 69,834,727</u>	<u>\$ 54,675,310</u>
<b>Net (Expense)/Revenue</b>				
Governmental activities	\$ (64,013,726)	\$ (66,374,521)	\$ (61,229,762)	\$ (78,907,425)
Business-type activities	112,140	2,836,015	49,533	(1,243,690)
Total primary government net expenses	<u>\$ (63,901,586)</u>	<u>\$ (63,538,506)</u>	<u>\$ (61,180,229)</u>	<u>\$ (80,151,115)</u>

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

**TABLE 2**  
**continued**

<b>Fiscal Year</b>					
<b>2009</b>	<b>2008</b>	<b>2007</b>	<b>2006</b>	<b>2005</b>	<b>2004</b>
\$ 17,652,244	\$ 18,377,427	\$ 17,545,567	\$ 14,090,914	\$ 12,597,399	\$ 12,194,457
20,415,372	31,048,883	17,166,131	78,571,991	152,175,312	12,214,321
52,059,250	49,754,224	36,435,303	24,518,644	21,665,464	22,087,666
4,196,016	2,026,671	1,926,368	1,758,447	1,965,095	1,493,816
9,564,563	4,705,654	4,728,750	2,800,032	2,611,283	2,670,199
10,142,970	1,901,765	1,833,712	561,889	590,063	476,779
180,307	93,683	157,212	32,836	110,650	34,500
5,278,374	4,764,051	4,895,274	5,392,798	2,913,050	3,145,839
119,489,096	112,672,358	84,688,317	127,727,551	194,628,316	54,317,577
733,655	680,812	605,083	550,069	535,671	469,773
1,705,427	1,860,059	1,826,124	2,009,113	1,637,747	1,554,119
2,439,082	2,540,871	2,431,207	2,559,182	2,173,418	2,023,892
<u>\$ 121,928,178</u>	<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>
\$ 7,428,061	\$ 7,524,343	\$ 7,589,584	\$ 7,413,643	\$ 5,612,242	\$ 5,282,345
2,026,461	2,874,261	3,602,147	4,503,579	3,299,486	3,622,123
2,288,627	4,874,494	5,516,707	4,726,382	2,417,809	1,471,095
1,270,897	1,330,885	1,173,187	1,515,998	993,970	1,157,192
236,696	180,611	208,392	181,266	146,898	137,689
150	-	-	-	-	-
-	-	-	-	-	-
10,883,718	21,578,394	6,563,812	63,426,025	142,946,906	4,876,683
15,538,504	16,097,523	10,111,751	4,842,553	6,421,391	6,336,546
39,673,114	54,460,511	34,765,580	86,609,446	161,838,702	22,883,673
1,033,104	1,055,874	901,908	874,537	731,039	679,901
1,946,762	1,907,086	1,653,005	2,118,936	1,911,163	1,686,199
76	2,500	3,000	1,727,141	-	-
625,668	-	-	-	-	-
3,605,610	2,965,460	2,557,913	4,720,614	2,642,202	2,366,100
<u>\$ 43,278,724</u>	<u>\$ 57,425,971</u>	<u>\$ 37,323,493</u>	<u>\$ 91,330,060</u>	<u>\$ 164,480,904</u>	<u>\$ 25,249,773</u>
\$ (79,815,982)	\$ (58,211,847)	\$ (49,922,737)	\$ (41,118,105)	\$ (32,789,614)	\$ (31,433,904)
1,166,528	424,589	126,706	2,161,432	468,784	342,208
<u>\$ (78,649,454)</u>	<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>



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

	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>
<b>General Revenues and Other Changes in Net Assets</b>				
Governmental activities:				
Taxes:				
Property taxes, general	\$ 4,335,248	\$ 4,335,894	\$ 4,014,866	\$ 4,038,196
Property taxes, specific purpose	24,226,067	24,691,288	22,915,206	23,059,388
Sales and use taxes	61,868,200	58,869,911	54,711,026	51,699,305
Franchise taxes	2,095,607	1,912,709	1,780,484	1,612,113
Hotel/Motel tax	546,352	269,707	-	-
Timber severance tax	65,772	87,446	99,921	58,279
Mineral severance tax	12,932	13,437	16,709	20,549
Alcohol tax	58,815	60,306	57,579	67,277
Cigarette paper tax	10,234	11,478	16,369	21,394
Gaming revenues tax	199,057	218,240	238,875	254,583
State revenue sharing	280,397	287,321	286,557	292,125
Federal payment in lieu of Ad valorem	30,493	35,543	46,065	70,434
Investment earnings	(1,178,328)	1,634,416	2,336,794	2,759,197
Sale of revoked property/easements	11,400	113,500	20,000	33,000
GNOE excess revenue	50,000	50,000	50,000	50,000
Other general revenues	-	-	-	-
Extraordinary item	14,454,779	-	-	-
Transfers	327,811	5,548,493	(638,637)	137,428
Total governmental activities	<u>107,394,836</u>	<u>98,139,689</u>	<u>85,951,814</u>	<u>84,173,268</u>
Business-type activities:				
Investment earnings	(58,711)	92,338	109,112	50,337
Transfers	(327,811)	(5,548,493)	638,637	(137,428)
Total business-type activities	<u>(386,522)</u>	<u>(5,456,155)</u>	<u>747,749</u>	<u>(87,091)</u>
Total primary government	<u>\$ 107,008,314</u>	<u>\$ 92,683,534</u>	<u>\$ 86,699,563</u>	<u>\$ 84,086,177</u>
<b>Change in Net Assets</b>				
Governmental activities	\$ 43,381,110	\$ 31,765,168	\$ 24,722,052	\$ 5,265,843
Business-type activities	(274,382)	(2,620,140)	797,282	(1,330,781)
Total primary government	<u>\$ 43,106,728</u>	<u>\$ 29,145,028</u>	<u>\$ 25,519,334</u>	<u>\$ 3,935,062</u>

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

**TABLE 2**  
**continued**

<b>Fiscal Year</b>					
<b>2009</b>	<b>2008</b>	<b>2007</b>	<b>2006</b>	<b>2005</b>	<b>2004</b>
\$ 3,682,007	\$ 3,707,978	\$ 3,216,386	\$ 3,001,604	\$ 2,011,590	\$ 2,084,859
21,190,881	21,226,464	9,803,727	9,165,116	6,758,452	3,709,342
52,024,479	57,982,445	62,128,901	72,215,099	56,727,024	45,522,660
1,629,828	1,644,599	1,621,620	1,461,082	1,291,202	1,473,257
-	-	-	-	-	-
220,454	180,629	107,553	466,318	272,604	164,919
119,325	18,155	15,080	17,446	13,698	21,717
80,528	70,919	71,849	84,826	75,291	58,207
15,894	16,912	16,684	16,926	-	-
280,352	295,276	330,646	413,640	354,758	389,455
272,060	317,941	317,927	301,372	248,712	249,733
101,717	131,104	134,994	145,855	128,710	122,417
4,160,584	9,517,057	10,586,969	6,710,370	1,910,004	1,395,618
30,000	80,800	101,695	13,400	65,500	136,000
50,000	50,000	50,000	50,000	50,000	50,000
276,469	7,250	32,865	-	-	-
-	794,956	-	868,913	375,473	-
(6,885,928)	303,022	335,650	328,390	320,570	312,190
<u>77,248,650</u>	<u>96,345,507</u>	<u>88,872,546</u>	<u>95,260,357</u>	<u>70,603,588</u>	<u>55,690,374</u>
19,876	41,251	27,456	19,925	5,656	3,184
6,885,928	(303,022)	(335,650)	(328,390)	(320,570)	(312,190)
<u>6,905,804</u>	<u>(261,771)</u>	<u>(308,194)</u>	<u>(308,465)</u>	<u>(314,914)</u>	<u>(309,006)</u>
<u>\$ 84,154,454</u>	<u>\$ 96,083,736</u>	<u>\$ 88,564,352</u>	<u>\$ 94,951,892</u>	<u>\$ 70,288,674</u>	<u>\$ 55,381,368</u>
\$ (2,567,332)	\$ 38,133,660	\$ 38,949,809	\$ 54,142,252	\$ 37,813,974	\$ 24,256,470
8,072,332	162,818	(181,488)	1,852,967	153,870	33,202
<u>\$ 5,505,000</u>	<u>\$ 38,296,478</u>	<u>\$ 38,768,321</u>	<u>\$ 55,995,219</u>	<u>\$ 37,967,844</u>	<u>\$ 24,289,672</u>

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

	<b>2013</b>	<b>2012</b>	<b>2011</b>	<b>2010</b>
General Fund				
Nonspendable, prepaid items	\$ 5,861	\$ 5,511	\$ 7,641	\$ 5,460
Unassigned	10,004,207	8,410,804	6,398,876	5,996,774
Total general fund	<u>\$ 10,010,068</u>	<u>\$ 8,416,315</u>	<u>\$ 6,406,517</u>	<u>\$ 6,002,234</u>
 All Other Governmental Funds				
Nonspendable, prepaid items	\$ 9,242	\$ 7,927	\$ 8,819	\$ 6,041
Restricted	143,863,300	126,707,800	135,439,612	148,471,812
Committed	24,021,382	24,097,913	27,497,259	33,278,345
Total all other governmental funds	<u>\$ 167,893,924</u>	<u>\$150,813,640</u>	<u>\$162,945,690</u>	<u>\$181,756,198</u>

TABLE 3

Fiscal Year					
2009	2008	2007	2006	2005	2004
\$ 5,360	\$ 3,825	\$ 4,445	\$ 4,458	\$ 2,915	\$ 4,840
6,716,440	7,081,378	5,841,207	4,498,324	5,655,937	5,837,835
<u>\$ 6,721,800</u>	<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>
\$ 9,464	\$ 14,669	\$ 1,279	\$ 3,551	\$ -	\$ -
164,354,614	165,808,995	160,373,058	156,424,714	85,843,545	60,823,281
32,419,292	32,307,395	35,890,487	20,015,880	5,729,269	4,238,819
<u>\$ 196,783,370</u>	<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>

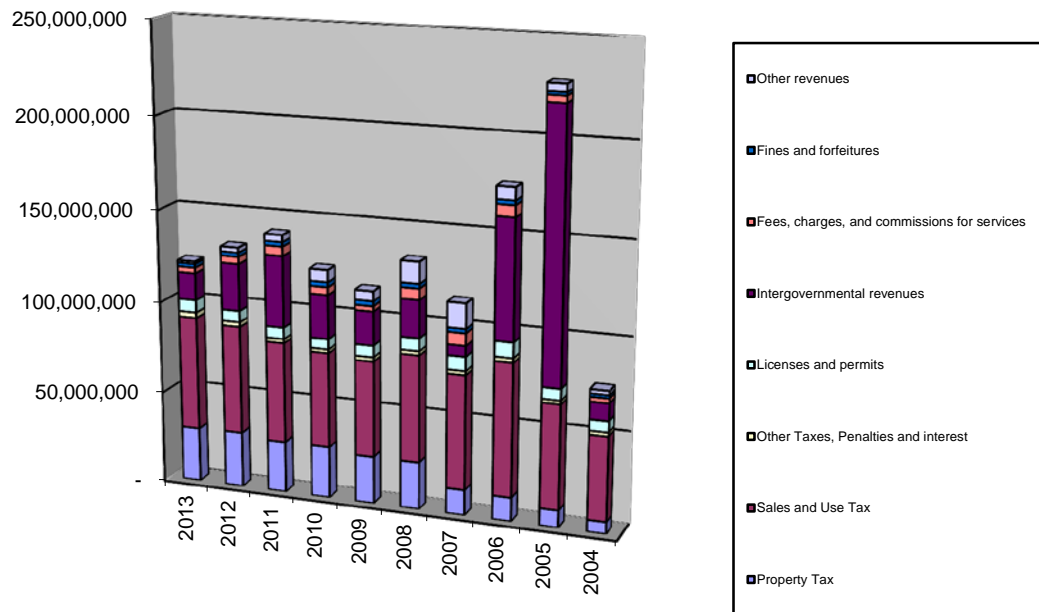
**ST. TAMMANY PARISH, LOUISIANA**  
**CHANGES IN FUND BALANCES, GOVERNMENTAL FUNDS**  
**LAST TEN FISCAL YEARS**  
**(MODIFIED ACCRUAL BASIS OF ACCOUNTING, UNAUDITED)**

	<b>2013</b>	<b>2012</b>	<b>2011</b>	<b>2010</b>
<b>REVENUES</b>				
Taxes	\$ 94,384,205	\$ 91,495,833	\$ 84,791,494	\$ 81,771,092
Licenses and permits	6,772,351	6,166,759	6,224,555	5,554,355
Intergovernmental revenues	14,709,326	25,451,078	38,603,520	23,710,236
Fees, charges, and commissions for services	3,084,342	3,910,329	5,011,090	4,127,164
Fines and forfeitures	2,011,702	2,172,129	2,428,076	2,652,782
Other revenues	1,291,363	2,679,826	3,691,910	6,621,549
Total revenues	<u>122,253,289</u>	<u>131,875,954</u>	<u>140,750,645</u>	<u>124,437,178</u>
<b>EXPENDITURES</b>				
General government	17,520,451	16,682,195	18,110,502	18,493,516
Public safety	14,763,937	22,195,044	32,147,773	27,380,990
Highways and streets	24,218,775	25,146,352	26,549,076	29,642,267
Sanitation	1,044,732	3,179,445	1,455,282	1,716,265
Health and welfare	9,863,120	10,380,295	10,823,356	14,801,487
Culture and recreation	9,779,606	9,763,995	9,313,944	15,613,194
Economic development	898,198	584,224	654,675	402,929
Capital outlay	22,603,952	44,315,639	50,086,324	20,592,266
Debt service				
Principal/Impact fee credits used	6,477,379	6,216,524	7,701,761	7,414,349
Interest	3,879,854	4,322,176	4,528,255	4,756,832
Bond issuance costs	815,055	7,052	31,398	5,626
Total expenditures	<u>111,865,059</u>	<u>142,792,941</u>	<u>161,402,346</u>	<u>140,819,721</u>
Excess of revenues over (under) expenditures	<u>10,388,230</u>	<u>(10,916,987)</u>	<u>(20,651,701)</u>	<u>(16,382,543)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	487,974	833,874	765,971	27,171,279
Transfers out	(145,360)	(39,139)	(520,495)	(26,535,474)
Proceeds of refunding bonds	43,537,804	-	2,000,000	-
Payments to refunded bond escrow agent	(42,717,941)	-	-	-
Premium on bonds issued	-	-	-	-
Community Disaster Loan	-	-	-	-
Capital Leases	-	-	-	-
Impact fee credits issued	-	-	-	-
Contribution from component unit	7,123,330	-	-	-
Total other financing sources (uses)	<u>8,285,807</u>	<u>794,735</u>	<u>2,245,476</u>	<u>635,805</u>
Net change in fund balances	<u>\$ 18,674,037</u>	<u>\$ (10,122,252)</u>	<u>\$ (18,406,225)</u>	<u>\$ (15,746,738)</u>
Debt service as a percentage of noncapital expenditures	11.6%	10.7%	11.0%	10.1%

TABLE 4

Fiscal Year					
2009	2008	2007	2006	2005	2004
\$ 80,123,492	\$ 86,014,538	\$ 78,054,577	\$ 87,576,593	\$ 68,026,797	\$ 54,067,218
6,228,619	6,863,880	7,647,552	8,231,274	6,125,756	6,095,079
18,271,945	20,266,739	5,733,901	64,451,731	144,746,524	9,223,807
2,834,105	5,960,941	6,654,756	6,165,336	3,621,890	2,566,141
2,707,534	2,454,528	2,287,754	2,371,908	1,706,977	1,705,859
5,178,493	11,655,939	13,507,304	6,896,090	4,283,749	2,160,754
115,344,188	133,216,565	113,885,844	175,692,932	228,511,693	75,818,858
17,492,135	17,072,173	18,979,411	13,744,485	11,926,897	11,603,237
17,688,875	29,780,617	16,094,039	77,625,248	151,463,196	11,306,224
43,031,212	41,039,183	28,665,178	16,255,612	15,447,889	15,380,300
4,163,202	1,855,132	1,748,080	1,618,718	1,900,919	1,360,750
9,488,729	4,660,763	4,679,791	2,773,199	2,544,817	2,579,660
9,852,279	1,686,135	1,645,384	379,798	436,791	305,879
177,299	90,677	154,206	28,600	110,400	34,500
20,340,233	31,061,546	27,315,133	25,600,406	8,024,390	12,406,407
6,734,000	4,803,000	4,532,000	7,753,738	8,232,738	7,885,996
5,023,120	4,298,446	4,558,426	4,806,594	2,934,343	3,196,742
119,446	85,301	12,715	678,812	55,373	4,683
134,110,530	136,432,973	108,384,363	151,265,210	203,077,753	66,064,378
(18,766,342)	(3,216,408)	5,501,481	24,427,722	25,433,940	9,754,480
28,626,571	31,483,576	77,137,257	35,294,749	34,882,771	28,313,866
(29,847,640)	(30,175,171)	(73,166,408)	(33,288,613)	(33,989,820)	(27,664,432)
12,000,000	5,000,000	-	93,260,000	-	-
-	-	-	(40,994,649)	-	-
-	13,789	-	3,016,052	-	-
-	-	10,231,219	2,000,000	-	-
-	-	1,460,000	-	-	820,000
6,276,319	-	-	-	-	-
-	-	-	-	-	-
17,055,250	6,322,194	15,662,068	59,287,539	892,951	1,469,434
\$ (1,711,092)	\$ 3,105,786	\$ 21,163,549	\$ 83,715,261	\$ 26,326,891	\$ 11,223,914
10.3%	8.6%	11.2%	10.0%	5.7%	20.7%

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



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

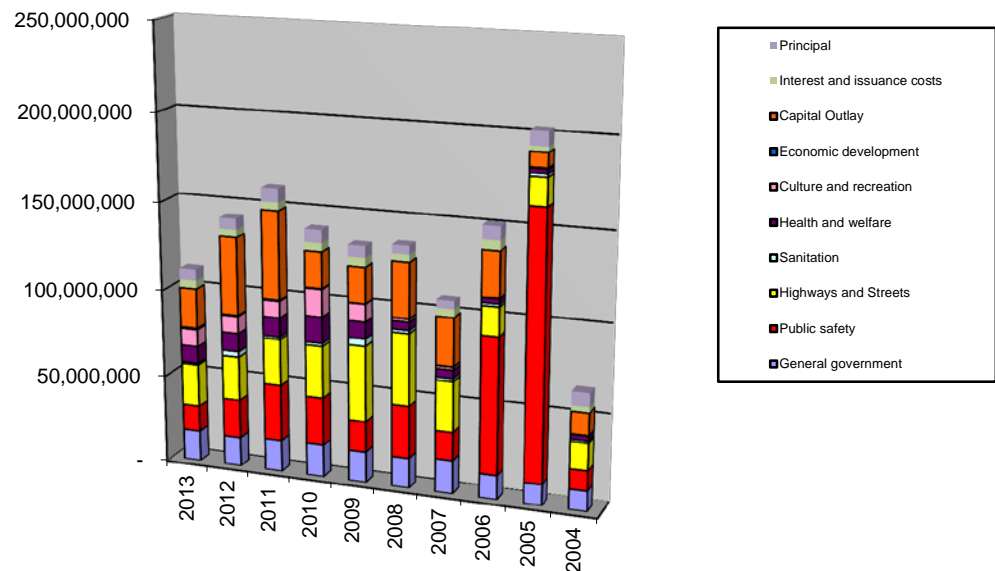


TABLE 5

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

<b>Fiscal Year</b>	<b>Property</b>	<b>Sales and Use Tax</b>	<b>Cable Franchise Tax</b>	<b>Alcohol Tax</b>	<b>Timber Severance Tax</b>	<b>Hotel/Motel Tax</b>	<b>Mineral Severance Tax</b>	<b>Gaming Revenue Tax</b>	<b>Other Taxes</b>	<b>Total</b>
2013	\$29,527,236	\$61,868,200	\$2,095,607	\$ 58,815	\$ 65,772	\$ 546,352	\$ 12,932	\$ 199,057	\$ 10,234	\$94,384,205
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	84,791,494
2010	28,037,592	51,699,305	1,612,113	67,277	58,279	-	20,549	253,637	22,340	81,771,092
2009	25,752,632	52,024,479	1,629,828	80,528	220,454	-	119,325	280,352	15,894	80,123,492
2008	25,805,603	57,982,445	1,644,599	70,919	180,629	-	18,155	295,276	16,912	86,014,538
2007	13,771,703	62,128,901	1,621,620	71,849	107,553	-	15,080	330,646	7,225	78,054,577
2006	12,918,182	72,215,099	1,461,082	84,826	466,318	-	17,446	413,640	-	87,576,593
2005	9,292,220	56,727,024	1,291,202	75,291	272,604	-	13,698	354,758	-	68,026,797
2004	6,437,003	45,522,660	1,473,257	58,208	164,919	-	21,716	389,455	-	54,067,218



TABLE 6

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

<b>Fiscal Year</b>	<b>Real Estate Assessed Value</b>	<b>Commercial and Other Property Assessed Value</b>	<b>Total Assessed Value</b>	<b>Less: Homestead Exemption Value</b>	<b>Total Taxable Assessed Value</b>	<b>Total Direct Tax Rate</b>	<b>Estimated Actual Taxable Value</b>	<b>(1) Assessed Value as a Percentage of Actual Value</b>
2013	\$ 1,537,277,075	\$ 675,742,656	\$ 2,213,019,731	\$ 498,862,148	\$ 1,714,157,583	19.0%	\$ 19,877,721,790	11.1%
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	498,218,082	1,573,739,407	19.5%	18,757,646,110	11.0%
2009	1,418,336,365	552,132,297	1,970,468,662	498,976,767	1,471,491,895	19.5%	17,864,245,630	11.0%
2008	1,430,237,736	530,052,013	1,960,289,749	498,406,661	1,461,883,088	19.5%	17,836,057,447	11.0%
2007	1,060,554,715	469,402,276	1,529,956,991	437,214,926	1,092,742,065	23.1%	13,734,895,657	11.1%
2006	1,131,583,881	261,141,810	1,392,725,691	419,982,161	972,743,530	23.1%	13,056,784,210	10.7%
2005	1,039,413,980	249,263,960	1,288,677,940	403,524,465	885,153,475	19.7%	12,055,899,533	10.7%
2004	1,051,282,371	239,661,039	1,290,943,410	421,714,159	869,229,251	15.7%	12,110,563,970	10.7%

(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	2013			2004		
	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	\$ 49,038,440	1	2.86%	\$ 33,091,260	1	3.81%
AT&T SOUTHEAST	14,778,110	2	0.86			
FLORIDA MARINE TRANSPORTERS	12,680,680	3	0.74			
CHEVRON USA INC	10,958,294	4	0.64			
TRI-STATES NGL PIPELINE, LLC	7,974,130	5	0.47			
WASH-ST TAMMANY ELEC COOP	7,948,370	6	0.46	5,020,040	6	0.58
ATMOS ENERGY CORPORATION	7,815,650	7	0.46	4,684,710	8	0.54
J P MORGAN CHASE BANK	7,601,683	8	0.44			
CAPITAL ONE	6,980,760	9	0.41			
AT & T MOBILITY, LLC	6,188,510	10	0.36			
BELLSOUTH TELECOMMUNICATIONS				20,428,170	2	2.35
HIBERNIA NATIONAL BANK				12,714,360	3	1.46
BANC ONE MANAGEMENT CORP				6,923,710	4	0.80
MCKESSON CORP.				5,329,930	5	0.61
CHARTER COMMUNICATIONS				4,785,500	7	0.55
LOUISIANA HEART HOSPITAL LLC				4,387,250	9	0.50
PARISH NATIONAL BANK				4,284,270	10	0.49
	\$ 131,964,627		7.71%	\$ 101,649,200		11.69%

Source: St. Tammany Parish Assessor's Office

**TABLE 8**  
**continued**

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

	<b>2013</b>	<b>2012</b>	<b>2011</b>	<b>2010</b>	<b>2009</b>	<b>2008</b>	<b>2007</b>	<b>2006</b>	<b>2005</b>	<b>2004</b>
<b>Parish Direct Rates</b>										
General										
Unincorporated areas	3.00	3.00	3.02	3.02	3.02	3.02	3.59	3.59	2.94	2.94
Incorporated areas	1.50	1.50	1.51	1.51	1.51	1.51	1.79	1.79	1.47	1.47
Drainage Maintenance	1.83	1.83	1.84	1.84	1.84	1.84	2.17	2.17	1.80	1.80
Public Health	1.83	1.83	1.84	1.84	1.84	1.84	2.17	2.17	1.80	1.80
Library	5.35	5.35	5.38	5.38	5.38	5.38	6.33	6.33	5.24	5.24
STARC/Council on Aging	1.69	1.69	1.70	1.70	1.70	1.70	2.00	2.00	1.66	1.66
Coroner	2.96	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	0.85	1.00	1.00	0.83	0.83
Total direct rate	19.01	19.43	19.54	19.54	19.54	19.54	23.05	23.05	19.74	15.74
<b>School District Rates</b>										
School District No.12 Bond	17.90	20.90	20.90	20.90	20.90	21.90	21.90	21.90	21.90	23.90
School Const Tax	3.78	3.78	3.80	3.80	3.80	3.80	4.47	4.47	4.47	3.70
School Maint Operations	4.81	4.81	4.84	4.84	4.84	3.44	5.69	5.69	5.69	5.19
School Bldg Repairs	3.42	3.42	3.44	3.44	3.44	4.84	4.05	4.05	4.05	3.70
Operation and Maint. Schools	35.27	35.27	35.47	35.47	35.47	35.47	41.73	41.73	41.73	38.10
School Add. Support II	3.00	-	-	-	-	-	-	-	-	-
<b>Other Parish-wide Rates</b>										
Law Enforcement	11.66	11.66	11.73	11.73	11.73	11.73	12.10	10.72	10.72	10.72
Florida Parishes' Juv. Center	2.75	2.75	2.75	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Parish Special Assessor	2.71	2.71	2.73	2.73	2.73	2.73	3.21	2.66	2.66	2.66
Mosquito Abatement District	4.40	4.50	4.72	4.72	4.72	4.72	5.55	5.55	5.55	5.55
<b>Cities, towns and villages</b>										
Abita Springs	15.86	15.86	15.86	15.86	15.86	16.86	16.86	16.86	16.86	16.86
Covington	21.80	22.00	22.04	22.04	23.04	23.04	24.27	24.27	20.81	20.81
Madisonville	8.55	8.55	8.59	8.59	8.59	8.59	11.63	10.51	10.51	10.51
Mandeville	15.80	15.80	15.82	15.92	16.00	16.07	17.29	17.39	17.59	17.64
Pearl River	10.00	10.00	10.00	9.67	9.67	9.67	10.00	10.00	10.00	10.00
Slidell	25.89	26.56	26.79	27.82	27.82	27.82	30.98	30.21	30.21	31.59
<b>Fire Districts</b>										
Fire District No. 1	29.70	29.70	30.00	29.00	31.00	30.00	35.00	35.00	35.00	35.00
Fire District No. 2	20.52	20.52	20.62	20.62	20.62	18.53	20.62	15.67	15.67	15.67
Fire District No. 3	34.95	34.83	35.00	35.63	35.63	32.17	35.63	35.63	35.63	32.52
Fire District No. 4	26.00	26.00	27.00	26.00	26.00	26.00	27.00	27.00	27.00	24.50
Fire District No. 5	28.36	28.36	28.50	28.50	8.82	28.50	30.41	30.41	30.41	25.84
Fire District No. 6	20.12	20.12	20.12	20.12	20.12	20.12	20.12	18.46	16.78	16.78
Fire District No. 7	20.20	25.16	25.21	25.21	23.62	23.62	25.21	25.21	21.21	21.21
Fire District No. 8	34.88	34.88	35.00	35.00	35.00	26.57	35.00	35.00	35.00	35.00
Fire District No. 9	35.00	35.00	35.00	35.00	35.00	35.00	35.00	27.17	27.17	27.17
Fire District No. 10	-	-	-	-	40.88	40.88	20.88	20.33	19.83	19.83
Fire District No. 11	42.36	42.36	42.23	42.23	42.23	42.23	43.00	43.00	43.00	43.00
Fire District No. 12	24.88	24.88	25.00	25.00	25.00	25.00	25.00	25.00	25.00	23.17
Fire District No. 13	29.77	30.77	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)**

	<b>2013</b>	<b>2012</b>	<b>2011</b>	<b>2010</b>	<b>2009</b>	<b>2008</b>	<b>2007</b>	<b>2006</b>	<b>2005</b>	<b>2004</b>
<b>Lighting Districts</b>										
Lighting District No. 1	4.15	4.15	4.17	4.17	4.17	4.17	5.18	5.18	3.85	3.85
Lighting District No. 4	4.03	4.03	4.07	4.07	4.07	4.07	5.28	5.28	4.02	4.02
Lighting District No. 5	3.14	3.14	3.17	3.17	3.17	3.17	2.00	2.00	2.00	3.66
Lighting District No. 6	2.15	2.15	2.16	2.16	2.16	2.16	3.00	3.00	4.22	4.22
Lighting District No. 7	2.98	2.98	3.01	3.01	3.01	3.01	5.29	5.29	4.25	4.25
Lighting District No. 16	1.20	1.99	2.00	2.00	2.00	2.00	-	-	-	-
<b>Recreation Districts</b>										
Recreation District No. 1	5.99	6.09	6.31	6.51	10.01	10.41	11.60	12.10	12.10	12.10
Recreation District No. 1, as amended	3.00	3.00	3.00	3.00	-	-	-	-	-	-
Recreation District No. 2	4.80	5.00	5.00	11.00	11.00	14.00	14.00	14.00	14.00	14.00
Recreation District No. 4	8.06	8.06	8.06	8.06	8.06	8.06	10.00	10.00	10.00	7.43
Recreation District No. 6	16.00	16.00	11.00	11.00	11.00	11.00	-	-	-	-
Recreation District No. 7	3.98	3.98	4.00	3.37	3.37	3.37	4.00	4.00	4.00	4.01
Recreation District No. 11	10.00	7.55	7.59	7.59	7.59	7.59	10.00	10.00	7.41	7.41
Recreation District No. 12	11.70	11.70	11.70	15.50	13.10	13.10	15.50	15.50	15.50	15.50
Recreation District No. 14	9.45	9.45	9.47	8.87	8.87	8.87	9.47	9.47	9.47	9.47
<b>Other Districts</b>										
Northshore Harbor Center	5.00	5.00	5.00	5.15	5.48	5.48	7.00	7.00	7.00	5.00
Gravity Drainage District No. 5	1.75	2.00	2.00	1.00	1.00	1.00	1.00	3.00	3.80	4.25
Slidell Hospital District	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00
Water District No. 2	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	3.25	3.25
<b>Parcel Fees - Other Districts</b>										
Drainage District No. 5 Ph I	225.00	175.00	175.00	125.00	125.00	85.00	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	174.00	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	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	100.00	-	-
Lighting District No. 15	55.00	55.00	55.00	55.00	55.00	55.00	55.00	-	-	-
Sub-drainage No. 1 of DD No. 3	60.00	60.00	60.00	60.00	60.00	60.00	60.00	60.00	60.00	60.00
Sub-drainage No. 2 of GDD 5	250.00	250.00	250.00	250.00	250.00	250.00	250.00	-	-	-
Sub-drainage No. 3 of GDD 5	200.00	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

TABLE 9

**ST. TAMMANY PARISH, LOUISIANA  
PRINCIPAL SALES TAX PAYERS,  
FOR THE YEAR ENDED DECEMBER 31, 2013  
(UNAUDITED)**

<b>Type of Business</b>	<b>Justice Center</b>		<b>Jail</b>	
	<b>Percentage of Total</b>	<b>Total</b>	<b>Percentage of Total</b>	<b>Total</b>
Grocery / Discount Retailer	2.88%		2.88%	
Grocery / Discount Retailer	2.14%		2.14%	
Grocery / Discount Retailer	1.81%		1.81%	
Grocery / Discount Retailer	1.75%		1.75%	
Building Materials	1.38%		1.38%	
Grocery / Discount Retailer	1.35%		1.35%	
Discount Retailer	1.23%		1.23%	
Building Materials	0.97%		0.97%	
Grocery	0.69%		0.69%	
Grocery / Discount Retailer	0.66%		0.66%	
Total - 10 largest taxpayers	14.86%	\$ 1,563,889	14.86%	\$ 1,563,889
Total - All other taxpayers	85.14%	\$ 8,963,316	85.14%	\$ 8,963,316
Total - All taxpayers	100.00%	\$ 10,527,205	100.00%	\$ 10,527,205

<b>Sales Tax District No. 3</b>		
<b>Type of Business</b>	<b>Percentage of Total</b>	<b>Total</b>
Grocery / Discount Retailer	6.03%	
Grocery / Discount Retailer	2.93%	
Building Materials	2.54%	
Grocery / Discount Retailer	2.24%	
Discount Retailer	2.05%	
Building Materials	1.91%	
Grocery / Discount Retailer	1.41%	
Grocery	1.15%	
Sporting Goods	1.05%	
Electronics Retailer	0.98%	
Total - 10 largest taxpayers	22.29%	\$ 8,970,727
Total - All other taxpayers	77.71%	\$ 31,287,223
Total - All taxpayers	100.00%	\$ 40,257,950

Source: St. Tammany Parish Sheriff's office

TABLE 10

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

<b>Fiscal Year</b>	<b>Total Tax Levied</b>	<b>Current Collection</b>		<b>Collections for Prior Years</b>	<b>Total Collections</b>	
		<b>Amount</b>	<b>Percent of Levy</b>		<b>Amount</b>	<b>Percent of Levy</b>
2013	\$ 30,309,803	\$ 28,799,239	95%	\$ 727,997	29,527,236	97%
2012	30,305,351	28,795,017	95	1,257,582	30,052,599	99
2011	27,882,232	27,411,372	98	223,722	27,635,094	99
2010	27,756,066	27,292,950	98	568,623	27,861,573	100
2009	26,866,338	25,528,910	95	192,553	25,721,463	96
2008	26,668,181	25,661,321	96	144,282	25,805,603	97
2007	14,349,135	13,571,634	95	200,069	13,771,703	96
2006	12,788,269	12,882,657	101	35,525	12,918,182	101
2005	10,226,841	9,262,898	91	29,322	9,292,220	91
2004	6,669,308	6,419,757	96	17,246	6,437,003	97

**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>2013</u>	<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>
<b>St. Tammany Parish Direct Rate</b>										
Sales Tax District No. 3      (1)	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
St. Tammany Parish Jail	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25
St. Tammany Parish Courthouse	<u>0.25</u>	<u>0.25</u>	<u>0.25</u>	<u>0.25</u>	<u>0.25</u>	<u>0.25</u>	<u>0.25</u>	<u>0.25</u>	<u>0.25</u>	<u>0.25</u>
<b>Total Direct Rate</b>	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50
<b>Overlapping Parish-wide rates</b>										
State of Louisiana	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00
St. Tammany Parish School Board	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Law Enforcement District	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25
<b>City, Town, and Village rates</b>										
Slidell	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Covington	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Mandeville	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50
Pearl River	2.25	2.25	2.25	2.25	2.25	2.25	2.25	2.25	2.00	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
<b>Other Jurisdiction rates</b>										
Nord Du Lac	0.75	0.75	0.75	0.75	0.75	0.75	-	-	-	-
Rooms To Go	0.75	0.75	0.75	0.75	0.75	0.75	-	-	-	-
Summit Fremaux	0.50	0.50	1.00	1.00	1.00	-	-	-	-	-
Camellia Square	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	Total Primary Government	Percentage of Personal Income	Per Capita
	General Obligation Bonds **	Sales Tax Bonds **	Certificates of Indebtedness	Community Disaster Loan	Revenue Bonds	Lease-Purchase Owner Financing Impact Fee Credit	Revenue Bonds			
<b>2013</b>	\$13,540,000	\$68,705,000	\$ -	\$ -	\$3,190,000	\$ 9,369,014	\$42,135,586	\$136,939,600	*	\$565
<b>2012</b>	14,335,000	70,530,000	-	12,231,219	3,405,000	9,411,977	42,140,586	152,053,782	1.30%	635
<b>2011</b>	15,090,000	75,705,000	-	12,231,219	3,610,000	9,417,166	41,812,886	157,866,271	1.40%	667
<b>2010</b>	15,805,000	78,405,000	-	12,231,219	3,810,000	9,522,382	41,456,886	161,230,487	1.51%	690
<b>2009</b>	16,480,000	82,895,000	15,000	12,231,219	4,000,000	6,276,319	-	121,897,538	1.19%	527
<b>2008</b>	8,765,000	87,195,000	704,000	12,231,219	-	1,460,000	-	110,355,219	1.05%	481
<b>2007</b>	3,900,000	91,205,000	1,362,000	12,231,219	-	1,460,000	-	110,158,219	1.09%	487
<b>2006</b>	4,000,000	95,010,000	1,989,000	2,000,000	-	-	-	102,999,000	1.18%	462
<b>2005</b>	-	52,710,000	2,586,000	-	-	86,738	-	55,382,738	0.70%	255
<b>2004</b>	-	59,465,000	3,157,000	-	-	993,476	-	63,615,476	0.88%	301

\* Information not available.

\*\* Presented net of premiums.



TABLE 13

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

	<b>General Obligation Bonds</b>	<b>Certificates of Indebtedness</b>	<b>Revenue Bonds</b>	<b>Total</b>	<b>Percentage of Actual Taxable Value of Property</b>	<b>Per Capita</b>
<b>2013</b>	\$ 13,540,000	\$ -	\$ 3,190,000	\$ 16,730,000	0.08%	\$ 69
<b>2012</b>	14,335,000	-	3,405,000	17,740,000	0.09%	74
<b>2011</b>	15,090,000	-	-	15,090,000	0.08%	64
<b>2010</b>	15,805,000	-	-	15,805,000	0.08%	68
<b>2009</b>	16,480,000	15,000	-	16,495,000	0.09%	71
<b>2008</b>	8,765,000	704,000	-	9,469,000	0.05%	41
<b>2007</b>	3,900,000	1,362,000	-	5,262,000	0.04%	23
<b>2006</b>	4,000,000	1,989,000	-	5,989,000	0.05%	27
<b>2005</b>	-	2,586,000	-	2,586,000	0.02%	12
<b>2004</b>	-	3,157,000	-	3,157,000	0.03%	15

**ST. TAMMANY PARISH GOVERNMENT  
DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT  
AS OF DECEMBER 31, 2013  
(UNAUDITED)**

<u>Governmental Unit</u>	<u>Debt Outstanding</u>	<u>Percentage Applicable</u>	<u>Share of Overlapping Debt</u>
<b>Debt repaid with property taxes</b>			
City of Slidell	* \$ 11,058,866	100%	\$ 11,058,866
City of Covington	*** 5,827,000	100%	5,827,000
City of Mandeville	** 130,000	100%	130,000
Fire Protection District No. 2	1,941,000	100%	1,941,000
Fire Protection District No. 3	79,000	100%	79,000
Fire Protection District No. 7	57,000	100%	57,000
Fire Protection District No. 8	123,000	100%	123,000
Fire Protection District No. 9	46,000	100%	46,000
Fire Protection District No. 11	85,000	100%	85,000
Fire Protection District No. 12	1,365,000	100%	1,365,000
Fire Protection District No. 13	308,253	100%	308,253
Gravity Drainage District No. 5	*** 1,330,000	100%	1,330,000
Northshore Harbor Center	*** 5,970,000	100%	5,970,000
Recreation District No. 1	11,979,000	100%	11,979,000
Recreation District No. 2	195,000	100%	195,000
Recreation District No. 6	1,695,000	100%	1,695,000
Recreation District No. 11	2,100,000	100%	2,100,000
Recreation District No. 12	330,000	100%	330,000
Recreation District No. 14	9,490,000	100%	9,490,000
Sub-drainage District No. 1 of 3	153,000	100%	153,000
Sub-drainage District No. 2 of GDD No. 5	118,000	100%	118,000
Sub-drainage District No. 3 of GDD No. 5	141,000	100%	141,000
St. Tammany Parish School Board	* 204,540,000	100%	204,540,000
St. Tammany Parish Hospital Service District No. 2	*** 56,210,000	100%	56,210,000
Town of Abita Springs	*** 1,160,000	100%	1,160,000
Water District No. 2	1,700,000	100%	1,700,000
<b>Other debt</b>			
City of Covington	*** 4,345,900	100%	4,345,900
City of Slidell	* 5,463,910	100%	5,463,910
City of Mandeville	** 2,785,000	100%	2,785,000
Fire Protection District No. 4	774,928	100%	774,928
Fire Protection District No. 11	75,861	100%	75,861
Fire Protection District No. 12	513,375	100%	513,375
Sewerage District No. 4	225,000	100%	225,000
St. Tammany Parish School Board	* 69,766,016	100%	69,766,016
St. Tammany Parish Sheriff	* 16,941,448	100%	16,941,448
St. Tammany Parish Hospital Service District No. 2	*** 31,460,713	100%	31,460,713
Town of Abita Springs	*** 94,000	100%	94,000
Water District No. 2	191,000	100%	191,000
<b>Capital Leases/Notes Payable</b>			
City of Slidell	* 163,757	100%	163,757
Fire Protection District No. 1	155,179	100%	155,179
Fire Protection District No. 5	228,477	100%	228,477
Fire Protection District No. 11	398,165	100%	398,165
Fire Protection District No. 13	308,253	100%	308,253
Subtotal, overlapping debt			452,022,101
<b>Parish direct debt</b>			94,804,014
<b>Total direct and overlapping debt</b>			<u>\$ 546,826,115</u>

\* as of 6/30/13

\*\* as of 8/31/13

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

Note: Since all of the above listed entities are located within our Parish, 100% of the debt is overlapping.

TABLE 15

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

Fiscal Year	Sales Tax District #3			Justice Center			Jail Addition		
	Sales Tax Revenue	Total Debt Service (1)	Coverage	Sales Tax Revenue	Total Debt Service (1)	Coverage	Sales Tax Revenue	Total Debt Service (1)	Coverage
<b>2013</b>	\$ 40,257,950	\$ 3,314,691	12.15	\$ 10,527,205	\$ 3,400,650	3.10	\$ 10,527,205	\$ 1,816,762	5.79
<b>2012</b>	38,240,946	3,492,875	10.95	10,057,569	3,387,150	2.97	10,057,569	1,805,658	5.57
<b>2011</b>	35,076,012	3,486,375	10.06	9,586,034	3,379,250	2.84	9,586,034	1,508,684	6.35
<b>2010</b>	33,141,827	3,486,625	9.51	9,132,809	3,372,250	2.71	9,132,809	1,490,200	6.13
<b>2009</b>	33,502,745	3,479,694	9.63	9,260,867	3,371,449	2.75	9,260,867	1,491,000	6.21
<b>2008</b>	37,749,416	3,470,912	10.88	10,116,515	3,334,474	3.03	10,116,514	1,431,700	7.07
<b>2007</b>	40,371,929	3,459,794	11.67	10,878,486	3,140,542	3.46	10,878,486	1,343,318	8.10
<b>2006</b>	48,405,689	5,694,307	8.50	11,904,699	4,167,069	2.86	11,904,711	1,732,825	6.87
<b>2005</b>	37,994,084	4,519,718	8.41	9,366,466	3,516,045	2.66	9,366,474	1,524,733	6.14
<b>2004</b>	29,969,952	4,469,476	6.71	7,777,305	3,528,645	2.20	7,775,403	1,537,233	5.06

(1) Includes principal and interest.

TABLE 16

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

<b>Fiscal Year</b>	<b>(1) Population</b>	<b>Personal Income</b>	<b>(2) Per Capita Personal Income</b>	<b>(3) Unemployment Rate</b>
<b>2013</b>	242,333	*	\$ *	5.1
<b>2012</b>	239,453	11,722,182,162	48,954	5.2
<b>2011</b>	236,785	11,249,181,780	47,508	5.8
<b>2010</b>	233,740	10,711,836,720	45,828	5.6
<b>2009</b>	231,224	10,211,776,736	44,164	5.3
<b>2008</b>	229,252	10,468,334,076	45,663	3.6
<b>2007</b>	226,294	10,094,296,458	44,607	2.9
<b>2006</b>	223,133	8,745,028,536	39,192	3.6
<b>2005</b>	217,358	7,882,487,870	36,265	7.6
<b>2004</b>	211,405	7,236,604,555	34,231	4.0

\* 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)**

<b>Employer</b>	<b>2013</b>			<b>2004</b>		
	<b>Employees</b>	<b>Rank</b>	<b>Percentage of Total Parish Employment</b>	<b>Employees</b>	<b>Rank</b>	<b>Percentage of Total Parish Employment</b>
St. Tammany Parish School Board	5,399	1	5.08%	7,651	1	8.52%
St. Tammany Parish Hospital	1,715	2	1.61%	1,500	2	1.67%
Slidell Memorial Hospital & Medical Center	1,186	3	1.12%	1,022	4	1.14%
Walmart	1,125	4	1.06%	1,125	3	1.25%
Ochsner Health System	1,091	5	1.03%	N/A		
Lakeview Regional Medical Center	807	6	0.76%	715	5	0.80%
St. Tammany Parish Sheriff Office	747	7	0.70%	650	6	0.72%
St. Tammany Parish Government	718	8	0.68%	518	8	0.58%
Southeast Louisiana Hospital	592	9	0.56%	621	7	0.69%
Chevron, USA	550	10	0.52%	N/A		
Home Depot		N/A		500	9	0.56%
Northshore Regional Medical Center		N/A		490	10	0.55%
Total - 10 largest employers	13,930		13.10%	14,792		16.47%
Total - All other employers	92,394		86.90%	75,008		83.53%
Total - All employers	106,324		100.00%	89,800		100.00%

Source: Book of Lists 2004, New Orleans City Business  
Book of Lists 2013, New Orleans City Business

TABLE 18

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

	2013	2012	2011	2010	2009	2008	2007	2006	2005	2004
<b>General Government</b>										
Legislative	22	24	24	24	22	22	19	19	19	19
Judicial	182	184	185	180	183	179	161	173	161	154
Executive	28	17	15	19	18	14	8	9	9	8
Elections	12	11	11	11	10	9	9	10	9	9
Financial administration	37	25	24	22	19	19	15	18	16	16
Other - Unclassified	64	53	55	66	63	72	61	65	62	56
<b>Public Safety</b>	33	34	36	42	43	36	30	31	27	28
<b>Highways and Streets</b>	209	220	220	226	225	223	145	172	165	157
<b>Sanitation</b>	57	59	59	57	18	20	17	17	15	18
<b>Health and Welfare</b>	35	36	40	41	31	29	26	30	28	27
<b>Culture - Recreation</b>	37	34	33	34	32	30	22	21	20	26
<b>Economic Development</b>	2	-	-	-	-	-	-	-	-	-
<b>Total Parish Employees</b>	718	697	702	722	664	653	513	565	531	518

Source: St. Tammany Parish Department of Finance

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

	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>
General Government				
Planning Department				
Zoning cases	88	126	106	150
Conditional use permits	1	-	12	8
Plan review	2	2	-	1
Agenda items	188	152	157	154
Board of Zoning Adjustments	33	29	22	15
Council appeals	17	28	24	38
Public Safety				
Building permits issued				
Single family new construction	952	736	624	549
Mobile homes	115	105	115	150
Commercial construction	289	246	305	407
Code Enforcement				
Cases closed	1,290	1,546	1,845	1,673
Highways and Streets				
Capital road improvements completed				
Number of roads	65	78	155	61
Total cost	\$ 4,716,384	\$ 10,034,671	\$ 14,251,696	\$ 7,935,241
Sanitation				
Sewerage inspection permits	1,902	1,925	1,708	1,695
New systems installed	147	170	110	132
Health and Welfare				
Animal Services				
Number of animal intakes	5,180	5,651	5,909	6,749
Community Action Agency				
Number of households served	3,063	2,619	3,110	2,596
Culture and Recreation				
Tammany Trace Visitors	186,568	202,828	227,893	201,049
Kids Konnection Visitors	113,066	130,801	110,596	104,220

Note A : Information not readily available.

Note B: Kids Connection opened in 2007.

Source: The various St. Tammany Parish Departments

**TABLE 19**

<b>2009</b>	<b>2008</b>	<b>2007</b>	<b>2006</b>	<b>2005</b>	<b>2004</b>
49	64	82	119	80	106
91	192	215	226	124	145
1	1	6	7	7	11
129	179	255	320	219	274
12	29	Note A	Note A	Note A	Note A
21	38	49	116	74	57
535	799	1,310	2,238	2,255	2,920
233	552	438	497	373	308
436	492	552	558	561	454
1,814	1,989	1,814	1,361	1,166	1,443
40	123	183	61	92	182
\$ 8,222,377	\$ 13,347,399	\$ 16,188,960	\$ 3,507,238	\$ 5,079,300	\$ 8,159,789
1,593	1,658	1,657	2,133	1,768	1,797
125	122	141	190	260	390
6,412	5,891	6,300	5,436	5,670	5,953
4,623	2,679	2,759	1,998	2,153	4,328
196,113	178,828	191,135	191,264	164,145	175,034
100,276	85,862	85,149	Note B	Note B	Note B



TABLE 20

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

	<u>2013</u>	<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>
General Government										
Legislative										
Vehicles	1	3	3	2	2	2	2	2	2	2
Executive										
Vehicles	4	4	5	9	8	8	10	14	7	7
Financial Administration										
Vehicles	1	1	1	1	1	1	1	5	1	1
Other-Unclassified										
Vehicles	21	22	22	22	22	25	26	27	27	25
Tractors	0	1	1	3	0	0	0	0	0	0
Trailers	1	1	1	4	4	4	6	0	0	0
Public Safety										
Vehicles	28	24	28	29	29	25	23	27	21	16
Trailers	7	9	7	5	5	4	6	6	0	0
Highways and Streets										
Vehicles	139	136	125	111	111	114	89	86	97	75
Dump Trucks	71	70	67	70	68	68	64	55	54	50
Motorgraders	10	11	11	11	11	11	11	11	11	11
Grade-alls	0	0	0	0	0	0	0	0	0	0
Tractors	73	79	75	66	60	60	58	55	57	53
Dozers	3	3	3	3	3	3	2	3	3	3
Excavators	54	59	53	57	57	57	57	53	53	50
Trailers	49	46	48	62	61	56	59	31	33	31
Sanitation										
Vehicles	11	16	10	10	16	20	14	10	7	7
Excavators	1	1	0	1	2	2	2	0	0	0
Trailers	0	0	0	5	5	4	2	0	0	0
Health and Welfare										
Vehicles	18	17	17	16	16	13	14	13	14	11
Trailers	3	3	3	12	12	11	7	0	0	0
Culture and Recreation										
Vehicles	8	13	22	17	17	22	16	8	14	21
Dump Trucks	0	1	1	1	1	1	1	0	0	0
Tractors	4	6	4	5	5	3	3	3	0	0
Excavators	1	1	1	1	0	0	0	0	0	0
Trailers	2	3	2	5	5	5	8	1	0	0

# SINGLE AUDIT SECTION



**Report on Internal Control over Financial Reporting and on  
Compliance and Other Matters Based on an Audit of Financial Statements  
Performed in Accordance with *Government Auditing Standards***

Independent Auditor's Report

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of St. Tammany Parish, Louisiana (the Parish), as of and for the year ended December 31, 2013, 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, 2014. 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 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 St. Tammany Parish, Louisiana'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, reading "LaForte".

A Professional Accounting Corporation

June 25, 2014

**Report on Compliance for Each Major Program; Report on  
Internal Control Over Compliance; and Report on the Schedule of  
Expenditures of Federal Awards 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, 2013. 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, 2013.

## 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, 2014

**ST. TAMMANY PARISH, LOUISIANA**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**For The Year Ended December 31, 2013**

**SECTION I. SUMMARY OF AUDITOR'S RESULTS**

***Financial Statements***

Type of auditor's report issued: unmodified

Internal control over financial reporting:

- Material weakness(es) identified? no
- Significant deficiency(ies) identified? none reported

Noncompliance material to financial statements noted? no

***Federal Awards***

Internal controls over major programs:

- Material weakness(es) identified? no
- Significant deficiency(ies) identified? none reported

Type of auditor's report issued on compliance for major programs: unmodified

- Any audit findings disclosed that are required to be reported  
In accordance with section 510(a) of Circular A-133? No

Identification of major programs:

<u>PROGRAM</u>	<u>CFDA No.</u>
Airport Improvement Program	20.106
Formula Grants for Other Than Urbanized Areas	20.509
Congressional Mandated Award	59.000
Weatherization Assistance for Low-Income Persons	81.042
Community Services Block Grant	93.569
Hazard Mitigation Grant Program	97.039

Dollar threshold used to distinguish between Type A and Type B programs: \$354,212

Auditee qualified as low-risk auditee: yes

**SECTION II. FINANCIAL STATEMENT FINDINGS**

No matters were reported.

**SECTION III. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS**

No matters were reported.



**ST. TAMMANY PARISH, LOUISIANA**  
**SCHEDULE OF AUDITS PERFORMED BY OTHER ORGANIZATIONS**  
**For The Year Ended December 31, 2013**

None

**ST. TAMMANY PARISH, LOUISIANA**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS - PRIMARY GOVERNMENT**  
**For the Year Ended December 31, 2013**

Pass Through Grantor		Program Title	CFDA #	Expenditures
Federal Grantor	Fed Office			
U.S. DEPT. OF COMMERCE				
	Passed through Louisiana Department of Natural Resources -			
	NOAA Coastal Zone Management Administration Awards		11.419	\$ 52,624
U.S. DEPT. OF HOUSING AND URBAN DEVELOPMENT				
	Community Development Block Grants/Entitlement Grants		14.218	932,470
	Supportive Housing Program		14.235	86,697
	Passed through LA Division of Administration's Office of Community Development -			
	Community Development Block Grants/State's Program		14.228	2,780,470
	Passed through LA Dept. of Social Services -			
	Emergency Shelter Grants Program		14.231	18,105
U.S. DEPT. OF THE INTERIOR				
	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	4,454
U.S. DEPT. OF JUSTICE				
	Passed through Louisiana Commission on Law Enforcement -			
	Juvenile Accountability Incentive Block Grant		16.523	7,164
U.S. DEPT. OF TRANSPORTATION				
	FAA Airport Improvement Program		20.106	1,150,520
	FTA Federal Transit Formula Grants		20.507	2,649,186
	Passed through LA Dept. of Transportation and Development -			
	FAA Airport Improvement Program		20.106	127,835
	FTA Formula Grants for Other Than Urbanized Areas		20.509	408,048
SMALL BUSINESS ADMINISTRATION				
	Congressional Mandated Award		59.000	146,761
ENVIRONMENTAL PROTECTION AGENCY				
	Passed through The Lake Pontchartrain Basin Restoration Program FY 03 -			
	Water Quality Cooperative Endeavor Agreements		66.463	29,715
U.S. DEPT. OF ENERGY				
	Passed through Louisiana Association of Community Action Partnerships -			
	Weatherization Assistance for Low-Income Persons		81.042	149,374
	Weatherization Assistance for Low-Income Persons-ARRA		81.042	29,010
U.S. DEPT. OF HEALTH AND HUMAN SERVICES				
	Passed through Louisiana Association of Community Action Partnerships -			
	Low-Income Home Energy Assistance Program		93.568	931,615
	Passed through Louisiana Department of Labor -			
	Community Services Block Grant		93.569	521,987
U.S. DEPT. OF HOMELAND SECURITY				
	Passed through LA Governor's Office of Homeland Security and Emergency Preparedness -			
	Disaster Grants - Public Assistance (Presidentially Declared Disasters)		97.036	493,538
	Hazard Mitigation Grant Program		97.039	420,909
	Emergency Management Performance Grants		97.042	77,385
	Homeland Security Grant Program		97.067	99,387
	Severe Loss Repetitive Program		97.110	689,819
				\$ 11,807,073

**ST. TAMMANY PARISH, LOUISIANA**  
**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS – PRIMARY GOVERNMENT**  
**For the Year Ended December 31, 2013**

**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 2013, 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 (accrual basis):

<b>GRANTS</b>	<b>SUB-RECIPIENTS</b>	<b>AMOUNT</b>
Community Development Block Grant	Northshore Housing Initiative Inc	\$18,046
Community Development Block Grant	Habitat for Humanity St. Tammany	108,812
Community Development Block Grant	St. Tammany Alliance for the Mentally Ill	35,614
Community Development Block Grant	St. Tammany Association for Retarded Citizens	41,962
Community Development Block Grant	The Food Bank of Covington	52,722
Community Development Block Grant	St. Tammany Children's Advocacy Center	37,220
Community Development Block Grant	Volunteer of America of Greater New Orleans	300,000
Community Development Block Grant	Youth Service Bureau of St. Tammany	34,425
Juvenile Accountability Incentive Block Grant	Juvenile Drug Court for the 22 <sup>nd</sup> Judicial District Court	7,164
Total Payments to Sub-Recipients		<u>\$635,965</u>



**Pat Brister**  
**Parish President**

# **St. Tammany Parish Government**

**Department of Finance**

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Covington, LA 70434

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**ST. TAMMANY PARISH, LOUISIANA**  
**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**  
**For the Year Ended December 31, 2013**

**None**

