



ST. TAMMANY PARISH,  
LOUISIANA  
COMPREHENSIVE ANNUAL  
FINANCIAL REPORT

FOR THE YEAR ENDED DECEMBER 31, 2015

DEPARTMENT OF FINANCE

LESLIE LONG, CHIEF FINANCIAL OFFICER

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# COMPREHENSIVE ANNUAL FINANCIAL REPORT

## ST. TAMMANY PARISH COVINGTON, LOUISIANA

FOR THE FISCAL YEAR ENDED  
DECEMBER 31, 2015



**Patricia P. Brister**  
**Parish President**

2015 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	S. Michele Blanchard
District 7	Jacob B. Groby, III	District 14	Thomas J. Smith

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



**ST. TAMMANY PARISH GOVERNMENT  
COMPREHENSIVE ANNUAL FINANCIAL REPORT  
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2015**

**TABLE OF CONTENTS**

	Statement/ Schedule/ Table	Page
<b>INTRODUCTORY SECTION (UNAUDITED)</b>		
<b>Letter of Transmittal .....</b>		3
<b>GFOA Certificate of Achievement .....</b>		9
<b>Organizational Chart .....</b>		10
<b>Principal Officials .....</b>		12
<b>FINANCIAL SECTION</b>		
<b>Independent Auditor's Report .....</b>		15
<b>Management's Discussion and Analysis (Unaudited).....</b>		19
<b>Basic Financial Statements</b>		
<b>Government-wide Financial Statements</b>		
Statement of Net Position .....	A	31
Statement of Activities.....	B	32
<b>Governmental Fund Financial Statements</b>		
Balance Sheet.....	C	34
Statement of Revenues, Expenditures and Changes in Fund Balances .....	D	36
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities .....	E	38
<b>Proprietary Fund Financial Statements</b>		
Statement of Net Position .....	F	39
Statement of Revenues, Expenses and Changes in Net Position.....	G	40
Statement of Cash Flows .....	H	41
<b>Component Unit Financial Statements, Discretely Presented</b>		
Statement of Net Position .....	I	43
Statement of Activities.....	J	44
<b>Notes to the Financial Statements .....</b>		47
<b>Required Supplementary Information (Unaudited)</b>		
<b>Budgetary Comparisons – General Fund and Major Special Revenue Funds</b>		
Schedule of Revenues, Expenditures and Changes in Fund Balances Budget and Actual – General Fund.....	1	88
Schedule of Revenues, Expenditures and Changes in Fund Balances Budget and Actual – St. Tammany Parish Library .....	2	89
Schedule of Revenues, Expenditures and Changes in Fund Balances Budget and Actual – Public Works .....	3	90
<b>Pension Schedules</b>		
Schedule of the Parish's Proportionate Share of the Net Pension Liability .....	4	91
Schedule of St. Tammany Parish Contributions .....	5	92



**ST. TAMMANY PARISH GOVERNMENT  
COMPREHENSIVE ANNUAL FINANCIAL REPORT  
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2015**

**Notes to Required Supplementary Information**

Reconciliation of Expenditures Between Budgetary Comparison and Statement of Revenues, Expenditures and Changes in Fund Balance – General Fund .....	6	94
--	---	----

Reconciliation of Expenditures Between Budgetary Comparison and Statement of Revenues, Expenditures and Changes in Fund Balance – Public Works Fund .....	7	96
---	---	----

**Combining Statements – Non-major Governmental Funds**

Combining Balance Sheet.....	8	100
------------------------------	---	-----

Combining Schedule of Revenues, Expenditures and Changes in Fund Balances .....	9	101
---	---	-----

**Combining and Individual Fund Statements – Non-major Funds**

**Non-major Special Revenue Funds**

Combining Balance Sheet.....	10	106
------------------------------	----	-----

Combining Schedule of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual .....	11	114
---	----	-----

**Non-major Debt Service Funds**

Combining Balance Sheet.....	12	134
------------------------------	----	-----

Combining Schedule of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual .....	13	136
---	----	-----

**Non-major Capital Project Funds**

Combining Balance Sheet.....	14	142
------------------------------	----	-----

Combining Schedule of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual .....	15	150
---	----	-----

**Proprietary Funds – Internal Service Funds**

Combining Schedule of Net Position.....	16	170
---	----	-----

Combining Schedule of Revenues, Expenses and Changes in Net Position .....	17	173
--	----	-----

Combining Schedule of Cash Flows.....	18	176
---------------------------------------	----	-----

**Non-major Component Units, Discretely Presented**

Combining Schedule of Net Position.....	19	182
---	----	-----

Combining Schedule of Activities.....	20	188
---------------------------------------	----	-----

**Budgetary Comparison**

Schedule of Revenues, Expenditures and Changes in Fund Balances – Capital Improvements – General .....	21	196
--	----	-----

**Other Supplementary Information**

**Component Unit**

Balance Sheet – Sub-Drainage District No. 1 of Drainage District No. 3.....	22	198
---	----	-----

Schedule of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual - Sub-Drainage District No. 1 of Drainage District No. 3 .....	23	199
--	----	-----

Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances to the Statement of Activities – Sub-Drainage District No. 1 of Drainage District No. 3 .....	24	201
--	----	-----

Schedule of Insurance Coverage - Primary Government .....	25	202
---	----	-----

Schedule of Compensation Paid to Council Members .....	26	203
--	----	-----

Schedule of Compensation, Benefits and Other Payments to Agency Head or Chief Executive Officer .....	27	204
---	----	-----

**ST. TAMMANY PARISH GOVERNMENT  
COMPREHENSIVE ANNUAL FINANCIAL REPORT  
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2015**

**STATISTICAL SECTION (UNAUDITED)**

**Financial Trends**

Net Position by Component .....	1	206
Changes in Net Position.....	2	208
Fund Balances – Governmental Funds .....	3	212
Changes in Fund Balances – Governmental Funds .....	4	214

**Revenue Capacity**

Tax Revenue by Source – Governmental Funds.....	5	217
Assessed and Estimated Actual Value of Taxable Property .....	6	218
Principal Property Tax Payers .....	7	219
Direct and Overlapping Property Tax Rates .....	8	220
Principal Sales Tax Payers.....	9	222
Ad Valorem Tax Levies and Collections.....	10	223
Direct and Overlapping Sales Tax Rates .....	11	224

**Debt Capacity**

Ratios of Outstanding Debt by Type .....	12	225
Ratios of General Bonded Debt Outstanding.....	13	226
Direct and Overlapping Governmental Activities Debt.....	14	227
Revenue Bonds – Sales Tax.....	15	228

**Demographic and Economic Information**

Demographic Statistics .....	16	229
Principal Employers.....	17	230

**Operating Information**

Full-Time Equivalent Parish Government Employees by Function/Program .....	18	231
Operating Indicators by Function/Department .....	19	232
Governmental Capital Asset Statistics by Function.....	20	234

**SINGLE AUDIT SECTION**

Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i> .....	237
Report on Compliance for Each Major Federal Program and on Internal Control Over Compliance Required by the Uniform Guidance.....	239
Schedule of Findings and Questioned Costs.....	241
Schedule of Expenditures of Federal Awards – Primary Government.....	242
Notes to Schedule of Expenditures of Federal Awards – Primary Government .....	243
Summary Schedule of Prior Audit Findings .....	244



# INTRODUCTORY SECTION







## ST. TAMMANY PARISH

PATRICIA P. BRISTER  
PARISH PRESIDENT

June 27, 2016

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 financial statements presented in conformity with accounting principles generally accepted in the United States of America (GAAP) and audited in accordance with these standards by a firm of licensed certified public accountants. Pursuant to that requirement, we hereby issue the comprehensive annual financial report of St. Tammany Parish Government for the fiscal year ended December 31, 2015.

Management assumes full responsibility for the completeness and reliability of all 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, 2015. 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.

The Parish is a political subdivision of the State of Louisiana. The citizens of St. Tammany approved and adopted the Home-Rule Charter establishing a "President-Council" form of government on October 3, 1998. This Home-Rule Charter took effect January 1, 2000. This form of government provides centralized services, coordinated planning and a more efficient administration. The Parish President is the Chief Executive Officer and head of the executive

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

The Parish provides a full range of services, including construction and maintenance of roads, bridges and other infrastructure, water and sewer services, public health programs, animal control, public safety services such as permitting and inspections, general governmental functions such as area planning and zoning, and environmental services. St. Tammany Parish is financially accountable for twenty-four 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 Chief Financial Officer uses these requests as a starting point for developing the proposed budgets. The Parish President, Chief Administrative Officer, and Deputy Chief Administrative Officer review the proposed budgets. The Parish President then submits the proposed budgets to the Parish Council at least 90 days prior to the beginning of the fiscal year. The Council is required to hold a public hearing and publish the proposed budgets in the official journal at least ten days prior to the hearing.

The appropriated budgets are prepared by fund and department in the General Fund and 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 comparison for the major capital project fund is presented immediately following the combining and individual fund Schedules as part of the Budgetary Comparisons section. For all non-major governmental funds, the comparison is in the fund financials for the fund type.

### ***Local Economy***

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

Economic expansion in the fourth quarter of 2015 rose by 2.5% for St. Tammany Parish, showing an increase in every component. For the entire year, economic expansion rose 3.5% higher than

the 2014 annual growth of 2.5%. Employment increased by .5%, while the unemployment rate remained below the State unemployment rate. Both residential and commercial building permits were up, 1.3% and 3.7%, respectively, as compared to the prior year.

Source: St. Tammany Economic Development Foundation

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

Unassigned fund balance in the General Fund (90.0 percent of revenues and 95.0 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).

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 conjunction with our use of grant funds, we continue to focus on Economic Development as a priority for Parish Government. As Parish Government, we work daily to encourage new business development and existing business retention. We work with developers to help guide them through our process to ensure they are able to accomplish their goals while maintaining our development standards. We know St. Tammany is a desirable place to live, and we want to ensure it remains that way for residents to live, work, and explore for generations to come. Residential and commercial building permits continue to indicate our local economy is growing and thriving.

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 funding and efficiencies. The development of the St. Tammany Advanced Campus is a great example of this collaborative effort. We are partnering with Northshore Technical Community College and other entities to develop a campus where students can receive training and certifications to either transition into another higher learning institution or find quality jobs using their newly acquired trade skills with a focus on the STEM (Science, Technology, Engineering, and Mathematics) curriculum. The campus will also feature Parish government's new multi-use facility, which will house the Parish's emergency operations center, and a "FEMA certified safe room" designed to provide protection and housing accommodations for first responders during hurricanes and other emergency situations.
- The Cultural Arts District will be developed on a 75-acre tract of donated land, just north of Interstate 12. It will include a full scale performing arts center, a full service hotel, an upscale restaurant, walking trails, and a children's museum with a raised boardwalk down to the banks of the Tchefuncte River. The Performing Arts Center will be designed to adapt to all forms of events, whether it be a jazz band performance, school production or a large, professional theatrical production. Parish government is moving forward with the design of the Performing Arts Center. Wilson-Butler, a nationally acclaimed architecture

firm known for designing venues of this type, was recently selected to design the Performing Arts Center. We anticipate construction to begin in 2018 and grand opening to occur in 2020.

- As development continues to be a prominent theme in St. Tammany Parish, we are in the process of performing a complete and comprehensive review of all development-related regulations. This review will overhaul the entire development and permitting system in order to make the process more effective and efficient, as well as offer our residents a more user-friendly process to aid in the development and completion of local construction projects. In conjunction with this, our Parish Gateway Overlay plan will establish design standards and branding for six areas along Interstate 12, the access gateways into St. Tammany Parish. The plan will include lighting, signage, and landscaping to ensure visitors and residents are aware they have entered St. Tammany, and we are projecting our best image to them all.
- St. Tammany Parish Government recently began development of “Safe Haven”. Safe Haven will serve as a comprehensive, multi-faceted program on the campus of the former Southeast Louisiana State Hospital which will provide a full continuum of care for those suffering with behavioral health illnesses within the Parish. The Parish intends to devise a phased implementation strategy starting with the existing 62,000 square feet of space which is currently vacant on the hospital campus. The vision for Safe Haven is to serve as a single “point of entry” into the behavioral health continuum of care for law enforcement, the judiciary, and local area hospitals while continuing current programs provided by behavioral health entities and non-profits as well as sharing common resources. Moreover, Safe Haven will provide on-site services for persons with behavioral health disorders. These services will include, but not be limited to: training and education, job seeking, resume building, job coaching, interview skills, application assistance for Medicaid and Medicare, legal services, and permanent housing.
- St. Tammany Parish offers an abundance of recreational amenities to enhance the quality of life for residents and attracts tourists from other parts of our state, country, and from around the world. We continue to enhance our cultural programming, such as picnicking and hiking at Camp Salmen Nature Park, fishing and sunning at the St. Tammany Fishing Pier, cycling on the Tammany Trace, and offering sporting events at a number of parks and recreation facilities. We recently announced plans to extend our Tammany Trace through Slidell to Heritage Park and will eagerly begin that work in the coming months. Connectivity is such an important factor of people’s lives and this project will provide a biking/walking trail from Covington to the heart of Slidell. [TammanyTrails.org](http://TammanyTrails.org) is a catalog of all the various trails and blueways across our Parish that we have compiled to encourage everyone to get outside and explore our beautiful landscape.
- Finally, there is the ever constant need to maintain and enhance Parish infrastructure to provide for adequate drainage and roadways. As we have recently completed another capacity project with the completion and opening of the “Dr. T.J. Smith Sr. Expressway,” which provided a 4.5 mile road connecting Airport Road and U.S. Highway 11 in Slidell, so will the Mandeville Bypass and Ochsner Boulevard connection projects provide

additional capacity to our roadways on the west side of the Parish. Additionally, continued incorporation of roundabouts in our road projects will help to alleviate traffic congestion and promote ease of travel throughout the Parish.

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

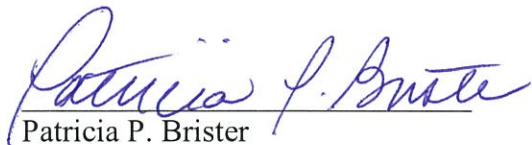
The compensated absences policy was redesigned in 2015 which had an impact on the financial statements. Sick leave is non-compensable for all time accrued after January 1, 2015.

### ***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, 2014. 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

  
Leslie S. Long  
Chief Financial Officer







Government Finance Officers Association

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

Presented to

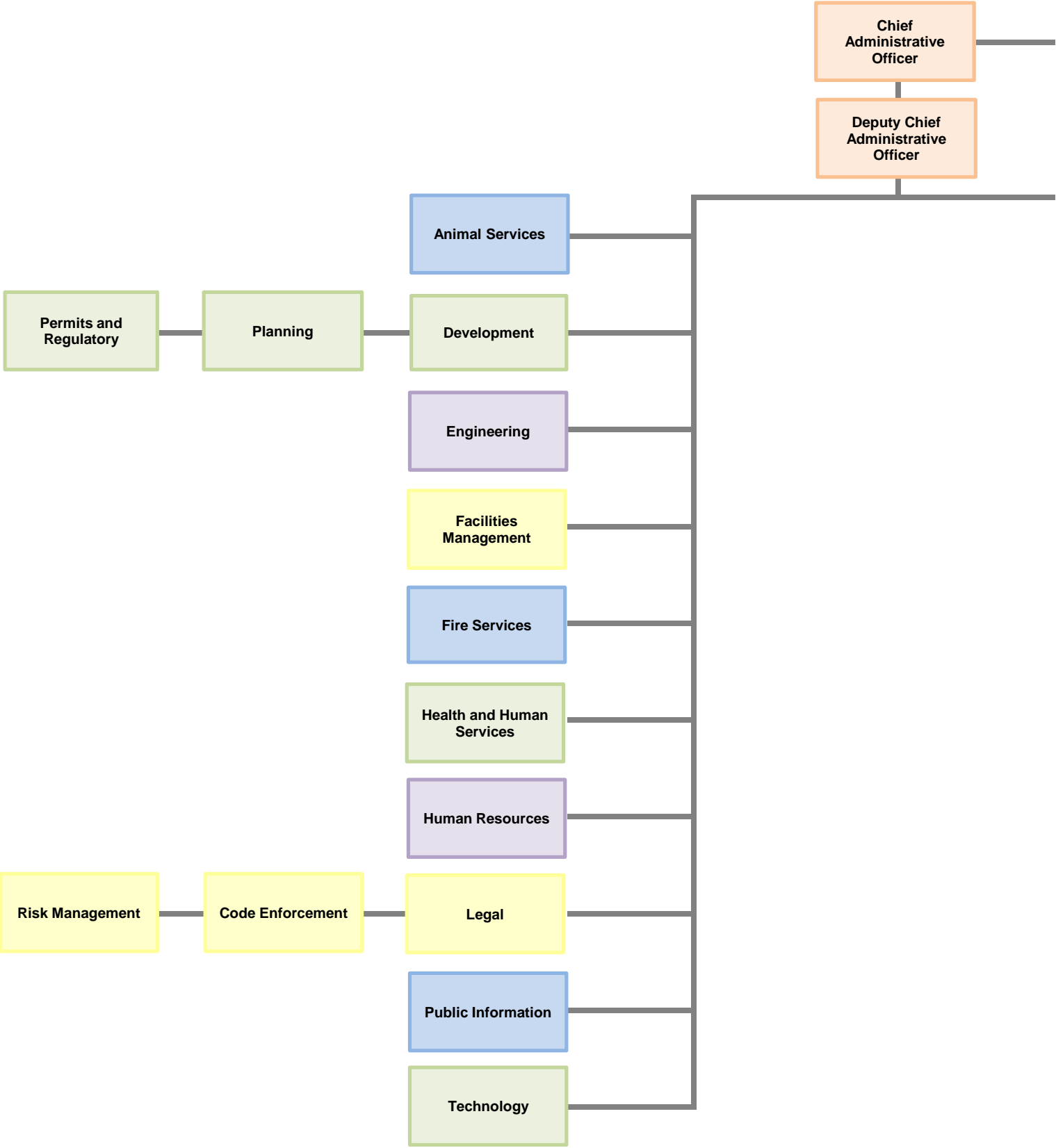
**St. Tammany Parish  
Louisiana**

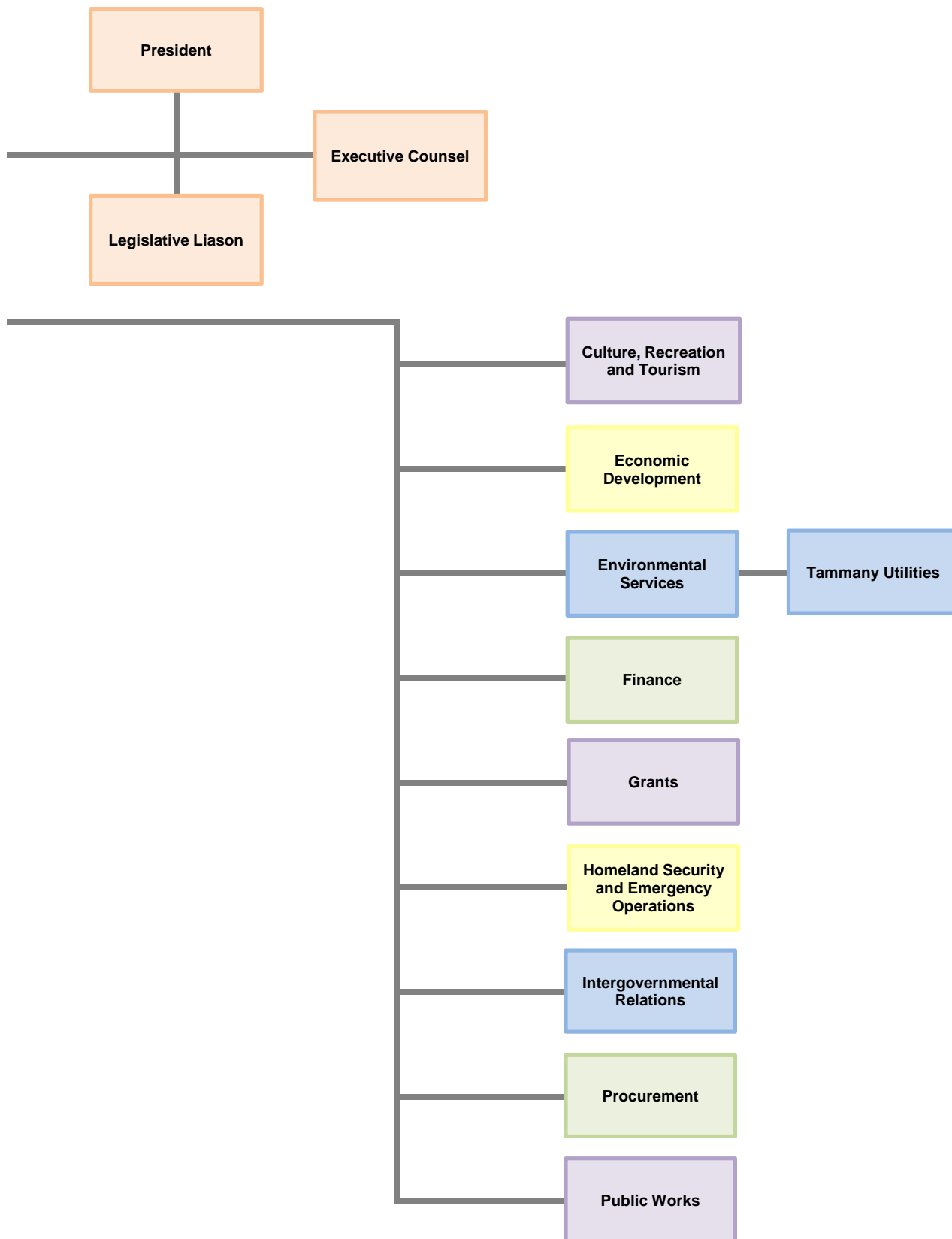
For its Comprehensive Annual  
Financial Report  
for the Fiscal Year Ended

**December 31, 2014**

Executive Director/CEO

**ST. TAMMANY PARISH  
EXECUTIVE BRANCH  
2015 ORGANIZATIONAL CHART**





**ST. TAMMANY PARISH GOVERNMENT  
PRINCIPAL OFFICIALS**

**As of December 31, 2015**

**President**

Patricia P. Brister

**Parish Council Members**

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



# FINANCIAL SECTION



## **Independent Auditor's Report**

Members of the Parish Council  
St. Tammany Parish, Louisiana

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

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of St. Tammany Parish, Louisiana (the Parish) as of and for the year ended December 31, 2015, 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. 11; Recreation District No. 12; Mosquito Abatement District No. 2; and the St. Tammany Parish Coroner which represent 57%, 54%, and 70%, 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. 11; Recreation District No. 12; Mosquito Abatement District No. 2; and the St. Tammany Parish Coroner, is based solely on the reports of the other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

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.

**NEW ORLEANS HOUSTON BATON ROUGE COVINGTON**

An Independently Owned Member, McGladrey Alliance

The McGladrey Alliance is a premier affiliation of independent accounting and consulting firms. The McGladrey Alliance member firms maintain their name, autonomy and independence and are responsible for their own client fee arrangements, delivery of services and maintenance of client relationships.

Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

### **Opinions**

In our opinion, based on our audit and the reports of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the Parish as of December 31, 2015 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.

### **Change in Accounting Principle**

As discussed in Note III. S to the financial statements, the Parish implemented Governmental Accounting Standards Board (GASB) Statement No. 68, *Accounting and Financial Reporting for Pensions - an amendment of GASB Statement No. 27* and GASB Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date - an amendment of GASB No. 68*. Our opinion is not modified with respect to this matter.

### **Other Matters**

#### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information, schedule of the Parish's proportionate share of net pension liability, and schedule of St. Tammany Parish contributions on pages 19 through 27 and pages 88 through 92, respectively be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

#### *Other Information*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Parish's basic financial statements. The introductory section; combining and individual non-major fund financial statements; the non-major component unit financial statements; the budgetary comparison schedules for non-major debt service funds and major and non-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, as required Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*; and statistical tables are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual non-major fund financial statements, the non-major component unit financial statements, the budgetary comparison schedules for non-major debt service funds and major and non-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 non-major debt service funds and major and non-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 24, 2016 on our consideration of the Parish's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is 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 the Parish's internal control over financial reporting and compliance.

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

A Professional Accounting Corporation

Metairie, Louisiana  
June 24, 2016



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**ST. TAMMANY PARISH, LOUISIANA**  
**Management's Discussion and Analysis (Unaudited)**  
**For the Fiscal Year Ended December 31, 2015**

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, 2015. 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 3-7 of this report.

**Financial Highlights**

- The Parish's assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources at the close of the most recent fiscal year by \$612,839,467 (*net position*). Of this amount, \$67,379,692 (*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 \$54,620,168. Parish revenues increased by 16.8%, excluding the extraordinary item, while expenses increased by 7.9%.
- As of the close of the current fiscal year, St. Tammany Parish's governmental funds reported combined ending fund balances of \$190,877,742, an increase of \$12,044,016 in comparison with the prior year. Approximately 79% of this total amount, or \$151,406,112, 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 \$13,628,268, or approximately 95% 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-one legally separate organizations. Twenty-four of these organizations are ones in which the Parish is financially accountable.

These *component units* include fire protection districts, the Parish Coroner, a development district, the Parish Library, a mosquito abatement district, recreation districts, sewer districts, and water districts. An additional seven fire protection districts have been included because management feels it would be misleading to exclude them. Financial information for these component units is reported separately from the financial information presented for the primary government. The government-wide financial statements can be found on pages 31-33 of this report.

ST. TAMMANY PARISH, LOUISIANA  
Management's Discussion and Analysis (Unaudited)  
For the Fiscal Year Ended December 31, 2015

**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-four 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 ninety governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these non-major governmental funds is provided in the form of *combining statements* elsewhere in this report.

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

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

**Proprietary funds.** The Parish maintains two different types of proprietary funds. *Enterprise funds* are used to report the same functions presented as *business-type activities* in the government-wide financial statements. The Parish uses 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 Administrative 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 39-42 of this report.

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

**ST. TAMMANY PARISH, LOUISIANA**  
**Management's Discussion and Analysis (Unaudited)**  
**For the Fiscal Year Ended December 31, 2015**

**Notes to the financial statements.** The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 47-85 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 88-97 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 100-193 of this report.

**Government-wide Financial Analysis**

As noted earlier, net position over time may serve as a useful indicator of a government's financial position. In the case of St. Tammany Parish, assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by \$612,839,467 at the close of the most recent fiscal year.

The largest portion of the Parish's net position (63.4%) 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 (25.6%) represents resources that are subject to external restrictions on how they may be used. The remaining balance of \$67,379,692 is unrestricted and may be used to meet the Parish's ongoing obligations to citizens and creditors.

	<b>St. Tammany Parish Government's Net Position</b>					
	<i>Governmental Activities</i>		<i>Business-type Activities</i>		<i>Total</i>	
	<i>2015</i>	<i>2014</i>	<i>2015</i>	<i>2014</i>	<i>2015</i>	<i>2014</i>
Current and other assets	\$254,211,638	\$244,201,509	\$20,134,410	\$17,807,687	\$ 274,346,048	\$262,009,196
Capital assets, net	465,349,093	431,089,855	37,396,727	39,074,964	502,745,820	470,164,819
Total assets	719,560,731	675,291,364	57,531,137	56,882,651	777,091,868	732,174,015
Total deferred outflows of resources	9,607,880	4,730,418	383,334	-	9,991,214	4,730,418
Long-term liabilities outstanding	93,656,482	100,755,922	40,779,585	41,425,587	134,436,067	142,181,509
Other liabilities	36,409,655	36,737,168	2,923,024	2,972,687	39,332,679	39,709,855
Total liabilities	130,066,137	137,493,090	43,702,609	44,398,274	173,768,746	181,891,364
Total deferred inflows of resources	442,573	-	32,296	-	474,869	-
Net position:						
Net investment in capital assets	391,686,503	361,538,436	(3,303,860)	(2,350,623)	388,382,643	359,187,813
Restricted	152,560,865	145,503,863	4,516,267	4,335,876	157,077,132	149,839,739
Unrestricted	54,412,533	35,486,393	12,967,159	10,499,124	67,379,692	45,985,517
Total net position	\$598,659,901	\$542,528,692	\$14,179,566	\$12,484,377	\$612,839,467	\$555,013,069

**ST. TAMMANY PARISH, LOUISIANA**  
**Management's Discussion and Analysis (Unaudited)**  
**For the Fiscal Year Ended December 31, 2015**

The Parish's overall net position increased \$54,620,168 from the prior fiscal year. The reasons for this overall increase are discussed in the following sections for governmental activities and business-type activities.

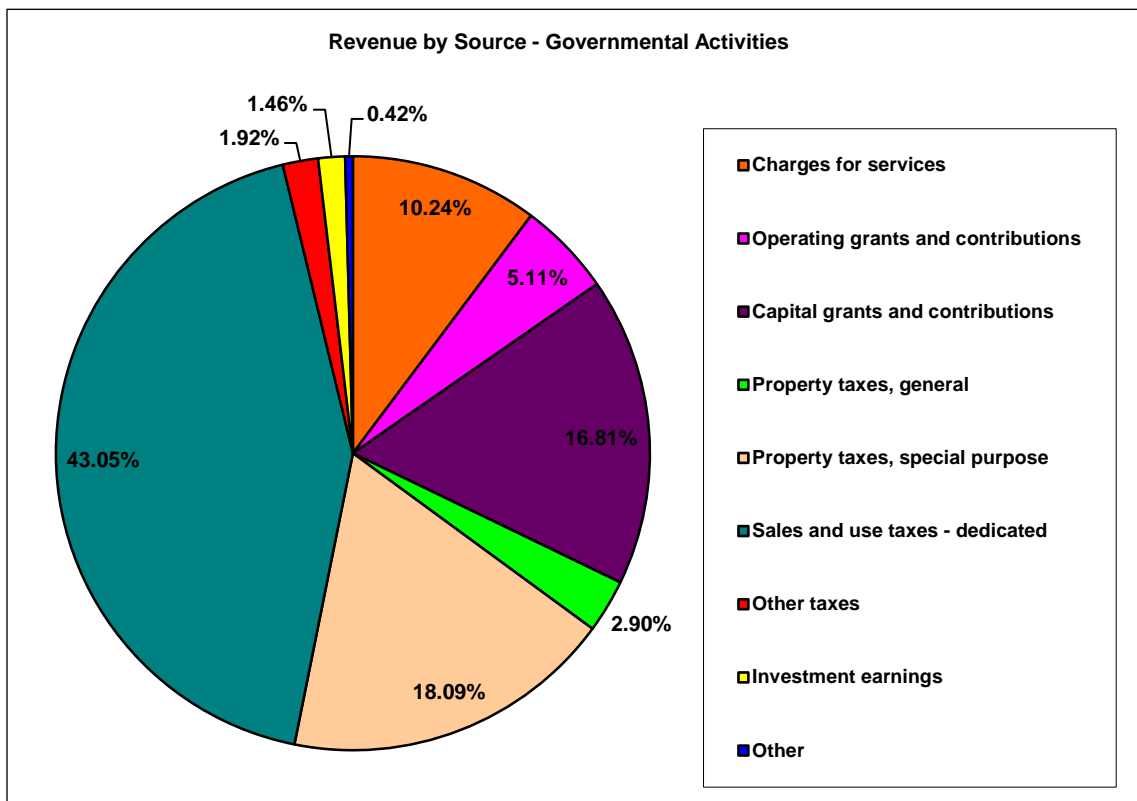
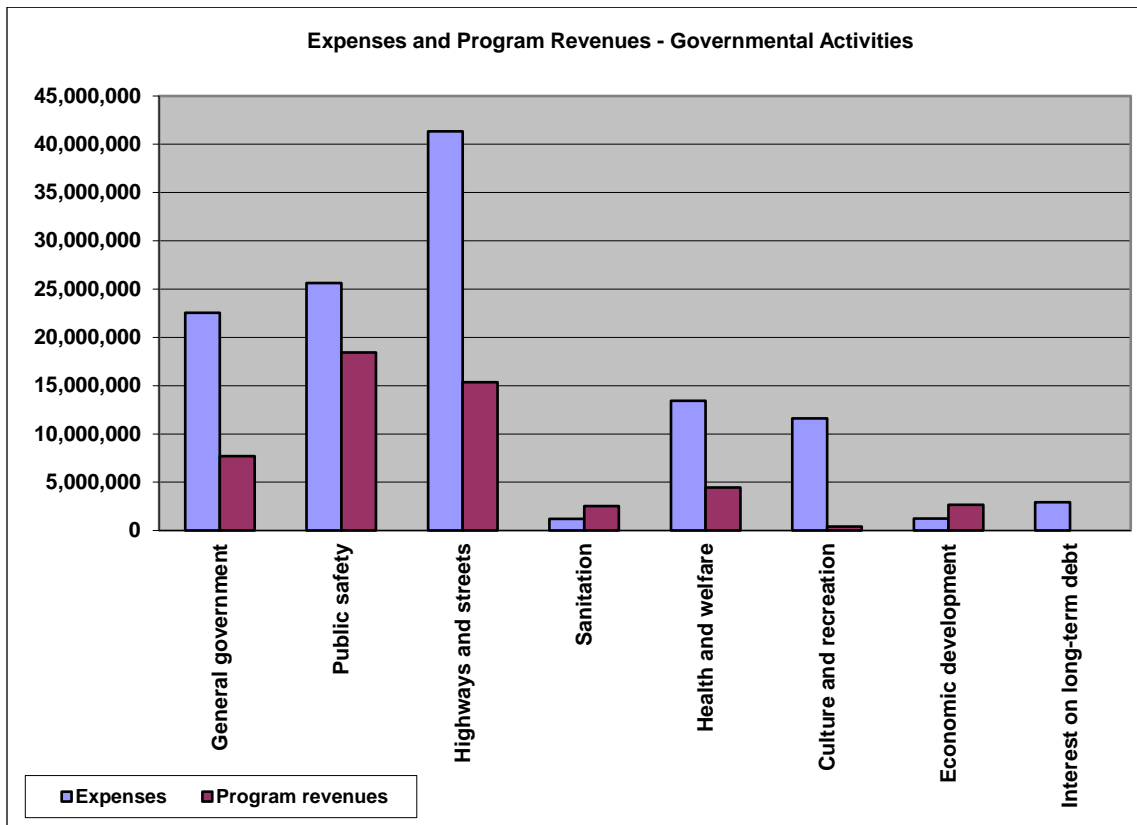
**Governmental activities.** Governmental activities increased the Parish's net position by \$53,135,647.

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>2015</i>	<i>2014</i>	<i>2015</i>	<i>2014</i>	<i>2015</i>	<i>2014</i>
Revenues:						
Program revenues:						
Charges for services	\$16,400,730	\$14,990,497	\$13,061,981	\$12,531,285	\$29,462,711	\$27,521,782
Operating grants and contributions	8,191,631	8,768,482	-	-	8,191,631	8,768,482
Capital grants and contributions	26,926,319	9,274,134	121,201	91,967	27,047,520	9,366,101
General revenues:						
Property taxes	33,625,287	29,832,055	-	-	33,625,287	29,832,055
Sales and use taxes	68,946,647	65,667,400	-	-	68,946,647	65,667,400
Other taxes	3,078,122	3,261,729	-	-	3,078,122	3,261,729
State revenue sharing	273,191	277,808	-	-	273,191	277,808
Federal payment in lieu of ad valorem	68,108	72,767	-	-	68,108	72,767
Sale of revoked property	24,125	53,200	-	-	24,125	53,200
Other	2,638,406	3,547,663	181,883	201,031	2,820,289	3,748,694
Total revenues	160,172,566	135,745,735	13,365,065	12,824,283	173,537,631	148,570,018
Expenses:						
General government	22,552,910	24,008,909	-	-	22,552,910	24,008,909
Public safety	25,613,378	19,458,275	-	-	25,613,378	19,458,275
Highways and streets	41,349,476	39,608,176	-	-	41,349,476	39,608,176
Sanitation	1,208,913	889,591	-	-	1,208,913	889,591
Health and welfare	13,424,990	10,989,796	-	-	13,424,990	10,989,796
Culture and recreation	11,606,730	10,762,156	-	-	11,606,730	10,762,156
Economic development	1,230,533	1,313,786	-	-	1,230,533	1,313,786
Interest on long-term debt	2,923,447	3,252,376	-	-	2,923,447	3,252,376
Water/sewer	-	-	11,654,806	11,610,098	11,654,806	11,610,098
Total expenses	119,910,377	110,283,065	11,654,806	11,610,098	131,565,183	121,893,163
Change in net position before extraordinary item and transfers	40,262,189	25,462,670	1,710,259	1,214,185	41,972,448	26,676,855
Extraordinary item –						
Deep Water Horizon settlement	12,647,720	-	-	-	12,647,720	-
Transfers	225,738	292,582	(225,738)	(292,582)	-	-
Change in net position	53,135,647	25,755,252	1,484,521	921,603	54,620,168	26,676,855
Net position – beginning	542,528,692	516,773,440	12,484,377	11,562,774	555,013,069	528,336,214
Change in accounting principle – GASBS 68	2,995,562	-	210,668	-	3,206,230	-
Net position – beginning (restated)	545,524,254	516,773,440	12,695,045	11,562,774	558,219,299	528,336,214
Net position – ending	\$598,659,901	\$542,528,692	\$14,179,566	\$12,484,377	\$612,839,467	\$555,013,069

Governmental activities revenues increased by 18%, while expenses increased by 8.7%. The increase in expenses is primarily attributable to an increase in public safety expenditures that was funded by capital grants, which also increased the capital grant revenue.

ST. TAMMANY PARISH, LOUISIANA  
Management's Discussion and Analysis (Unaudited)  
For the Fiscal Year Ended December 31, 2015



ST. TAMMANY PARISH, LOUISIANA  
Management's Discussion and Analysis (Unaudited)  
For the Fiscal Year Ended December 31, 2015

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

- Capital grants and contributions increased by 190.3%, or \$17,652,185, which is in large part due to the hazard mitigation grants, which as stated above, also caused an increase in expenditures.
- Sales tax increased by 5.0%, or \$3,279,247, as a result of continued growth in the Parish.
- Property tax increased by 12.7% or \$3,793,232 as result of increasing the millage for the Coroner, STARC/Council on Aging, and the Library, as well as continued growth within the Parish.

**Business-type activities.** Business-type activities increased St. Tammany Parish's net position by \$1,484,521. This was primarily due to an increase in charges for services as a result of an increase in customers.

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

Second, capital assets that have been funded through grants, but that are now used by Utility Operations, were transferred from the appropriate special revenue fund. This should show the operational costs of the enterprise fund more accurately since the depreciation expense will be recorded within the fund in which the asset operates.

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

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

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

At the end of the current fiscal year, the Parish's governmental funds reported combined ending fund balances of \$190,877,742, an increase of \$12,044,016 in comparison with the prior year. Approximately 79% of this total amount, or \$151,406,112, constitutes *restricted fund balance*, which is available for spending for specific purposes. Another 13.5%, or \$25,734,472, constitutes *committed fund balance*, which can only be used for specific purposes as directed by the Parish Council. The Parish has \$13,628,268, or 7.1%, in *unassigned fund balance*. This represents the residual classification for the General Fund. The remainder of the fund balance is *non-spendable fund balance* which is amounts that are not in spendable form because they are prepaid items. For details on the specific purposes that the restricted and committed fund balances can be spent on, see Note III.L. on page 73 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 \$13,628,268. 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 the greater of 25% of revenues or 30% of expenditures. The Parish continues to stay within its guidelines. The unassigned fund balance represents 95% of total General Fund expenditures.

The fund balance of the Parish's General Fund increased by \$1,992,769, or 17%. Revenues increased by 3%, while expenditures increased by 10.6%. In addition, four internal service funds were closed and the activity will be accounted for in the General Fund beginning in 2016, which accounted for 67.3% of the increase. The Parish developed a cost allocation plan during 2015 and determined that accounting for the services such as Parish Administration in the General Fund would be more appropriate. The increase in expenditures is primarily due to an increase in salaries and benefits for the 22<sup>nd</sup> Judicial District Court and the District Attorney's office which account for 71.2% of the increase in expenditures, or \$975,230.

**ST. TAMMANY PARISH, LOUISIANA**  
**Management's Discussion and Analysis (Unaudited)**  
**For the Fiscal Year Ended December 31, 2015**

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 after they are received, and thus this Fund has no fund balance. The millage was rolled up, or increased, from 5.35 mills to 6.29 mills, which accounts for the increase in revenue and expenditures.

The change in fund balance in the Public Works Fund is due to an increase in sales tax revenue from 2014 to 2015. As excess funds are identified, additional appropriations are made in the following year for projects listed in the five-year capital improvement budget. Once the Council approves the appropriation, the Public Works Fund recognizes a less proportionate share of the sales tax revenue and the capital project funds recognize a greater proportionate share.

The Capital Improvements - General Fund showed an increase in fund balance due to the change in sales tax as discussed above. The revenue increased due to the sales tax revenue increase in a prior year that was appropriated in the current year changing the proportionate share recorded in this fund.

The change in fund balance for non-major special revenue funds is primarily due to additional sales tax received in the Justice Complex Fund as well as expenditures being less than budgeted in that fund.

Non-major debt service funds showed only a slight increase in fund balance as compared to the prior year.

Non-major capital project funds showed an increase in fund balance as compared to the prior year, which is primarily due to the extraordinary item, the Deep Water Horizon Settlement. This settlement is due to the oil spill in the Gulf which affected the local area. St. Tammany Parish intends on using these funds for non-recurring capital items related to Culture, Recreation and Tourism and Economic Development.

***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 \$12,967,159. The total change in net position, from the prior year, was an increase of \$1,484,521, or 11.7% which is primarily due to an increase in the number of customers for sewer and water services.

#### **General Fund Budgetary Highlights**

The difference between the original operating budget and the final amended budget includes an increase of 7.0% in appropriations and no change in budgeted revenue. The increase in appropriations was for contracts and purchases that were encumbered in 2014, but not completed until 2015. In addition, an increase in appropriations was authorized for the Planning Department for Code revision and reorganization, 22<sup>nd</sup> Judicial District Court Salaries and Benefits, election costs and occupational license collection fees.

There was a 3.6% difference in the final amended budget for expenditures and actual results. The majority of this difference is due to items budgeted in 2015 that were not completed until 2016. The 7.7% difference in budgeted revenue and actual results was primarily due to an increase in cable franchise taxes, insurance licenses, fines and permit revenue, and investment earnings which were due to the state of 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, 2015, amounted to \$502,745,820 (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.



**ST. TAMMANY PARISH, LOUISIANA**  
**Management's Discussion and Analysis (Unaudited)**  
**For the Fiscal Year Ended December 31, 2015**

The total increase in the Parish's investment in capital assets for the current fiscal year was 6.9%, or \$32,581,001. There was a \$34,259,238 increase for governmental activities while business-type activities had a \$1,678,237 decrease.

	<b>St. Tammany Parish's Capital Assets (net of depreciation)</b>					
	<b>Governmental Activities</b>		<b>Business-type Activities (1)</b>		<b>Total</b>	
	2015	2014	2015	2014	2015	2014
Land	\$52,003,446	\$48,601,278	\$ 577,560	\$ 575,567	\$52,581,006	\$49,176,845
Construction in progress	1,958,561	2,179,839	669,837	1,129,272	2,628,398	3,309,111
Buildings	102,491,142	85,708,365	10,121	10,656	102,501,263	85,719,021
Improvements	12,064,374	11,865,736	36,622	39,157	12,100,996	11,904,893
Water and sewer systems	454,081	479,373	-	-	454,081	479,373
Vehicles	858,413	381,471	385,637	273,880	1,244,050	655,351
Machinery and equipment	5,324,058	4,747,407	184,622	212,159	5,508,680	4,959,566
Office/other equipment	5,566,618	3,932,263	3,782	4,690	5,570,400	3,936,953
Infrastructure:						
Land and improvements	42,910,703	41,294,435	-	-	42,910,703	41,294,435
Construction in progress	16,120,528	24,956,579	-	-	16,120,528	24,956,579
Roads	189,055,978	174,922,260	-	-	189,055,978	174,922,260
Sewer equipment	-	-	21,860,131	23,118,997	21,860,131	23,118,997
Water equipment	-	-	13,668,415	13,710,586	13,668,415	13,710,586
Other	36,541,191	32,020,849	-	-	36,541,191	32,020,849
<b>Total</b>	<b>\$465,349,093</b>	<b>\$431,089,855</b>	<b>\$37,396,727</b>	<b>\$39,074,964</b>	<b>\$502,745,820</b>	<b>\$470,164,819</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 transfer of Southeast Hospital from the State of Louisiana to the Parish was complete.
- Ground was broken on the St. Tammany Advanced Campus and construction of infrastructure in underway.
- Construction was completed on the Keller Barn storage facility.

Additional information on St. Tammany Parish Government's capital assets can be found in Note III.D. on pages 60-62 of this report.

The Parish receives a sales tax dedicated for road and drainage improvements. This revenue allows for a variety of road improvement projects to be completed during a year. At the end of 2015, construction in progress for road improvement projects and other infrastructure totaled \$16,120,528. Road improvement and other infrastructure projects completed during the current year totaled \$31,833,687.

**Long-term debt.** At the end of the current fiscal year, the Parish had total bonded debt outstanding of \$111,590,587, of which \$11,825,000 is backed by ad valorem tax, \$56,340,000 is backed by sales tax revenue, \$2,725,000 is backed by general revenues of the Parish, and \$40,700,587 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 2015 is related to governmental activities except for \$40,700,587 outstanding in Utility Revenue Bonds and \$78,998 in net pension liability.

The Parish's total debt decreased by \$8,005,196, or 5.6%, during the current fiscal year.

**ST. TAMMANY PARISH, LOUISIANA**  
**Management's Discussion and Analysis (Unaudited)**  
**For the Fiscal Year Ended December 31, 2015**

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

	<b>2015</b>	<b>2014</b>
<b><u>Governmental Activities</u></b>		
General Obligation Bonds	\$11,825,000	\$12,705,000
Sales Tax Bonds	56,340,000	62,700,000
Revenue Bonds	2,725,000	2,965,000
Unamortized Premium	2,772,590	3,131,419
Compensated Absences	1,800,859	2,077,463
Impact Fee Credits	10,364,660	10,734,028
Claims Payable	2,867,500	2,867,500
Net Pension Liability	975,852	242,686
Health Plan Payable-Retirees	3,985,021	3,575,512
	<u>93,656,482</u>	<u>100,998,608</u>
<b><u>Business-type Activities</u></b>		
Utility Revenue Bonds	40,700,587	41,425,587
Net Pension Liability	78,998	17,068
	<u>40,779,585</u>	<u>41,442,655</u>
<b>Total Primary Government Debt</b>	<u>\$134,436,067</u>	<u>\$142,441,263</u>

The net pension liability portion of the above schedule has been restated for the prior period adjustment in accordance with GASBS 68.

Additional information on the Parish's long-term debt can be found in Note III.J. on pages 70-72 of this report.

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

- Retail sales continued to rise by increasing 8.2% from the prior year.
- New single-family building permits increased by 1.3%, and commercial permits increased by 3.7%.
- Annual economic growth improved by 3.5% over the 2014 growth of 2.5%, which shows the continued improvement of the parish economy since 2011.

Source: St. Tammany Economic Development Foundation

All of these factors were considered in preparing the St. Tammany Parish Government's budget for the 2016 fiscal year. The total operating and capital budget for 2015 amounted to a 7.5% increase from the 2015 budget.

As St. Tammany Parish continues to expand and mature, our Parish Government must continue to serve our citizenry and respond to demands for more services. We have recently completed a cost allocation plan to ensure our departments are funded appropriately based on the services performed.

**Requests for Information**

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



# BASIC FINANCIAL STATEMENTS



**ST. TAMMANY PARISH, LOUISIANA**  
**Statement of Net Position**  
**December 31, 2015**

	PRIMARY GOVERNMENT				
	GOVERNMENTAL ACTIVITIES	BUSINESS-TYPE ACTIVITIES	TOTAL	COMPONENT UNITS	TOTAL
ASSETS					
Cash and cash equivalents	\$ 46,765,205	\$ 2,960,256	\$ 49,725,461	\$ 52,295,363	\$ 102,020,824
Investments	141,077,508	11,641,597	152,719,105	2,891,660	155,610,765
Receivables (net of allowances for uncollectibles)	55,840,630	1,003,100	56,843,730	66,423,594	123,267,324
Due from primary government/component units	131,407	-	131,407	9,680,596	9,812,003
Inventory	-	-	-	1,888,309	1,888,309
Prepaid items	186,111	-	186,111	817,946	1,004,057
Restricted assets	10,194,191	4,516,298	14,710,489	3,490,696	18,201,185
Other assets	16,586	13,159	29,745	29,283	59,028
Capital assets:					
Land, improvements and construction in progress	112,993,238	1,247,397	114,240,635	12,528,675	126,769,310
Other capital assets, net of depreciation	352,355,855	36,149,330	388,505,185	75,153,666	463,658,851
TOTAL ASSETS	719,560,731	57,531,137	777,091,868	225,199,788	1,002,291,656
DEFERRED OUTFLOWS OF RESOURCES					
Deferred charges on refundings	4,354,773	-	4,354,773	150,613	4,505,386
Deferred charges - pensions	5,253,107	383,334	5,636,441	15,477,120	21,113,561
TOTAL DEFERRED OUTFLOWS OF RESOURCES	9,607,880	383,334	9,991,214	15,627,733	25,618,947
LIABILITIES					
Accounts, salaries and other payables	19,577,482	726,832	20,304,314	4,318,390	24,622,704
Payable from restricted assets	-	-	-	143,511	143,511
Due to primary government/component units	9,598,702	-	9,598,702	213,301	9,812,003
Unearned revenues	4,342,746	-	4,342,746	536,050	4,878,796
Other liabilities	2,397,283	1,382,383	3,779,666	51,423	3,831,089
Interest payable	493,442	813,809	1,307,251	499,313	1,806,564
Non-current liabilities:					
Due within one year	8,460,000	745,000	9,205,000	5,124,743	14,329,743
Due in more than one year	85,196,482	40,034,585	125,231,067	92,826,870	218,057,937
TOTAL LIABILITIES	130,066,137	43,702,609	173,768,746	103,713,601	277,482,347
DEFERRED INFLOWS OF RESOURCES					
Deferred charges - pensions	442,573	32,296	474,869	5,627,501	6,102,370
NET POSITION					
Net investment in capital assets	391,686,503	(3,303,860)	388,382,643	52,509,148	440,891,791
Restricted for:					
Capital projects	11,574,912	774,807	12,349,719	-	12,349,719
Culture and recreation	300,716	-	300,716	-	300,716
Debt service	10,462,496	3,741,460	14,203,956	4,334,117	18,538,073
Economic development	543,586	-	543,586	-	543,586
Health and welfare	7,356,828	-	7,356,828	-	7,356,828
Judicial	12,864,836	-	12,864,836	-	12,864,836
Lighting districts	4,749,320	-	4,749,320	-	4,749,320
Public safety	13,840,913	-	13,840,913	-	13,840,913
Roads, bridges and drainage	90,851,013	-	90,851,013	-	90,851,013
Transit	16,245	-	16,245	-	16,245
Unrestricted	54,412,533	12,967,159	67,379,692	74,643,154	142,022,846
TOTAL NET POSITION	\$ 598,659,901	\$ 14,179,566	\$ 612,839,467	\$ 131,486,419	\$ 744,325,886

The accompanying notes are an integral part of this statement.

**ST. TAMMANY PARISH, LOUISIANA**  
**Statement of Activities**  
For the Year Ended December 31, 2015

		Program Revenues		
		Charges for	Operating	Capital Grants
	Expenses	Services	Grants and	and
			Contributions	Contributions
<b>Governmental Activities</b>				
General government	\$ 22,552,910	\$ 7,386,760	\$ 306,239	\$ -
Public safety	25,613,378	2,134,023	93,640	16,198,262
Highways and streets	41,349,476	4,920,126	2,982,667	7,440,501
Sanitation	1,208,913	1,534,095	75,968	921,505
Health and welfare	13,424,990	388,883	4,059,826	-
Cultural and recreation	11,606,730	36,843	299,673	85,995
Economic development	1,230,533	-	373,618	2,280,056
Interest on long-term debt	2,923,447	-	-	-
Total Governmental Activities	<u>119,910,377</u>	<u>16,400,730</u>	<u>8,191,631</u>	<u>26,926,319</u>
<b>Business-type Activities</b>				
Water/sewer	11,654,806	13,061,981	-	121,201
Total Business-type Activities	<u>11,654,806</u>	<u>13,061,981</u>	<u>-</u>	<u>121,201</u>
Total Primary Government	<u>\$ 131,565,183</u>	<u>\$ 29,462,711</u>	<u>\$ 8,191,631</u>	<u>\$ 27,047,520</u>
<b>Component Units</b>				
Total Component Units	<u>\$ 99,927,990</u>	<u>\$ 7,605,375</u>	<u>\$ 1,210,855</u>	<u>\$ 337,526</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  
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  
Pension contribution  
Other general revenues  
Extraordinary item - Deep Water Horizon settlement  
Transfers  
Total general revenues, extraordinary items and transfers

Change in Net Position

Net position - beginning

Change in accounting principle - GASBS 68

Net position - beginning (restated)

Net position - ending

The accompanying notes are an integral part of this statement.

**STATEMENT B**

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

<b>Governmental Activities</b>	<b>Business-type Activities</b>	<b>Total</b>	<b>Component Units</b>
\$ (14,859,911)	\$ -	\$ (14,859,911)	
(7,187,453)	-	(7,187,453)	
(26,006,182)	-	(26,006,182)	
1,322,655	-	1,322,655	
(8,976,281)	-	(8,976,281)	
(11,184,219)	-	(11,184,219)	
1,423,141	-	1,423,141	
(2,923,447)	-	(2,923,447)	
(68,391,697)	-	(68,391,697)	
-	1,528,376	1,528,376	
-	1,528,376	1,528,376	
\$ (68,391,697)	\$ 1,528,376	\$ (66,863,321)	
			\$ (90,774,234)
4,642,075	-	4,642,075	-
28,983,212	-	28,983,212	66,613,290
68,946,647	-	68,946,647	-
2,491,557	-	2,491,557	-
225,936	-	225,936	500,175
95,160	-	95,160	-
14,678	-	14,678	-
60,457	-	60,457	-
10,803	-	10,803	-
179,531	-	179,531	-
-	-	-	1,093,666
273,191	-	273,191	1,385,755
68,108	-	68,108	-
2,331,770	163,156	2,494,926	564,833
24,125	-	24,125	-
50,000	-	50,000	-
-	-	-	16,413,948
256,636	18,727	275,363	-
-	-	-	5,086,048
12,647,720	-	12,647,720	-
225,738	(225,738)	-	-
121,527,344	(43,855)	121,483,489	91,657,715
53,135,647	1,484,521	54,620,168	883,481
542,528,692	12,484,377	555,013,069	175,661,448
2,995,562	210,668	3,206,230	(45,058,510)
545,524,254	12,695,045	558,219,299	130,602,938
\$ 598,659,901	\$ 14,179,566	\$ 612,839,467	\$ 131,486,419



**ST. TAMMANY PARISH, LOUISIANA**

**Balance Sheet  
Governmental Funds  
December 31, 2015**

**(Major Funds)**

	<b>010, 012 General Fund</b>	<b>013 St. Tammany Parish Library</b>	<b>015 Public Works</b>
<b>ASSETS</b>			
Cash and cash equivalents	\$ 1,862,081	\$ -	\$ 2,578,307
Investments	10,817,767	-	11,426,140
Receivables, net of allowances for uncollectibles:			
Ad valorem/parcel fees	4,414,686	10,774,947	-
Sales and use tax	-	-	8,453,729
Other receivables	1,608,151	162,885	899,823
Due from other funds	-	-	-
Due from component units	46,305	-	-
Prepaid items	101,628	-	2,487
Restricted assets	-	-	-
Other assets	15,456	-	500
<b>TOTAL ASSETS</b>	<b>\$ 18,866,074</b>	<b>\$ 10,937,832</b>	<b>\$ 23,360,986</b>
<b>LIABILITIES</b>			
Accounts, salaries and other payables	\$ 2,999,800	\$ 361,886	\$ 1,536,528
Due to other funds	-	976,212	-
Due to component units	-	9,410,851	-
Unearned revenue	53,050	-	69,787
Other liabilities	1,953,655	1,032	28,500
<b>Total Liabilities</b>	<b>5,006,505</b>	<b>10,749,981</b>	<b>1,634,815</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Unavailable revenue-ad valorem/parcel fees	38,464	106,408	-
Unavailable revenue-state revenue sharing	91,209	81,443	-
<b>Total Deferred Inflows of Resources</b>	<b>129,673</b>	<b>187,851</b>	<b>-</b>
<b>FUND BALANCES</b>			
Nonspendable, prepaid items	101,628	-	2,487
Restricted	-	-	20,935,414
Committed	-	-	788,270
Unassigned	13,628,268	-	-
<b>Total Fund Balances</b>	<b>13,729,896</b>	<b>-</b>	<b>21,726,171</b>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>	<b>\$ 18,866,074</b>	<b>\$ 10,937,832</b>	<b>\$ 23,360,986</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>
\$ 1,826,250	\$ 37,046,383	\$ 43,313,021
27,136,140	69,505,358	118,885,405
-	17,802,930	32,992,563
-	4,394,242	12,847,971
267,885	6,882,748	9,821,492
-	976,212	976,212
-	85,102	131,407
-	4,775	108,890
-	10,194,191	10,194,191
-	-	15,956
<u>\$ 29,230,275</u>	<u>\$ 146,891,941</u>	<u>\$ 229,287,108</u>
\$ 459,393	\$ 14,008,244	\$ 19,365,851
-	1,319,571	2,295,783
-	-	9,410,851
-	4,219,896	4,342,733
112,843	301,253	2,397,283
<u>572,236</u>	<u>19,848,964</u>	<u>37,812,501</u>
-	198,798	343,670
-	80,543	253,195
<u>-</u>	<u>279,341</u>	<u>596,865</u>
-	4,775	108,890
28,658,039	101,812,659	151,406,112
-	24,946,202	25,734,472
-	-	13,628,268
<u>28,658,039</u>	<u>126,763,636</u>	<u>190,877,742</u>
<u>\$ 29,230,275</u>	<u>\$ 146,891,941</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. 442,953,504

Other long-term assets are not available to pay for current period expenditures and, therefore, are reported as unavailable revenue in the funds. 349,373

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. 40,757,139

Long-term liabilities, including bonds payable, are not due and payable in the current period and, therefore, are not reported in the funds. (76,277,857)

Net position of governmental activities \$ 598,659,901

**ST. TAMMANY PARISH, LOUISIANA**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
**Governmental Funds**  
**For the Year Ended December 31, 2015**

	<b>(Major Funds)</b>		
	<b>010, 012</b>	<b>013</b>	<b>015</b>
	<b>General</b>	<b>St. Tammany Parish Library</b>	<b>Public Works</b>
<b>Revenues</b>			
Taxes:			
Ad valorem/parcel fees	\$ 4,669,441	\$ 9,464,839	\$ -
Sales and use	-	-	15,689,641
Other taxes, penalties, interest, etc.	2,841,383	-	10,803
Licenses and permits	5,578,716	-	125
Intergovernmental revenues:			
Federal and state grants	-	-	43,339
Other federal funds	68,108	-	-
State funds:			
Parish transportation funds	-	-	1,663,697
State revenue sharing	274,803	232,914	-
Other state funds	6,565	-	-
Fees and charges for services	967,501	-	245,619
Fines and forfeitures	214,772	-	-
Other revenues:			
Investment earnings	199,477	23,378	283,349
Contributions	254,072	-	-
Miscellaneous	64,421	-	48,255
Total Revenues	<u>15,139,259</u>	<u>9,721,131</u>	<u>17,984,828</u>
<b>Expenditures</b>			
General government:			
Legislative	2,376,402	-	-
Judicial	5,593,836	-	-
Executive	-	-	-
Elections	325,220	-	-
Financial administration	1,224,419	-	49,308
Other - unclassified	2,310,471	-	-
Public safety	1,969,544	-	1,257,041
Highways and streets	150,671	-	19,601,894
Sanitation	-	-	-
Health and welfare	135,375	-	-
Cultural and recreation	192,852	9,721,131	171,403
Economic development	25,000	-	-
Capital outlay:			
Capital assets	43,428	-	1,525,472
Infrastructure	-	-	583,789
Debt service:			
Principal	-	-	-
Interest	-	-	-
Bond issuance costs	-	-	-
Impact fee credits used	-	-	-
Total Expenditures	<u>14,347,218</u>	<u>9,721,131</u>	<u>23,188,907</u>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<u>792,041</u>	<u>-</u>	<u>(5,204,079)</u>
<b>Other Financing Sources (Uses)</b>			
Transfers in	1,340,728	-	-
Transfers out	(140,000)	-	-
Total Other Financing Sources (Uses)	<u>1,200,728</u>	<u>-</u>	<u>-</u>
<b>Extraordinary Item</b>			
Deep Water Horizon settlement	-	-	-
<b>Net Change in Fund Balance</b>	<u>1,992,769</u>	<u>-</u>	<u>(5,204,079)</u>
<b>Fund Balance - beginning</b>	<u>11,737,127</u>	<u>-</u>	<u>26,930,250</u>
<b>Fund Balance - ending</b>	<u>\$ 13,729,896</u>	<u>\$ -</u>	<u>\$ 21,726,171</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
\$ -	\$ 20,515,301	\$ 34,649,581
11,487,900	41,769,106	68,946,647
-	225,936	3,078,122
-	1,608,106	7,186,947
-	21,091,375	21,134,714
-	-	68,108
-	-	1,663,697
-	233,088	740,805
-	351,612	358,177
1,000,000	3,418,908	5,632,028
3,100	1,720,192	1,938,064
283,468	1,198,370	1,988,042
208,827	744,348	1,207,247
-	87,099	199,775
12,983,295	92,963,441	148,791,954
-	-	2,376,402
-	6,309,756	11,903,592
-	79,333	79,333
-	162,536	487,756
-	267,363	1,541,090
-	228,984	2,539,455
-	20,804,945	24,031,530
1,521,379	2,497,645	23,771,589
-	1,131,203	1,131,203
-	13,081,374	13,216,749
-	711,020	10,796,406
-	1,158,495	1,183,495
40,575	19,191,759	20,801,234
6,319,857	19,861,538	26,765,184
-	7,480,000	7,480,000
-	2,965,314	2,965,314
-	10,200	10,200
-	794,437	794,437
7,881,811	96,735,902	151,874,969
5,101,484	(3,772,461)	(3,083,015)
-	1,756,192	3,096,920
-	(477,609)	(617,609)
-	1,278,583	2,479,311
-	12,647,720	12,647,720
5,101,484	10,153,842	12,044,016
23,556,555	116,609,794	178,833,726
\$ 28,658,039	\$ 126,763,636	\$ 190,877,742

**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, 2015**

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

Net Change in fund balances, total governmental funds, Statement D	\$ 12,044,016
Governmental funds report capital outlays as expenditures. However, in the Statement of Activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlays exceeded depreciation in the current period.	29,052,034
Revenues in the Statement of Activities that do not provide current financial resources are not reported as revenues in the funds.	203,614
The net effect of various miscellaneous transactions involving capital assets is to increase net position.	5,215,464
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.	7,849,368
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.	68,763
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.	565,787
The net revenue of certain activities of internal service funds is reported with governmental activities.	<u>(1,863,399)</u>
Change in Net Position of Governmental Activities, Statement B	<u><u>\$ 53,135,647</u></u>

The accompanying notes are an integral part of this statement.

**ST. TAMMANY PARISH, LOUISIANA**  
**Statement of Net Position**  
**Proprietary Funds**  
**December 31, 2015**

	<b>BUSINESS-TYPE ACTIVITIES</b>		<b>GOVERNMENTAL</b>
	<b>ENTERPRISE FUNDS</b>		<b>ACTIVITIES</b>
	<b>622</b>		<b>TOTAL</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	\$ 2,960,256	\$ 1,640,973	\$ 3,452,184
Investments	11,641,597	10,921,541	22,192,103
Receivables, net of allowance for uncollectibles	1,003,100	896,107	178,604
Due from other funds	-	-	1,319,571
Prepaid items	-	-	23,841
Restricted assets	4,516,298	4,335,907	-
Other assets	13,159	13,159	630
Total Current Assets	20,134,410	17,807,687	27,166,933
Non-Current Assets:			
Land and construction in progress	1,247,397	1,704,839	1,718,617
Other capital assets, net of depreciation	36,149,330	37,370,125	20,676,972
Total Non-Current Assets	37,396,727	39,074,964	22,395,589
<b>TOTAL ASSETS</b>	<b>57,531,137</b>	<b>56,882,651</b>	<b>49,562,522</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>			
Deferred charges - pensions	383,334	-	-
<b>LIABILITIES</b>			
Current Liabilities:			
Accounts, salaries, and other payables	726,832	830,397	151,990
Unearned revenue	-	-	13
Interest payable	813,809	821,486	-
Other liabilities	1,382,383	1,320,804	-
Claims payable	-	-	550,000
Compensated absences	-	-	40,000
Bonds payable	745,000	725,000	-
Total Current Liabilities	3,668,024	3,697,687	742,003
Non-Current Liabilities:			
Claims payable	-	-	2,317,500
Compensated absences	-	-	1,760,859
Health plan payable - retirees	-	-	3,985,021
Net pension liability	78,998	-	-
Bonds payable	39,955,587	40,700,587	-
Total Non-Current Liabilities	40,034,585	40,700,587	8,063,380
<b>TOTAL LIABILITIES</b>	<b>43,702,609</b>	<b>44,398,274</b>	<b>8,805,383</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Deferred charges - pensions	32,296	-	-
<b>NET POSITION</b>			
Net investment in capital assets	(3,303,860)	(2,350,623)	22,395,589
Restricted for:			
Capital projects	774,807	595,421	-
Debt service	3,741,460	3,740,455	-
Unrestricted	12,967,159	10,499,124	18,361,550
<b>TOTAL NET POSITION</b>	<b>\$ 14,179,566</b>	<b>\$ 12,484,377</b>	<b>\$ 40,757,139</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, 2015**

	<b>BUSINESS-TYPE ACTIVITIES</b>		<b>GOVERNMENTAL</b>
	<b>ENTERPRISE FUNDS</b>		<b>ACTIVITIES</b>
	<b>622</b>		<b>TOTAL</b>
	<b>Utility Operations</b>		<b>INTERNAL</b>
	<b>(Major)</b>		<b>SERVICE</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	\$ 11,014,187	\$ 10,097,153	\$ -
Connect / reconnect fees	174,731	161,005	-
Tap fees	389,519	427,351	-
Late fees	128,589	113,007	-
Capacity fees	252,204	629,385	-
Garbage collection	557,107	503,159	-
Rent	6,000	6,000	313,812
Interfund charges	-	-	15,137,266
Other fees	385,569	344,595	-
Other services	141,010	249,630	407,835
Total Operating Revenues	13,048,916	12,531,285	15,858,913
<b>Operating Expenses</b>			
Cost of sales and services	6,813,552	6,695,146	15,556,575
Administration	453,867	479,518	148,349
Depreciation	2,422,765	2,454,769	1,168,848
Total Operating Expenses	9,690,184	9,629,433	16,873,772
<b>Operating Income (Loss)</b>	3,358,732	2,901,852	(1,014,859)
<b>Non-operating Revenues (Expenses)</b>			
Bond issuance expenses	(1,200)	(1,425)	-
Interest expense	(1,963,422)	(1,979,240)	-
Gain on sale of capital assets	13,065	-	-
Pension contribution	18,727	-	-
Investment earnings	163,156	201,031	343,728
Disposal of capital assets	-	-	(232,929)
Total Non-operating Revenues (Expenses)	(1,769,674)	(1,779,634)	110,799
<b>Income (Loss) Before Contributions and Transfers</b>	1,589,058	1,122,218	(904,060)
Contributions	121,201	91,967	-
Contributed capital	124,664	51,517	1,169,570
Transfers out	(350,402)	(344,099)	(2,128,909)
<b>Change in Net Position</b>	1,484,521	921,603	(1,863,399)
<b>Net Position - beginning</b>	12,484,377	11,562,774	42,620,538
<b>Change in accounting principle - GASB 68</b>	210,668	-	-
<b>Net Position - beginning (restated)</b>	12,695,045	11,562,774	42,620,538
<b>Net Position - ending</b>	\$ 14,179,566	\$ 12,484,377	\$ 40,757,139

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, 2015**

	<b>BUSINESS-TYPE ACTIVITIES</b>		<b>GOVERNMENTAL</b>
	<b>ENTERPRISE FUND</b>		<b>ACTIVITIES</b>
			<b>TOTAL</b>
			<b>INTERNAL</b>
			<b>SERVICE</b>
			<b>FUNDS</b>
	<b>Current Year</b>	<b>Prior Year</b>	<b>Current Year</b>
<b>Cash Flows from Operating Activities:</b>			
Receipts from customers	\$ 13,102,773	\$ 12,559,491	\$ 750,348
Receipts from interfund services provided	-	-	15,137,266
Payments to suppliers	(3,818,884)	(3,630,698)	(6,338,641)
Payments to employees	(2,905,588)	(2,682,685)	(7,995,631)
Payments to other funds	(453,867)	(479,518)	(148,349)
Payments for interfund services used	(300,380)	(141,277)	(1,908,683)
Net Cash Provided (Used) by Operating Activities	5,624,054	5,625,313	(503,690)
<b>Cash Flows from Non-capital Financing Activities:</b>			
Transfers to other funds	-	-	(2,128,909)
Loans to other funds	-	-	356,975
Net Cash (Used) by Non-capital Financing Activities	-	-	(1,771,934)
<b>Cash Flows from Capital and Related Financing Activities:</b>			
Payments for bond issuance expenses	(1,200)	(1,425)	-
Transfers to other funds	(350,402)	(344,099)	-
Principal payments	(725,000)	(710,000)	-
Interest payments	(1,971,099)	(1,984,698)	-
Payments for restricted assets	(180,391)	(139,294)	-
Sale of capital assets	13,065	-	-
Purchase of capital assets	(498,667)	(732,716)	(223,949)
Net Cash (Used) by Capital and Related Financing Activities	(3,713,694)	(3,912,232)	(223,949)
<b>Cash Flows from Investing Activities:</b>			
Proceeds from sales/maturities of investments	1,938,111	491,434	10,907,585
Purchase of investments	(2,639,920)	(2,151,129)	(6,634,014)
Interest and dividends received	110,732	100,317	234,100
Net Cash Provided (Used) by Investing Activities	(591,077)	(1,559,378)	4,507,671
Net Increase in Cash and Cash Equivalents	1,319,283	153,703	2,008,098
Cash and Cash Equivalents, Beginning Year	1,640,973	1,487,270	1,444,086
Cash and Cash Equivalents, End Year	\$ 2,960,256	\$ 1,640,973	\$ 3,452,184
<b>Reconciliation of Operating Income to Net Cash Provided (Used) by Operating Activities:</b>			
Operating income (loss)	\$ 3,358,732	\$ 2,901,852	\$ (1,014,859)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:			
Depreciation expense	2,422,765	2,454,769	1,168,848
Pension expense	(42,634)	-	-
(Increase) decrease in accounts receivable	(72,823)	(42,621)	28,807
Decrease in prepaid items	-	-	142,260
Increase (decrease) in accounts payable	(43,703)	147,633	(227,528)
Increase (decrease) in salaries/benefits payable	(139,862)	65,357	(601,112)
Increase in other liabilities	141,579	98,323	-
(Decrease) in unearned revenue	-	-	(106)
Total Adjustments	2,265,322	2,723,461	511,169
<b>Net Cash Provided (Used) by Operating Activities</b>	<b>\$ 5,624,054</b>	<b>\$ 5,625,313</b>	<b>\$ (503,690)</b>

The accompanying notes are an integral part of this statement.



**ST. TAMMANY PARISH, LOUISIANA**  
**Statement of Cash Flows**  
**Proprietary Funds**  
**For the Year Ended December 31, 2015**

**Non-cash and Financing Activities**

**2015**

Sewer equipment was purchased at a cost of \$124,664 funded by a grant accounted for in a special revenue fund and then transferred to Utility Operations where it is used.

A lift station and right of way was donated to Tammany Utilities at a value of \$26,000.

A water tank was donated to Tammany Utilities at a value of \$41,510.

A sewer and water system was donated to Tammany Utilities by a developer at an estimated value of \$20,933 and \$32,758, respectively.

Change in fair market value of investments was \$18,254.

**2014**

Water system equipment was purchased at a cost of \$51,517 funded by a grant accounted for in a special revenue fund and then transferred to Utility Operations where it is used.

A water system and a sewer system were donated to Tammany Utilities by a developer at an estimated value of \$45,455 and \$46,512, respectively.

Change in fair market value of investments was \$96,345.

The accompanying notes are an integral part of this statement.

**ST. TAMMANY PARISH, LOUISIANA**  
**Statement of Net Position**  
**Component Units, Discretely Presented**  
**December 31, 2015**

	(Major Component Units)					
		St. Tammany Parish Development District	St. Tammany Parish Library	Mosquito Abatement District	Total Non-Major Component Units	TOTAL Component Units
ASSETS						
Cash and cash equivalents	\$ 650,763	\$ 664,585	\$ 5,043,666	\$ 15,562,412	\$ 30,373,937	\$ 52,295,363
Investments	-	160,925	-	1,009,095	1,721,640	2,891,660
Receivables (net of allowances for uncollectibles)	59,553	304,256	-	7,256,413	58,803,372	66,423,594
Due from primary government/component units	-	-	9,598,702	-	81,894	9,680,596
Inventory	-	-	-	1,864,938	23,371	1,888,309
Prepaid items	91,087	177,413	-	72,996	476,450	817,946
Restricted assets	-	-	-	-	3,490,696	3,490,696
Other assets	-	-	1,981	-	27,302	29,283
Capital assets:						
Land, improvements, and construction in progress	-	400,000	473,285	-	11,655,390	12,528,675
Other capital assets, net of depreciation	791,924	-	2,797,778	5,402,360	66,161,604	75,153,666
TOTAL ASSETS	1,593,327	1,707,179	17,915,412	31,168,214	172,815,656	225,199,788
DEFERRED OUTFLOWS OF RESOURCES						
Deferred charges on refundings	-	-	-	-	150,613	150,613
Deferred charges - pensions	394,961	-	820,504	148,149	14,113,506	15,477,120
TOTAL DEFERRED OUTFLOWS OF RESOURCES	394,961	-	820,504	148,149	14,264,119	15,627,733
LIABILITIES						
Accounts, salaries and other payables	441,661	294,075	750,602	261,302	2,570,750	4,318,390
Payable from restricted assets	-	-	-	-	143,511	143,511
Due to primary government/component units	-	85,102	-	5,350	122,849	213,301
Unearned revenue	-	427,500	-	-	108,550	536,050
Other liabilities	-	-	-	-	51,423	51,423
Interest payable	-	-	-	-	499,313	499,313
Long-term liabilities:						
Due within one year	-	-	-	-	5,124,743	5,124,743
Due in more than one year	74,090	-	1,703,827	210,759	90,838,194	92,826,870
TOTAL LIABILITIES	515,751	806,677	2,454,429	477,411	99,459,333	103,713,601
DEFERRED INFLOWS OF RESOURCES						
Deferred charges - pensions	52,934	-	71,861	31,646	5,471,060	5,627,501
NET POSITION						
Net investment in capital assets	791,924	400,000	3,271,063	5,402,360	42,643,801	52,509,148
Restricted for:						
Debt service	-	-	-	-	4,334,117	4,334,117
Unrestricted	627,679	500,502	12,938,563	25,404,946	35,171,464	74,643,154
TOTAL NET POSITION	\$ 1,419,603	\$ 900,502	\$ 16,209,626	\$ 30,807,306	\$ 82,149,382	\$ 131,486,419

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, 2015**

	Program Revenues			
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
<b>Component Units</b>				
St. Tammany Parish Coroner	\$ 14,308,782	\$ 403,092	\$ 130,995	\$ -
St. Tammany Parish Development District	1,491,639	522,060	-	-
St. Tammany Parish Library	9,426,987	155,063	37,843	-
Mosquito Abatement District	7,082,315	-	-	-
Non-Major Component Units	67,618,267	6,525,160	1,042,017	337,526
Total	<u>\$ 99,927,990</u>	<u>\$ 7,605,375</u>	<u>\$ 1,210,855</u>	<u>\$ 337,526</u>

General Revenues

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

Hotel/motel tax

Fire insurance tax

State revenue sharing (unrestricted)

Investment earnings

Grants and contributions not restricted to specific programs

Other general revenues

Total general revenues

Change in Net Position

Net position - beginning

Change in accounting principle - GASBS 68

Net position - beginning (restated)

Net position - ending

The accompanying notes are an integral part of this statement.

## STATEMENT J

(MAJOR COMPONENT UNITS)					
Net (Expenses) Revenues and Changes in Net Position - Component Units					
St. Tammany Parish Coroner	St. Tammany Parish Development District	St. Tammany Parish Library	Mosquito Abatement District	Total Non-Major Component Units	TOTAL Component Units
\$ (13,774,695)	\$ -	\$ -	\$ -	\$ -	\$ (13,774,695)
-	(969,579)	-	-	-	(969,579)
-	-	(9,234,081)	-	-	(9,234,081)
-	-	-	(7,082,315)	-	(7,082,315)
-	-	-	-	(59,713,564)	(59,713,564)
(13,774,695)	(969,579)	(9,234,081)	(7,082,315)	(59,713,564)	(90,774,234)
-	-	-	7,657,008	58,956,282	66,613,290
-	500,175	-	-	-	500,175
-	-	-	-	1,093,666	1,093,666
-	-	-	162,866	1,222,889	1,385,755
6,844	-	2,458	137,638	417,893	564,833
4,553,657	-	9,076,415	-	2,783,876	16,413,948
436,089	-	746,429	644,637	3,258,893	5,086,048
4,996,590	500,175	9,825,302	8,602,149	67,733,499	91,657,715
(8,778,105)	(469,404)	591,221	1,519,834	8,019,935	883,481
9,998,290	1,369,906	15,937,688	29,260,740	119,094,824	175,661,448
199,418	-	(319,283)	26,732	(44,965,377)	(45,058,510)
10,197,708	1,369,906	15,618,405	29,287,472	74,129,447	130,602,938
\$ 1,419,603	\$ 900,502	\$ 16,209,626	\$ 30,807,306	\$ 82,149,382	\$ 131,486,419



**ST. TAMMANY PARISH, LOUISIANA**  
**Notes to the Financial Statements 2015**

**INDEX**

Note I	Summary of Significant Accounting Policies	
A	Description of Government-wide Financial Statements .....	48
B	Reporting Entity .....	48
C	Basis of Presentation – Government-wide Financial Statements .....	50
D	Basis of Presentation – Fund Financial Statements .....	50
E	Measurement Focus and Basis of Accounting.....	51
F	Budgetary Information .....	51
G	Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position/Fund Balances.....	52
1	Cash and Cash Equivalents .....	52
2	Investments .....	52
3	Prepaid Items.....	52
4	Capital Assets .....	52
5	Deferred Outflows/Inflows of Resources.....	53
6	Net Position Flow Assumptions .....	53
7	Fund Balance Flow Assumptions.....	54
8	Fund Balance Policies .....	54
H	Revenues and Expenditures/Expenses.....	54
1	Program Revenues.....	54
2	Taxes .....	54
3	Compensated Absences .....	55
4	Proprietary Funds Operating and Non-operating Revenues and Expenses .....	55
I	Pensions.....	55
Note II	Reconciliation of Government-wide and Fund Financial Statements	
A	Explanation of certain differences between the governmental funds Balance Sheet and the government-wide Statement of Net Position.....	55
B	Explanation of certain differences between the governmental funds Statement of Revenues, Expenditures, and Changes in Fund Balances and the government-wide Statement of Activities.....	56
Note III	Detailed Notes on all Activities and Funds	
A	Cash Deposits with Financial Institutions .....	57
B	Investments.....	58
C	Receivables.....	59
D	Capital Assets .....	60
E	Accounts, Salaries and Benefits, and Other Payables.....	62
F	Pension Obligations.....	62
G	Other Post-employment Benefit (OPEB) Obligations.....	65
H	Construction and Other Significant Commitments.....	68
I	Risk Management.....	69
J	Long-term Liabilities.....	70
K	Landfill Post-closure Care .....	72
L	Fund Balance.....	73
M	Inter-fund Receivables and Payables.....	74
N	Inter-fund Transfers.....	75
O	Operating Leases .....	76
P	Major Discretely Presented Component Units .....	76
1	St. Tammany Parish Coroner .....	76
2	St. Tammany Parish Development District .....	77
3	St. Tammany Parish Library .....	79
4	Mosquito Abatement District .....	81
Q	Non-Major Discretely Presented Component Unit.....	83
R	Contingencies .....	84
S	Change in Accounting Principle.....	84
T	New Standards.....	84
U	Subsequent Events.....	85

# ST. TAMMANY PARISH, LOUISIANA

## Notes to the Financial Statements 2015

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

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

1. The ability to remove appointed members of the organization's governing board at will.
2. The ability to modify or approve the budget of the organization.
3. The ability to modify or approve rate or fee changes affecting revenues, such as water usage rate increases.
4. The ability to veto, 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 the budget
2. Levy taxes or set rates or charges
3. Issue bonded debt

## ST. TAMMANY PARISH, LOUISIANA

### Notes to the Financial Statements 2015

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

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

The Parish does not report any blended component units using these criteria. Discretely presented component units are presented in a separate column in the government-wide financial statements (see note below for description) to emphasize that 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, 14, and 16  
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 the St. Tammany Parish Government Department of Finance, P.O. Box 628, Covington, LA 70434.

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



## ST. TAMMANY PARISH, LOUISIANA

### Notes to the Financial Statements 2015

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

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

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

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

As discussed earlier, the Parish has thirty-one 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.

#### 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 transferred 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.

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.

## ST. TAMMANY PARISH, LOUISIANA

### Notes to the Financial Statements 2015

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 are used to account for the financial and administrative services, such as purchasing and accounting, as well as general services, such as 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 ninety days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences, are recorded only when payment is due. General capital asset acquisitions are reported as expenditures in governmental funds. Issuance of long-term debt and acquisitions under capital leases are reported as other financing sources.

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

The proprietary 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.

## ST. TAMMANY PARISH, LOUISIANA

### Notes to the Financial Statements 2015

At any time during the fiscal year, the President or Director may transfer part or all of any unencumbered appropriation within funds or departments. The budgetary level of control for the General Fund and special revenue fund for Public Works is at the department level. Appropriations can be transferred within each department, but not from one department to another without Council action by ordinance. The budgetary level of control for all other governmental funds is at the fund level, meaning appropriations can be transferred within the fund, but not to another fund without Council action by ordinance.

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

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

##### **1. Cash and Cash Equivalents**

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

##### **2. Investments**

State law allows the Parish to invest in collateralized certificates of deposits, government backed securities, commercial paper, the state sponsored investment pool, and mutual funds consisting solely of government backed securities. Investments for the reporting entity consist primarily of collateralized certificates of deposits, U.S. Treasury obligations, and obligations of the U.S. agencies. Investments 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, as well as, for new roads taken into the maintenance system. For roads donated by subdivision developers, if the fair value of all of the roads in the new subdivision is over \$25,000, then all new roads in that subdivision will be capitalized.

If the value of any road met the threshold of \$25,000, it was included in infrastructure regardless of the time that it was added to road inventory, including those infrastructure assets acquired prior to June 30, 1980. Only those roads in road inventory which were valued below the threshold were excluded from infrastructure. The estimated useful lives for concrete, asphalt, and gravel roads are 30, 20, and 50 years, respectively. The mid-year convention is used for infrastructure.

All capital assets, other than land and construction in progress, 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.

# ST. TAMMANY PARISH, LOUISIANA

## Notes to the Financial Statements 2015

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 \$10,270/acre for 2015. The actual length and width of the road was known, and the width of the land generally includes an additional four 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 Improvements & 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	20-30 years

### 5. Deferred Outflows/Inflows 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 has two items that qualify for reporting in this category, which are the deferred charges on refundings and deferred charges on pensions reported in the government-wide Statement of Net Position. A deferred charges 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. Deferred charges on pensions result from participating in defined benefit pension plans. For more information, see footnote F – Pension Obligations.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of financial position that applies to a future period and so will *not* be recognized as an inflow of resources (revenue) until that time. The Parish has one type of item that qualifies for reporting in this category, which is deferred charges on pensions reported in the government-wide Statement of Net Position. Deferred charges on pensions result from participating in defined benefit pension plans. For more information, see footnote F – Pension Obligations.

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

### 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, LOUISIANA

## Notes to the Financial Statements 2015

### 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 of 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:

<b>Fund:</b>	<b>Policy:</b>
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
Public Health (017)	95% of revenue including amounts for capital
Economic Development (019)	25% of revenue
Environmental Services (020)	25% of revenue
Culture, Recreation and Tourism (024)	30% of expenditures
Justice Center (037)	25% of revenue including amounts for debt and capital
St. Tammany Parish Coroner (039)	95% of revenue including amounts for debt and capital
Animal Services (043)	80% of revenue including amounts for capital
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 July 9, 2015, the taxes were levied for the 2015 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.

## ST. TAMMANY PARISH, LOUISIANA

### Notes to the Financial Statements 2015

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

- a. Pursuant to a tax proposition renewed by the voters on July 16, 2005, the Parish levies a two percent (2%) sales and use tax in Sales Tax District No. 3 (the District) through November 2031. This District includes all unincorporated areas of the Parish at the time the proposition was originally passed in 1986. Net proceeds are to be used for 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 up to 240 hours. Upon termination of services, employees are paid for unused annual vacation leave.

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

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

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

Proprietary funds distinguish *operating* revenues and expenses from *non-operating* items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The operating revenue for the Utility Operations enterprise fund consists primarily of sewer and water usage fees, connection fees, and garbage collection fees. Operating expenses for enterprise funds and internal service funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

### I. Pensions

For the purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position and changes in fiduciary net position of the defined benefit pension plan in which the Parish participates has been determined on the same basis as they are reported by the defined benefit pension plan. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

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

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

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

**ST. TAMMANY PARISH, LOUISIANA**  
**Notes to the Financial Statements 2015**

reconciliation explains that “capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.” The details of this \$442,953,504 are as follows:

Capital assets, not being depreciated	\$ 111,274,621
Capital assets being depreciated	524,493,250
Less: Accumulated depreciation	<u>(192,814,367)</u>
<i>Net adjustment to increase fund balance – total governmental funds to arrive at net position – governmental activities</i>	<u><u>\$ 442,953,504</u></u>

Another element of that reconciliation states that “other long-term assets are not available to pay for current period expenditures and, therefore, are reported as unavailable revenue in the funds.” The details of this \$349,373 difference are as follows:

Deferred inflows of resources	\$ 596,865
Less amounts due to outside agencies:	
Library	(187,851)
STARC/Council on Aging	<u>(59,641)</u>
<i>Net adjustment to increase fund balance – total governmental funds to arrive at net position – governmental activities</i>	<u><u>\$ 349,373</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 \$76,277,857 difference are as follows:

Accrued interest payable	\$ 493,442
Impact fee credits due	10,364,660
Bonds payable and certificates of indebtedness	70,890,000
Premium on bonds (amortized as reduction of interest expense)	2,772,590
Prepaid insurance on bonds (amortized over life of debt)	(53,380)
Pension liability	975,852
Deferred inflows - pension	442,573
Deferred outflows - pension	(5,253,107)
Deferred charges on refunding (amortized over life of debt)	<u>(4,354,773)</u>
<i>Net adjustment to reduce fund balance – total governmental funds to arrive at net position – governmental activities</i>	<u><u>\$ 76,277,857</u></u>

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

The governmental funds Statement of Revenues, Expenditures, and Changes in Fund Balances includes a reconciliation between *net change in fund balances – total governmental funds* and *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 \$29,052,034 difference are:

Capital outlay	\$ 47,566,418
Depreciation expense	<u>(18,514,384)</u>
<i>Net adjustment to increase net changes in fund balances – total governmental funds to arrive at changes in net position of governmental activities</i>	<u><u>\$ 29,052,034</u></u>

The next element of the reconciliation states “Revenues in the Statement of Activities that do not provide current financial resources are not reported as revenues in the funds.” This difference of \$203,614 includes the following:

Pension revenue	\$ 256,636
Ad valorem tax/parcel fees	(89,593)
State revenue sharing	<u>36,571</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>\$ 203,614</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 \$5,215,464 includes the donation of capital assets, which includes roadways and

**ST. TAMMANY PARISH, LOUISIANA**  
**Notes to the Financial Statements 2015**

land, the loss on roads undergoing complete re-construction and on vehicles before they have been fully depreciated. It also includes capital assets transferred to internal service funds or enterprise funds that were paid for by governmental funds. The assets paid out of capital project funds or special revenue funds that are associated with buildings were transferred to the internal service fund that accounts for the buildings' operations. The Parish also received various grants, accounted for in special revenue funds, for utility operations related projects, and those assets were transferred to the Utility Operations fund that accounts for their operations.

The details of this difference are as follows:

Donation of capital assets	\$ 10,130,520
Capital contribution to other funds	(1,061,303)
Loss on roads and vehicles	(3,853,753)
<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>\$ 5,215,464</u>

Another element of that reconciliation states "The issuance of long-term debt (e.g., bonds, leases, etc.) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. This amount is the net effect of these differences in the treatment of long-term debt and related items." The details of this \$7,849,368 difference are as follows:

Principal repayments:	
General obligation bonds	\$ 880,000
Sales tax bonds	6,360,000
Revenue bonds	240,000
Impact fee credits used	794,437
Issuance of debt:	
Impact fee credits	(425,069)
<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>\$ 7,849,368</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 \$68,763 difference are as follows:

Interest expense	\$ (493,442)
Amortization of prepaid insurance	(3,463)
Amortization of deferred charges on refunding	(375,645)
Pension expense	582,484
Amortization of premiums	358,829
<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>\$ 68,763</u>

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

#### **A. Cash Deposits with Financial Institutions**

At December 31, 2015, the Parish had cash and cash equivalents (book balances) totaling \$49,725,461 as follows:

	<u><b>Primary Government</b></u>
Non-Interest Bearing Demand Deposits	\$ 4,849,946
Interest-Bearing Demand Deposits	44,875,065
Other	450
<b>Total</b>	<u><u>\$49,725,461</u></u>

Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties.



**ST. TAMMANY PARISH, LOUISIANA**  
**Notes to the Financial Statements 2015**

Custodial credit risk is the risk that in the event of a bank failure, the government's deposits may not be returned. The Parish's deposit policy for custodial credit risk follows the requirements under state law. As of December 31, 2015, none of the primary government's bank balance of \$52,511,834 was exposed to custodial credit risk as \$52,261,834 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, 2015, 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	01/12/16	\$ 175,000
Certificate of Deposit	02/17/16	2,000,000
Certificate of Deposit	02/17/16	2,000,000
Certificate of Deposit	03/02/16	4,000,000
Certificate of Deposit	05/14/16	9,000,000
Certificate of Deposit	06/04/16	2,000,000
Certificate of Deposit	06/04/16	2,000,000
Certificate of Deposit	03/16/18	10,000,000
Certificate of Deposit	06/04/18	2,000,000
Federal Farm Credit Bank	04/17/17	3,988,320
Federal Farm Credit Bank	01/30/18	4,000,080
Federal Farm Credit Bank	04/24/18	3,957,400
Federal Farm Credit Bank	07/09/18	2,985,840
Federal Farm Credit Bank	09/25/18	2,422,749
Federal Farm Credit Bank	09/25/18	1,489,395
Federal Farm Credit Bank	11/06/18	3,981,394
Federal Farm Credit Bank	11/13/18	3,977,480
Federal Farm Credit Bank	06/03/19	3,979,520
Federal Farm Credit Bank	09/09/19	1,903,857
Federal Farm Credit Bank	10/22/19	1,477,125
Federal Home Loan Bank	11/27/18	1,985,200
Federal Home Loan Bank	11/30/18	2,976,270
Federal Home Loan Bank	12/20/18	3,962,840
Federal Home Loan Bank	07/26/19	2,957,610
Federal Home Loan Bank	09/13/19	2,128,371
Federal Home Loan Mortgage Corporation	12/20/17	4,001,840
Federal Home Loan Mortgage Corporation	03/27/18	2,060,453
Federal Home Loan Mortgage Corporation	11/15/18	3,957,840
Federal Home Loan Mortgage Corporation	11/27/18	2,337,779
Federal Home Loan Mortgage Corporation	12/28/18	3,981,440
Federal Home Loan Mortgage Corporation	03/28/19	4,008,760
Federal Home Loan Mortgage Corporation	05/30/19	2,266,875
Federal Home Loan Mortgage Corporation	08/01/19	2,224,980
Federal Home Loan Mortgage Corporation	10/02/19	1,972,740
Federal National Mortgage Association	01/30/17	4,015,000
Federal National Mortgage Association	05/22/17	3,979,040
Federal National Mortgage Association	05/29/18	3,962,640
Federal National Mortgage Association	06/06/18	4,004,520
Federal National Mortgage Association	07/30/18	3,969,880
Federal National Mortgage Association	10/03/18	2,988,167
Federal National Mortgage Association	10/30/18	2,966,760
Federal National Mortgage Association	11/16/18	2,467,100
Federal National Mortgage Association	12/20/18	2,463,050
Federal National Mortgage Association	02/19/19	2,026,840
Federal National Mortgage Association	04/11/19	4,000,440
Federal National Mortgage Association	04/29/19	3,966,720
Federal National Mortgage Association	11/26/19	4,020,520
<b>Total Investments</b>		<b>\$152,991,835</b>

**ST. TAMMANY PARISH, LOUISIANA**  
**Notes to the Financial Statements 2015**

The difference of \$272,730 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 Farm Credit Bank, the Federal Home Loan Bank, the Federal Home Loan Mortgage Corporation, and the Federal National Mortgage Association all have a credit rating of AA+ from Standard & Poor's and Aaa from Moody's Investors Service.

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

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

1. Direct United States Treasury obligations
2. Bonds, debentures, notes, or other evidence of indebtedness issued or guaranteed by federal agencies and provided such obligations are backed by the full faith and credit of the United States of America
3. Bonds, debentures, notes, or other evidence of indebtedness issued or guaranteed by U.S. government instrumentalities, which are federally sponsored
4. Direct security repurchase agreements or any federal book entry only securities
5. Time certificates of deposit of any bank domiciled or having a branch office in the state of Louisiana, savings accounts or shares of savings and loan associations and savings banks
6. Mutual or trust fund institutions which are registered with the SEC and which have underlying investments consisting solely of and limited to securities of the United States government or its agencies
7. Guaranteed investment contracts issued by a bank, financial institution, insurance company, or other entity having one of the two highest short-term rating categories of either Standard & Poor's Corporation or Moody's Investors Service
8. Investment grade commercial paper of domestic United States corporations
9. LAMP

*Concentration of Credit Risk.* The Parish's policy on the amount the Parish may invest in any one issuer is to diversify its holdings to manage the concentration of credit risk. The Parish's investments in the certificates of deposit, Federal Farm Credit Bank, Federal Home Loan Bank, Federal Home Loan Mortgage Corporation, and Federal National Mortgage Association are 22%, 22%, 9%, 18% and 29%, respectively, of total investments.

**C. Receivables**

The primary government's receivables of \$56,843,730 (net of allowance of \$215,769 recorded in the General Fund, \$795 in Non-major Special Revenue Funds, \$3,257 recorded in the Non-major Capital Projects Funds and \$20 in the Enterprise Fund) at December 31, 2015, are as follows:

Class of Receivable	Taxes			Inter-Governmental	Interest	Other	Total
	Ad valorem/ Parcel Fees	Sales and Use Tax	Other Tax				
<b>Governmental activities:</b>							
General Fund (010, 012)	\$4,414,686	\$ -	\$731,840	\$677,144	\$79,496	\$119,671	\$6,022,837
Library (013)	10,774,947	-	-	162,885	-	-	10,937,832
Public Works (015)	-	8,453,729	1,811	781,092	112,576	4,344	9,353,552
Capital Improvements-General (300)	-	-	-	150,171	117,592	122	267,885
Non-major Special Revenue	17,802,930	4,394,242	54,685	4,410,311	68,934	384,296	27,115,398
Non-major Capital Projects	-	-	-	1,548,635	376,892	38,995	1,964,522
Internal Service Funds	-	-	-	12,777	143,887	21,940	178,604
Total governmental activities	\$32,992,563	\$12,847,971	\$788,336	\$7,743,015	899,377	569,368	55,840,630
<b>Business-type activities:</b>							
Enterprise Funds	-	-	-	-	71,640	931,460	1,003,100
<b>Total Primary Government</b>	<b>\$32,992,563</b>	<b>\$12,847,971</b>	<b>\$788,336</b>	<b>\$7,743,015</b>	<b>\$971,017</b>	<b>\$1,500,828</b>	<b>\$56,843,730</b>

**ST. TAMMANY PARISH, LOUISIANA**  
**Notes to the Financial Statements 2015**

**D. Capital Assets**

Capital assets and depreciation activity as of and for the year ended December 31, 2015, for the primary government are as follows:

<b>Primary Government Governmental Activities:</b>	<b>Beginning Balance</b>	<b>Increases</b>	<b>Decreases</b>	<b>Re-classes</b>	<b>Ending Balance</b>
Capital assets, not being depreciated:					
Land	\$44,520,378	\$3,349,577	\$ -	\$12,016	\$47,881,971
Land Improvements-non-exhaustible	2,362,283	-	-	40,575	2,402,858
Construction in Progress	2,179,839	2,329,926	(2,415)	(2,548,789)	1,958,561
Infrastructure:					
Land	21,899,120	336,584	(1,090,561)	100,921	21,246,064
Land Improvements-non-exhaustible	19,395,315	1,805,955	(21,488)	484,857	21,664,639
Construction in Progress	24,956,579	23,405,510	(407,874)	(31,833,687)	16,120,528
<i>Total capital assets, not being depreciated</i>	<i>115,313,514</i>	<i>31,227,552</i>	<i>(1,522,338)</i>	<i>(33,744,107)</i>	<i>111,274,621</i>
Capital assets being depreciated:					
Land Improvements	4,897,831	-	-	-	4,897,831
Buildings	99,215,360	19,838,172	-	1,344,826	120,398,358
Building Improvements	5,995,184	-	-	-	5,995,184
Water and Sewer Systems	632,317	-	-	-	632,317
Vehicles	4,052,973	655,553	(274,264)	226,664	4,660,926
Machinery and Equipment	24,515,179	1,712,976	(437,687)	17,898	25,808,366
Office/Other Equipment	10,956,507	2,614,158	-	1,018,324	14,588,989
Infrastructure:					
Roads	280,946,958	1,211,024	(3,811,168)	24,989,139	303,335,953
Other	38,209,199	964,093	(1,081,475)	6,083,509	44,175,326
<i>Total capital assets being depreciated</i>	<i>469,421,508</i>	<i>26,995,976</i>	<i>(5,604,594)</i>	<i>33,680,360</i>	<i>524,493,250</i>
Less accumulated depreciation for:					
Land Improvements	(2,058,765)	(361,628)	-	-	(2,420,393)
Buildings	(28,789,552)	(3,822,455)	-	-	(32,612,007)
Building Improvements	(1,349,748)	(280,797)	-	-	(1,630,545)
Water and Sewer Systems	(152,944)	(25,292)	-	-	(178,236)
Vehicles	(3,696,824)	(159,929)	274,264	(220,024)	(3,802,513)
Machinery and Equipment	(19,772,533)	(1,142,044)	437,687	(7,418)	(20,484,308)
Office/Other Equipment	(8,015,601)	(988,533)	-	(768,121)	(9,772,255)
Infrastructure:					
Roads	(106,024,698)	(10,769,355)	2,514,078	-	(114,279,975)
Other	(6,188,350)	(1,492,935)	47,150	-	(7,634,135)
<i>Total accumulated depreciation</i>	<i>(176,049,015)</i>	<i>(19,042,968)</i>	<i>3,273,179</i>	<i>(995,563)</i>	<i>(192,814,367)</i>
<i>Total capital assets being depreciated, net</i>	<i>293,372,493</i>	<i>7,953,008</i>	<i>(2,331,415)</i>	<i>32,684,797</i>	<i>331,678,883</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	5,881,376	-	-	1,169,570	7,050,946
Vehicles	226,664	-	-	(226,664)	-
Machinery and Equipment	9,999	7,899	-	(17,898)	-
Office/Other Equipment	2,220,206	216,050	-	(983,931)	1,452,325
<i>Total capital assets being depreciated</i>	<i>32,431,380</i>	<i>223,949</i>	<i>-</i>	<i>(58,923)</i>	<i>32,596,406</i>
Less accumulated depreciation for:					
Land Improvements	(190,843)	(22,771)	-	-	(213,614)
Buildings	(8,355,165)	(577,766)	-	-	(8,932,931)
Building Improvements	(1,764,712)	(305,736)	-	-	(2,070,448)
Vehicles	(201,342)	(18,681)	-	220,023	-
Machinery and Equipment	(5,238)	(2,181)	-	7,419	-

ST. TAMMANY PARISH, LOUISIANA  
Notes to the Financial Statements 2015

<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>
Office/Other Equipment	(1,228,849)	(241,713)	-	768,121	(702,441)
Total accumulated depreciation	(11,746,149)	(1,168,848)	-	995,563	(11,919,434)
<i>Total capital assets being depreciated, net</i>	20,685,231	(944,899)	-	936,640	20,676,972
<i>Total Capital Assets Internal Service Funds, net</i>	22,403,848	(944,899)	-	936,640	22,395,589
<i>Total Capital Assets Governmental Activities, net</i>	\$431,089,855	\$38,235,662	(\$3,853,753)	(\$122,670)	\$465,349,093
<b>Business-type Activities:</b>					
Capital assets, not being depreciated:					
Land	\$575,567	\$ -	\$ -	\$1,993	\$577,560
Construction in Progress	1,129,272	211,772	-	(671,207)	669,837
<i>Total capital assets, not being depreciated</i>	1,704,839	211,772	-	(669,214)	1,247,397
Capital assets being depreciated:					
Land Improvements	50,707	-	-	-	50,707
Buildings	13,376	-	-	-	13,376
Vehicles	560,012	188,185	(24,402)	-	723,795
Machinery and Equipment	566,681	26,709	(800)	-	592,590
Office/Other Equipment	6,354	-	-	-	6,354
Infrastructure:					
Sewer equipment, lines and pumps	35,128,581	120,924	-	249,056	35,498,561
Water equipment, lines and wells	17,454,857	74,268	-	542,828	18,071,953
<i>Total capital assets being depreciated</i>	53,780,568	410,086	(25,202)	791,884	54,957,336
Less accumulated depreciation for:					
Land Improvements	(11,550)	(2,535)	-	-	(14,085)
Buildings	(2,720)	(535)	-	-	(3,255)
Vehicles	(286,132)	(76,428)	24,402	-	(338,158)
Machinery and Equipment	(354,522)	(54,246)	800	-	(407,968)
Office/Other Equipment	(1,664)	(908)	-	-	(2,572)
Infrastructure:					
Sewer equipment, lines and pumps	(12,009,584)	(1,628,846)	-	-	(13,638,430)
Water equipment, lines and wells	(3,744,271)	(659,267)	-	-	(4,403,538)
Total accumulated depreciation	(16,410,443)	(2,422,765)	25,202	-	(18,808,006)
<i>Total capital assets being depreciated, net</i>	37,370,125	(2,012,679)	-	791,884	36,149,330
<i>Total Capital Assets Business-type Activities, net</i>	\$39,074,964	(\$1,800,907)	\$ -	\$122,670	\$37,396,727
<b>Total Capital Assets - Primary Government, net</b>	<b>\$470,164,819</b>	<b>\$36,434,755</b>	<b>(\$3,853,753)</b>	<b>\$ -</b>	<b>\$502,745,820</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. In addition, \$528,584 in accumulated depreciation was recorded when assets from the Coroner's office were donated, as required by state law, to the Parish.

Depreciation expense of \$20,937,149 for the year ended December 31, 2015, was charged to the following functions:

<b>Governmental Activities:</b>	
General Government	\$ 2,431,515
Public Safety	1,431,017
Highways and Streets	13,428,665
Sanitation	94,061
Health and Welfare	241,881
Cultural and Recreation	829,747
Economic Development	57,498
Total depreciation expense – governmental activities	<u>\$18,514,384</u>
<b>Business-type Activities:</b>	
Utility Operations	\$ 2,422,765
Total depreciation expense – business-type activities	<u>\$ 2,422,765</u>

# ST. TAMMANY PARISH, LOUISIANA

## Notes to the Financial Statements 2015

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 \$20,244,643 at December 31, 2015 for the primary government are as follows:

	Salaries/Benefits	Accounts	Other	Total
<b>Governmental activities:</b>				
General Fund (010, 012)	\$ 280,990	\$ 2,717,535	\$ 1,275	\$2,999,800
Library (013)	-	361,886	-	361,886
Public Works (015)	175,774	1,265,965	94,789	1,536,528
Capital Improvements-General (300)	-	297,089	162,304	459,393
Non-major Special Revenue Funds	61,187	12,248,633	293,170	12,602,990
Non-major Capital Project Funds	-	1,038,159	367,095	1,405,254
Internal Service Funds	855	147,771	3,364	151,990
Total governmental activities	\$518,806	\$18,077,038	\$921,997	\$19,517,841
<b>Business-type activities:</b>				
Utility Operations (622)	44,751	650,044	32,037	726,832
<b>Total Primary Government</b>	<b>\$563,557</b>	<b>\$18,727,082</b>	<b>\$954,034</b>	<b>\$20,244,673</b>

The difference of \$59,641 from what is listed above for governmental activities and the amount reported on the Statement of Net Position is due to the deferred inflow of resources in a non-major special revenue fund that is reported both as revenue and receivable, and expense and payable in the government-wide statements, but only as receivable and deferred inflow in the governmental fund statements.

### F. Pension Obligations

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

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

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

#### Retirement Benefits:

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

**ST. TAMMANY PARISH, LOUISIANA**  
**Notes to the Financial Statements 2015**

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

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

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

**Funding Policy Statute** – Statute requires covered employees to contribute a percentage of their salaries to the pension plans. As provided by R.S. 11:103, the employer contributions are determined by an actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. Members are required by state statute to contribute 9.5% of their annual covered salary, and the employer is required to contribute at an actuarially determined rate. The rate for 2015 was 14.5% of annual covered payroll. Contributions to the retirement system also include one-fourth of 1% of taxes shown to be collectible by the tax rolls of each Parish. The following table details the employer's contributions to the retirement system under Plan A for the last three years, which equals the required contributions for each year.

<b>Entity</b>	<b>2015</b>	<b>2014</b>	<b>2013</b>
St. Tammany Parish Government	\$3,435,429	\$3,465,844	\$3,440,547
St. Tammany Parish Coroner	240,123	217,334	236,060
St. Tammany Parish Library	526,629	572,698	584,066
Mosquito Abatement District	199,410	235,743	224,520

**Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions** – The following table reflects the Parish's reported net pension liability, pension expense, proportion share of the net pension liability, and changes in proportion as of December 31, 2015.

Net Pension Liability	\$1,054,850
Pension Expense	\$2,810,526
Proportion of Net Pension Liability	3.858148%
Change in Proportion Increase	.202929%

The net pension liabilities were measured as of December 31, 2014 and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The required projected employer contributions are used to determine the proportionate relationship of each employer to all employers of PERS. The Parish's proportion was determined on a basis that is consistent with the manner in which contributions to the pension plan are determined. The allocation percentage was used in calculating the Parish's proportionate share of pension amounts.

The allocation method used in determining the Parish's proportion was based on the Parish's projected contribution effort to the plan for the next fiscal year as compared to the total of all employers' projected contribution effort to the plan for the next fiscal year. The projected contribution effort was actuarially determined by the System's actuary.

At December 31, 2015, the Parish reported deferred outflows of resources and deferred inflows of resources related to pension from the following sources for its participation in PERS:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between Expected and Actual Experience	\$ -	\$474,869
Changes in Assumptions	-	-
Net Difference between Projected and Actual Earnings on Pension Plan Investments	2,190,196	-
Changes in Proportion and Differences between Employer and Non-Employer		
Contributions and Proportionate Share of Contributions	10,816	-
Employer Contributions Subsequent to the Measurement Date	3,435,429	-
Total	<u>\$5,636,441</u>	<u>\$474,869</u>

**ST. TAMMANY PARISH, LOUISIANA**  
**Notes to the Financial Statements 2015**

Deferred outflows of resources related to pensions resulting from employer contributions subsequent to the measurement date for PERS of \$3,435,429, will be recognized as a reduction of the net pension liability during the year ended December 31, 2016. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expenses (benefit) as follows:

Year Ended December 31:	
2016	\$392,863
2017	392,863
2018	392,868
2019	547,549
Total	<u>\$1,726,143</u>

**Actuarial Methods and Assumptions** – A summary of the actuarial methods and assumptions used in determining the total pension liability as of December 31, 2014 are as follows:

Valuation Date	December 31, 2014
Actuarial Cost Method	Entry Age Normal
Investment Rate of Return	7.25% (Net of investment expense)
Expected Remaining Service-lives	4 years
Projected Salary Increases	5.75% (2.75% Merit / 3.00% Inflation)
Cost of Living Adjustments	The present value of future retirement benefits is based on benefits currently being paid by the System and includes previously granted cost of living increases. The present values do not include provisions for potential future increases not yet authorized by the Board of Trustees.
Mortality	RP-2000 Employee Mortality Table was selected for active members. RP-2000 Healthy Annuitant Mortality Table was selected for healthy annuitants and beneficiaries. RP-2000 Disabled Lives Mortality Table was selected for disabled annuitants.

The long-term expected rate of return on pension plan investments was determined using a triangulation method which integrated the CAPM pricing model (top-down), a treasury yield curve approach (bottom-up) and an equity building-block model (bottom-up). Risk return and correlations are projected on a forward looking basis in equilibrium, in which best-estimates of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These rates are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation of 2.30% and an adjustment for the effect of rebalancing/diversification. The resulting expected long-term rate of return is 8.11% for the year ended December 31, 2014.

Best estimates of arithmetic real rates of return for each major asset class included in the System's target asset allocation as of December 31, 2014 are summarized in the following table:

Asset Class	Target Asset Allocation	Long-Term Expected Portfolio Real Rate of Return
Fixed income	34%	1.30%
Equity	51%	3.55%
Alternatives	12%	.77%
Real Assets	3%	.19%
Totals	<u>100%</u>	<u>5.81%</u>
Inflation		<u>2.30%</u>
Expected Arithmetic Nominal Return		<u>8.11%</u>

The mortality rate assumption used was set based upon an experience study performed on plan data for the period January 1, 2004 through December 31, 2009. The data was then assigned credibility weighting and combined with a standard table to

# ST. TAMMANY PARISH, LOUISIANA

## Notes to the Financial Statements 2015

produce current levels of mortality. This mortality was then projected forward to a period equivalent to the estimated duration of the System's liabilities. Annuity values calculated based on this mortality were compared to those produced by using a set back of standard tables. The result of the procedure indicated that the tables used would produce liability values approximating the appropriate generational mortality tables.

**Discount Rate** - The discount rate used to measure the total pension liability was 7.25%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rates and that contributions from participating employers and non-employer contributing entities will be made at the actuarially determined contribution rates, which are calculated in accordance with relevant statutes and approved by the Board of Trustees and the Public Retirement Systems' Actuarial Committee. Based on those assumptions, the System's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

**Sensitivity of the Parish's Proportionate Share of Net Pension Liability to Changes in Discount Rate** – The following presents the Parish's proportionate share of the net pension liability of PERS as of December 31, 2015 using the current discount rate of 7.25%, as well as what the Parish's proportionate share of the net pension liability would be if it were calculated using a discount rate that is one percentage-point lower or one percentage-point higher than the current rate:

1.0% Decrease	Current Discount Rate	1.0% Increase
\$15,249,399	\$1,054,850	(\$10,972,058)

**Payables to the Pension Plan** – At December 31, 2015, the Parish reported payables of \$1,476,673 for the outstanding amount of contributions due to PERS.

### Deferred Compensation Plan

Certain employees of the Parish participate in the Louisiana Public Employees Deferred Compensation Plan (the Plan) adopted under the provisions of the Internal Revenue Service Code, Section 457. Complete disclosures relating to the Plan are included in the separately issued audit report for the Plan, 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** – The Parish'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's or retiree's (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.

**Funding Policy** – Until 2008, the Parish recognized the cost of providing post-employment medical benefits (the Parish'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. Effective January 1, 2008, the Parish follows Government Accounting Standards Board Codification Section P50, *Accounting and Financial Reporting by Employers for Post employment Benefits Other than Pensions* (GASB Codification Section P50). In 2013, 2014, and 2015, respectively, the Parish's portion of health care funding cost for retired employees totaled \$158,661, \$171,354, and \$185,062. This amount was applied toward the Net OPEB Benefit Obligation as shown in the following table.

**Annual Required Contribution** – The Parish's Annual Required Contribution (ARC) is an amount actuarially determined in accordance with GASB Codification Section P50. The ARC is the sum of the Normal Cost plus the contribution to amortize the Unfunded Actuarial Accrued Liability (UAAL). A level dollar, open amortization period of 30 years (the maximum



# ST. TAMMANY PARISH, LOUISIANA

## Notes to the Financial Statements 2015

amortization period allowed by GASB Codification Section P50) has been used for the post-employment benefits. The actuarially computed ARC for the fiscal year beginning January 1, 2015 is \$658,323, as set forth below:

	<b>Medical</b>		
	<b>2015</b>	<b>2014</b>	<b>2013</b>
Normal cost	\$235,790	\$226,721	\$218,001
30-year UAL amortization	422,533	406,282	390,656
Annual required contribution (ARC)	<u>\$658,323</u>	<u>\$633,003</u>	<u>\$608,657</u>

**Net Post-employment Benefit Obligation** – The table below shows the Parish’s Net Other Post-employment Benefit (OPEB) Obligation for fiscal years ending December 31:

	<b>Medical</b>		
	<b>2015</b>	<b>2014</b>	<b>2013</b>
Beginning Net OPEB Obligation, January 1	\$3,575,512	\$3,170,391	\$2,769,780
Annual required contribution	658,323	633,003	608,657
Interest on Net OPEB Obligation	143,020	126,816	110,792
ARC Adjustment	(206,772)	(183,344)	(160,177)
OPEB Cost	594,571	576,475	559,272
Contribution	-	-	-
Current year retiree premium	(185,062)	(171,354)	(158,661)
Change in Net OPEB Obligation	409,509	405,121	400,611
Ending Net OPEB Obligation, December 31	<u>\$3,985,021</u>	<u>\$3,575,512</u>	<u>\$3,170,391</u>

The following table shows the Parish’s annual post employment benefits (PEB) cost, percentage of the cost contributed, and the net unfunded post employment benefits (PEB) liability for the last three years:

<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, 2013	\$559,272	28.37%	\$3,170,391
Medical	December 31, 2014	576,475	29.72%	3,575,512
Medical	December 31, 2015	594,571	31.13%	3,985,021

**Funded Status and Funding Progress** – In the fiscal years ending December 31, 2013, 2014, and 2015, the Parish 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, 2015 was \$7,598,660, which is defined as that portion, as determined by a particular actuarial cost method (the Parish 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 2015, the entire actuarial accrued liability of \$7,598,660 was unfunded.

	<b>Medical</b>		
	<b>2015</b>	<b>2014</b>	<b>2013</b>
Actuarial Accrued Liability (AAL)	\$7,598,660	\$7,306,404	\$7,025,388
Actuarial Value of Plan Assets	-	-	-
Unfunded Act. Accrued Liability (UAAL)	<u>\$7,598,660</u>	<u>\$7,306,404</u>	<u>\$7,025,388</u>
Funded Ratio (Act. Val. Assets/AAL)	0%	0%	0%
Covered Payroll (active plan members)	\$23,692,568	\$21,631,538	\$20,534,798
UAAL as a percentage of covered payroll	32.07%	33.78%	34.21%

**Actuarial Methods and Assumptions** – Actuarial valuations involve estimates of the value of reported amounts and assumptions about the probability of events far into the future. The actuarial valuation for post employment benefits includes estimates and assumptions regarding (1) turnover rate; (2) retirement rate; (3) health care cost trend rate; (4) mortality rate; (5) discount rate (investment return assumption); and (6) the period to which the costs apply (past, current, or future years of

## ST. TAMMANY PARISH, LOUISIANA

### Notes to the Financial Statements 2015

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 the Parish and its employee plan members) at the time of the valuation and on the pattern of sharing costs between the Parish 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 the Parish 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 no 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 111 of GASB Codification Section P50.

**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. Entitlement to benefits continues through Medicare to death.

**Investment Return Assumption (Discount Rate)** – GASB Codification Section P50 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 Codification Section P50 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 Codification Section P50, and vary by five-year age brackets from \$346.64 monthly for ages 66 to 69 up to \$512.04 monthly for ages over 85. It has been assumed that 50% of retirees would decline coverage upon Medicare eligibility (typically at age 65) because of the premium size required of the retiree.

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

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

# ST. TAMMANY PARISH, LOUISIANA

## Notes to the Financial Statements 2015

**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:

	2015	2014	2013
OPEB Cost	\$594,571	\$576,475	\$559,272
Contribution	-	-	-
Retiree Premium	185,062	171,354	158,661
Total Contribution and Premium	185,062	171,354	158,661
Change in Net OPEB Obligation	\$409,509	\$405,121	\$400,611
% of Contribution to Cost	0.00%	0.00%	0.00%
% of Contribution Plus Premium to Cost	31.13%	29.72%	28.37%

### 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, 2015. At year-end, the commitments with contractors are as follows:

Project Name	Expenditures to Date	Remaining Commitment
<b>Governmental Activities:</b>		
Airport 10 Unit T-Hangar	\$287,358	\$275,072
Airport Airfield Lighting	34,504	3,496
Airport Corporate Hangar	21,222	18,568
Airport Runway Rehabilitation	14,529	14,406
Alton Drainage	93,447	30,620
Autumn Woods Drainage	24,000	8,400
Ben Thomas Area Sewer System	194,250	158,566
Ben Thomas Rd Pond & Drainage	331,940	282,482
Brownsitch Rd Widening	250,662	4,200
CAA Renovations	37,827	-
Carroll Rd Recreational Trail	100	-
Cloverland Drainage	130,623	14,603
Cypress Park Drainage	15,310	-
Destin St. Drainage	31,800	-
Dove Park Rd Widening	1,380,017	709,111
Emerald Forest Blvd Extension	31,750	43,440
EOC Multi-Use Facility	362,083	997,438
Fairgrounds Revitalization	682,747	366,391
Fishing Pier, Phase 2	107,454	34,529
Francis Rd. Extension	92,085	88,919
French Branch Area Drainage	872,118	105,008
Fritchie Marsh Restoration	9,846	154
Grand Terre Drainage	90,742	2,175
Hickory Barn Office Addition	12,975	-
Hidden Oaks Drainage	895	-
Holly Dr. Bridge Replacement	169,713	92,784
Holly Dr. Drainage	96,958	25,999
Huntington Estates Drainage	14,500	-

**ST. TAMMANY PARISH, LOUISIANA**  
**Notes to the Financial Statements 2015**

<b>Project Name</b>	<b>Expenditures to Date</b>	<b>Remaining Commitment</b>
<b>Governmental Activities (continued):</b>		
Huntwyck Village Drainage	4,907,954	170,263
Koop Control Room Buildout	25,078	25,786
LA 21/1077 Sewer Collection System	81,840	185,237
LA 59 Tammany Trace Tunnel/Curve	206,881	50,388
Lake Village Drainage	101,036	68,744
Lapin St. Pond	1,765,181	534,191
Lawes St. Radius & Drainage	20,730	30,960
Little Bayou Castine Drainage	149,977	148,582
Lower W-15 Drainage	458,251	416,776
Mandeville Bypass	419,134	359,001
Northwood/Whisperwood/Eddins	263,645	347,698
Ochsner Blvd Connector Rd.	208,883	17,823
Public Defender Office Renovations	505,765	19,964
River Glen Drainage	207,916	15,267
Riverwood/Country Club Drainage	382,730	198,560
Sharp Rd Detention Pond & Drainage	1,362,757	415,636
Slidell Manor Drainage	12,985	384,426
Slidell Manor Sewer Collection	62,538	145,922
South Slidell Library	23,506	30,396
STAC Roads & Drainage	751,236	640,367
Three Rivers Rd Widening	533,136	1,301,553
WST Wastewater Consolidation	236,475	-
<i>Total Governmental Activities</i>	<u>\$18,079,089</u>	<u>\$8,783,901</u>
<b>Business-type Activities:</b>		
Castine/LA 1088 Sewer Force Main Extension	40,939	40,986
Copperstill Market Lift Station	10,787	-
Cross Gates Sewer Force Main	3,535	56,890
East St. Tammany WWTP	202,700	33,516
Fox Branch Sewer Improvements	5,604	-
Goldenwood Lift Station Improvements	10,981	-
LA 22 Water Tank Recondition	19,458	58,375
LA 22 Pump Station & Force Main	283,073	17,556
Meadowlake Lift Station Improvements	12,821	-
Meadowlake Water Tank Recondition	5,979	600
Phase 5 Lift Station Improvements	16,878	-
Preferred Equities WWTP Expansion	31,400	7,876
Ruelle Du Chene WWTP Expansion	4,600	-
St. Luke Lift Station Improvement	10,110	-
Willowwood Lift Station Improvement	10,972	1,500
<i>Total Business-type Activities</i>	<u>\$669,837</u>	<u>\$217,299</u>
<b>Total Primary Government</b>	<u><u>\$18,748,926</u></u>	<u><u>\$9,001,200</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 yet 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.

**ST. TAMMANY PARISH, LOUISIANA**  
**Notes to the Financial Statements 2015**

Public officials' errors and omissions, employment practices and employee benefits administration liability each have a \$25,000 SIR. During 2015, the Parish's maximum liability exposure within the self-insured retentions was \$500,000 for general, auto, public officials, 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 \$2,617,500. The financial statements reflect an accrual of \$250,000 for worker's compensation claims, and management believes this amount is adequate to cover all open claims and known incidents at December 31, 2015. The liabilities for claims under the Parish's self-insurance funds are based primarily on actual estimates of the amounts needed to pay prior and current year claims and to establish a reserve for incurred but not reported claims. Changes in the aggregate liabilities for claims were as follows:

	<b>2015</b>	<b>2014</b>
Unpaid claims, beginning of year	\$2,867,500	\$2,637,403
Incurred claims and changes in estimates	709,197	730,766
Claim payments	(709,197)	(500,669)
Unpaid claims, end of year	<u>\$2,867,500</u>	<u>\$2,867,500</u>

Of the \$2,867,500 in claims payable, \$550,000 is considered current and \$2,317,500 is considered long-term.

**J. Long-term Liabilities**

The Parish has issued debt for the following purposes:

- 1) *Sales Tax Bonds* – to maintain parish roads, 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, 2015:

	<b>Long-term Obligations at 12/31/14</b>	<b>Additions</b>	<b>Deductions</b>	<b>Long-term Obligations at 12/31/15</b>	<b>Due within One Year</b>
<b>Governmental Activities</b>					
Bonds Payable					
General Obligation Bonds	\$12,705,000	\$ -	(\$880,000)	\$11,825,000	\$925,000
Sales Tax Bonds	62,700,000	-	(6,360,000)	56,340,000	6,695,000
Revenue Bonds	2,965,000	-	(240,000)	2,725,000	250,000
Unamortized Premium	3,131,419	-	(358,829)	2,772,590	-
Total Bonds Payable	81,501,419	-	(7,838,829)	73,662,590	7,870,000
Compensated Absences	2,077,463	1,244,590	(1,521,194)	1,800,859	40,000
Impact Fee Credits	10,734,028	425,069	(794,437)	10,364,660	-
Claims Payable	2,867,500	709,197	(709,197)	2,867,500	550,000
Net Pension Liability	242,686	3,971,414	(3,238,248)	975,852	-
Health Plan Payable Retirees	3,575,512	594,571	(185,062)	3,985,021	-
<b>Total Governmental Activities</b>	100,998,608	6,944,841	(14,286,967)	93,656,482	8,460,000
<b>Business-type Activities</b>					
Utility Revenue Bonds	41,425,587	-	(725,000)	40,700,587	745,000
Net Pension Liability	17,068	289,677	(227,747)	78,998	-
<b>Total Business-type Activities</b>	41,442,655	289,677	(952,747)	40,779,585	745,000
<b>Total Primary Government</b>	<u>\$142,441,263</u>	<u>\$7,234,518</u>	<u>(\$15,239,714)</u>	<u>\$134,436,067</u>	<u>\$9,205,000</u>

The net pension liability portion of the above schedule has been restated for the prior period adjustment in accordance with GASBS 68.

**ST. TAMMANY PARISH, LOUISIANA**  
**Notes to the Financial Statements 2015**

The compensated absences liability is accounted for in two internal service funds. 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 compensable sick leave paid to an eligible employee upon separation from employment. At the end of 2015, the liability in this fund was \$1,491,860, of which \$20,000 is considered current and \$1,471,860 is considered long-term.

The Health Insurance Internal Service Fund (585) is used to account for the two-thirds of compensable accumulated sick leave paid out for eligible employees upon separation of employment to the Post-employment Health Plan on the employees' behalf. The liability was \$308,999, of which \$20,000 is considered current and \$288,999 is considered long-term as of December 31, 2015.

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

The individual issues are as follows:

	<b>Bond</b>	<b>Original Issue Date</b>	<b>Original Borrowing</b>	<b>Interest Rate</b>	<b>Final Payment Due</b>	<b>Principal Outstanding</b>	<b>Source of Funds</b>
<b>Governmental Activities</b>	<b>General Obligation</b>						
	Limited Tax Revenue Bonds, Series 2009 (Coroner)	01/01/09	\$8,000,000	4.75% to 6.5%	03/01/25	\$5,780,000	Ad valorem tax
	Limited Tax Revenue Bonds, Series 2008 (Library)	07/01/08	5,000,000	4.0% to 4.25%	03/01/25	3,455,000	Ad valorem tax
	Limited Tax Revenue Bonds, Series 2006 (Coroner)	07/01/06	4,000,000	4.125% to 6.0%	03/01/25	2,590,000	Ad valorem tax
	<b>Sales Tax</b>						
	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	40,025,000	2% sales tax
	Sales Tax Bonds Series 2011 (Jail)	07/20/11	2,000,000	2.81%	04/01/18	940,000	¼% sales tax
	Sales Tax Bonds Series 2006 (Jail)	11/30/06	12,275,000	4.0% to 5.0%	04/01/18	4,260,000	¼% sales tax
	Sales Tax Bonds Series 2006 (Justice Complex)	11/30/06	26,985,000	4.0% to 5.0%	04/01/18	9,515,000	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	1,600,000	2% sales tax
	<b>Other</b>						
	Revenue Bonds, Series 2009	05/01/09	4,000,000	3.87%	05/01/24	2,725,000	Excess revenues
<b>Total Governmental Activities</b>						<b>\$70,890,000</b>	
<b>Business-type Activities</b>	<b>Other</b>						
	Utility Revenue Bonds, Series 2010A	04/21/10	1,000,000	.95%	06/01/30	\$655,587	Net revenues of the system
	Utility Revenue Bonds, Series 2010B	03/02/10	41,370,000	2.0% to 5.5%	08/01/44	40,045,000	Net revenues of the system
<b>Total Business-type Activities</b>						<b>\$ 40,700,587</b>	
<b>TOTAL PRIMARY GOVERNMENT</b>						<b><u>\$111,590,587</u></b>	

The primary government has accumulated \$11,725,164 in the debt service funds for future debt requirements.

# ST. TAMMANY PARISH, LOUISIANA

## Notes to the Financial Statements 2015

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, 2015, the statutory limit is \$183,063,266 and the Parish has \$11,825,000 of outstanding general obligation bonded debt. In addition, under R.S. 39:698.4, the Parish is legally restricted from incurring long-term bonded debt secured by sales and use taxes where principal and interest payment(s) falling due in any one year exceed 75% of the avails of the tax for the year. The Parish was within the 75% limitation on principal and interest payments in all years that sales tax bonds were issued and outstanding.

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

		Year Ending December 31	Principal	Interest	Total
Governmental Activities	General Obligation Bonds	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	1,085,000	391,206	1,476,206
		2020	1,140,000	341,175	1,481,175
		2021-2025	6,670,000	1,321,684	7,991,684
	Sales Tax Bonds	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	2,180,000	1,249,844	3,429,844
		2020	2,245,000	1,742,244	3,987,244
		2021-2025	12,520,000	4,565,669	17,085,669
		2026-2030	15,090,000	1,934,119	17,024,119
		2031	3,355,000	52,422	3,407,422
	Revenue Bonds	2016	250,000	100,620	350,620
		2017	260,000	90,752	350,752
		2018	275,000	80,399	355,399
		2019	290,000	69,466	359,466
		2020	300,000	58,050	358,050
2021-2024		1,350,000	107,199	1,457,199	
Business-type Activities	Utility Revenue Bonds	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	835,000	1,857,322	2,692,322
		2020	865,000	1,828,524	2,693,524
		2021-2025	4,910,000	8,573,170	13,483,170
		2026-2030	5,590,587	7,469,751	13,060,338
		2031-2035	7,250,000	5,920,125	13,170,125
		2036-2040	9,385,000	3,788,250	13,173,250
		2041-2044	9,340,000	1,196,250	10,536,250
Total		\$111,390,587	\$55,079,815	\$166,470,402	

### K. Landfill Post-closure Care

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

**ST. TAMMANY PARISH, LOUISIANA**  
**Notes to the Financial Statements 2015**

**L. Fund Balance**

The fund balance for governmental funds as of December 31, 2015 was \$190,877,742. The following table indicates the purpose for each restriction or commitment:

	<b>General Fund (010, 012)</b>	<b>Public Works (015)</b>	<b>Capital Imp.- General (300)</b>	<b>Non-major Special Revenue</b>	<b>Non-major Debt Service</b>	<b>Non-major Capital Projects</b>	<b>Total</b>
<b>Non-Spendable:</b>							
Prepaid items	\$101,628	\$2,487	\$ -	\$4,775	\$ -	\$ -	\$108,890
<b>Restricted for:</b>							
22 <sup>nd</sup> JD Commissioner	-	-	-	46,849	-	-	46,849
22 <sup>nd</sup> JD Criminal Court	-	-	-	111,819	-	-	111,819
Animal Shelter	-	-	-	129,179	-	476,560	605,739
Arts	-	-	-	63,326	-	-	63,326
Coastal Restoration	-	-	-	137,342	-	-	137,342
Debt Service	-	-	-	-	10,462,496	-	10,462,496
Drainage	-	-	-	4,514,841	-	9,817,419	14,332,260
Drainage Capital	-	-	-	-	-	2,451,005	2,451,005
Economic Development	-	-	-	543,586	-	-	543,586
Jail Capital	-	-	-	-	-	581,943	581,943
Juror Compensation	-	-	-	352,399	-	-	352,399
Justice Complex	-	-	-	10,648,678	-	1,402,018	12,050,696
Library	-	-	-	-	10,033	-	10,033
Library Capital	-	-	-	-	-	1,591,130	1,591,130
Lighting Districts	-	-	-	4,749,320	-	-	4,749,320
Northshore Paving Project	-	-	-	-	-	86,945	86,945
Public Health	-	-	-	5,243,611	-	56,592	5,300,203
Roads, Bridges and Drainage	-	20,935,414	28,658,039	-	-	27,158,107	76,751,560
Coroner	-	-	-	12,642,940	1,197,973	-	13,840,913
Tall Timbers Subdivision	-	-	-	-	-	212,857	212,857
Tammany Trace, Fishing Pier, Camp Salmen	-	-	-	290,683	-	-	290,683
TMDL	-	-	-	-	-	983,984	983,984
Transit	-	-	-	16,245	-	-	16,245
Transportation Capital	-	-	-	-	-	5,529,706	5,529,706
Witness Fees	-	-	-	303,073	-	-	303,073
<b>Total Restricted</b>	-	20,935,414	28,658,039	39,793,891	11,670,502	50,348,266	151,406,112
<b>Committed for:</b>							
Administration Building	-	-	-	-	-	535,421	535,421
Animal Shelter	-	-	-	2,469,785	-	-	2,469,785
Culture and Recreation	-	-	-	-	-	12,709,407	12,709,407
Debt Service	-	-	-	-	54,662	-	54,662
Disaster Relief	-	-	-	-	-	300,110	300,110
Economic Development	-	-	-	-	-	311,133	311,133
Environmental Services	-	-	-	4,139,628	-	-	4,139,628
Fishing Pier	-	-	-	75,108	-	-	75,108
GIS	-	-	-	-	-	1,224,190	1,224,190
OEP/911 Building	-	-	-	-	-	773,940	773,940
Parish Buildings	-	-	-	-	-	330,988	330,988
Property Management	-	-	-	-	-	80,155	80,155
Solid Waste	-	-	-	-	-	548	548
STP Admin/Justice Complex East	-	-	-	-	-	1,357,168	1,357,168
Tammany Trace	-	788,270	-	-	-	583,959	1,372,229
<b>Total Committed</b>	-	788,270	-	6,684,521	54,662	18,207,019	25,734,472
<b>Unassigned</b>	13,628,268	-	-	-	-	-	13,628,268
<b>TOTAL FUND BALANCES</b>	\$13,729,896	\$21,726,171	\$28,658,039	\$46,483,187	\$11,725,164	\$68,555,285	\$190,877,742



# ST. TAMMANY PARISH, LOUISIANA

## Notes to the Financial Statements 2015

### M. Inter-fund Receivables and Payables

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

		Receivable Entity						
		Primary Government		Component Units				
		General Fund (010, 012)*	Economic Development (019)	STP Library*	Sewerage Dist.1	Sewerage Dist. 4	Total	
Payable Entity	• Indicates major component unit or fund as appropriate.							
	Component Units	Mosquito Abatement Dist. *	\$5,350	\$ -	\$ -	\$ -	\$ -	\$5,350
		STP Development District*	-	85,102	-	-	-	85,102
		Fire Protection District 1	12,508	-	-	-	-	12,508
		Fire Protection District 2	2,509	-	-	-	-	2,509
		Fire Protection District 3	1,125	-	-	-	-	1,125
		Fire Protection District 4	9,021	-	-	-	-	9,021
		Fire Protection District 5	554	-	-	-	-	554
		Fire Protection District 6	332	-	-	-	-	332
		Fire Protection District 7	517	-	-	-	-	517
		Fire Protection District 8	793	-	-	-	-	793
		Fire Protection District 9	554	-	-	-	-	554
		Fire Protection District 11	922	-	-	-	-	922
		Fire Protection District 12	4,114	-	-	-	-	4,114
		Fire Protection District 13	1,605	-	-	-	-	1,605
		Recreation District No. 1	3,413	-	-	-	-	3,413
		Recreation District No. 2	18	-	-	-	-	18
		Recreation District No. 4	258	-	-	-	-	258
		Recreation District No. 6	240	-	-	-	-	240
		Recreation District No. 7	92	-	-	-	-	92
		Recreation District No. 11	406	-	-	-	-	406
		Recreation District No. 12	240	-	-	-	-	240
		Recreation District No. 14	1,660	-	-	-	-	1,660
		Water District No. 2	74	-	-	-	-	74
Water District No. 3		-	-	-	57,244	24,650	81,894	
Primary Government								
	STP Library (013)*	-	-	9,410,851	-	-	9,410,851	
Total		\$46,305	\$85,102	\$9,410,851	\$57,244	\$24,650	\$9,624,152	

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

The amount due from primary government to the Library is \$187,851 less on the governmental fund statements as compared to the government-wide statements. This is due to deferred inflows of resources being reported both as revenue and receivable, and expense and payable in the government-wide statements, but only as receivable and deferred inflow in the governmental fund statements.

**ST. TAMMANY PARISH, LOUISIANA**  
**Notes to the Financial Statements 2015**

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, 2015, is as follows:

		Due to		
		STP Library Capital (333)	Risk Mgmt (580)	Total
Major Fund	STP Library (013)	\$976,212	\$ -	\$976,212
<b>Due From</b>	<b>Non-major Special Revenue Funds</b>			
	Lighting District No. 14 (174)		278	278
	Grants - Economic Development (403)		222,815	222,815
	Grants - Dept. of Justice (404)		9,218	9,218
	Grants - Other (411)		21,544	21,544
	Grants - Drainage (416)		713,816	713,816
	Grants - Environmental Services (420)		51	51
	Grants - Community Action Agency (425)		99,963	99,963
	Grants - Airport (440)		139,604	139,604
	Grants - CDBG (460)		112,282	112,282
<b>Total</b>		<b>\$976,212</b>	<b>\$1,319,571</b>	<b>\$2,295,783</b>

**N. Inter-fund Transfers**

The following table indicates inter-fund transfers:

		To:			
		General Fund	Non-major Special Revenue Funds	Non-major Debt Service Funds	Non-major Capital Project Funds
From:					Total
	<b>General Fund</b>	\$ -	\$ -	\$ -	\$140,000
	<b>Non-major Special Revenue Funds</b>	111,819	138,658	-	-
	<b>Non-major Capital Project Funds</b>	-	227,132	-	-
	<b>Internal Service Funds</b>	1,228,909	-	-	900,000
	<b>Utility Operations (1)</b>	-	-	350,402	-
	<b>Total</b>	<b>\$1,340,728</b>	<b>\$365,790</b>	<b>\$350,402</b>	<b>\$1,040,000</b>

(1) Business-type Activities

The transfers were made for the following reasons:

1. A transfer was made from the General Fund to a non-major capital project fund for construction on a building at Camp Salmen Nature Park.
2. A transfer was made from a non-major special revenue fund to the General Fund as required by state law. One half of the fund balance at year-end is required to be transferred to the General Fund from the Criminal Court Fund.
3. The Culture, Recreation and Tourism Fund was closed into the Economic Development Fund, both of which are non-major special revenue funds, causing remaining funds to be transferred.
4. A transfer was made from a non-major capital project fund to a non-major special revenue fund to cover part of a land acquisition.
5. Three internal service funds were closed into the General Fund at the end of the year causing a transfer of remaining funds. Beginning in 2016, activity previously reported in these internal service funds will be reported in the General Fund.
6. A transfer was made from an internal service fund to a non-major capital project fund to fund a portion of a new computer software system.
7. Utility Operations made a transfer to a non-major debt service fund to fund debt that is secured by excess revenues of the Parish, but paid by Utility Operations as long as excess funds are available for the debt.

**ST. TAMMANY PARISH, LOUISIANA**  
**Notes to the Financial Statements 2015**

**O. Operating Leases**

The Parish leases space for some of its programs under operating leases. Payments for operating leases for fiscal year 2015 totaled \$274,387 of which \$210,387 was recorded in Governmental Activities and \$64,000 was recorded in Business-type Activities.

Following is a schedule by year of future lease payments as of December 31, 2015:

<u>Fiscal Year</u>	<u>Governmental Activities: (Non-major Special Revenue)</u>	<u>Business-type Activities: Utility Operations (622)</u>
2016	\$79,250	\$64,800
2017	-	64,800
2018	-	64,800
2019	-	64,800
2020	-	10,800
Total	<u>\$79,250</u>	<u>\$270,000</u>

The Parish leases space for cellular towers to other entities under operating leases. Receipts for operating leases included in fee revenue for fiscal year 2015 totaled \$229,217 of which \$221,231 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, 2015:

<u>Fiscal Year</u>	<u>Governmental Activities: Major Special Revenue Fund Public Works (015)</u>	<u>Business-type Activities: Utility Operations (622)</u>
2016	\$156,940	\$7,986
2017	51,067	3,328
Total	<u>\$208,007</u>	<u>\$11,314</u>

**P. Major Discretely Presented Component Units**

**1. St. Tammany Parish Coroner**

**Cash and Cash Equivalents**

The St. Tammany Parish Coroner's (Coroner) deposits are categorized as follows at December 31, 2015:

	<u>Carrying Amount</u>	<u>Bank Balance</u>
Demand Deposits	<u>\$650,763</u>	<u>\$731,485</u>

These deposits are secured from custodial credit risk by \$250,000 of federal deposit insurance (GASB Category 1) and \$481,485 of pledged securities held by the custodial bank in the name of the fiscal agent bank (GASB Category 3).

**Capital Assets**

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

<u>Description</u>	<u>Estimated Useful Lives</u>
Buildings	39 years
Auto Equipment	7 years
Autopsy Equipment	15 years
Furniture, Fixtures and Other Equipment	3-5 years

**ST. TAMMANY PARISH, LOUISIANA**  
**Notes to the Financial Statements 2015**

Capital assets and depreciation activity for the year ended December 31, 2015 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>(1,401,220)</i>	<i>-</i>
Capital assets being depreciated:				
Buildings	8,418,315	6,127	(8,360,815)	63,627
Auto Equipment	290,347	191,594	(146,219)	335,722
Autopsy Equipment	231,602	-	-	231,602
Furniture, Fixtures and Other Equipment	2,193,127	443,918	(46,096)	2,590,949
<i>Total capital assets being depreciated</i>	<i>11,133,391</i>	<i>641,639</i>	<i>(8,553,130)</i>	<i>3,221,900</i>
Less accumulated depreciation for:				
Buildings	(562,028)	(11,047)	535,826	(37,249)
Auto Equipment	(277,437)	(26,137)	146,219	(157,355)
Autopsy Equipment	(110,924)	(15,440)	-	(126,364)
Furniture, Fixtures and Other Equipment	(1,849,271)	(305,833)	46,096	(2,109,008)
Total accumulated depreciation	(2,799,660)	(358,457)	728,141	(2,429,976)
<i>Total capital assets being depreciated, net</i>	<i>8,333,731</i>	<i>283,182</i>	<i>(7,824,989)</i>	<i>791,924</i>
Total capital assets, net	\$9,734,951	\$283,182	(\$9,226,209)	\$791,924

**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>
2016	\$ 6,948
2017	4,335
<b>Total Future Minimum Lease Payments</b>	<b>\$ 11,283</b>

Total payments charged to copier lease expense for the year ended December 31, 2015 was \$8,683. During the year ended December 31, 2015, three storage units were leased on a month-to-month basis. Therefore, there are no future minimum payments.

**Compensated Absences**

Effective January 1, 2015, Coroner employees are not allowed to carry over vacation and sick leave, therefore, no compensated absence is reported in the financial statement of the Coroner. Prior to January 1, 2015, accrued vacation and sick leave could be carried forward.

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

**Cash and Cash Equivalents**

At December 31, 2015 the St. Tammany Parish Development District (District) had \$535,322 in deposits (collected bank balances). These deposits were secured from risk by \$250,000 of federal deposit insurance and \$285,322 of pledged securities held by the custodial bank as of December 31, 2015.

**Related Party Transactions**

The St. Tammany Parish Development District utilizes the offices and services of the St. Tammany Economic Development Foundation (EDF). EDF 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 EDF. During the year ended December 31, 2015, the District made payments to EDF of \$673,327.

**Capital Assets**

The St. Tammany Parish Development District does not have a set threshold. Purchases 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. The District

# ST. TAMMANY PARISH, LOUISIANA

## Notes to the Financial Statements 2015

uses the straight-line depreciation method and depreciates land improvements and equipment over a ten-year estimated useful life.

Capital assets and depreciation activity for the year ended December 31, 2015 is as follows:

<b>Development District</b>	<b>Beginning Balance</b>	<b>Increases</b>	<b>Decreases</b>	<b>Ending Balance</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	(2,995,210)	(401,543)	-	(3,396,753)
<i>Total capital assets being depreciated, net</i>	<i>401,543</i>	<i>(401,543)</i>	<i>-</i>	
Total capital assets, net	\$801,543	(\$401,543)	\$ -	\$400,000

### **Conduit Debt Obligations**

The St. Tammany Parish Development District has 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, 2015, the following conduit debt obligations were outstanding:

<b>Series</b>	<b>Issued</b>	<b>Mature</b>	<b>Balance at December 31, 2015</b>
2002	04/2002	07/2022	\$ 2,860,000
2003	06/2003	08/2023	25,000,000
2006A	12/2006	12/2036	4,965,000
2008	03/2008	03/2033	6,520,000
2008	04/2008	04/2034	3,245,000
2008	04/2008	07/2038	42,875,000
2009A-B	04/2009	04/2029	15,595,156
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 \$288,943,000. At December 31, 2015, no bonds have been issued on this agreement.

### **Leases**

Pursuant to the taxable revenue bonds described above, the District has entered into lease agreements with private companies.

One 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 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.

Another 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.

## ST. TAMMANY PARISH, LOUISIANA

### Notes to the Financial Statements 2015

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**

The following is a summary of cash and cash equivalents (book balances) at December 31, 2015:

Demand Deposits	<u>\$5,043,666</u>
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These deposits are stated at cost, which approximates market. As of December 31, 2015, \$5,082,378 of the Library's bank balance was exposed to custodial credit risk. However, these deposits were secured from risk by the pledge of securities owned by the fiscal agent bank.

#### **Risk Management**

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

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

**ST. TAMMANY PARISH, LOUISIANA**  
**Notes to the Financial Statements 2015**

Claims liabilities include an amount for claims that have been incurred but not paid as of December 31, 2015. These liabilities are reported at their present value of \$56,464. Changes in the balances of claims liabilities during the years ended December 31, 2015, 2014 and 2013 were as follows:

	<b>2015</b>	<b>2014</b>	<b>2013</b>
Unpaid claims, beginning of year	\$26,357	\$28,034	\$33,499
Incurred claims and changes in estimates	550,581	700,525	500,323
Claim payments	(520,474)	(702,202)	(505,788)
Unpaid claims, end of year	<u>\$54,464</u>	<u>\$26,357</u>	<u>\$28,034</u>

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 governmental activities in the Statement of Net Position.

A stop-loss insurance contract executed with an insurance carrier covers aggregate claims in excess of \$638,529 and claims in excess of \$30,000 per single employee per year. The amount of settlements has not exceeded insurance coverage for each of the past fiscal three years.

**Capital Assets**

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

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

Capital assets and depreciation activity for the year ended December 31, 2015 is as follows:

<b><u>St. Tammany Parish Library</u></b>	<b>Beginning Balance</b>	<b>Increases</b>	<b>Decreases</b>	<b>Ending Balance</b>
Capital assets, not being depreciated:				
Land	\$473,285	\$ -	\$ -	\$473,285
<i>Total capital assets, not being depreciated</i>	<u>473,285</u>	<u>-</u>	<u>-</u>	<u>473,285</u>
Capital assets being depreciated:				
Buildings and Improvements	1,808,982		-	1,808,982
Vehicles	215,834	-	-	215,834
Furniture and Fixtures	1,034,093	44,675	-	1,078,768
Computers	197,511	25,442	-	222,953
Books	7,892,635	536,254	(561,100)	7,867,789
<i>Total capital assets being depreciated</i>	<u>11,149,055</u>	<u>606,371</u>	<u>(561,100)</u>	<u>11,194,326</u>
Less accumulated depreciation for:				
Buildings and Improvements	(386,023)	(85,303)	-	(471,326)
Vehicles	(215,834)	-	-	(215,834)
Furniture and Fixtures	(553,897)	(124,948)	-	(678,845)
Computers	(185,053)	(10,183)	-	(195,236)
Books	(6,825,141)	(571,266)	561,100	(6,835,307)
Total accumulated depreciation	<u>(8,165,948)</u>	<u>(791,700)</u>	<u>561,100</u>	<u>(8,396,548)</u>
<i>Total capital assets being depreciated, net</i>	<u>2,983,107</u>	<u>(185,329)</u>	<u>-</u>	<u>2,797,778</u>
Total capital assets, net	<u>\$3,456,392</u>	<u>\$(185,329)</u>	<u>\$ -</u>	<u>\$3,271,063</u>

**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

**ST. TAMMANY PARISH, LOUISIANA**  
**Notes to the Financial Statements 2015**

payments have been recorded as an operating expenditure. Total rent expense for the year ended December 31, 2015 was \$194,287. Future minimum lease payments are as follows:

<u>Year Ending December 31,</u>	<u>Amount</u>
2016	\$ 242,690
2017	213,633
2018	111,678
2019	6,000
<b>Total Future Minimum Lease Payments</b>	<b>\$ 574,001</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 still employed by 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, 2015:

<u>Balance at 12/31/2014</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance at 12/31/2015</u>	<u>Amount Due within One Year</u>
\$330,545	\$744	-	\$331,289	\$ -

**4. Mosquito Abatement District**

**Inventories**

The Mosquito Abatement District (District) values inventory at cost. Inventories consist of chemical, field, shop and laboratory supplies, and vehicle and aviation fuel. The cost is recorded as an expenditure at the time individual inventory items are purchased. Inventories at year-end are equally offset by fund balance reserves. Inventory at December 31, 2015 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 4.20 mills.

**Cash and Cash Equivalents**

At December 31, 2015, the Mosquito Abatement District had cash and cash equivalents (book balances) as follows:

Cash in checking accounts	\$108,608
Cash in money market account	15,453,729
Other	75
<b>Total</b>	<b>\$15,562,412</b>

As of December 31, 2015, the Mosquito Abatement District had \$15,698,160 in cash deposits (collected bank balances). These deposits were secured from risk by \$500,000 of federal deposit insurance and \$15,823,290 of pledged securities held by the custodial bank in the name of the fiscal agent bank.

**Investments**

As of December 31, 2015, the Mosquito Abatement District held the following investments:

<u>Investment</u>	<u>Maturity Date</u>	<u>Market Value</u>	<u>Carrying Amount</u>
Louisiana Asset Management Pool	Avg of 48 days	\$902,457	\$902,457
Government National Mortgage Association	09/15/39	77,031	78,140
Government National Mortgage Association	12/15/32	24,517	23,036
Government National Mortgage Association	06/15/32	2,797	5,462
		<b>\$1,006,802</b>	<b>\$1,009,095</b>



**ST. TAMMANY PARISH, LOUISIANA**  
**Notes to the Financial Statements 2015**

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

**Capital Assets**

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

<b>Description</b>	<b>Estimated Useful Lives</b>
Buildings and Improvements	40 years
Vehicles	5 years
Machinery and Equipment	5-10 years
Aircraft and Related Equipment	10-15 years
Furniture and Equipment	5 years

Capital assets and depreciation activity for the year ended December 31, 2015 is as follows:

<b><u>Mosquito Abatement District</u></b>	<b>Beginning Balance</b>	<b>Increases</b>	<b>Decreases</b>	<b>Ending Balance</b>
Capital assets being depreciated:				
Buildings and Improvements	\$5,832,393	\$ -	\$ -	\$5,832,393
Vehicles	629,314	48,327	-	677,641
Machinery and Equipment	430,008	1,206	-	431,214
Aircraft and Related Equipment	1,733,521	9,748	-	1,743,269
Furniture and Fixtures	18,891	4,375	1,402	21,864
<i>Total capital assets being depreciated</i>	<u>8,644,127</u>	<u>63,656</u>	<u>1,402</u>	<u>8,706,381</u>
Less accumulated depreciation for:				
Buildings and Improvements	996,065	145,810	-	1,141,875
Vehicles	495,288	23,754	-	519,042
Machinery and Equipment	417,495	18,760	-	436,255
Aircraft and Related Equipment	1,126,041	66,155	-	1,190,776
Furniture and Fixtures	14,460	1,613	1,420	16,073
Total accumulated depreciation	<u>3,049,349</u>	<u>256,092</u>	<u>1,420</u>	<u>3,304,021</u>
<i>Total capital assets being depreciated, net</i>	<u><u>\$5,594,778</u></u>	<u><u>(\$192,436)</u></u>	<u><u>\$ (18)</u></u>	<u><u>\$5,402,360</u></u>

**Operating Leases**

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

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.

**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.

**ST. TAMMANY PARISH, LOUISIANA**  
**Notes to the Financial Statements 2015**

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, 2015:

<b>Balance at 12/31/2014</b>	<b>Additions</b>	<b>Deductions</b>	<b>Balance at 12/31/2015</b>	<b>Amount Due within One Year</b>
\$131,238	\$134,010	(\$125,677)	\$139,571	\$ -

**Subsequent Events**

On April 19, 2016, one of the Mosquito District’s aircraft, the Beechcraft King Air A90, crashed while making its approach to land. There was \$600,000 of coverage on the hull of the aircraft, and the District expects to receive the full amount from the insurance company.

The District also had additional insurance in the form of workers compensation and general liability to cover other potential claims that may result from the crash.

**BP Oil Spill**

The District received a settlement in the amount of \$528,041 on its claim against BP Exploration & Production Inc. The District claimed that its main source of funding, ad valorem tax revenue, was negatively affected by the oil spill due to a decrease in property values in St Tammany Parish.

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

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

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

**Capital Assets**

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

Capital assets and depreciation activity for the year ended December 31, 2015 is as follows:

<b><u>Sub-Drainage District No. 1 of DD No. 3</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	\$378,391	\$ -	\$ -	\$378,391
Capital assets being depreciated:				
Infrastructure	175,841	-	-	175,841
Less accumulated depreciation for:				
Infrastructure	(40,799)	(7,040)	-	(47,839)
<i>Total capital assets being depreciated, net</i>	<i>135,042</i>	<i>(7,040)</i>	<i>-</i>	<i>128,002</i>
Total capital assets, net	\$513,433	(\$7,040)	\$ -	\$506,393

**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, 2015:

<b>Balance at 12/31/2014</b>	<b>Additions</b>	<b>Deductions</b>	<b>Balance at 12/31/2015</b>	<b>Amount Due within One Year</b>
\$125,000	\$ -	(\$29,000)	\$96,000	\$31,000

**ST. TAMMANY PARISH, LOUISIANA**  
**Notes to the Financial Statements 2015**

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	\$96,000	Parcel Fee

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>
2016	\$31,000	\$3,993	\$34,993
2017	32,000	2,430	34,430
2018	33,000	818	33,818
<b>Totals</b>	<b>\$96,000</b>	<b>\$7,241</b>	<b>\$103,241</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.

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

**S. Change in Accounting Principle**

During the year ended December 31, 2015, the Parish adopted the provisions of GASB Statement No. 68, *Accounting and Financial Reporting for Pensions - an amendment of GASB Statement No. 27* (GASBS 68), and GASB Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date - an amendment of GASB Statement No. 68* (GASBS 71). GASBS 68 established new standards for measuring and recognizing liabilities, deferred outflows of resources, deferred inflows of resources, and expenses for participating employers of defined benefit pension plans. This statement also required additional note disclosures and required supplementary information to be presented in the participating employers financial statements. GASBS 71 amended GASBS 68 requiring governments to recognize a beginning deferred outflow of resources for pension contributions made subsequent to the measurement date of the beginning net pension liability. Upon adoption of these standards, beginning net position increased by \$3,206,230 due to the initial measurement of the net pension liability for the pension plan in which the Parish is a participating employer.

**T. New Standards**

The GASB issued statement No. 72, *Fair Value Measurement and Application*, in February 2015. This Statement addresses accounting and financial reporting issues related to fair value measurements. This Statement provides guidance for determining a fair value measurement for financial reporting purposes. This Statement also provides guidance for applying fair value to certain investments and disclosures related to all fair value measurements. This Statement will be effective for the Parish for the fiscal year ending December 31, 2016.

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

**ST. TAMMANY PARISH, LOUISIANA**  
**Notes to the Financial Statements 2015**

**U. Subsequent Events**

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

On February 11, 2016, the Parish paid \$2,385,000 to redeem on March 1, 2016, certain outstanding Limited Tax Revenue Bonds, Series 2006 for the Coroner debt service. The entire principal outstanding for the 2006 issue has now been redeemed.

On February 16, 2016, the Parish finalized the sale of a certain portion of the Safe Haven campus to Northlake Behavioral Health for \$6,700,000. The sale represents part of the former Southeast Louisiana Hospital property that the Parish purchased from the State of Louisiana in 2015.



**REQUIRED  
SUPPLEMENTARY  
INFORMATION**

**ST. TAMMANY PARISH, LOUISIANA**  
**Schedule of Revenues, Expenditures and Changes in Fund Balances -**  
**Budget and Actual**  
**General Fund (010)**  
**For the Year Ended December 31, 2015**

	Original Budget	Final Budget	Actual Amounts Budgetary Basis	Variance with Final Budget- Positive (Negative)
<b>Revenues</b>				
Taxes:				
Ad valorem	\$ 4,612,929	\$ 4,612,929	\$ 4,669,441	\$ 56,512
Other taxes, penalties, interest, etc.	2,411,000	2,411,000	2,841,383	430,383
Licenses	3,652,300	3,652,300	3,730,320	78,020
Permits	1,775,000	1,775,000	1,848,396	73,396
Intergovernmental revenues:				
Other federal funds	50,000	50,000	68,108	18,108
State funds:				
State revenue sharing	280,000	280,000	274,803	(5,197)
Other state funds	5,000	5,000	6,565	1,565
Fees and charges for services	795,000	795,000	967,501	172,501
Fines and forfeitures	77,500	77,500	214,772	137,272
Other revenues	398,000	398,000	517,970	119,970
Total Revenues	14,056,729	14,056,729	15,139,259	1,082,530
<b>Expenditures</b>				
Development Administration	482,004	482,004	477,921	4,083
Planning	583,743	833,743	600,200	233,543
Permits	1,249,049	1,249,049	1,224,597	24,452
Public Information	633,442	636,646	606,576	30,070
Facilities Management	200,983	200,983	193,557	7,426
Levee Board Building	31,436	31,436	26,801	4,635
Fairgrounds	83,100	83,100	69,490	13,610
22nd Judicial District Court	2,385,300	2,632,300	2,622,184	10,116
Ward Courts	273,300	280,300	276,994	3,306
District Attorney	2,686,300	2,686,300	2,683,839	2,461
Registrar of Voters	261,000	261,000	234,572	26,428
Tax Assessor	5,460	3,640	3,284	356
Parish Jail	96,300	96,300	93,072	3,228
Code Enforcement	624,018	651,018	650,960	58
Veterans Affairs	112,648	120,848	120,814	34
Camp Salmen Nature Park	312,014	380,112	375,448	4,664
Grants Management	392,362	537,282	514,288	22,994
Greater St. Tammany Airport	195,716	195,716	151,503	44,213
General expenditures	3,448,582	3,673,582	3,561,118	112,464
Total Expenditures	14,056,757	15,035,359	14,487,218	548,141
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	(28)	(978,630)	652,041	1,630,671
<b>Other Financing Sources</b>				
Transfers in	-	-	1,340,728	1,340,728
<b>Net Change in Fund Balance</b>	(28)	(978,630)	1,992,769	2,971,399
<b>Fund Balance - beginning</b>	11,737,127	11,737,127	11,737,127	-
<b>Fund Balance - ending</b>	\$ 11,737,099	\$ 10,758,497	\$ 13,729,896	\$ 2,971,399

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, 2015**

	<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>	\$ 9,354,818	\$ 9,729,818	\$ 9,721,131	\$ (8,687)
<b>Expenditures</b>	<u>9,354,818</u>	<u>9,729,818</u>	<u>9,721,131</u>	<u>8,687</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, 2015**

	<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>	\$ 28,720,390	\$ 17,395,390	\$ 17,984,828	\$ 589,438
<b>Expenditures</b>				
Procurement	51,925	51,925	49,308	2,617
Development-Engineering	616,433	616,433	561,689	54,744
General maintenance & road repair	5,225,245	5,432,883	3,902,042	1,530,841
Airport Barn	708,922	708,922	626,831	82,091
Brewster Barn	545,569	562,569	503,767	58,802
Bush Barn	475,435	486,435	408,147	78,288
Covington Barn	841,407	841,407	630,541	210,866
Fritchie North Barn	354,106	374,106	278,022	96,084
Fritchie South Barn	759,888	782,661	615,289	167,372
Hickory Barn	492,547	505,547	441,049	64,498
Highway 59 Barn	805,523	831,683	580,872	250,811
Keller Barn	633,037	647,037	525,198	121,839
Folsom Barn	564,566	576,605	502,486	74,119
Fleet Management	5,899,601	6,068,230	4,442,444	1,625,786
Trace Maintenance	1,181,836	1,186,187	939,075	247,112
Trace Security	215,903	223,903	179,898	44,005
Public Works Director	1,030,275	1,192,282	1,090,248	102,034
Geographic Information Systems	386,062	421,870	364,293	57,577
Data Management	327,966	327,966	318,967	8,999
Engineering	2,829,122	2,949,501	2,419,965	529,536
Homeland Security & Emergency Operations	944,862	944,862	695,352	249,510
General expenditures	3,238,730	3,238,730	3,113,424	125,306
Total Expenditures	<u>28,128,960</u>	<u>28,971,744</u>	<u>23,188,907</u>	<u>5,782,837</u>
<b>Net Change in Fund Balance</b>	591,430	(11,576,354)	(5,204,079)	(5,193,399)
<b>Fund Balance - beginning</b>	<u>26,930,250</u>	<u>26,930,250</u>	<u>26,930,250</u>	<u>-</u>
<b>Fund Balance - ending</b>	<u>\$ 27,521,680</u>	<u>\$ 15,353,896</u>	<u>\$ 21,726,171</u>	<u>\$ (5,193,399)</u>

NOTE: See Schedule 7 in the Notes to Required Supplementary Information Section for a reconciliation of Budgetary Comparison and Statement of Revenues, Expenditures and Changes in Fund Balances.

**ST. TAMMANY PARISH, LOUISIANA**  
**Schedule of the Parish's Proportionate**  
**Share of the Net Pension Liability**  
**For the Year Ended December 31, 2015**

	<u>2015</u>
St. Tammany Parish's Proportion of the Net Pension Liability	3.86%
St. Tammany Parish's Proportionate Share of the Net Pension Liability *	\$ 1,054,850
St. Tammany Parish's Covered-Employee Payroll	\$ 21,662,469
St. Tammany Parish's Proportionate Share of the Net Pension Liability as a Percentage of its Covered-Employee Payroll	4.90%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	99.15%

\* The measurement date of the proportionate share of the net pension liability is December 31, 2014.

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

**ST. TAMMANY PARISH, LOUISIANA**  
**Schedule of St. Tammany Parish Contributions**  
**For the Year Ended December 31, 2015**

	<u>2015</u>
Statutorily Required Contribution	\$ 3,435,429
Contributions in Relation to the Statutorily Required Contribution	<u>3,435,429</u>
Contribution Deficiency (Excess)	<u><u>\$ -</u></u>
St. Tammany Parish's Covered-Employee Payroll	\$ 23,692,568
Contributions as a Percentage of Covered- Employee Payroll	14.50%

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

# **NOTES TO REQUIRED SUPPLEMENTARY INFORMATION**

**ST. TAMMANY PARISH, LOUISIANA**  
**Reconciliation of Expenditures Between Budgetary Comparison and**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
**General Fund (010)**  
**For the Year Ended December 31, 2015**

**General Government**

	<u>Legislative</u>	<u>Judicial</u>	<u>Elections</u>	<u>Financial Administration</u>	<u>Other- Unclassified</u>
<b>Expenditures:</b>					
Development Administration	\$ -	\$ -	\$ -	\$ -	\$ 477,921
Planning	-	-	-	-	600,200
Permits	-	-	-	-	-
Public Information	-	-	-	-	606,576
Facilities Management	-	-	-	-	193,557
Levee Board Building	-	-	-	-	26,801
Fairgrounds	-	-	-	-	69,490
22nd Judicial District Court	-	2,622,184	-	-	-
Ward Courts	-	276,994	-	-	-
District Attorney	-	2,683,839	-	-	-
Registrar of Voters	-	-	234,572	-	-
Tax Assessor	-	-	-	3,284	-
Parish Jail	-	-	-	-	-
Code Enforcement	-	-	-	-	-
Veterans Affairs	-	-	-	-	-
Camp Salmen Nature Park	-	-	-	-	-
Grants Management	-	-	-	514,288	-
Greater St. Tammany Airport	-	-	-	-	-
General expenditures	2,376,402	10,819	90,648	706,847	335,926
 Total Expenditures	\$ 2,376,402	\$ 5,593,836	\$ 325,220	\$ 1,224,419	\$ 2,310,471

**SCHEDULE 6**

<b>Public Safety</b>	<b>Highways and Streets</b>	<b>Health and Welfare</b>	<b>Culture and Recreation</b>	<b>Economic Development</b>	<b>Capital Outlay - Capital Assets</b>	<b>Transfers-out</b>	<b>Total</b>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 477,921
-	-	-	-	-	-	-	600,200
1,224,597	-	-	-	-	-	-	1,224,597
-	-	-	-	-	-	-	606,576
-	-	-	-	-	-	-	193,557
-	-	-	-	-	-	-	26,801
-	-	-	-	-	-	-	69,490
-	-	-	-	-	-	-	2,622,184
-	-	-	-	-	-	-	276,994
-	-	-	-	-	-	-	2,683,839
-	-	-	-	-	-	-	234,572
-	-	-	-	-	-	-	3,284
93,072	-	-	-	-	-	-	93,072
650,960	-	-	-	-	-	-	650,960
-	-	120,814	-	-	-	-	120,814
-	-	-	192,852	-	42,596	140,000	375,448
-	-	-	-	-	-	-	514,288
-	150,671	-	-	-	832	-	151,503
915	-	14,561	-	25,000	-	-	3,561,118
<u>\$ 1,969,544</u>	<u>\$ 150,671</u>	<u>\$ 135,375</u>	<u>\$ 192,852</u>	<u>\$ 25,000</u>	<u>\$ 43,428</u>	<u>\$ 140,000</u>	<u>\$ 14,487,218</u>

**ST. TAMMANY PARISH, LOUISIANA**  
**Reconciliation of Expenditures Between Budgetary Comparison and**  
**Statement of Revenues, Expenditures and Changes in Fund Balances**  
**Public Works (015)**  
**For the Year Ended December 31, 2015**

	<u>General Government</u>		
	<u>Financial Administration</u>	<u>Public Safety</u>	<u>Highways and Streets</u>
<b>Expenditures</b>			
Procurement	\$ 49,308	\$ -	\$ -
Development-Engineering	-	561,689	-
General Maintenance Road Repair	-	-	3,699,972
Airport Barn	-	-	445,990
Brewster Barn	-	-	503,767
Bush Barn	-	-	408,147
Covington Barn	-	-	630,541
Fritchie North Barn	-	-	278,022
Fritchie South Barn	-	-	492,508
Hickory Barn	-	-	441,049
Highway 59 Barn	-	-	502,775
Keller Barn	-	-	525,198
Folsom Barn	-	-	502,486
Fleet Management	-	-	2,950,818
Trace Maintenance	-	-	913,724
Trace Security	-	-	-
Public Works Director	-	-	1,090,248
Geographic Information Systems	-	-	364,293
Data Management	-	-	318,967
Engineering	-	-	2,419,965
Homeland Security & Emergency Operations	-	695,352	-
General Expenditures	-	-	3,113,424
Total Expenditures	<u>\$ 49,308</u>	<u>\$ 1,257,041</u>	<u>\$ 19,601,894</u>

**SCHEDULE 7**

<b>Culture and Recreation</b>	<b>Capital Outlay - Capital Assets</b>	<b>Capital Outlay - Infrastructure</b>	<b>Total</b>
\$ -	\$ -	\$ -	\$ 49,308
-	-	-	561,689
-	-	202,070	3,902,042
-	-	180,841	626,831
-	-	-	503,767
-	-	-	408,147
-	-	-	630,541
-	-	-	278,022
-	-	122,781	615,289
-	-	-	441,049
-	-	78,097	580,872
-	-	-	525,198
-	-	-	502,486
-	1,491,626	-	4,442,444
-	25,351	-	939,075
171,403	8,495	-	179,898
-	-	-	1,090,248
-	-	-	364,293
-	-	-	318,967
-	-	-	2,419,965
-	-	-	695,352
-	-	-	3,113,424
<u>\$ 171,403</u>	<u>\$ 1,525,472</u>	<u>\$ 583,789</u>	<u>\$ 23,188,907</u>





# NON-MAJOR GOVERNMENTAL FUNDS

**ST. TAMMANY PARISH, LOUISIANA**  
**Combining Balance Sheet**  
**Non-Major Governmental Funds**  
**December 31, 2015**

	TOTAL NON-MAJOR SPECIAL REVENUE FUNDS	TOTAL NON-MAJOR DEBT SERVICE FUNDS	TOTAL NON-MAJOR CAPITAL PROJECT FUNDS	TOTAL NON-MAJOR GOVERNMENTAL FUNDS
<b>ASSETS</b>				
Cash and cash equivalents	\$ 26,557,028	\$ 1,530,973	\$ 8,958,382	\$ 37,046,383
Investments	11,227,028	-	58,278,330	69,505,358
Receivables, net of allowances for uncollectibles:				
Ad valorem/parcel fees	17,802,930	-	-	17,802,930
Sales and use tax	4,394,242	-	-	4,394,242
Other receivables	4,918,226	-	1,964,522	6,882,748
Due from other funds	-	-	976,212	976,212
Due from component units	85,102	-	-	85,102
Prepaid items	4,775	-	-	4,775
Restricted assets	-	10,194,191	-	10,194,191
 Total Assets	 <u>\$ 64,989,331</u>	 <u>\$ 11,725,164</u>	 <u>\$ 70,177,446</u>	 <u>\$ 146,891,941</u>
<b>LIABILITIES</b>				
Accounts, salaries and other payables	\$ 12,602,990	\$ -	\$ 1,405,254	\$ 14,008,244
Due to other funds	1,319,571	-	-	1,319,571
Unearned revenue	4,002,989	-	216,907	4,219,896
Other liabilities	301,253	-	-	301,253
 Total Liabilities	 <u>18,226,803</u>	 <u>-</u>	 <u>1,622,161</u>	 <u>19,848,964</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Unavailable revenue-ad valorem/parcel fees	198,798	-	-	198,798
Unavailable revenue-state revenue sharing	80,543	-	-	80,543
 Total Deferred Inflows of Resources	 <u>279,341</u>	 <u>-</u>	 <u>-</u>	 <u>279,341</u>
<b>FUND BALANCES</b>				
Nonspendable, prepaid items	4,775	-	-	4,775
Restricted	39,793,891	11,670,502	50,348,266	101,812,659
Committed	6,684,521	54,662	18,207,019	24,946,202
 Total Fund Balances	 <u>46,483,187</u>	 <u>11,725,164</u>	 <u>68,555,285</u>	 <u>126,763,636</u>
 Total Liabilities, Deferred Inflows of Resources, and Fund Balances	 <u>\$ 64,989,331</u>	 <u>\$ 11,725,164</u>	 <u>\$ 70,177,446</u>	 <u>\$ 146,891,941</u>

**ST. TAMMANY PARISH, LOUISIANA**  
**Combining Schedule of Revenues, Expenditures and Changes in Fund Balances**  
**Non-Major Governmental Funds**  
**For the Year Ended December 31, 2015**

	TOTAL NON-MAJOR SPECIAL REVENUE FUNDS	TOTAL NON-MAJOR DEBT SERVICE FUNDS	TOTAL NON-MAJOR CAPITAL PROJECT FUNDS	TOTAL NON-MAJOR GOVERNMENTAL FUNDS
<b>Revenues</b>				
Taxes:				
Ad valorem/parcel fees	\$ 15,597,167	\$ 1,453,166	\$ 3,464,968	\$ 20,515,301
Sales and use	18,166,126	8,835,730	14,767,250	41,769,106
Other taxes, penalties, interest, etc.	225,936	-	-	225,936
Licenses and permits	1,608,106	-	-	1,608,106
Intergovernmental revenues:				
Federal and state grants	21,360,101	-	(268,726)	21,091,375
State funds:				
State revenue sharing	233,088	-	-	233,088
Other state funds	351,612	-	-	351,612
Fees and charges for services	919,921	-	2,498,987	3,418,908
Fines and forfeitures	1,552,692	-	167,500	1,720,192
Other revenues:				
Investment earnings	330,238	11,065	857,067	1,198,370
Contributions	744,348	-	-	744,348
Miscellaneous	87,099	-	-	87,099
Total Revenues	<u>61,176,434</u>	<u>10,299,961</u>	<u>21,487,046</u>	<u>92,963,441</u>
<b>Expenditures</b>				
General government:				
Judicial	6,309,756	-	-	6,309,756
Executive	79,333	-	-	79,333
Elections	162,536	-	-	162,536
Financial administration	267,363	-	-	267,363
Other - unclassified	147,149	-	81,835	228,984
Public safety	20,348,602	-	456,343	20,804,945
Highways and streets	2,160,617	-	337,028	2,497,645
Sanitation	1,045,207	-	85,996	1,131,203
Health and welfare	13,081,374	-	-	13,081,374
Cultural and recreation	517,756	-	193,264	711,020
Economic development	1,143,973	-	14,522	1,158,495
Capital outlay:				
Capital assets	4,583,369	-	14,608,390	19,191,759
Infrastructure	7,654,839	-	12,206,699	19,861,538
Debt Service:				
Principal	-	7,480,000	-	7,480,000
Interest	-	2,965,314	-	2,965,314
Bond issuance costs	-	10,200	-	10,200
Impact fee credits used	-	-	794,437	794,437
Total Expenditures	<u>57,501,874</u>	<u>10,455,514</u>	<u>28,778,514</u>	<u>96,735,902</u>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<u>3,674,560</u>	<u>(155,553)</u>	<u>(7,291,468)</u>	<u>(3,772,461)</u>
<b>Other Financing Sources (Uses)</b>				
Transfers in	365,790	350,402	1,040,000	1,756,192
Transfers out	(250,477)	-	(227,132)	(477,609)
Total Other Financing Sources (Uses)	<u>115,313</u>	<u>350,402</u>	<u>812,868</u>	<u>1,278,583</u>
<b>Extraordinary item</b>				
Deep Water Horizon settlement	-	-	12,647,720	12,647,720
<b>Net Change in Fund Balance</b>	<u>3,789,873</u>	<u>194,849</u>	<u>6,169,120</u>	<u>10,153,842</u>
<b>Fund Balance - beginning</b>	<u>42,693,314</u>	<u>11,530,315</u>	<u>62,386,165</u>	<u>116,609,794</u>
<b>Fund Balance - ending</b>	<u>\$ 46,483,187</u>	<u>\$ 11,725,164</u>	<u>\$ 68,555,285</u>	<u>\$ 126,763,636</u>



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

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

**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.

**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.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**Grants – Roads (415)** accounts for receipts and disbursement of Federal and state grants related to road improvements.

**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.

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

**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, 2015**

	<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	\$ 134,163	\$ 2,099,742	\$ 2,438,487	\$ 2,495,852
Investments	-	-	-	-
Receivables, net of allowances for uncollectibles:				
Ad valorem/parcel fees	3,409,023	3,132,832	3,132,831	-
Sales and use tax	-	-	-	142,940
Other receivables	51,543	-	353	-
Due from component units	-	-	-	-
Prepaid items	-	-	-	-
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
Total Assets	<u>\$ 3,594,729</u>	<u>\$ 5,232,574</u>	<u>\$ 5,571,671</u>	<u>\$ 2,638,792</u>
<b>LIABILITIES</b>				
Accounts, salaries and other payables	\$ 3,534,762	\$ 390,671	\$ 299,762	\$ 2,638,792
Due to other funds	-	-	-	-
Unearned revenue	-	-	-	-
Other liabilities	326	299,199	353	-
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
Total Liabilities	<u>3,535,088</u>	<u>689,870</u>	<u>300,115</u>	<u>2,638,792</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Unavailable revenue-ad valorem/parcel fees	33,870	27,863	27,945	-
Unavailable revenue-state revenue sharing	25,771	-	-	-
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
Total Deferred Inflows of Resources	<u>59,641</u>	<u>27,863</u>	<u>27,945</u>	<u>-</u>
<b>FUND BALANCES</b>				
Nonspendable, prepaid items	-	-	-	-
Restricted	-	4,514,841	5,243,611	-
Committed	-	-	-	-
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
Total Fund Balances	<u>-</u>	<u>4,514,841</u>	<u>5,243,611</u>	<u>-</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 3,594,729</u>	<u>\$ 5,232,574</u>	<u>\$ 5,571,671</u>	<u>\$ 2,638,792</u>

**SCHEDULE 10**  
**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>
\$ 781,615	\$ 543,527	\$ -	\$ 341,786	\$ 72,669	\$ 40,661	\$ -
-	3,510,031	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	2,125,651
54,685	200,482	-	10,613	80,596	7,620	-
85,102	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ 921,402</u>	<u>\$ 4,254,040</u>	<u>\$ -</u>	<u>\$ 352,399</u>	<u>\$ 153,265</u>	<u>\$ 48,281</u>	<u>\$ 2,125,651</u>
\$ 12,025	\$ 99,406	\$ -	\$ -	\$ 41,446	\$ 1,432	\$ 2,125,651
-	-	-	-	-	-	-
-	14,366	-	-	-	-	-
-	640	-	-	-	-	-
<u>12,025</u>	<u>114,412</u>	<u>-</u>	<u>-</u>	<u>41,446</u>	<u>1,432</u>	<u>2,125,651</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
834,269	-	-	352,399	111,819	46,849	-
75,108	4,139,628	-	-	-	-	-
<u>909,377</u>	<u>4,139,628</u>	<u>-</u>	<u>352,399</u>	<u>111,819</u>	<u>46,849</u>	<u>-</u>
<u>\$ 921,402</u>	<u>\$ 4,254,040</u>	<u>\$ -</u>	<u>\$ 352,399</u>	<u>\$ 153,265</u>	<u>\$ 48,281</u>	<u>\$ 2,125,651</u>

**ST. TAMMANY PARISH, LOUISIANA**  
**Combining Balance Sheet**  
**Non-Major Special Revenue Funds**  
**December 31, 2015**

	<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	\$ 303,044	\$ 1,139,052	\$ 7,061,325	\$ 1,195,825
Investments	-	7,716,997	-	-
Receivables, net of allowances for uncollectibles:				
Ad valorem/parcel fees	-	-	5,789,527	1,455,178
Sales and use tax	-	2,125,651	-	-
Other receivables	2,379	46,658	87,521	60,159
Due from component units	-	-	-	-
Prepaid items	-	1,458	-	2,840
	<hr/>	<hr/>	<hr/>	<hr/>
Total Assets	<u>\$ 305,423</u>	<u>\$ 11,029,816</u>	<u>\$ 12,938,373</u>	<u>\$ 2,714,002</u>
<b>LIABILITIES</b>				
Accounts, salaries and other payables	\$ 2,350	\$ 379,680	\$ 194,463	\$ 88,005
Due to other funds	-	-	-	-
Unearned revenue	-	-	-	-
Other liabilities	-	-	571	164
	<hr/>	<hr/>	<hr/>	<hr/>
Total Liabilities	<u>2,350</u>	<u>379,680</u>	<u>195,034</u>	<u>88,169</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Unavailable revenue-ad valorem/parcel fees	-	-	56,639	13,017
Unavailable revenue-state revenue sharing	-	-	43,760	11,012
	<hr/>	<hr/>	<hr/>	<hr/>
Total Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>100,399</u>	<u>24,029</u>
<b>FUND BALANCES</b>				
Nonspendable, prepaid items	-	1,458	-	2,840
Restricted	303,073	10,648,678	12,642,940	129,179
Committed	-	-	-	2,469,785
	<hr/>	<hr/>	<hr/>	<hr/>
Total Fund Balances	<u>303,073</u>	<u>10,650,136</u>	<u>12,642,940</u>	<u>2,601,804</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 305,423</u>	<u>\$ 11,029,816</u>	<u>\$ 12,938,373</u>	<u>\$ 2,714,002</u>

**SCHEDULE 10**  
**continued**

<b>161</b> <b>Lighting District</b> <b>No. 1</b>	<b>164</b> <b>Lighting District</b> <b>No. 4</b>	<b>165</b> <b>Lighting District</b> <b>No. 5</b>	<b>166</b> <b>Lighting District</b> <b>No. 6</b>	<b>167</b> <b>Lighting District</b> <b>No. 7</b>	<b>169</b> <b>Lighting District</b> <b>No. 9</b>	<b>170</b> <b>Lighting District</b> <b>No. 10</b>
\$ 908,712	\$ 985,895	\$ 99,573	\$ 599,023	\$ 969,393	\$ 181,468	\$ 2,567
-	-	-	-	-	-	-
181,437	268,230	16,122	83,546	262,313	-	1,550
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ 1,090,149</u>	<u>\$ 1,254,125</u>	<u>\$ 115,695</u>	<u>\$ 682,569</u>	<u>\$ 1,231,706</u>	<u>\$ 181,468</u>	<u>\$ 4,117</u>
\$ 14,666	\$ 31,065	\$ 1,265	\$ 10,815	\$ 29,945	\$ 6,223	\$ 268
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>14,666</u>	<u>31,065</u>	<u>1,265</u>	<u>10,815</u>	<u>29,945</u>	<u>6,223</u>	<u>268</u>
23,532	8,413	-	-	5,871	-	150
-	-	-	-	-	-	-
<u>23,532</u>	<u>8,413</u>	<u>-</u>	<u>-</u>	<u>5,871</u>	<u>-</u>	<u>150</u>
-	-	-	-	-	-	-
1,051,951	1,214,647	114,430	671,754	1,195,890	175,245	3,699
-	-	-	-	-	-	-
<u>1,051,951</u>	<u>1,214,647</u>	<u>114,430</u>	<u>671,754</u>	<u>1,195,890</u>	<u>175,245</u>	<u>3,699</u>
<u>\$ 1,090,149</u>	<u>\$ 1,254,125</u>	<u>\$ 115,695</u>	<u>\$ 682,569</u>	<u>\$ 1,231,706</u>	<u>\$ 181,468</u>	<u>\$ 4,117</u>

**ST. TAMMANY PARISH, LOUISIANA**  
**Combining Balance Sheet**  
**Non-Major Special Revenue Funds**  
**December 31, 2015**

	<b>171</b> <b>Lighting District</b> <b>No. 11</b>	<b>174</b> <b>Lighting District</b> <b>No. 14</b>	<b>175</b> <b>Lighting District</b> <b>No. 15</b>	<b>176</b> <b>Lighting District</b> <b>No. 16</b>
<b>ASSETS</b>				
Cash and cash equivalents	\$ 45,743	\$ -	\$ 28,693	\$ 186,631
Investments	-	-	-	-
Receivables, net of allowances for uncollectibles:				
Ad valorem/parcel fees	7,105	14,800	7,095	41,341
Sales and use tax	-	-	-	-
Other receivables	-	-	-	-
Due from component units	-	-	-	-
Prepaid items	-	-	-	-
	<u>52,848</u>	<u>14,800</u>	<u>35,788</u>	<u>227,972</u>
Total Assets	<u>\$ 52,848</u>	<u>\$ 14,800</u>	<u>\$ 35,788</u>	<u>\$ 227,972</u>
<b>LIABILITIES</b>				
Accounts, salaries and other payables	\$ 1,106	\$ 2,426	\$ 903	\$ 3,493
Due to other funds	-	278	-	-
Unearned revenue	-	-	-	-
Other liabilities	-	-	-	-
	<u>1,106</u>	<u>2,704</u>	<u>903</u>	<u>3,493</u>
Total Liabilities	<u>1,106</u>	<u>2,704</u>	<u>903</u>	<u>3,493</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Unavailable revenue-ad valorem/parcel fees	315	500	165	518
Unavailable revenue-state revenue sharing	-	-	-	-
	<u>315</u>	<u>500</u>	<u>165</u>	<u>518</u>
Total Deferred Inflows of Resources	<u>315</u>	<u>500</u>	<u>165</u>	<u>518</u>
<b>FUND BALANCES</b>				
Nonspendable, prepaid items	-	-	-	-
Restricted	51,427	11,596	34,720	223,961
Committed	-	-	-	-
	<u>51,427</u>	<u>11,596</u>	<u>34,720</u>	<u>223,961</u>
Total Fund Balances	<u>51,427</u>	<u>11,596</u>	<u>34,720</u>	<u>223,961</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 52,848</u>	<u>\$ 14,800</u>	<u>\$ 35,788</u>	<u>\$ 227,972</u>

**SCHEDULE 10**  
**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>
\$ 163,047	\$ 1,811,827	\$ 1,749,262	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	24,256	898,301	777,605	12,629	39,748	9,240
-	-	-	-	-	-	-
415	-	-	-	-	-	-
<u>\$ 163,462</u>	<u>\$ 1,836,083</u>	<u>\$ 2,647,563</u>	<u>\$ 777,605</u>	<u>\$ 12,629</u>	<u>\$ 39,748</u>	<u>\$ 9,240</u>
\$ 1,553	\$ 92,917	\$ 556,024	\$ 549,040	\$ -	\$ 18,204	\$ 9,240
-	-	-	222,815	9,218	21,544	-
98,168	1,743,166	2,091,539	5,750	3,411	-	-
-	-	-	-	-	-	-
<u>99,721</u>	<u>1,836,083</u>	<u>2,647,563</u>	<u>777,605</u>	<u>12,629</u>	<u>39,748</u>	<u>9,240</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
415	-	-	-	-	-	-
63,326	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>63,741</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ 163,462</u>	<u>\$ 1,836,083</u>	<u>\$ 2,647,563</u>	<u>\$ 777,605</u>	<u>\$ 12,629</u>	<u>\$ 39,748</u>	<u>\$ 9,240</u>

**ST. TAMMANY PARISH, LOUISIANA**  
**Combining Balance Sheet**  
**Non-Major Special Revenue Funds**  
**December 31, 2015**

	<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	\$ -	\$ 146,157	\$ 51	\$ -
Investments	-	-	-	-
Receivables, net of allowances for uncollectibles:				
Ad valorem/parcel fees	-	-	-	-
Sales and use tax	-	-	-	-
Other receivables	1,635,924	8,815	252,021	140,351
Due from component units	-	-	-	-
Prepaid items	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total Assets	<u>\$ 1,635,924</u>	<u>\$ 154,972</u>	<u>\$ 252,072</u>	<u>\$ 140,351</u>
<b>LIABILITIES</b>				
Accounts, salaries and other payables	\$ 922,108	\$ -	\$ 252,021	\$ 36,429
Due to other funds	713,816	-	51	99,963
Unearned revenue	-	17,630	-	3,959
Other liabilities	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total Liabilities	<u>1,635,924</u>	<u>17,630</u>	<u>252,072</u>	<u>140,351</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Unavailable revenue-ad valorem/parcel fees	-	-	-	-
Unavailable revenue-state revenue sharing	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>FUND BALANCES</b>				
Nonspendable, prepaid items	-	-	-	-
Restricted	-	137,342	-	-
Committed	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total Fund Balances	<u>-</u>	<u>137,342</u>	<u>-</u>	<u>-</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 1,635,924</u>	<u>\$ 154,972</u>	<u>\$ 252,072</u>	<u>\$ 140,351</u>

**SCHEDULE 10**  
**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	\$ -	\$ -	\$ 6,238	\$ -	\$ 26,557,028
-	-	-	-	-	11,227,028
-	-	-	-	-	17,802,930
-	-	-	-	-	4,394,242
-	173,853	-	187,135	155,739	4,918,226
-	-	-	-	-	85,102
-	-	-	62	-	4,775
<u>\$ 25,000</u>	<u>\$ 173,853</u>	<u>\$ -</u>	<u>\$ 193,435</u>	<u>\$ 155,739</u>	<u>\$ 64,989,331</u>
\$ -	\$ 34,249	\$ -	\$ 177,128	\$ 43,457	\$ 12,602,990
-	139,604	-	-	112,282	1,319,571
25,000	-	-	-	-	4,002,989
-	-	-	-	-	301,253
<u>25,000</u>	<u>173,853</u>	<u>-</u>	<u>177,128</u>	<u>155,739</u>	<u>18,226,803</u>
-	-	-	-	-	198,798
-	-	-	-	-	80,543
-	-	-	-	-	279,341
-	-	-	62	-	4,775
-	-	-	16,245	-	39,793,891
-	-	-	-	-	6,684,521
-	-	-	16,307	-	46,483,187
<u>\$ 25,000</u>	<u>\$ 173,853</u>	<u>\$ -</u>	<u>\$ 193,435</u>	<u>\$ 155,739</u>	<u>\$ 64,989,331</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, 2015**

	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	\$ 3,578,241	\$ 3,569,378	\$ (8,863)	\$ 1,201,060	\$ 1,251,605	\$ 50,545
Sales and use	-	-	-	-	-	-
Other taxes, penalties, interest, etc.	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental revenues:						
Federal and state grants	-	-	-	-	-	-
State funds:						
State revenue sharing	69,488	73,671	4,183	-	-	-
Other state funds	-	-	-	-	-	-
Fees and charges for services	-	-	-	-	3,388	3,388
Fines and forfeitures	-	-	-	-	-	-
Other revenues:						
Investment earnings	8,500	7,400	(1,100)	25,000	23,942	(1,058)
Contributions	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total Revenues	3,656,229	3,650,449	(5,780)	1,226,060	1,278,935	52,875
<b>Expenditures</b>						
General government:						
Judicial	-	-	-	-	-	-
Executive	-	-	-	-	-	-
Elections	-	-	-	-	-	-
Financial administration	-	-	-	-	-	-
Other - unclassified	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	1,942,123	742,055	1,200,068
Sanitation	-	-	-	-	-	-
Health and welfare	3,656,229	3,650,449	5,780	-	-	-
Cultural and recreation	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Capital outlay:						
Capital assets	-	-	-	340,000	276,000	64,000
Infrastructure	-	-	-	20,750	20,750	-
Total Expenditures	3,656,229	3,650,449	5,780	2,302,873	1,038,805	1,264,068
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	-	-	-	(1,076,813)	240,130	1,316,943
<b>Other Financing Sources (Uses)</b>						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-	-
<b>Net Change in Fund Balance</b>	-	-	-	(1,076,813)	240,130	1,316,943
<b>Fund Balance - beginning</b>	-	-	-	4,274,711	4,274,711	-
<b>Fund Balance - ending</b>	\$ -	\$ -	\$ -	\$ 3,197,898	\$ 4,514,841	\$ 1,316,943

**SCHEDULE 11**  
**continued**

017 Public Health			018 Economic Development Districts			019 Economic Development		
Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)
\$ 3,257,442	\$ 3,308,808	\$ 51,366	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	606,537	603,699	(2,838)	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	354,825	351,612	(3,213)
100	60	(40)	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
25,000	28,864	3,864	13,500	12,919	(581)	1,000	1,300	300
-	-	-	-	-	-	-	-	-
-	2,024	2,024	-	-	-	-	-	-
3,282,542	3,339,756	57,214	620,037	616,618	(3,419)	355,825	352,912	(2,913)
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
381,215	358,747	22,468	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
3,366,818	2,886,991	479,827	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	620,037	616,618	3,419	336,790	84,434	252,356
76,000	37,827	38,173	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
3,824,033	3,283,565	540,468	620,037	616,618	3,419	336,790	84,434	252,356
(541,491)	56,191	597,682	-	-	-	19,035	268,478	249,443
-	-	-	-	-	-	-	365,790	365,790
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	365,790	365,790
(541,491)	56,191	597,682	-	-	-	19,035	634,268	615,233
5,187,420	5,187,420	-	-	-	-	275,109	275,109	-
\$ 4,645,929	\$ 5,243,611	\$ 597,682	\$ -	\$ -	\$ -	\$ 294,144	\$ 909,377	\$ 615,233

**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, 2015**

	020 Environmental Services			024 Culture, Recreation and Tourism		
	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.	-	-	-	225,936	225,936	-
Licenses and permits	1,282,496	1,492,195	209,699	-	-	-
Intergovernmental revenues:						
Federal and state grants	-	-	-	-	-	-
State funds:						
State revenue sharing	-	-	-	-	-	-
Other state funds	-	-	-	-	-	-
Fees and charges for services	19,135	20,420	1,285	22,718	22,718	-
Fines and forfeitures	-	-	-	-	-	-
Other revenues:						
Investment earnings	33,000	52,241	19,241	521	521	-
Contributions	-	-	-	3,000	3,000	-
Miscellaneous	-	-	-	-	-	-
Total Revenues	1,334,631	1,564,856	230,225	252,175	252,175	-
<b>Expenditures</b>						
General government:						
Judicial	-	-	-	-	-	-
Executive	-	-	-	-	-	-
Elections	-	-	-	-	-	-
Financial administration	-	-	-	-	-	-
Other - unclassified	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	1,386,428	1,047,175	339,253	-	-	-
Health and welfare	-	-	-	-	-	-
Cultural and recreation	-	-	-	292,910	292,910	-
Economic development	-	-	-	-	-	-
Capital outlay:						
Capital assets	36,000	-	36,000	-	-	-
Infrastructure	186,844	108,212	78,632	-	-	-
Total Expenditures	1,609,272	1,155,387	453,885	292,910	292,910	-
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	(274,641)	409,469	684,110	(40,735)	(40,735)	-
<b>Other Financing Sources (Uses)</b>						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	(138,658)	(138,658)	-
Total Other Financing Sources (Uses)	-	-	-	(138,658)	(138,658)	-
<b>Net Change in Fund Balance</b>	(274,641)	409,469	684,110	(179,393)	(179,393)	-
<b>Fund Balance - beginning</b>	3,730,159	3,730,159	-	179,393	179,393	-
<b>Fund Balance - ending</b>	\$ 3,455,518	\$ 4,139,628	\$ 684,110	\$ -	\$ -	\$ -

**SCHEDULE 11**  
**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)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
200,000	199,256	(744)	209,000	208,904	(96)	124,000	135,317	11,317
-	-	-	1,525,271	1,524,792	(479)	-	-	-
3,000	2,056	(944)	729	729	-	500	121	(379)
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
203,000	201,312	(1,688)	1,735,000	1,734,425	(575)	124,500	135,438	10,938
250,120	247,965	2,155	1,623,180	1,512,269	110,911	98,980	97,817	1,163
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
250,120	247,965	2,155	1,623,180	1,512,269	110,911	98,980	97,817	1,163
(47,120)	(46,653)	467	111,820	222,156	110,336	25,520	37,621	12,101
-	-	-	-	-	-	-	-	-
-	-	-	(111,819)	(111,819)	-	-	-	-
-	-	-	(111,819)	(111,819)	-	-	-	-
(47,120)	(46,653)	467	1	110,337	110,336	25,520	37,621	12,101
399,052	399,052	-	1,482	1,482	-	9,228	9,228	-
\$ 351,932	\$ 352,399	\$ 467	\$ 1,483	\$ 111,819	\$ 110,336	\$ 34,748	\$ 46,849	\$ 12,101

**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, 2015**

	034 St. Tammany Parish Jail			035 Law Enforcement		
	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	9,597,326	9,594,099	(3,227)	-	-	-
Other taxes, penalties, interest, etc.	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental revenues:						
Federal and state grants	-	-	-	-	-	-
State funds:						
State revenue sharing	-	-	-	-	-	-
Other state funds	-	-	-	-	-	-
Fees and charges for services	-	-	-	46,000	45,999	(1)
Fines and forfeitures	-	-	-	-	-	-
Other revenues:						
Investment earnings	-	-	-	2,000	1,705	(295)
Contributions	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total Revenues	9,597,326	9,594,099	(3,227)	48,000	47,704	(296)
<b>Expenditures</b>						
General government:						
Judicial	-	-	-	-	-	-
Executive	-	-	-	-	-	-
Elections	-	-	-	-	-	-
Financial administration	-	-	-	-	-	-
Other - unclassified	-	-	-	-	-	-
Public safety	9,597,326	9,594,099	3,227	54,660	53,060	1,600
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Cultural and recreation	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Capital outlay:						
Capital assets	-	-	-	-	-	-
Infrastructure	-	-	-	-	-	-
Total Expenditures	9,597,326	9,594,099	3,227	54,660	53,060	1,600
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	-	-	-	(6,660)	(5,356)	1,304
<b>Other Financing Sources (Uses)</b>						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-	-
<b>Net Change in Fund Balance</b>	-	-	-	(6,660)	(5,356)	1,304
<b>Fund Balance - beginning</b>	-	-	-	308,429	308,429	-
<b>Fund Balance - ending</b>	\$ -	\$ -	\$ -	\$ 301,769	\$ 303,073	\$ 1,304

**SCHEDULE 11**  
**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)
\$ -	\$ -	\$ -	\$ 4,228,986	\$ 5,018,373	\$ 789,387	\$ 1,513,035	\$ 1,536,768	\$ 23,733
7,623,328	7,968,328	345,000	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	130,000	115,911	(14,089)
-	-	-	-	-	-	-	-	-
-	-	-	138,977	126,262	(12,715)	30,000	33,155	3,155
-	-	-	-	-	-	-	-	-
2,000	2,300	300	-	-	-	99,480	131,395	31,915
-	-	-	-	-	-	-	-	-
53,227	102,175	48,948	25,000	55,974	30,974	10,000	12,982	2,982
-	-	-	-	-	-	10,000	17,076	7,076
-	1,100	1,100	-	-	-	-	-	-
7,678,555	8,073,903	395,348	4,392,963	5,200,609	807,646	1,792,515	1,847,287	54,772
4,944,325	4,451,705	492,620	-	-	-	-	-	-
88,172	79,333	8,839	-	-	-	-	-	-
190,300	162,536	27,764	-	-	-	-	-	-
287,073	267,363	19,710	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
1,008,488	910,809	97,679	5,192,862	4,568,742	624,120	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	1,745,926	1,530,446	215,480
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
27,000	26,413	587	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
6,545,358	5,898,159	647,199	5,192,862	4,568,742	624,120	1,745,926	1,530,446	215,480
1,133,197	2,175,744	1,042,547	(799,899)	631,867	1,431,766	46,589	316,841	270,252
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
1,133,197	2,175,744	1,042,547	(799,899)	631,867	1,431,766	46,589	316,841	270,252
8,474,392	8,474,392	-	12,011,073	12,011,073	-	2,284,963	2,284,963	-
\$ 9,607,589	\$ 10,650,136	\$ 1,042,547	\$ 11,211,174	\$ 12,642,940	\$ 1,431,766	\$ 2,331,552	\$ 2,601,804	\$ 270,252

**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, 2015**

	161 Lighting District No. 1			164 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	\$ 183,353	\$ 182,742	\$ (611)	\$ 273,822	\$ 273,004	\$ (818)
Sales and use	-	-	-	-	-	-
Other taxes, penalties, interest, etc.	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental revenues:						
Federal and state grants	-	-	-	-	-	-
State funds:						
State revenue sharing	-	-	-	-	-	-
Other state funds	-	-	-	-	-	-
Fees and charges for services	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Other revenues:						
Investment earnings	5,850	5,822	(28)	7,050	7,138	88
Contributions	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total Revenues	189,203	188,564	(639)	280,872	280,142	(730)
<b>Expenditures</b>						
General government:						
Judicial	-	-	-	-	-	-
Executive	-	-	-	-	-	-
Elections	-	-	-	-	-	-
Financial administration	-	-	-	-	-	-
Other - unclassified	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	158,515	116,930	41,585	599,780	317,540	282,240
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Cultural and recreation	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Capital outlay:						
Capital assets	-	-	-	-	-	-
Infrastructure	-	-	-	-	-	-
Total Expenditures	158,515	116,930	41,585	599,780	317,540	282,240
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	30,688	71,634	40,946	(318,908)	(37,398)	281,510
<b>Other Financing Sources (Uses)</b>						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-	-
<b>Net Change in Fund Balance</b>	30,688	71,634	40,946	(318,908)	(37,398)	281,510
<b>Fund Balance - beginning</b>	980,317	980,317	-	1,252,045	1,252,045	-
<b>Fund Balance - ending</b>	\$ 1,011,005	\$ 1,051,951	\$ 40,946	\$ 933,137	\$ 1,214,647	\$ 281,510

**SCHEDULE 11**  
**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)
\$ 17,333	\$ 17,175	\$ (158)	\$ 88,195	\$ 88,124	\$ (71)	\$ 278,296	\$ 275,004	\$ (3,292)
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
536	598	62	4,200	3,845	(355)	7,100	6,863	(237)
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
17,869	17,773	(96)	92,395	91,969	(426)	285,396	281,867	(3,529)
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
20,260	10,157	10,103	333,508	139,544	193,964	333,135	264,918	68,217
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
20,260	10,157	10,103	333,508	139,544	193,964	333,135	264,918	68,217
(2,391)	7,616	10,007	(241,113)	(47,575)	193,538	(47,739)	16,949	64,688
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
(2,391)	7,616	10,007	(241,113)	(47,575)	193,538	(47,739)	16,949	64,688
106,814	106,814	-	719,329	719,329	-	1,178,941	1,178,941	-
\$ 104,423	\$ 114,430	\$ 10,007	\$ 478,216	\$ 671,754	\$ 193,538	\$ 1,131,202	\$ 1,195,890	\$ 64,688



**ST. TAMMANY PARISH, LOUISIANA**  
**Combining Schedule of Revenues, Expenditures and Changes in Fund Balances**  
**Budget and Actual**  
**Non-Major Special Revenue Funds**  
**For the Year Ended December 31, 2015**

	169 Lighting District No. 9			170 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	\$ 25	\$ 2,385	\$ 2,360	\$ 1,400	\$ 1,400	\$ -
Sales and use	-	-	-	-	-	-
Other taxes, penalties, interest, etc.	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental revenues:						
Federal and state grants	-	-	-	-	-	-
State funds:						
State revenue sharing	-	-	-	-	-	-
Other state funds	-	-	-	-	-	-
Fees and charges for services	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Other revenues:						
Investment earnings	1,520	1,318	(202)	32	25	(7)
Contributions	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total Revenues	1,545	3,703	2,158	1,432	1,425	(7)
<b>Expenditures</b>						
General government:						
Judicial	-	-	-	-	-	-
Executive	-	-	-	-	-	-
Elections	-	-	-	-	-	-
Financial administration	-	-	-	-	-	-
Other - unclassified	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	93,949	81,280	12,669	2,154	2,104	50
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Cultural and recreation	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Capital outlay:						
Capital assets	-	-	-	-	-	-
Infrastructure	-	-	-	-	-	-
Total Expenditures	93,949	81,280	12,669	2,154	2,104	50
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	(92,404)	(77,577)	14,827	(722)	(679)	43
<b>Other Financing Sources (Uses)</b>						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-	-
<b>Net Change in Fund Balance</b>	(92,404)	(77,577)	14,827	(722)	(679)	43
<b>Fund Balance - beginning</b>	252,822	252,822	-	4,378	4,378	-
<b>Fund Balance - ending</b>	\$ 160,418	\$ 175,245	\$ 14,827	\$ 3,656	\$ 3,699	\$ 43

**SCHEDULE 11**  
**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	\$ 6,943	\$ (197)	\$ 14,900	\$ 14,700	\$ (200)	\$ 7,205	\$ 7,205	\$ -
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
260	273	13	70	54	(16)	164	175	11
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
7,400	7,216	(184)	14,970	14,754	(216)	7,369	7,380	11
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
6,317	6,286	31	17,378	17,348	30	4,835	4,571	264
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
6,317	6,286	31	17,378	17,348	30	4,835	4,571	264
1,083	930	(153)	(2,408)	(2,594)	(186)	2,534	2,809	275
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
1,083	930	(153)	(2,408)	(2,594)	(186)	2,534	2,809	275
50,497	50,497	-	14,190	14,190	-	31,911	31,911	-
\$ 51,580	\$ 51,427	\$ (153)	\$ 11,782	\$ 11,596	\$ (186)	\$ 34,445	\$ 34,720	\$ 275

**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, 2015**

	176 Lighting District No. 16			400 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	\$ 41,515	\$ 43,553	\$ 2,038	\$ -	\$ -	\$ -
Sales and use	-	-	-	-	-	-
Other taxes, penalties, interest, etc.	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental revenues:						
Federal and state grants	-	-	-	-	-	-
State funds:						
State revenue sharing	-	-	-	-	-	-
Other state funds	-	-	-	-	-	-
Fees and charges for services	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Other revenues:						
Investment earnings	1,082	1,198	116	-	-	-
Contributions	-	-	-	52,675	52,675	-
Miscellaneous	-	-	-	-	-	-
Total Revenues	42,597	44,751	2,154	52,675	52,675	-
<b>Expenditures</b>						
General government:						
Judicial	-	-	-	-	-	-
Executive	-	-	-	-	-	-
Elections	-	-	-	-	-	-
Financial administration	-	-	-	-	-	-
Other - unclassified	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	40,444	28,703	11,741	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Cultural and recreation	-	-	-	70,044	70,044	-
Economic development	-	-	-	-	-	-
Capital outlay:						
Capital assets	-	-	-	-	-	-
Infrastructure	-	-	-	-	-	-
Total Expenditures	40,444	28,703	11,741	70,044	70,044	-
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	2,153	16,048	13,895	(17,369)	(17,369)	-
<b>Other Financing Sources (Uses)</b>						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-	-
<b>Net Change in Fund Balance</b>	2,153	16,048	13,895	(17,369)	(17,369)	-
<b>Fund Balance - beginning</b>	207,913	207,913	-	81,110	81,110	-
<b>Fund Balance - ending</b>	\$ 210,066	\$ 223,961	\$ 13,895	\$ 63,741	\$ 63,741	\$ -

**SCHEDULE 11**  
**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)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
128,660	128,660	-	6,449,903	6,449,903	-	2,233,256	2,233,256	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	325,113	325,113	-	68,806	68,806	-
-	-	-	-	-	-	83,975	83,975	-
128,660	128,660	-	6,775,016	6,775,016	-	2,386,037	2,386,037	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
128,660	128,660	-	-	-	-	18,489	18,489	-
-	-	-	4,591,768	4,591,768	-	3,517	3,517	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	152,782	152,782	-
-	-	-	-	-	-	442,921	442,921	-
-	-	-	2,183,248	2,183,248	-	954,627	954,627	-
-	-	-	-	-	-	813,701	813,701	-
128,660	128,660	-	6,775,016	6,775,016	-	2,386,037	2,386,037	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**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, 2015**

	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	326,023	326,023	-	69,460	69,460	-
State funds:						
State revenue sharing	-	-	-	-	-	-
Other state funds	-	-	-	-	-	-
Fees and charges for services	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Other revenues:						
Investment earnings	-	-	-	-	-	-
Contributions	678	678	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total Revenues	326,701	326,701	-	69,460	69,460	-
<b>Expenditures</b>						
General government:						
Judicial	-	-	-	-	-	-
Executive	-	-	-	-	-	-
Elections	-	-	-	-	-	-
Financial administration	-	-	-	-	-	-
Other - unclassified	-	-	-	-	-	-
Public safety	198,400	198,400	-	69,460	69,460	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Cultural and recreation	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Capital outlay:						
Capital assets	128,301	128,301	-	-	-	-
Infrastructure	-	-	-	-	-	-
Total Expenditures	326,701	326,701	-	69,460	69,460	-
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	-	-	-	-	-	-
<b>Other Financing Sources (Uses)</b>						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-	-
<b>Net Change in Fund Balance</b>	-	-	-	-	-	-
<b>Fund Balance - beginning</b>	-	-	-	-	-	-
<b>Fund Balance - ending</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**SCHEDULE 11**  
**continued**

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)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
92,404	92,404	-	5,889,169	5,808,732	(80,437)	52,811	52,811	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	27,900	27,900	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
92,404	92,404	-	5,917,069	5,836,632	(80,437)	52,811	52,811	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
92,404	92,404	-	235,468	235,468	-	42,343	42,343	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	5,681,601	5,601,164	80,437	-	-	-
92,404	92,404	-	5,917,069	5,836,632	80,437	42,343	42,343	-
-	-	-	-	-	-	10,468	10,468	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	10,468	10,468	-
-	-	-	-	-	-	126,874	126,874	-
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 137,342	\$ 137,342	\$ -

**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, 2015**

	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	997,473	997,473	-	1,761,130	1,761,130	-
State funds:						
State revenue sharing	-	-	-	-	-	-
Other state funds	-	-	-	-	-	-
Fees and charges for services	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Other revenues:						
Investment earnings	-	-	-	-	-	-
Contributions	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total Revenues	997,473	997,473	-	1,761,130	1,761,130	-
<b>Expenditures</b>						
General government:						
Judicial	-	-	-	-	-	-
Executive	-	-	-	-	-	-
Elections	-	-	-	-	-	-
Financial administration	-	-	-	-	-	-
Other - unclassified	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	(1,968)	(1,968)	-	-	-	-
Health and welfare	-	-	-	1,761,130	1,761,130	-
Cultural and recreation	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Capital outlay:						
Capital assets	-	-	-	-	-	-
Infrastructure	999,441	999,441	-	-	-	-
Total Expenditures	997,473	997,473	-	1,761,130	1,761,130	-
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	-	-	-	-	-	-
<b>Other Financing Sources (Uses)</b>						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-	-
<b>Net Change in Fund Balance</b>	-	-	-	-	-	-
<b>Fund Balance - beginning</b>	-	-	-	-	-	-
<b>Fund Balance - ending</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**SCHEDULE 11**  
**continued**[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, 2015**

	450			460		
	Grants - FTA			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	2,279,633	2,279,633	-	783,832	783,832	-
State funds:						
State revenue sharing	-	-	-	-	-	-
Other state funds	-	-	-	-	-	-
Fees and charges for services	150,164	150,164	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Other revenues:						
Investment earnings	-	-	-	-	-	-
Contributions	277,000	277,000	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total Revenues	2,706,797	2,706,797	-	783,832	783,832	-
<b>Expenditures</b>						
General government:						
Judicial	-	-	-	-	-	-
Executive	-	-	-	-	-	-
Elections	-	-	-	-	-	-
Financial administration	-	-	-	-	-	-
Other - unclassified	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	46,543	46,542	1	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	2,530,555	2,530,555	-	721,294	721,294	-
Cultural and recreation	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Capital outlay:						
Capital assets	664,155	664,155	-	-	-	-
Infrastructure	-	-	-	62,538	62,538	-
Total Expenditures	3,241,253	3,241,252	1	783,832	783,832	-
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	(534,456)	(534,455)	1	-	-	-
<b>Other Financing Sources (Uses)</b>						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-	-
<b>Net Change in Fund Balance</b>	(534,456)	(534,455)	1	-	-	-
<b>Fund Balance - beginning</b>	550,762	550,762	-	-	-	-
<b>Fund Balance - ending</b>	\$ 16,306	\$ 16,307	\$ 1	\$ -	\$ -	\$ -

**SCHEDULE 11**  
**continued**

<b>TOTAL Non-Major Special Revenue Funds</b>		
<b>Final Budget</b>	<b>Actual Amounts</b>	<b>Variance Positive (Negative)</b>
\$ 14,691,948	\$ 15,597,167	\$ 905,219
17,827,191	18,166,126	338,935
225,936	225,936	-
1,412,496	1,608,106	195,610
21,440,538	21,360,101	(80,437)
238,465	233,088	(5,377)
354,825	351,612	(3,213)
872,597	919,921	47,324
1,553,171	1,552,692	(479)
228,841	330,238	101,397
737,272	744,348	7,076
83,975	87,099	3,124
59,667,255	61,176,434	1,509,179
6,916,605	6,309,756	606,849
88,172	79,333	8,839
190,300	162,536	27,764
287,073	267,363	19,710
147,149	147,149	-
21,097,696	20,348,602	749,094
3,981,580	2,160,617	1,820,963
1,384,460	1,045,207	339,253
13,782,461	13,081,374	701,087
517,756	517,756	-
1,399,748	1,143,973	255,775
4,722,129	4,583,369	138,760
7,813,908	7,654,839	159,069
62,329,037	57,501,874	4,827,163
(2,661,782)	3,674,560	6,336,342
-	365,790	365,790
(250,477)	(250,477)	-
(250,477)	115,313	365,790
(2,912,259)	3,789,873	6,702,132
42,693,314	42,693,314	-
\$ 39,781,055	\$ 46,483,187	\$ 6,702,132



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

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

**Sales Tax District No. 3 Debt Service Fund (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.

**St. Tammany Parish 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, 2015

	<b>215 Sales Tax District No. 3 Debt Service</b>	<b>222 Utility Operations Debt Service</b>	<b>233 St. Tammany Parish Library Debt Service</b>
	<u>                    </u>	<u>                    </u>	<u>                    </u>
<b>ASSETS</b>			
Cash and cash equivalents	\$ 164,505	\$ 54,662	\$ 10,033
Restricted assets	<u>1,468,827</u>	<u>-</u>	<u>-</u>
 Total Assets	 <u><u>\$ 1,633,332</u></u>	 <u><u>\$ 54,662</u></u>	 <u><u>\$ 10,033</u></u>
<b>FUND BALANCES</b>			
Restricted	\$ 1,633,332	\$ -	\$ 10,033
Committed	<u>-</u>	<u>54,662</u>	<u>-</u>
 Total Fund Balances	 <u><u>\$ 1,633,332</u></u>	 <u><u>\$ 54,662</u></u>	 <u><u>\$ 10,033</u></u>

# SCHEDULE 12

<b>234</b> <b>St. Tammany</b> <b>Parish Jail</b> <b>Debt Service</b>	<b>237</b> <b>Justice Complex</b> <b>Debt Service</b>	<b>239</b> <b>St. Tammany</b> <b>Parish Coroner</b> <b>Debt Service</b>	<b>TOTAL</b> <b>Non-Major Debt</b> <b>Service Funds</b>
\$ 32,984	\$ 70,816	\$ 1,197,973	\$ 1,530,973
2,749,009	5,976,355	-	10,194,191
<u>\$ 2,781,993</u>	<u>\$ 6,047,171</u>	<u>\$ 1,197,973</u>	<u>\$ 11,725,164</u>
\$ 2,781,993	\$ 6,047,171	\$ 1,197,973	\$ 11,670,502
-	-	-	54,662
<u>\$ 2,781,993</u>	<u>\$ 6,047,171</u>	<u>\$ 1,197,973</u>	<u>\$ 11,725,164</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, 2015**

	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	3,463,827	3,463,827	-	-	-	-
Other revenues:						
Investment earnings	100	1,190	1,090	100	265	165
Total Revenues	3,463,927	3,465,017	1,090	100	265	165
<b>Expenditures</b>						
Debt service:						
Principal	1,920,000	1,920,000	-	240,000	240,000	-
Interest	1,497,244	1,497,244	-	110,102	110,102	-
Bond issuance costs	4,000	3,700	300	400	250	150
Total Expenditures	3,421,244	3,420,944	300	350,502	350,352	150
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	42,683	44,073	1,390	(350,402)	(350,087)	315
<b>Other Financing Sources</b>						
Transfers in	-	-	-	350,402	350,402	-
Total Other Financing Sources	-	-	-	350,402	350,402	-
<b>Net Change in Fund Balance</b>	42,683	44,073	1,390	-	315	315
<b>Fund Balance - beginning</b>	1,589,259	1,589,259	-	54,347	54,347	-
<b>Fund Balance - ending</b>	\$ 1,631,942	\$ 1,633,332	\$ 1,390	\$ 54,347	\$ 54,662	\$ 315

**SCHEDULE 13**  
**continued**

233			234			237		
St. Tammany Parish Library Debt Service			St. Tammany Parish Jail Debt Service			Justice Complex Debt Service		
Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)
\$ 413,294	\$ 413,294	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	1,873,066	1,873,066	-	3,498,837	3,498,837	-
200	481	281	360	427	67	600	935	335
413,494	413,775	281	1,873,426	1,873,493	67	3,499,437	3,499,772	335
265,000	265,000	-	1,585,000	1,585,000	-	2,855,000	2,855,000	-
146,994	146,994	-	246,819	246,818	1	547,125	547,125	-
1,500	1,200	300	3,000	1,800	1,200	1,750	1,550	200
413,494	413,194	300	1,834,819	1,833,618	1,201	3,403,875	3,403,675	200
-	581	581	38,607	39,875	1,268	95,562	96,097	535
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	581	581	38,607	39,875	1,268	95,562	96,097	535
9,452	9,452	-	2,742,118	2,742,118	-	5,951,074	5,951,074	-
\$ 9,452	\$ 10,033	\$ 581	\$ 2,780,725	\$ 2,781,993	\$ 1,268	\$ 6,046,636	\$ 6,047,171	\$ 535



**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, 2015**

	<b>239</b>			<b>TOTAL Non-Major</b>		
	<b>St. Tammany Parish Coroner Debt Service</b>			<b>Debt Service 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	\$ 1,039,872	\$ 1,039,872	\$ -	\$ 1,453,166	\$ 1,453,166	\$ -
Sales and use	-	-	-	8,835,730	8,835,730	-
Other revenues:						
Investment earnings	8,000	7,767	(233)	9,360	11,065	1,705
Total Revenues	<u>1,047,872</u>	<u>1,047,639</u>	<u>(233)</u>	<u>10,298,256</u>	<u>10,299,961</u>	<u>1,705</u>
<b>Expenditures</b>						
Debt service:						
Principal	615,000	615,000	-	7,480,000	7,480,000	-
Interest	417,032	417,031	1	2,965,316	2,965,314	2
Bond issuance costs	2,000	1,700	300	12,650	10,200	2,450
Total Expenditures	<u>1,034,032</u>	<u>1,033,731</u>	<u>301</u>	<u>10,457,966</u>	<u>10,455,514</u>	<u>2,452</u>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	13,840	13,908	68	(159,710)	(155,553)	4,157
<b>Other Financing Sources</b>						
Transfers in	-	-	-	350,402	350,402	-
Total Other Financing Sources	<u>-</u>	<u>-</u>	<u>-</u>	<u>350,402</u>	<u>350,402</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	13,840	13,908	68	190,692	194,849	4,157
<b>Fund Balance - beginning</b>	<u>1,184,065</u>	<u>1,184,065</u>	<u>-</u>	<u>11,530,315</u>	<u>11,530,315</u>	<u>-</u>
<b>Fund Balance - ending</b>	<u>\$ 1,197,905</u>	<u>\$ 1,197,973</u>	<u>\$ 68</u>	<u>\$ 11,721,007</u>	<u>\$ 11,725,164</u>	<u>\$ 4,157</u>

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

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

**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.

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

**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.

**Deep Water Horizon Settlement (318)** accounts for revenue and expenditures of Deep Water Horizon Settlement.

**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.

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

**St. Tammany Parish 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.

**St. Tammany Parish 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.

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

**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, 2015**

	<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	\$ 104,711	\$ 168,109	\$ 122,293	\$ 158,194
Investments	689,536	1,107,652	807,008	1,040,852
Receivables, net of allowances for uncollectibles:				
Other receivables	6,304	7,093	5,209	7,127
Due from other funds	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Assets	<u>\$ 800,551</u>	<u>\$ 1,282,854</u>	<u>\$ 934,510</u>	<u>\$ 1,206,173</u>
<b>LIABILITIES</b>				
Liabilities:				
Accounts, salaries and other payables	\$ 50,287	\$ 9,400	\$ -	\$ 59,004
Unearned revenue	-	-	-	-
Total Liabilities	<u>50,287</u>	<u>9,400</u>	<u>-</u>	<u>59,004</u>
<b>FUND BALANCES</b>				
Fund balances:				
Restricted	750,264	1,273,454	934,510	1,147,169
Committed	-	-	-	-
Total Fund Balances	<u>750,264</u>	<u>1,273,454</u>	<u>934,510</u>	<u>1,147,169</u>
Total Liabilities and Fund Balances	<u>\$ 800,551</u>	<u>\$ 1,282,854</u>	<u>\$ 934,510</u>	<u>\$ 1,206,173</u>

**SCHEDULE 14**  
**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>
\$ 277,007 1,823,013	\$ 201,858 1,329,513	\$ 315,337 2,078,593	\$ 103,312 681,883	\$ 102,520 672,381	\$ 134,547 886,602	\$ 218,060 1,436,836
12,374 -	7,126 -	13,428 -	4,082 -	5,994 -	5,762 -	8,841 -
<u>\$ 2,112,394</u>	<u>\$ 1,538,497</u>	<u>\$ 2,407,358</u>	<u>\$ 789,277</u>	<u>\$ 780,895</u>	<u>\$ 1,026,911</u>	<u>\$ 1,663,737</u>
\$ 75,655 -	\$ 35,378 -	\$ 421,086 -	\$ 69,954 -	\$ 48,825 -	\$ 14,599 -	\$ 2,245 -
<u>75,655</u>	<u>35,378</u>	<u>421,086</u>	<u>69,954</u>	<u>48,825</u>	<u>14,599</u>	<u>2,245</u>
2,036,739 -	1,503,119 -	1,986,272 -	719,323 -	732,070 -	1,012,312 -	1,661,492 -
<u>2,036,739</u>	<u>1,503,119</u>	<u>1,986,272</u>	<u>719,323</u>	<u>732,070</u>	<u>1,012,312</u>	<u>1,661,492</u>
<u>\$ 2,112,394</u>	<u>\$ 1,538,497</u>	<u>\$ 2,407,358</u>	<u>\$ 789,277</u>	<u>\$ 780,895</u>	<u>\$ 1,026,911</u>	<u>\$ 1,663,737</u>

**ST. TAMMANY PARISH, LOUISIANA**  
**Combining Balance Sheet**  
**Non-Major Capital Project Funds**  
**December 31, 2015**

	<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	\$ 87,315	\$ 113,381	\$ 171,925	\$ 1,309,397
Investments	575,566	745,598	1,131,863	8,631,370
Receivables, net of allowances for uncollectibles:				
Other receivables	4,409	5,601	7,531	53,226
Due from other funds	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total Assets	<u><u>\$ 667,290</u></u>	<u><u>\$ 864,580</u></u>	<u><u>\$ 1,311,319</u></u>	<u><u>\$ 9,993,993</u></u>
<b>LIABILITIES</b>				
Accounts, salaries and other payables	\$ 24,238	\$ 52,621	\$ -	\$ 176,574
Unearned revenue	-	-	-	-
Total Liabilities	<hr/> <u>24,238</u>	<hr/> <u>52,621</u>	<hr/> <u>-</u>	<hr/> <u>176,574</u>
<b>FUND BALANCES</b>				
Restricted	643,052	811,959	1,311,319	9,817,419
Committed	-	-	-	-
Total Fund Balances	<hr/> <u>643,052</u>	<hr/> <u>811,959</u>	<hr/> <u>1,311,319</u>	<hr/> <u>9,817,419</u>
	<hr/>	<hr/>	<hr/>	<hr/>
Total Liabilities and Fund Balances	<u><u>\$ 667,290</u></u>	<u><u>\$ 864,580</u></u>	<u><u>\$ 1,311,319</u></u>	<u><u>\$ 9,993,993</u></u>

**SCHEDULE 14**  
**continued**

<b>318 Deep Water Horizon Settlement</b>	<b>319 Disaster Relief</b>	<b>320 GIS Capital</b>	<b>321 Koop Drive Facility</b>	<b>322 Capital Improvements - OEP/911</b>	<b>323 Public Health Capital</b>	<b>324 Dept. of Public Works Capital</b>
\$ 1,660,611	\$ 1,038,566	\$ 190,164	\$ 76,594	\$ 205,527	\$ 8,615	\$ 98,049
11,002,295	6,841,521	1,256,920	498,111	1,356,641	46,393	645,160
46,501	1,334,878	6,658	4,146	8,766	1,584	4,931
-	-	-	-	-	-	-
<u>\$ 12,709,407</u>	<u>\$ 9,214,965</u>	<u>\$ 1,453,742</u>	<u>\$ 578,851</u>	<u>\$ 1,570,934</u>	<u>\$ 56,592</u>	<u>\$ 748,140</u>
\$ -	\$ 37,318	\$ 134,136	\$ 43,430	\$ 7,400	\$ -	\$ 25,786
-	82,665	-	-	-	-	-
-	119,983	134,136	43,430	7,400	-	25,786
-	8,794,872	95,416	-	789,594	56,592	722,354
12,709,407	300,110	1,224,190	535,421	773,940	-	-
<u>12,709,407</u>	<u>9,094,982</u>	<u>1,319,606</u>	<u>535,421</u>	<u>1,563,534</u>	<u>56,592</u>	<u>722,354</u>
<u>\$ 12,709,407</u>	<u>\$ 9,214,965</u>	<u>\$ 1,453,742</u>	<u>\$ 578,851</u>	<u>\$ 1,570,934</u>	<u>\$ 56,592</u>	<u>\$ 748,140</u>



**ST. TAMMANY PARISH, LOUISIANA**  
**Combining Balance Sheet**  
**Non-Major Capital Project Funds**  
**December 31, 2015**

	<b>325 STP Admin/Justice Complex East Capital</b>	<b>326 Economic Development Capital</b>	<b>327 Buildings - General</b>	<b>330 Tammany Trace Capital</b>
<b>ASSETS</b>				
Cash and cash equivalents	\$ 146,561	\$ 42,674	\$ 31,075	\$ 106,979
Investments	945,097	281,117	296,273	705,670
Receivables, net of allowances for uncollectibles:				
Other receivables	265,510	1,864	34,114	4,127
Due from other funds	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total Assets	<u><u>\$ 1,357,168</u></u>	<u><u>\$ 325,655</u></u>	<u><u>\$ 361,462</u></u>	<u><u>\$ 816,776</u></u>
<b>LIABILITIES</b>				
Accounts, salaries and other payables	\$ -	\$ 14,522	\$ 30,474	\$ -
Unearned revenue	-	-	-	-
Total Liabilities	<hr/>	<hr/>	<hr/>	<hr/>
<b>FUND BALANCES</b>				
Restricted	-	-	-	232,817
Committed	1,357,168	311,133	330,988	583,959
Total Fund Balances	<hr/>	<hr/>	<hr/>	<hr/>
	<u><u>1,357,168</u></u>	<u><u>311,133</u></u>	<u><u>330,988</u></u>	<u><u>816,776</u></u>
	<hr/>	<hr/>	<hr/>	<hr/>
Total Liabilities and Fund Balances	<u><u>\$ 1,357,168</u></u>	<u><u>\$ 325,655</u></u>	<u><u>\$ 361,462</u></u>	<u><u>\$ 816,776</u></u>

**SCHEDULE 14**  
**continued**

<b>331</b> <b>Northshore</b> <b>Paving Project</b>	<b>332</b> <b>Tall Timbers</b> <b>Subdivision</b>	<b>333</b> <b>St. Tammany</b> <b>Parish Library</b> <b>Capital</b>	<b>334</b> <b>St. Tammany</b> <b>Parish Jail</b> <b>Capital</b>	<b>337</b> <b>Justice Complex</b> <b>Capital</b>	<b>339</b> <b>St. Tammany</b> <b>Parish Coroner</b> <b>Capital</b>	<b>343</b> <b>Animal Services</b> <b>Capital</b>
\$ 11,393	\$ 27,893	\$ 174,850	\$ 76,295	\$ 184,495	\$ -	\$ 62,455
75,054	183,746	462,062	502,308	1,208,739	-	411,377
498	1,218	1,292	3,340	8,784	-	2,728
-	-	976,212	-	-	-	-
<u>\$ 86,945</u>	<u>\$ 212,857</u>	<u>\$ 1,614,416</u>	<u>\$ 581,943</u>	<u>\$ 1,402,018</u>	<u>\$ -</u>	<u>\$ 476,560</u>
\$ -	\$ -	\$ 23,286	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	-	23,286	-	-	-	-
86,945	212,857	1,591,130	581,943	1,402,018	-	476,560
-	-	-	-	-	-	-
<u>86,945</u>	<u>212,857</u>	<u>1,591,130</u>	<u>581,943</u>	<u>1,402,018</u>	<u>-</u>	<u>476,560</u>
<u>\$ 86,945</u>	<u>\$ 212,857</u>	<u>\$ 1,614,416</u>	<u>\$ 581,943</u>	<u>\$ 1,402,018</u>	<u>\$ -</u>	<u>\$ 476,560</u>

**ST. TAMMANY PARISH, LOUISIANA**  
**Combining Balance Sheet**  
**Non-Major Capital Project Funds**  
**December 31, 2015**

	<b>350</b>	<b>351</b>	<b>360</b>	<b>361</b>
	<b>Solid Waste</b>	<b>Property Mgmt</b>	<b>Transportation</b>	<b>SA</b>
	<b>Capital Project</b>	<b>Capital Project</b>	<b>Impact Fees</b>	<b>Transportation</b>
				<b>Impact Fees</b>
<b>ASSETS</b>				
Cash and cash equivalents	\$ 72	\$ 10,504	\$ 451,593	\$ 282,846
Investments	473	69,192	2,972,814	1,766,138
Receivables, net of allowances for uncollectibles:				
Other receivables	3	459	32,226	9,712
Due from other funds	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Assets	<u>\$ 548</u>	<u>\$ 80,155</u>	<u>\$ 3,456,633</u>	<u>\$ 2,058,696</u>
<b>LIABILITIES</b>				
Accounts, salaries and other payables	\$ -	\$ -	\$ -	\$ -
Unearned revenue	-	-	-	65,180
Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>65,180</u>
<b>FUND BALANCES</b>				
Restricted	-	-	3,456,633	1,993,516
Committed	548	80,155	-	-
Total Fund Balances	<u>548</u>	<u>80,155</u>	<u>3,456,633</u>	<u>1,993,516</u>
Total Liabilities and Fund Balances	<u>\$ 548</u>	<u>\$ 80,155</u>	<u>\$ 3,456,633</u>	<u>\$ 2,058,696</u>

**SCHEDULE 14**  
**continued**

<b>362 NSA Transportation Impact Fees</b>	<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>
\$ 10,419	\$ 98,329	\$ 234,037	\$ 6,677	\$ 133,143	\$ 8,958,382
68,696	647,091	1,475,547	44,060	877,569	58,278,330
442	23,851	6,189	275	6,319	1,964,522
-	-	-	-	-	976,212
<u>\$ 79,557</u>	<u>\$ 769,271</u>	<u>\$ 1,715,773</u>	<u>\$ 51,012</u>	<u>\$ 1,017,031</u>	<u>\$ 70,177,446</u>
\$ -	\$ 15,989	\$ -	\$ -	\$ 33,047	\$ 1,405,254
-	-	69,062	-	-	216,907
-	15,989	69,062	-	33,047	1,622,161
79,557	753,282	1,646,711	51,012	983,984	50,348,266
-	-	-	-	-	18,207,019
<u>79,557</u>	<u>753,282</u>	<u>1,646,711</u>	<u>51,012</u>	<u>983,984</u>	<u>68,555,285</u>
<u>\$ 79,557</u>	<u>\$ 769,271</u>	<u>\$ 1,715,773</u>	<u>\$ 51,012</u>	<u>\$ 1,017,031</u>	<u>\$ 70,177,446</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, 2015**

	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	869,277	869,277	-	1,055,308	1,055,308	-
Intergovernmental revenues:						
Federal and state grants	-	-	-	-	-	-
Fees and charges for services	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Other revenues:						
Investment earnings	11,093	12,865	1,772	13,056	15,632	2,576
Total Revenues	880,370	882,142	1,772	1,068,364	1,070,940	2,576
<b>Expenditures</b>						
General government:						
Other - unclassified	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	5,757	-	5,757	86,442	-	86,442
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Cultural and recreation	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Capital outlay:						
Capital assets	-	-	-	-	-	-
Infrastructure	1,446,504	703,769	742,735	1,798,347	613,911	1,184,436
Debt service:						
Impact fee credits used	-	-	-	-	-	-
Total Expenditures	1,452,261	703,769	748,492	1,884,789	613,911	1,270,878
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	(571,891)	178,373	750,264	(816,425)	457,029	1,273,454
<b>Other Financing Sources (Uses)</b>						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-	-
<b>Extraordinary item</b>						
Deep Water Horizon settlement	-	-	-	-	-	-
<b>Net Change in Fund Balance</b>	(571,891)	178,373	750,264	(816,425)	457,029	1,273,454
<b>Fund Balance - beginning</b>	571,891	571,891	-	816,425	816,425	-
<b>Fund Balance - ending</b>	\$ -	\$ 750,264	\$ 750,264	\$ -	\$ 1,273,454	\$ 1,273,454

**SCHEDULE 15**  
**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)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1,352,757	1,352,757	-	686,768	686,768	-	861,971	861,971	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
10,356	11,715	1,359	13,074	16,119	3,045	23,834	28,989	5,155
1,363,113	1,364,472	1,359	699,842	702,887	3,045	885,805	890,960	5,155
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
5,072	28	5,044	38,543	17,066	21,477	12,664	7,600	5,064
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
2,018,857	1,090,750	928,107	1,499,261	376,614	1,122,647	2,551,509	524,989	2,026,520
-	-	-	-	-	-	-	-	-
2,023,929	1,090,778	933,151	1,537,804	393,680	1,144,124	2,564,173	532,589	2,031,584
(660,816)	273,694	934,510	(837,962)	309,207	1,147,169	(1,678,368)	358,371	2,036,739
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
(660,816)	273,694	934,510	(837,962)	309,207	1,147,169	(1,678,368)	358,371	2,036,739
660,816	660,816	-	837,962	837,962	-	1,678,368	1,678,368	-
\$ -	\$ 934,510	\$ 934,510	\$ -	\$ 1,147,169	\$ 1,147,169	\$ -	\$ 2,036,739	\$ 2,036,739

**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, 2015**

	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	1,882,210	1,882,210	-	1,198,785	1,198,785	-
Intergovernmental revenues:						
Federal and state grants	-	-	-	-	-	-
Fees and charges for services	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Other revenues:						
Investment earnings	13,046	16,356	3,310	24,750	29,221	4,471
Total Revenues	1,895,256	1,898,566	3,310	1,223,535	1,228,006	4,471
<b>Expenditures</b>						
General government:						
Other - unclassified	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	5,045	28	5,017	9,773	4,700	5,073
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Cultural and recreation	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Capital outlay:						
Capital assets	-	-	-	-	-	-
Infrastructure	2,556,974	1,062,182	1,494,792	2,932,201	955,473	1,976,728
Debt service:						
Impact fee credits used	-	-	-	-	-	-
Total Expenditures	2,562,019	1,062,210	1,499,809	2,941,974	960,173	1,981,801
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	(666,763)	836,356	1,503,119	(1,718,439)	267,833	1,986,272
<b>Other Financing Sources (Uses)</b>						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-	-
<b>Extraordinary item</b>						
Deep Water Horizon settlement	-	-	-	-	-	-
<b>Net Change in Fund Balance</b>	(666,763)	836,356	1,503,119	(1,718,439)	267,833	1,986,272
<b>Fund Balance - beginning</b>	666,763	666,763	-	1,718,439	1,718,439	-
<b>Fund Balance - ending</b>	\$ -	\$ 1,503,119	\$ 1,503,119	\$ -	\$ 1,986,272	\$ 1,986,272

**SCHEDULE 15**  
**continued**

308 Capital Improvements District No. 8			309 Capital Improvements District No. 9			310 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)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
558,935	558,935	-	815,390	815,390	-	597,946	597,946	-
-	-	-	-	-	-	-	-	-
-	-	-	-	64,000	64,000	-	-	-
-	-	-	-	-	-	-	-	-
7,424	8,517	1,093	13,327	16,208	2,881	11,304	13,333	2,029
566,359	567,452	1,093	828,717	895,598	66,881	609,250	611,279	2,029
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
5,072	-	5,072	6,944	2,934	4,010	5,100	-	5,100
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
970,394	257,236	713,158	1,894,433	1,233,254	661,179	1,548,263	543,080	1,005,183
-	-	-	-	-	-	-	-	-
975,466	257,236	718,230	1,901,377	1,236,188	665,189	1,553,363	543,080	1,010,283
(409,107)	310,216	719,323	(1,072,660)	(340,590)	732,070	(944,113)	68,199	1,012,312
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
(409,107)	310,216	719,323	(1,072,660)	(340,590)	732,070	(944,113)	68,199	1,012,312
409,107	409,107	-	1,072,660	1,072,660	-	944,113	944,113	-
\$ -	\$ 719,323	\$ 719,323	\$ -	\$ 732,070	\$ 732,070	\$ -	\$ 1,012,312	\$ 1,012,312



**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, 2015**

	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	1,034,503	1,034,503	-	538,334	538,334	-
Intergovernmental revenues:						
Federal and state grants	-	-	-	-	-	-
Fees and charges for services	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Other revenues:						
Investment earnings	16,306	19,625	3,319	8,904	10,134	1,230
Total Revenues	1,050,809	1,054,128	3,319	547,238	548,468	1,230
<b>Expenditures</b>						
General government:						
Other - unclassified	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	5,073	-	5,073	77,823	27,536	50,287
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Cultural and recreation	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Capital outlay:						
Capital assets	-	-	-	-	-	-
Infrastructure	2,094,677	441,577	1,653,100	1,194,822	603,287	591,535
Debt service:						
Impact fee credits used	-	-	-	-	-	-
Total Expenditures	2,099,750	441,577	1,658,173	1,272,645	630,823	641,822
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>(1,048,941)</b>	<b>612,551</b>	<b>1,661,492</b>	<b>(725,407)</b>	<b>(82,355)</b>	<b>643,052</b>
<b>Other Financing Sources (Uses)</b>						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-	-
<b>Extraordinary item</b>						
Deep Water Horizon settlement	-	-	-	-	-	-
<b>Net Change in Fund Balance</b>	<b>(1,048,941)</b>	<b>612,551</b>	<b>1,661,492</b>	<b>(725,407)</b>	<b>(82,355)</b>	<b>643,052</b>
<b>Fund Balance - beginning</b>	<b>1,048,941</b>	<b>1,048,941</b>	<b>-</b>	<b>725,407</b>	<b>725,407</b>	<b>-</b>
<b>Fund Balance - ending</b>	<b>\$ -</b>	<b>\$ 1,661,492</b>	<b>\$ 1,661,492</b>	<b>\$ -</b>	<b>\$ 643,052</b>	<b>\$ 643,052</b>

**SCHEDULE 15**  
**continued**

313 Capital Improvements District No. 13			314 Capital Improvements District No. 14			316 Capital Improvements Drainage		
Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,056,382	\$ 2,056,382	\$ -
788,701	788,701	-	759,115	759,115	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	37,250	37,250	-
-	-	-	-	2,500	2,500	165,000	165,000	-
10,928	13,278	2,350	14,901	17,930	3,029	124,692	124,692	-
799,629	801,979	2,350	774,016	779,545	5,529	2,383,324	2,383,324	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
5,051	-	5,051	5,425	27	5,398	1,935,098	141,224	1,793,874
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
1,974,442	1,169,884	804,558	1,923,447	623,055	1,300,392	9,856,098	1,832,553	8,023,545
-	-	-	-	-	-	-	-	-
1,979,493	1,169,884	809,609	1,928,872	623,082	1,305,790	11,791,196	1,973,777	9,817,419
(1,179,864)	(367,905)	811,959	(1,154,856)	156,463	1,311,319	(9,407,872)	409,547	9,817,419
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
(1,179,864)	(367,905)	811,959	(1,154,856)	156,463	1,311,319	(9,407,872)	409,547	9,817,419
1,179,864	1,179,864	-	1,154,856	1,154,856	-	9,407,872	9,407,872	-
\$ -	\$ 811,959	\$ 811,959	\$ -	\$ 1,311,319	\$ 1,311,319	\$ -	\$ 9,817,419	\$ 9,817,419

**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, 2015**

	318			319		
	Deep Water Horizon Settlement			Disaster Relief		
	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	-	-	-	-	(266,826)	(266,826)
Fees and charges for services	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Other revenues:						
Investment earnings	61,687	61,687	-	104,619	104,619	-
Total Revenues	61,687	61,687	-	104,619	(162,207)	(266,826)
<b>Expenditures</b>						
General government:						
Other - unclassified	-	-	-	-	-	-
Public safety	-	-	-	1,884,825	89,604	1,795,221
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Cultural and recreation	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Capital outlay:						
Capital assets	-	-	-	-	-	-
Infrastructure	12,709,407	-	12,709,407	-	-	-
Debt service:						
Impact fee credits used	-	-	-	-	-	-
Total Expenditures	12,709,407	-	12,709,407	1,884,825	89,604	1,795,221
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	(12,647,720)	61,687	12,709,407	(1,780,206)	(251,811)	1,528,395
<b>Other Financing Sources (Uses)</b>						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-	-
<b>Extraordinary item</b>						
Deep Water Horizon Settlement	12,647,720	12,647,720	-	-	-	-
<b>Net Change in Fund Balance</b>	-	12,709,407	12,709,407	(1,780,206)	(251,811)	1,528,395
<b>Fund Balance - beginning</b>	-	-	-	9,346,793	9,346,793	-
<b>Fund Balance - ending</b>	\$ -	\$ 12,709,407	\$ 12,709,407	\$ 7,566,587	\$ 9,094,982	\$ 1,528,395

**SCHEDULE 15**  
**continued**

320 GIS Capital			321 Koop Drive Facility			322 Capital Improvements - OEP/911		
Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	900,000	900,000	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
12,443	12,443	-	11,697	11,697	-	17,985	17,985	-
12,443	12,443	-	11,697	11,697	-	917,985	917,985	-
153,778	3,361	150,417	188,241	78,474	109,767	-	-	-
-	-	-	-	-	-	74,517	-	74,517
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
1,344,672	175,483	1,169,189	513,017	87,363	425,654	1,599,423	110,406	1,489,017
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
1,498,450	178,844	1,319,606	701,258	165,837	535,421	1,673,940	110,406	1,563,534
(1,486,007)	(166,401)	1,319,606	(689,561)	(154,140)	535,421	(755,955)	807,579	1,563,534
900,000	900,000	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
900,000	900,000	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
(586,007)	733,599	1,319,606	(689,561)	(154,140)	535,421	(755,955)	807,579	1,563,534
586,007	586,007	-	689,561	689,561	-	755,955	755,955	-
\$ -	\$ 1,319,606	\$ 1,319,606	\$ -	\$ 535,421	\$ 535,421	\$ -	\$ 1,563,534	\$ 1,563,534

**ST. TAMMANY PARISH, LOUISIANA**  
**Combining Schedule of Revenues, Expenditures and Changes in Fund Balances**  
**Budget and Actual**  
**Non-Major Capital Project Funds**  
**For the Year Ended December 31, 2015**

	323 Public Health Capital			324 Dept. of Public Works 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	-	-	-	609,750	609,750	-
Intergovernmental revenues:						
Federal and state grants	-	-	-	-	-	-
Fees and charges for services	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Other revenues:						
Investment earnings	7,793	7,793	-	12,658	12,658	-
Total Revenues	7,793	7,793	-	622,408	622,408	-
<b>Expenditures</b>						
General government:						
Other - unclassified	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	206,829	-	206,829
Sanitation	-	-	-	-	-	-
Health and welfare	56,592	-	56,592	-	-	-
Cultural and recreation	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Capital outlay:						
Capital assets	2,044,000	2,044,000	-	953,979	438,454	515,525
Infrastructure	-	-	-	-	-	-
Debt service:						
Impact fee credits used	-	-	-	-	-	-
Total Expenditures	2,100,592	2,044,000	56,592	1,160,808	438,454	722,354
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	(2,092,799)	(2,036,207)	56,592	(538,400)	183,954	722,354
<b>Other Financing Sources (Uses)</b>						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-	-
<b>Extraordinary item</b>						
Deep Water Horizon settlement	-	-	-	-	-	-
<b>Net Change in Fund Balance</b>	(2,092,799)	(2,036,207)	56,592	(538,400)	183,954	722,354
<b>Fund Balance - beginning</b>	2,092,799	2,092,799	-	538,400	538,400	-
<b>Fund Balance - ending</b>	\$ -	\$ 56,592	\$ 56,592	\$ -	\$ 722,354	\$ 722,354

**SCHEDULE 15**  
**continued**

325 STP Admin/Justice Complex East Capital			326 Economic Development Capital			327 Buildings - General		
Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-	-
-	(1,900)	(1,900)	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
23,855	23,855	-	4,435	4,435	-	90,339	90,339	-
23,855	21,955	(1,900)	4,435	4,435	-	90,339	90,339	-
268,627	-	268,627	-	-	-	11,217	-	11,217
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	55,832	34,419	21,413
-	-	-	325,655	14,522	311,133	-	-	-
613,955	-	613,955	-	-	-	11,548,107	11,264,774	283,333
-	-	-	-	-	-	34,269	19,244	15,025
-	-	-	-	-	-	-	-	-
882,582	-	882,582	325,655	14,522	311,133	11,649,425	11,318,437	330,988
(858,727)	21,955	880,682	(321,220)	(10,087)	311,133	(11,559,086)	(11,228,098)	330,988
-	-	-	-	-	-	140,000	140,000	-
-	-	-	-	-	-	(227,132)	(227,132)	-
-	-	-	-	-	-	(87,132)	(87,132)	-
-	-	-	-	-	-	-	-	-
(858,727)	21,955	880,682	(321,220)	(10,087)	311,133	(11,646,218)	(11,315,230)	330,988
1,335,213	1,335,213	-	321,220	321,220	-	11,646,218	11,646,218	-
\$ 476,486	\$ 1,357,168	\$ 880,682	\$ -	\$ 311,133	\$ 311,133	\$ -	\$ 330,988	\$ 330,988

**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, 2015**

	330 Tammany Trace Capital			331 Northshore Paving Project		
	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	257,500	257,500	-	-	-	-
Intergovernmental revenues:						
Federal and state grants	-	-	-	-	-	-
Fees and charges for services	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Other revenues:						
Investment earnings	9,556	9,556	-	1,003	1,184	181
Total Revenues	267,056	267,056	-	1,003	1,184	181
<b>Expenditures</b>						
General government:						
Other - unclassified	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	287,439	24,683	262,756	1,003	-	1,003
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Cultural and recreation	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Capital outlay:						
Capital assets	45,000	-	45,000	-	-	-
Infrastructure	509,020	-	509,020	-	-	-
Debt service:						
Impact fee credits used	-	-	-	-	-	-
Total Expenditures	841,459	24,683	816,776	1,003	-	1,003
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	(574,403)	242,373	816,776	-	1,184	1,184
<b>Other Financing Sources (Uses)</b>						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-	-
<b>Extraordinary item</b>						
Deep Water Horizon settlement	-	-	-	-	-	-
<b>Net Change in Fund Balance</b>	(574,403)	242,373	816,776	-	1,184	1,184
<b>Fund Balance - beginning</b>	574,403	574,403	-	85,761	85,761	-
<b>Fund Balance - ending</b>	\$ -	\$ 816,776	\$ 816,776	\$ 85,761	\$ 86,945	\$ 1,184

**SCHEDULE 15**  
**continued**

332 Tall Timbers Subdivision			333 St. Tammany Parish Library Capital			334 St. Tammany Parish Jail Capital		
Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)
\$ -	\$ -	\$ -	\$ 1,403,105	\$ 1,403,105	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
2,456	2,899	443	3,315	3,315	-	8,050	8,050	-
2,456	2,899	443	1,406,420	1,406,420	-	8,050	8,050	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
2,456	-	2,456	-	-	-	11,943	-	11,943
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	1,573,681	158,845	1,414,836	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	199,800	23,506	176,294	570,000	-	570,000
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
2,456	-	2,456	1,773,481	182,351	1,591,130	581,943	-	581,943
-	2,899	2,899	(367,061)	1,224,069	1,591,130	(573,893)	8,050	581,943
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	2,899	2,899	(367,061)	1,224,069	1,591,130	(573,893)	8,050	581,943
209,958	209,958	-	367,061	367,061	-	573,893	573,893	-
\$ 209,958	\$ 212,857	\$ 2,899	\$ -	\$ 1,591,130	\$ 1,591,130	\$ -	\$ 581,943	\$ 581,943



**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, 2015**

	337 Justice Complex Capital			339 St. Tammany Parish Coroner Capital		
	Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)
<b>Revenues</b>						
Taxes:						
Ad valorem/parcel fees	\$ -	\$ -	\$ -	\$ 5,481	\$ 5,481	\$ -
Sales and use	-	-	-	-	-	-
Intergovernmental revenues:						
Federal and state grants	-	-	-	-	-	-
Fees and charges for services	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Other revenues:						
Investment earnings	23,891	23,891	-	2,003	2,003	-
Total Revenues	23,891	23,891	-	7,484	7,484	-
<b>Expenditures</b>						
General government:						
Other - unclassified	937,654	-	937,654	-	-	-
Public safety	-	-	-	366,739	366,739	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Cultural and recreation	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Capital outlay:						
Capital assets	928,768	464,404	464,364	-	-	-
Infrastructure	-	-	-	-	-	-
Debt service:						
Impact fee credits used	-	-	-	-	-	-
Total Expenditures	1,866,422	464,404	1,402,018	366,739	366,739	-
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	(1,842,531)	(440,513)	1,402,018	(359,255)	(359,255)	-
<b>Other Financing Sources (Uses)</b>						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-	-
<b>Extraordinary item</b>						
Deep Water Horizon settlement	-	-	-	-	-	-
<b>Net Change in Fund Balance</b>	(1,842,531)	(440,513)	1,402,018	(359,255)	(359,255)	-
<b>Fund Balance - beginning</b>	1,842,531	1,842,531	-	359,255	359,255	-
<b>Fund Balance - ending</b>	\$ -	\$ 1,402,018	\$ 1,402,018	\$ -	\$ -	\$ -

**SCHEDULE 15**  
**continued**

343 Animal Services Capital			350 Solid Waste Capital Project			351 Property Mgmt Capital Project		
Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
6,510	6,510	-	7	7	-	1,092	1,092	-
6,510	6,510	-	7	7	-	1,092	1,092	-
-	-	-	-	-	-	80,155	-	80,155
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	548	-	548	-	-	-
476,560	-	476,560	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
476,560	-	476,560	548	-	548	80,155	-	80,155
(470,050)	6,510	476,560	(541)	7	548	(79,063)	1,092	80,155
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
(470,050)	6,510	476,560	(541)	7	548	(79,063)	1,092	80,155
470,050	470,050	-	541	541	-	79,063	79,063	-
\$ -	\$ 476,560	\$ 476,560	\$ -	\$ 548	\$ 548	\$ -	\$ 80,155	\$ 80,155

**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, 2015**

	360			361		
	Transportation Impact Fees			SA 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	62,375	-	(62,375)	1,372,143	1,372,143	-
Fines and forfeitures	-	-	-	-	-	-
Other revenues:						
Investment earnings	37,226	37,226	-	19,183	19,183	-
Total Revenues	99,601	37,226	(62,375)	1,391,326	1,391,326	-
<b>Expenditures</b>						
General government:						
Other - unclassified	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	238,947	-	238,947	1,193,516	-	1,193,516
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Cultural and recreation	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Capital outlay:						
Capital assets	-	-	-	-	-	-
Infrastructure	3,200,000	-	3,200,000	800,000	-	800,000
Debt service:						
Impact fee credits used	-	-	-	469,050	469,050	-
Total Expenditures	3,438,947	-	3,438,947	2,462,566	469,050	1,993,516
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>(3,339,346)</b>	<b>37,226</b>	<b>3,376,572</b>	<b>(1,071,240)</b>	<b>922,276</b>	<b>1,993,516</b>
<b>Other Financing Sources (Uses)</b>						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-	-
<b>Extraordinary item</b>						
Deep Water Horizon settlement	-	-	-	-	-	-
<b>Net Change in Fund Balance</b>	<b>(3,339,346)</b>	<b>37,226</b>	<b>3,376,572</b>	<b>(1,071,240)</b>	<b>922,276</b>	<b>1,993,516</b>
<b>Fund Balance - beginning</b>	<b>3,419,407</b>	<b>3,419,407</b>	<b>-</b>	<b>1,071,240</b>	<b>1,071,240</b>	<b>-</b>
<b>Fund Balance - ending</b>	<b>\$ 80,061</b>	<b>\$ 3,456,633</b>	<b>\$ 3,376,572</b>	<b>\$ -</b>	<b>\$ 1,993,516</b>	<b>\$ 1,993,516</b>

**SCHEDULE 15**  
**continued**

362 NSA Transportation Impact Fees			366 Drainage Impact Fees			367 SA Drainage Impact Fees		
Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
7,057	7,057	-	68,366	-	(68,366)	1,008,645	1,008,645	-
-	-	-	-	-	-	-	-	-
1,015	1,015	-	10,829	10,829	-	12,483	12,483	-
8,072	8,072	-	79,195	10,829	(68,366)	1,021,128	1,021,128	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
79,557	-	79,557	650,002	93,106	556,896	1,320,807	18,096	1,302,711
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	177,000	-	177,000	344,000	-	344,000
-	-	-	-	-	-	325,387	325,387	-
79,557	-	79,557	827,002	93,106	733,896	1,990,194	343,483	1,646,711
(71,485)	8,072	79,557	(747,807)	(82,277)	665,530	(969,066)	677,645	1,646,711
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
(71,485)	8,072	79,557	(747,807)	(82,277)	665,530	(969,066)	677,645	1,646,711
71,485	71,485	-	835,559	835,559	-	969,066	969,066	-
\$ -	\$ 79,557	\$ 79,557	\$ 87,752	\$ 753,282	\$ 665,530	\$ -	\$ 1,646,711	\$ 1,646,711

**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, 2015**

	368 NSA Drainage Impact Fees			370 TMDL Projects		
	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	9,892	9,892	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Other revenues:						
Investment earnings	607	607	-	15,092	15,092	-
Total Revenues	10,499	10,499	-	15,092	15,092	-
<b>Expenditures</b>						
General government:						
Other - unclassified	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	51,012	-	51,012	-	-	-
Sanitation	-	-	-	537,273	85,996	451,277
Health and welfare	-	-	-	-	-	-
Cultural and recreation	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Capital outlay:						
Capital assets	-	-	-	-	-	-
Infrastructure	-	-	-	688,547	155,841	532,706
Debt service:						
Impact fee credits used	-	-	-	-	-	-
Total Expenditures	51,012	-	51,012	1,225,820	241,837	983,983
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	(40,513)	10,499	51,012	(1,210,728)	(226,745)	983,983
<b>Other Financing Sources (Uses)</b>						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-	-
<b>Extraordinary item</b>						
Deep Water Horizon settlement	-	-	-	-	-	-
<b>Net Change in Fund Balance</b>	(40,513)	10,499	51,012	(1,210,728)	(226,745)	983,983
<b>Fund Balance - beginning</b>	40,513	40,513	-	1,210,729	1,210,729	-
<b>Fund Balance - ending</b>	\$ -	\$ 51,012	\$ 51,012	\$ 1	\$ 983,984	\$ 983,983

**SCHEDULE 15**  
**continued**

<b>TOTAL</b>		
<b>Non-Major Capital Project Funds</b>		
<b>Final Budget</b>	<b>Actual Amounts</b>	<b>Variance Positive (Negative)</b>
\$ 3,464,968	\$ 3,464,968	\$ -
14,767,250	14,767,250	-
-	(268,726)	(268,726)
2,565,728	2,498,987	(66,741)
165,000	167,500	2,500
818,824	857,067	38,243
21,781,770	21,487,046	(294,724)
1,639,672	81,835	1,557,837
2,338,024	456,343	1,881,681
6,240,450	337,028	5,903,422
537,821	85,996	451,825
533,152	-	533,152
1,629,513	193,264	1,436,249
325,655	14,522	311,133
20,360,721	14,608,390	5,752,331
54,722,472	12,206,699	42,515,773
794,437	794,437	-
89,121,917	28,778,514	60,343,403
(67,340,147)	(7,291,468)	60,048,679
1,040,000	1,040,000	-
(227,132)	(227,132)	-
812,868	812,868	-
12,647,720	12,647,720	-
(53,879,559)	6,169,120	60,048,679
62,386,165	62,386,165	-
\$ 8,506,606	\$ 68,555,285	\$ 60,048,679



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

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

**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.

**CAO and Legal (506)** accounts for services provided by the Chief Administrative Office and 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, 2015**

	<b>502 Parish Administration</b>	<b>505 Facilities Management Administration</b>	<b>506 CAO and Legal</b>	<b>515 Public Works Building</b>
<b>ASSETS</b>				
Current Assets:				
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ 144,068
Investments	-	-	-	963,590
Receivables, net of allowances for uncollectibles	-	-	-	6,200
Due from other funds	-	-	-	-
Prepaid items	-	-	-	-
Other assets	-	-	-	460
Total Current Assets	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,114,318</u>
Non-Current Assets:				
Land	-	-	-	1,033,038
Other capital assets, net of depreciation	-	-	-	3,010,948
Total Non-Current Assets	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,043,986</u>
TOTAL ASSETS	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,158,304</u>
<b>LIABILITIES</b>				
Current Liabilities:				
Accounts, salaries and other payables	-	-	-	9,207
Unearned revenue	-	-	-	-
Claims payable	-	-	-	-
Compensated absences	-	-	-	-
Total Current Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>9,207</u>
Non-Current Liabilities:				
Claims payable	-	-	-	-
Compensated absences	-	-	-	-
Health plan payable - retirees	-	-	-	-
Total Non-Current Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL LIABILITIES	<u>-</u>	<u>-</u>	<u>-</u>	<u>9,207</u>
<b>NET POSITION</b>				
Net investment in capital assets	-	-	-	4,043,986
Unrestricted	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,105,111</u>
TOTAL NET POSITON	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,149,097</u>

**SCHEDULE 16**  
**continued**

<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>
\$ 286,847	\$ 263,906	\$ 441,416	\$ -	\$ 79,144	\$ 883,302
1,919,860	1,762,220	2,955,994	-	521,716	4,976,744
12,152	10,988	19,186	-	3,395	50,090
-	-	-	-	-	1,319,571
8,458	3,689	3,556	-	651	600
120	-	-	-	-	50
<u>2,227,437</u>	<u>2,040,803</u>	<u>3,420,152</u>	<u>-</u>	<u>604,906</u>	<u>7,230,357</u>
235,643	-	449,936	-	-	-
7,415,881	2,440,636	7,809,507	-	-	-
<u>7,651,524</u>	<u>2,440,636</u>	<u>8,259,443</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>9,878,961</u>	<u>4,481,439</u>	<u>11,679,595</u>	<u>-</u>	<u>604,906</u>	<u>7,230,357</u>
15,468	40,978	49,633	-	6,025	8,116
-	-	-	-	-	-
-	-	-	-	-	300,000
-	-	-	-	-	-
<u>15,468</u>	<u>40,978</u>	<u>49,633</u>	<u>-</u>	<u>6,025</u>	<u>308,116</u>
-	-	-	-	-	2,317,500
-	-	-	-	-	-
-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,317,500</u>
<u>15,468</u>	<u>40,978</u>	<u>49,633</u>	<u>-</u>	<u>6,025</u>	<u>2,625,616</u>
7,651,524	2,440,636	8,259,443	-	-	-
2,211,969	1,999,825	3,370,519	-	598,881	4,604,741
<u>\$ 9,863,493</u>	<u>\$ 4,440,461</u>	<u>\$ 11,629,962</u>	<u>\$ -</u>	<u>\$ 598,881</u>	<u>\$ 4,604,741</u>

**ST. TAMMANY PARISH, LOUISIANA**  
**Combining Statement of Net Position**  
**Internal Service Funds**  
**December 31, 2015**

	<b>585</b>	<b>587</b>	<b>590</b>	
	<b>Health Insurance</b>	<b>Post - Employment Leave Benefit</b>	<b>Workers' Compensation Insurance</b>	<b>TOTAL Internal Service Funds</b>
<b>ASSETS</b>				
Current Assets:				
Cash and cash equivalents	\$ 592,188	\$ 240,345	\$ 520,968	\$ 3,452,184
Investments	3,900,073	1,585,267	3,606,639	22,192,103
Receivables, net of allowances for uncollectibles	43,944	10,076	22,573	178,604
Due from other funds	-	-	-	1,319,571
Prepaid items	6,887	-	-	23,841
Other assets	-	-	-	630
Total Current Assets	<u>4,543,092</u>	<u>1,835,688</u>	<u>4,150,180</u>	<u>27,166,933</u>
Non-Current Assets:				
Land	-	-	-	1,718,617
Other capital assets, net of depreciation	-	-	-	20,676,972
Total Non-Current Assets	<u>-</u>	<u>-</u>	<u>-</u>	<u>22,395,589</u>
<b>TOTAL ASSETS</b>	<u>4,543,092</u>	<u>1,835,688</u>	<u>4,150,180</u>	<u>49,562,522</u>
<b>LIABILITIES</b>				
Current Liabilities:				
Accounts, salaries and other payables	22,563	-	-	151,990
Unearned revenue	13	-	-	13
Claims payable	-	-	250,000	550,000
Compensated absences	20,000	20,000	-	40,000
Total Current Liabilities	<u>42,576</u>	<u>20,000</u>	<u>250,000</u>	<u>742,003</u>
Non-Current Liabilities:				
Claims payable	-	-	-	2,317,500
Compensated absences	288,999	1,471,860	-	1,760,859
Health plan payable - retirees	3,985,021	-	-	3,985,021
Total Non-Current Liabilities	<u>4,274,020</u>	<u>1,471,860</u>	<u>-</u>	<u>8,063,380</u>
<b>TOTAL LIABILITIES</b>	<u>4,316,596</u>	<u>1,491,860</u>	<u>250,000</u>	<u>8,805,383</u>
<b>NET POSITION</b>				
Net investment in capital assets	-	-	-	22,395,589
Unrestricted	226,496	343,828	3,900,180	18,361,550
<b>TOTAL NET POSITON</b>	<u>\$ 226,496</u>	<u>\$ 343,828</u>	<u>\$ 3,900,180</u>	<u>\$ 40,757,139</u>

**ST. TAMMANY PARISH, LOUISIANA**  
**Combining Statement of Revenues, Expenses and Changes in Net Position**  
**Internal Service Funds**  
**For the Year Ended December 31, 2015**

	<b>502 Parish Administration</b>	<b>505 Facilities Management Administration</b>	<b>506 CAO and Legal</b>	<b>515 Public Works Building</b>
<b>Operating Revenues</b>				
Charges for services:				
Rent	\$ -	\$ -	\$ -	\$ -
Interfund charges	5,944,035	1,220,550	1,960,695	532,841
Other services	13,526	-	-	17,921
Total Operating Revenues	<u>5,957,561</u>	<u>1,220,550</u>	<u>1,960,695</u>	<u>550,762</u>
<b>Operating Expenses</b>				
Cost of sales and services	6,272,670	1,156,327	1,960,695	364,759
Administration	-	-	-	21,354
Depreciation	34,035	9,565	-	120,429
Total Operating Expenses	<u>6,306,705</u>	<u>1,165,892</u>	<u>1,960,695</u>	<u>506,542</u>
<b>Operating Income (Loss)</b>	<u>(349,144)</u>	<u>54,658</u>	<u>-</u>	<u>44,220</u>
<b>Non-Operating Revenues (Expenses)</b>				
Investment earnings	-	2,455	-	13,843
Disposal of capital assets	(217,017)	(13,556)	-	-
Total Non-Operating Revenues (Expenses)	<u>(217,017)</u>	<u>(11,101)</u>	<u>-</u>	<u>13,843</u>
<b>Income (Loss) Before Contributions and Transfers</b>	(566,161)	43,557	-	58,063
Contributed capital	-	-	-	-
Transfers out	(1,859,216)	(127,267)	-	-
<b>Change in Net Position</b>	(2,425,377)	(83,710)	-	58,063
<b>Net Position - beginning</b>	<u>2,425,377</u>	<u>83,710</u>	<u>-</u>	<u>5,091,034</u>
<b>Net Position - ending</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,149,097</u>

**ST. TAMMANY PARISH, LOUISIANA**  
**Combining Statement of Revenues, Expenses and Changes in Net Position**  
**Internal Service Funds**  
**For the Year Ended December 31, 2015**

	520 St. Tammany Parish Administrative and Justice Complex-East	522 Emergency Operations Center	525 Koop Drive Administrative Complex	530 Archive Management
<b>Operating Revenues</b>				
Charges for services:				
Rent	\$ -	\$ 156,935	\$ 156,877	\$ -
Interfund charges	912,168	606,112	1,246,564	286,977
Other services	12,156	280	4,663	-
Total Operating Revenues	<u>924,324</u>	<u>763,327</u>	<u>1,408,104</u>	<u>286,977</u>
<b>Operating Expenses</b>				
Cost of sales and services	550,401	359,475	1,109,857	270,185
Administration	36,516	31,695	58,784	-
Depreciation	252,412	291,682	455,121	5,604
Total Operating Expenses	<u>839,329</u>	<u>682,852</u>	<u>1,623,762</u>	<u>275,789</u>
<b>Operating Income (Loss)</b>	<u>84,995</u>	<u>80,475</u>	<u>(215,658)</u>	<u>11,188</u>
<b>Non-Operating Revenues (Expenses)</b>				
Investment earnings	27,184	24,523	45,071	2,073
Disposal of capital assets	-	-	-	(2,356)
Total Non-Operating Revenues (Expenses)	<u>27,184</u>	<u>24,523</u>	<u>45,071</u>	<u>(283)</u>
<b>Income (Loss) Before Contributions and Transfers</b>	112,179	104,998	(170,587)	10,905
Contributed capital	-	-	1,169,570	-
Transfers out	-	-	-	(142,426)
<b>Change in Net Position</b>	112,179	104,998	998,983	(131,521)
<b>Net Position - beginning</b>	<u>9,751,314</u>	<u>4,335,463</u>	<u>10,630,979</u>	<u>131,521</u>
<b>Net Position - ending</b>	<u>\$ 9,863,493</u>	<u>\$ 4,440,461</u>	<u>\$ 11,629,962</u>	<u>\$ -</u>

**SCHEDULE 17**  
**continued**

<b>575</b> <b>Unemployment</b> <b>Compensation</b>	<b>580</b> <b>Risk 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>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 313,812
67,333	1,356,464	326,544	207,780	469,203	15,137,266
-	230,309	113,814	-	15,166	407,835
67,333	1,586,773	440,358	207,780	484,369	15,858,913
36,422	2,507,565	644,589	(101,614)	425,244	15,556,575
-	-	-	-	-	148,349
-	-	-	-	-	1,168,848
36,422	2,507,565	644,589	(101,614)	425,244	16,873,772
30,911	(920,792)	(204,231)	309,394	59,125	(1,014,859)
7,933	81,215	62,680	23,176	53,575	343,728
-	-	-	-	-	(232,929)
7,933	81,215	62,680	23,176	53,575	110,799
38,844	(839,577)	(141,551)	332,570	112,700	(904,060)
-	-	-	-	-	1,169,570
-	-	-	-	-	(2,128,909)
38,844	(839,577)	(141,551)	332,570	112,700	(1,863,399)
560,037	5,444,318	368,047	11,258	3,787,480	42,620,538
\$ 598,881	\$ 4,604,741	\$ 226,496	\$ 343,828	\$ 3,900,180	\$ 40,757,139

**ST. TAMMANY PARISH, LOUISIANA**  
**Combining Statement of Cash Flows**  
**Internal Service Funds**  
**For the Year Ended December 31, 2015**

	<b>502 Parish Administration</b>	<b>505 Facilities Management Administration</b>	<b>506 CAO and Legal</b>
<b>Cash Flows from Operating Activities:</b>			
Receipts from customers	\$ 14,874	\$ -	\$ -
Receipts from interfund services provided	5,944,035	1,220,550	1,960,695
Payments to suppliers	(1,276,450)	(73,966)	(153,439)
Payments to employees	(4,348,682)	(1,042,468)	(1,752,286)
Payments to other funds	-	-	-
Payments for interfund services used	(798,417)	(176,581)	(154,759)
Net Cash Provided (Used) by Operating Activities	<u>(464,640)</u>	<u>(72,465)</u>	<u>(99,789)</u>
<b>Cash Flows from Non-capital Financing Activities:</b>			
Transfers to other funds	(1,859,216)	(127,267)	-
Loans to other funds	-	-	-
Net Cash Provided (Used) by Non-capital Financing Activities	<u>(1,859,216)</u>	<u>(127,267)</u>	<u>-</u>
<b>Cash Flows from Capital and Related Financing Activities:</b>			
Purchase of capital assets	(199,689)	(7,899)	-
Net Cash (Used) by Capital and Related Financing Activities	<u>(199,689)</u>	<u>(7,899)</u>	<u>-</u>
<b>Cash Flows from Investing Activities:</b>			
Proceeds from sales/maturities of investments	3,013,393	260,209	-
Purchase of investments	(677,408)	(65,314)	-
Interest and dividends received	-	3,639	-
Net Cash Provided (Used) by Investing Activities	<u>2,335,985</u>	<u>198,534</u>	<u>-</u>
Net Increase (Decrease) in Cash and Cash Equivalents	(187,560)	(9,097)	(99,789)
Cash and Cash Equivalents, Beginning of Year	187,560	9,097	99,789
Cash and Cash Equivalents, End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:</b>			
Operating income (loss)	<u>\$ (349,144)</u>	<u>\$ 54,658</u>	<u>\$ -</u>
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:			
Depreciation expense	34,035	9,565	-
(Increase) decrease in accounts receivable	1,348	-	-
(Increase) decrease in prepaid items and other assets	145,208	-	311
Increase (decrease) in accounts payable and other liabilities	(93,530)	(1,460)	(18,451)
(Decrease) in salaries/benefits payable	(202,557)	(135,228)	(81,649)
(Decrease) in unearned revenue	-	-	-
Total Adjustments	<u>(115,496)</u>	<u>(127,123)</u>	<u>(99,789)</u>
Net Cash Provided (Used) by Operating Activities	<u>\$ (464,640)</u>	<u>\$ (72,465)</u>	<u>\$ (99,789)</u>

**SCHEDULE 18**  
**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>
\$ 17,777	\$ 12,004	\$ 157,327	\$ 161,671	\$ -	\$ -	\$ 247,567
532,841	912,168	606,112	1,246,564	286,977	67,333	1,356,464
(221,284)	(431,538)	(351,370)	(1,002,625)	(23,245)	(30,857)	(1,901,359)
-	(57,827)	-	-	(178,967)	-	(611,687)
(21,354)	(36,516)	(31,695)	(58,784)	-	-	-
(143,282)	(100,071)	(74,680)	(280,249)	(79,228)	-	(101,416)
164,698	298,220	305,694	66,577	5,537	36,476	(1,010,431)
-	-	-	-	(142,426)	-	-
-	-	-	-	-	-	356,975
-	-	-	-	(142,426)	-	356,975
-	-	-	(16,361)	-	-	-
-	-	-	(16,361)	-	-	-
155,640	334,562	260,845	706,028	162,934	112,528	3,708,385
(228,917)	(452,600)	(400,898)	(500,738)	(35,163)	(101,810)	(2,498,662)
9,088	18,027	16,092	30,296	2,663	5,326	54,759
(64,189)	(100,011)	(123,961)	235,586	130,434	16,044	1,264,482
100,509	198,209	181,733	285,802	(6,455)	52,520	611,026
43,559	88,638	82,173	155,614	6,455	26,624	272,276
<u>\$ 144,068</u>	<u>\$ 286,847</u>	<u>\$ 263,906</u>	<u>\$ 441,416</u>	<u>\$ -</u>	<u>\$ 79,144</u>	<u>\$ 883,302</u>
\$ 44,220	\$ 84,995	\$ 80,475	\$ (215,658)	\$ 11,188	\$ 30,911	\$ (920,792)
120,429	252,412	291,682	455,121	5,604	-	-
(144)	(152)	112	131	-	-	17,258
-	(3,936)	(593)	(836)	-	1	2,106
193	(33,217)	(65,982)	(172,181)	(1,643)	5,564	(81,719)
-	(1,882)	-	-	(9,612)	-	(27,284)
-	-	-	-	-	-	-
120,478	213,225	225,219	282,235	(5,651)	5,565	(89,639)
<u>\$ 164,698</u>	<u>\$ 298,220</u>	<u>\$ 305,694</u>	<u>\$ 66,577</u>	<u>\$ 5,537</u>	<u>\$ 36,476</u>	<u>\$ (1,010,431)</u>



**ST. TAMMANY PARISH, LOUISIANA**  
**Combining Statement of Cash Flows**  
**Internal Service Funds**  
**For the Year Ended December 31, 2015**

	<b>585</b>	<b>587</b>	<b>590</b>
	<b>Health Insurance</b>	<b>Post - Employment Leave Benefit</b>	<b>Workers' Compensation Insurance</b>
<b>Cash Flows from Operating Activities:</b>			
Receipts from customers	\$ 123,962	\$ -	\$ 15,166
Receipts from interfund services provided	326,544	207,780	469,203
Payments to suppliers	(445,768)	-	(426,740)
Payments to employees	37,572	(41,286)	-
Payments to other funds	-	-	-
Payments for interfund services used	-	-	-
Net Cash Provided (Used) by Operating Activities	<u>42,310</u>	<u>166,494</u>	<u>57,629</u>
<b>Cash Flows from Non-capital Financing Activities:</b>			
Transfers to other funds	-	-	-
Loans to other funds	-	-	-
Net Cash Provided (Used) by Non-capital Financing Activities	<u>-</u>	<u>-</u>	<u>-</u>
<b>Cash Flows from Capital and Related Financing Activities:</b>			
Purchase of capital assets	-	-	-
Net Cash (Used) by Capital and Related Financing Activities	<u>-</u>	<u>-</u>	<u>-</u>
<b>Cash Flows from Investing Activities:</b>			
Proceeds from sales/maturities of investments	931,856	263,122	998,083
Purchase of investments	(634,527)	(397,172)	(640,805)
Interest and dividends received	42,402	15,325	36,483
Net Cash Provided (Used) by Investing Activities	<u>339,731</u>	<u>(118,725)</u>	<u>393,761</u>
Net Increase (Decrease) in Cash and Cash Equivalents	382,041	47,769	451,390
Cash and Cash Equivalents, Beginning of Year	210,147	192,576	69,578
Cash and Cash Equivalents, End of Year	<u>\$ 592,188</u>	<u>\$ 240,345</u>	<u>\$ 520,968</u>
<b>Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:</b>			
Operating income (loss)	<u>\$ (204,231)</u>	<u>\$ 309,394</u>	<u>\$ 59,125</u>
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:			
Depreciation expense	-	-	-
(Increase) decrease in accounts receivable	10,254	-	-
(Increase) decrease in prepaid items and other assets	(1)	-	-
Increase (decrease) in accounts payable and other liabilities	236,394	-	(1,496)
(Decrease) in salaries/benefits payable	-	(142,900)	-
(Decrease) in unearned revenue	(106)	-	-
Total Adjustments	<u>246,541</u>	<u>(142,900)</u>	<u>(1,496)</u>
Net Cash Provided (Used) by Operating Activities	<u>\$ 42,310</u>	<u>\$ 166,494</u>	<u>\$ 57,629</u>

**SCHEDULE 18**  
**continued**

**TOTAL Internal  
Service Funds**

\$	750,348
	15,137,266
	(6,338,641)
	(7,995,631)
	(148,349)
	(1,908,683)
	<u>(503,690)</u>

	(2,128,909)
	356,975
	<u>(1,771,934)</u>

	<u>(223,949)</u>
	<u>(223,949)</u>

	10,907,585
	(6,634,014)
	234,100
	<u>4,507,671</u>
	2,008,098
	1,444,086
\$	<u><u>3,452,184</u></u>

\$	<u>(1,014,859)</u>
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	1,168,848
	28,807
	142,260
	(227,528)
	(601,112)
	<u>(106)</u>
	<u>511,169</u>
\$	<u><u>(503,690)</u></u>

**ST. TAMMANY PARISH, LOUISIANA**  
**Combining Statement of Cash Flows**  
**Internal Service Funds**  
**For the Year Ended December 31, 2015**

**Non-cash and Financing Activities:**

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

Facilities Management Administration (505)	\$	865
Public Works Building (515)		1,778
St. Tammany Parish Administrative and Justice Complex - East (520)		3,311
Emergency Operations Center (522)		3,092
Koop Drive Administrative Complex (525)		6,834
Archive Management (530)		511
Unemployment Compensation (575)		1,113
Risk Management Insurance (580)		16,000
Health Insurance (585)		9,837
Post-Employment Leave Benefit (587)		2,992
Workers' Compensation Insurance (590)		8,175

**The following funds were closed and the assets were transferred to governmental activities:**

Parish Administration (502)	217,017
Facilities Management Administration (505)	13,556
Archive Management (530)	2,356

**The following capital asset expenditures were accounted for in a capital project fund and then transferred to the fund in which they are operated:**

Koop Drive Complex Building A renovation	1,169,570
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# **NON-MAJOR COMPONENT UNITS**

**ST. TAMMANY PARISH, LOUISIANA**  
**Combining Statement of Net Position**  
**Non-Major Component Units, Discretely Presented**  
**December 31, 2015**

	(Component Units)			
	Fire Protection District No. 1	Fire Protection District No. 2	Fire Protection District No. 3	Fire Protection District No. 4
<b>ASSETS</b>				
Cash and cash equivalents	\$ 12,250,127	\$ 415,889	\$ 242,440	\$ 3,964,420
Investments	-	130,264	-	-
Receivables (net of allowances for uncollectibles)	18,771,481	3,346,018	1,525,845	13,998,016
Due from primary government/component units	-	-	-	-
Inventory	-	-	-	-
Prepaid items	101,336	-	40,916	76,992
Restricted assets	-	-	-	-
Other assets	-	2,515	-	1,655
Capital assets:				
Land, improvements, and construction in progress	882,330	760,100	287,350	701,973
Other capital assets, net of depreciation	8,678,382	2,394,102	969,147	4,715,203
<b>TOTAL ASSETS</b>	<b>40,683,656</b>	<b>7,048,888</b>	<b>3,065,698</b>	<b>23,458,259</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>				
Deferred charges on refundings	-	-	-	-
Deferred charges - pensions	5,982,426	552,575	362,843	3,883,673
<b>TOTAL DEFERRED OUTFLOWS OF RESOURCES</b>	<b>5,982,426</b>	<b>552,575</b>	<b>362,843</b>	<b>3,883,673</b>
<b>LIABILITIES</b>				
Accounts, salaries, and other payables	582,049	73,493	6,447	890,972
Payable from restricted assets	-	-	-	-
Due to primary government/component units	12,508	2,509	1,125	9,021
Unearned revenue	-	-	-	-
Other liabilities	-	-	-	-
Interest payable	19,260	15,243	-	18,283
Long-term liabilities:				
Due within one year	329,371	316,000	-	190,713
Due in more than one year	23,128,713	4,832,617	2,376,663	18,534,948
<b>TOTAL LIABILITIES</b>	<b>24,071,901</b>	<b>5,239,862</b>	<b>2,384,235</b>	<b>19,643,937</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Deferred charges - pensions	2,009,274	322,866	102,314	2,160,392
<b>NET POSITION</b>				
Net investment in capital assets	6,802,710	1,809,202	1,256,497	4,214,350
Restricted for:				
Debt service	441,154	-	-	-
Unrestricted	13,341,043	229,533	(314,505)	1,323,253
<b>TOTAL NET POSITION</b>	<b>\$ 20,584,907</b>	<b>\$ 2,038,735</b>	<b>\$ 941,992</b>	<b>\$ 5,537,603</b>

**SCHEDULE 19**  
**continued**

Fire Protection District No. 5	Fire Protection District No. 6	Fire Protection District No. 7	Fire Protection District No. 8	Fire Protection District No. 9	Fire Protection District No. 11	Fire Protection District No. 12
\$ 141,152	\$ 239,402	\$ 163,464	\$ 63,412	\$ 33,102	\$ 327,357	\$ 1,006,675
-	-	-	344,897	-	-	-
746,925	450,949	682,223	1,091,738	751,210	1,292,827	5,606,501
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	50,635	-	-	-	-	8,466
-	-	-	-	-	-	-
-	-	-	-	-	-	1,250
40,577	52,277	28,400	52,608	106,896	69,787	311,783
761,254	646,966	1,147,297	671,889	830,933	1,258,967	3,966,351
1,689,908	1,440,229	2,021,384	2,224,544	1,722,141	2,948,938	10,901,026
-	-	-	-	-	-	-
104,696	141,205	-	231,683	168,020	-	2,129,381
104,696	141,205	-	231,683	168,020	-	2,129,381
23,643	44,395	49,412	45,291	29,259	44,178	252,454
-	-	-	-	-	-	-
554	332	517	793	554	922	4,114
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	532	2,934	167,062
-	-	-	-	31,000	101,166	914,078
372,139	295,988	-	1,346,727	1,126,367	648,406	10,902,949
396,336	340,715	49,929	1,392,811	1,187,712	797,606	12,240,657
13,427	121,631	-	360,265	65,631	-	268,845
801,831	699,243	1,175,697	620,031	761,829	655,043	579,759
-	-	26,214	-	1,221	-	-
583,010	419,845	769,544	83,120	(126,232)	1,496,289	(58,854)
\$ 1,384,841	\$ 1,119,088	\$ 1,971,455	\$ 703,151	\$ 636,818	\$ 2,151,332	\$ 520,905

**ST. TAMMANY PARISH, LOUISIANA**  
**Combining Statement of Net Position**  
**Non-Major Component Units, Discretely Presented**  
**December 31, 2015**

	(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	\$ 795,455	\$ 3,571,623	\$ 64,173	\$ 96,151
Investments	-	709,372	-	-
Receivables (net of allowances for uncollectibles)	2,187,984	4,557,429	19,331	-
Due from primary government/component units	-	-	-	-
Inventory	-	4,099	-	-
Prepaid items	55,816	122,965	-	374
Restricted assets	-	562,702	-	-
Other assets	-	13,675	-	-
Capital assets:				
Land, improvements, and construction in progress	102,500	1,484,655	100,034	-
Other capital assets, net of depreciation	3,943,612	21,376,866	511,117	1,124,891
<b>TOTAL ASSETS</b>	<b>7,085,367</b>	<b>32,403,386</b>	<b>694,655</b>	<b>1,221,416</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>				
Deferred charges on refundings	-	118,147	4,760	-
Deferred charges - pensions	271,568	267,403	-	-
<b>TOTAL DEFERRED OUTFLOWS OF RESOURCES</b>	<b>271,568</b>	<b>385,550</b>	<b>4,760</b>	<b>-</b>
<b>LIABILITIES</b>				
Accounts, salaries, and other payables	90,852	141,620	3,830	10,915
Payable from restricted assets	-	-	-	-
Due to primary government/component units	1,605	3,413	18	258
Unearned revenue	-	-	-	-
Other liabilities	-	51,423	-	-
Interest payable	-	96,810	-	-
Long-term liabilities:				
Due within one year	222,807	1,629,000	35,000	-
Due in more than one year	1,502,913	9,074,944	70,000	-
<b>TOTAL LIABILITIES</b>	<b>1,818,177</b>	<b>10,997,210</b>	<b>108,848</b>	<b>11,173</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Deferred charges - pensions	20,127	24,844	-	-
<b>NET POSITION</b>				
Net investment in capital assets	2,620,056	12,275,180	506,151	1,124,891
Restricted for:				
Debt service	-	2,067,268	92,872	-
Unrestricted	2,898,575	7,424,434	(8,456)	85,352
<b>TOTAL NET POSITION</b>	<b>\$ 5,518,631</b>	<b>\$ 21,766,882</b>	<b>\$ 590,567</b>	<b>\$ 1,210,243</b>

**SCHEDULE 19**  
**continued**

Recreation District No. 6	Recreation District No. 7	Recreation District No. 11	Recreation District No. 12	Recreation District No. 14	Recreation District No. 16	Sewerage District No. 1
\$ 252,005	\$ 531,070	\$ 462,660	\$ 86,237	\$ 3,646,982	\$ 5,723	\$ 56,079
-	-	-	89,377	-	-	100,000
315,788	147,768	584,782	325,074	2,177,964	-	18,626
-	-	-	-	-	-	57,244
-	-	-	-	-	-	-
-	-	5,681	-	-	-	-
-	-	1,949,063	-	-	-	-
-	-	-	-	8,007	-	-
-	624,050	964,648	-	3,300,931	-	19,967
1,180,629	103,117	299,275	933,996	9,166,748	-	160,285
1,748,422	1,406,005	4,266,109	1,434,684	18,300,632	5,723	412,201
-	-	-	-	27,706	-	-
-	-	18,033	-	-	-	-
-	-	18,033	-	27,706	-	-
4,343	4,885	131,419	9,477	14,641	35,633	537
-	-	-	-	-	-	-
240	92	406	240	1,660	-	-
-	100,781	-	3,402	-	-	-
-	-	-	-	-	-	-
21,708	-	14,745	-	123,507	-	-
85,000	-	295,000	65,000	726,608	-	-
1,450,000	-	2,213,249	145,000	11,127,571	-	-
1,561,291	105,758	2,654,819	223,119	11,993,987	35,633	537
-	-	1,444	-	-	-	-
(354,371)	727,167	707,986	723,996	3,123,632	-	180,252
379,506	-	-	114,130	1,016,817	-	-
161,996	573,080	919,893	373,439	2,193,902	(29,910)	231,412
\$ 187,131	\$ 1,300,247	\$ 1,627,879	\$ 1,211,565	\$ 6,334,351	\$ (29,910)	\$ 411,664



**ST. TAMMANY PARISH, LOUISIANA**  
**Combining Statement of Net Position**  
**Non-Major Component Units, Discretely Presented**  
**December 31, 2015**

	(Component Units)			
	Sewerage District No. 2	Sewerage District No. 4	Water District No. 2	Water District No. 3
<b>ASSETS</b>				
Cash and cash equivalents	\$ 20,954	\$ 135,279	\$ 419,718	\$ 1,092,106
Investments	75,000	-	-	-
Receivables (net of allowances for uncollectibles)	-	15,588	77,770	27,827
Due from primary government/component units	-	24,650	-	-
Inventory	-	-	19,272	-
Prepaid items	-	5,966	1,268	6,035
Restricted assets	-	-	928,121	50,810
Other assets	-	-	200	-
Capital assets:				
Land, improvements, and construction in progress	3,336	-	675,836	706,961
Other capital assets, net of depreciation	27,510	6,059	923,791	235,215
<b>TOTAL ASSETS</b>	<b>126,800</b>	<b>187,542</b>	<b>3,045,976</b>	<b>2,118,954</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>				
Deferred charges on refundings	-	-	-	-
Deferred charges - pensions	-	-	-	-
<b>TOTAL DEFERRED OUTFLOWS OF RESOURCES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>LIABILITIES</b>				
Accounts, salaries, and other payables	3,912	3,242	13,508	53,008
Payable from restricted assets	-	-	92,568	50,943
Due to primary government/component units	-	-	74	81,894
Unearned revenue	-	-	-	4,367
Other liabilities	-	-	-	-
Interest payable	-	-	17,642	-
Long-term liabilities:				
Due within one year	-	45,000	108,000	-
Due in more than one year	-	51,000	1,573,000	-
<b>TOTAL LIABILITIES</b>	<b>3,912</b>	<b>99,242</b>	<b>1,804,792</b>	<b>190,212</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Deferred charges - pensions	-	-	-	-
<b>NET POSITION</b>				
Net investment in capital assets	30,846	(89,941)	339,195	942,176
Restricted for:				
Debt service	-	-	194,935	-
Unrestricted	92,042	178,241	707,054	986,566
<b>TOTAL NET POSITION</b>	<b>\$ 122,888</b>	<b>\$ 88,300</b>	<b>\$ 1,241,184</b>	<b>\$ 1,928,742</b>

**SCHEDULE 19**  
**continued**

<b>Sub-Drainage District No. 1 of 3</b>	<b>TOTAL Non-Major Component Units</b>
\$ 290,282	\$ 30,373,937
272,730	1,721,640
83,708	58,803,372
-	81,894
-	23,371
-	476,450
-	3,490,696
-	27,302
378,391	11,655,390
128,002	66,161,604
<u>1,153,113</u>	<u>172,815,656</u>
-	150,613
-	14,113,506
<u>-</u>	<u>14,264,119</u>
7,335	2,570,750
-	143,511
-	122,849
-	108,550
-	51,423
1,587	499,313
31,000	5,124,743
65,000	90,838,194
<u>104,922</u>	<u>99,459,333</u>
-	5,471,060
410,393	42,643,801
-	4,334,117
637,798	35,171,464
<u>\$ 1,048,191</u>	<u>\$ 82,149,382</u>

**ST. TAMMANY PARISH, LOUISIANA**  
**Combining Statement of Activities**  
**Non-Major Component Units, Discretely Presented**  
**For the Year Ended December 31, 2015**

	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	\$ 19,797,676	\$ -	\$ -	\$ -	\$ (19,797,676)	\$ -
Fire Protection District No. 2	3,023,328	-	-	-	-	(3,023,328)
Fire Protection District No. 3	2,036,561	190,791	60,000	25,997	-	-
Fire Protection District No. 4	16,490,110	1,911,668	760,020	-	-	-
Fire Protection District No. 5	913,696	-	475	-	-	-
Fire Protection District No. 6	557,318	-	-	4,142	-	-
Fire Protection District No. 7	848,928	-	3,999	-	-	-
Fire Protection District No. 8	1,045,984	-	9,102	-	-	-
Fire Protection District No. 9	951,052	3,520	970	307,387	-	-
Fire Protection District No. 11	1,284,629	132,391	-	-	-	-
Fire Protection District No. 12	8,128,693	1,130,534	-	-	-	-
Page Subtotal	<u>\$ 55,077,975</u>	<u>\$ 3,368,904</u>	<u>\$ 834,566</u>	<u>\$ 337,526</u>	<u>(19,797,676)</u>	<u>(3,023,328)</u>
General Revenues						
Property taxes, special purpose (ad valorem, parcel fees, etc.)					19,042,638	3,512,652
Fire insurance tax					410,785	58,815
State revenue sharing (unrestricted)					471,380	51,751
Investment earnings					271,403	4,282
Grants and contributions not restricted to specific programs					1,731,897	-
Other general revenues					1,000,629	99,091
Total general revenues					<u>22,928,732</u>	<u>3,726,591</u>
Change in Net Position					<u>3,131,056</u>	<u>703,263</u>
Net position - beginning					33,925,124	4,773,193
Change in accounting principle - GASBS 68					<u>(16,471,273)</u>	<u>(3,437,721)</u>
Net position - beginning (restated)					<u>17,453,851</u>	<u>1,335,472</u>
Net position - ending					<u>\$ 20,584,907</u>	<u>\$ 2,038,735</u>

**SCHEDULE 20**  
**continued**

Net (Expenses) Revenues and Changes in Net Position - Component Units								
Fire Protection District No. 3	Fire Protection District No. 4	Fire Protection District No. 5	Fire Protection District No. 6	Fire Protection District No. 7	Fire Protection District No. 8	Fire Protection District No. 9	Fire Protection District No. 11	Fire Protection District No. 12
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-	-
(1,759,773)	-	-	-	-	-	-	-	-
-	(13,818,422)	-	-	-	-	-	-	-
-	-	(913,221)	-	-	-	-	-	-
-	-	-	(553,176)	-	-	-	-	-
-	-	-	-	(844,929)	-	-	-	-
-	-	-	-	-	(1,036,882)	-	-	-
-	-	-	-	-	-	(639,175)	-	-
-	-	-	-	-	-	-	(1,152,238)	-
-	-	-	-	-	-	-	-	(6,998,159)
<u>(1,759,773)</u>	<u>(13,818,422)</u>	<u>(913,221)</u>	<u>(553,176)</u>	<u>(844,929)</u>	<u>(1,036,882)</u>	<u>(639,175)</u>	<u>(1,152,238)</u>	<u>(6,998,159)</u>
1,632,926	12,885,047	775,719	448,696	705,016	1,116,888	740,149	1,290,123	5,686,747
38,976	242,468	30,898	25,712	33,052	29,481	63,797	27,105	109,081
46,602	221,203	26,817	18,217	19,863	39,667	27,400	30,581	102,689
435	44,225	-	210	274	433	305	10,289	50,984
-	606,004	24,000	-	-	-	48,250	53,873	310,750
50,752	766,287	149,082	5,982	45,362	60,469	52,972	113,734	382,625
<u>1,769,691</u>	<u>14,765,234</u>	<u>1,006,516</u>	<u>498,817</u>	<u>803,567</u>	<u>1,246,938</u>	<u>932,873</u>	<u>1,525,705</u>	<u>6,642,876</u>
9,918	946,812	93,295	(54,359)	(41,362)	210,056	293,698	373,467	(355,283)
2,959,123	19,190,254	1,527,494	1,444,282	2,012,817	1,818,854	1,167,252	1,777,865	6,900,792
<u>(2,027,049)</u>	<u>(14,599,463)</u>	<u>(235,948)</u>	<u>(270,835)</u>	<u>-</u>	<u>(1,325,759)</u>	<u>(824,132)</u>	<u>-</u>	<u>(6,024,604)</u>
932,074	4,590,791	1,291,546	1,173,447	2,012,817	493,095	343,120	1,777,865	876,188
<u>\$ 941,992</u>	<u>\$ 5,537,603</u>	<u>\$ 1,384,841</u>	<u>\$ 1,119,088</u>	<u>\$ 1,971,455</u>	<u>\$ 703,151</u>	<u>\$ 636,818</u>	<u>\$ 2,151,332</u>	<u>\$ 520,905</u>

**ST. TAMMANY PARISH, LOUISIANA**  
**Combining Statement of Activities**  
**Non-Major Component Units, Discretely Presented**  
**For the Year Ended December 31, 2015**

	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	\$ 1,862,429	\$ -	\$ -	\$ -	\$ (1,862,429)	\$ -
Recreation District No. 1	4,800,587	839,743	167,832	-	-	(3,793,012)
Recreation District No. 2	101,370	20,072	-	-	-	-
Recreation District No. 4	439,643	36,972	19,745	-	-	-
Recreation District No. 6	454,114	77,521	-	-	-	-
Recreation District No. 7	97,647	-	-	-	-	-
Recreation District No. 11	437,461	152,203	-	-	-	-
Recreation District No. 12	392,979	116,132	-	-	-	-
Recreation District No. 14	2,457,670	448,828	-	-	-	-
Recreation District No. 16	64,031	-	19,874	-	-	-
Sewerage District No. 1	203,423	215,286	-	-	-	-
Page Subtotal	<u>\$ 11,311,354</u>	<u>\$ 1,906,757</u>	<u>\$ 207,451</u>	<u>\$ -</u>	<u>(1,862,429)</u>	<u>(3,793,012)</u>
General Revenues						
Property taxes, special purpose (ad valorem, parcel fees, etc.)					2,153,468	4,696,636
Fire insurance tax					23,496	-
State revenue sharing (unrestricted)					33,375	61,584
Investment earnings					11,709	5,754
Grants and contributions not restricted to specific programs					9,102	-
Other general revenues					74,822	72,596
Total general revenues					<u>2,305,972</u>	<u>4,836,570</u>
Change in Net Position					<u>443,543</u>	<u>1,043,558</u>
Net position - beginning					5,072,383	20,485,175
Change in accounting principle - GASBS 68					<u>2,705</u>	<u>238,149</u>
Net position - beginning (restated)					<u>5,075,088</u>	<u>20,723,324</u>
Net position - ending					<u><u>\$ 5,518,631</u></u>	<u><u>\$ 21,766,882</u></u>

**SCHEDULE 20**  
**continued**

**Net (Expenses) Revenues and Changes in Net Position - 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>Recreation District No. 16</b>	<b>Sewerage District No. 1</b>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-	-
(81,298)	-	-	-	-	-	-	-	-
-	(382,926)	-	-	-	-	-	-	-
-	-	(376,593)	-	-	-	-	-	-
-	-	-	(97,647)	-	-	-	-	-
-	-	-	-	(285,258)	-	-	-	-
-	-	-	-	-	(276,847)	-	-	-
-	-	-	-	-	-	(2,008,842)	-	-
-	-	-	-	-	-	-	(44,157)	-
-	-	-	-	-	-	-	-	11,863
<u>(81,298)</u>	<u>(382,926)</u>	<u>(376,593)</u>	<u>(97,647)</u>	<u>(285,258)</u>	<u>(276,847)</u>	<u>(2,008,842)</u>	<u>(44,157)</u>	<u>11,863</u>
7,913	387,220	314,442	139,270	585,459	345,921	2,286,852	-	-
-	-	-	-	-	-	-	-	-
-	11,378	5,223	4,074	23,410	9,747	17,928	-	-
-	2,489	-	367	1,875	59	2,285	-	754
-	-	-	-	-	-	-	-	-
-	5,625	1,705	49,211	137,372	475	185,012	-	-
<u>7,913</u>	<u>406,712</u>	<u>321,370</u>	<u>192,922</u>	<u>748,116</u>	<u>356,202</u>	<u>2,492,077</u>	<u>-</u>	<u>754</u>
<u>(73,385)</u>	<u>23,786</u>	<u>(55,223)</u>	<u>95,275</u>	<u>462,858</u>	<u>79,355</u>	<u>483,235</u>	<u>(44,157)</u>	<u>12,617</u>
663,952	1,186,457	242,354	1,204,972	1,154,468	1,132,210	5,851,116	14,247	399,047
-	-	-	-	10,553	-	-	-	-
<u>663,952</u>	<u>1,186,457</u>	<u>242,354</u>	<u>1,204,972</u>	<u>1,165,021</u>	<u>1,132,210</u>	<u>5,851,116</u>	<u>14,247</u>	<u>399,047</u>
<u>\$ 590,567</u>	<u>\$ 1,210,243</u>	<u>\$ 187,131</u>	<u>\$ 1,300,247</u>	<u>\$ 1,627,879</u>	<u>\$ 1,211,565</u>	<u>\$ 6,334,351</u>	<u>\$ (29,910)</u>	<u>\$ 411,664</u>

**ST. TAMMANY PARISH, LOUISIANA**  
**Combining Statement of Activities**  
**Non-Major Component Units, Discretely Presented**  
**For the Year Ended December 31, 2015**

	Program Revenues				Sewerage District No. 2	Sewerage District No. 4
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions		
<b>Component Units</b>						
Sewerage District No. 2	\$ 68,213	\$ 43,823	\$ -	\$ -	\$ (24,390)	\$ -
Sewerage District No. 4	130,927	181,541	-	-	-	50,614
Water District No. 2	754,586	702,625	-	-	-	-
Water District No. 3	243,291	321,510	-	-	-	-
Sub-Drainage District No. 1 of 3	31,921	-	-	-	-	-
Page Subtotal	<u>\$ 1,228,938</u>	<u>\$ 1,249,499</u>	<u>\$ -</u>	<u>\$ -</u>	<u>(24,390)</u>	<u>50,614</u>
Total Non-major Component Units	<u>\$ 67,618,267</u>	<u>\$ 6,525,160</u>	<u>\$ 1,042,017</u>	<u>\$ 337,526</u>		
General Revenues						
Property taxes, special purpose (ad valorem, parcel fees, etc.)					-	-
Fire insurance tax					-	-
State revenue sharing (unrestricted)					-	-
Investment earnings					447	313
Grants and contributions not restricted to specific programs					-	-
Other general revenues					-	-
Total general revenues					<u>447</u>	<u>313</u>
Change in Net Position					<u>(23,943)</u>	<u>50,927</u>
Net position - beginning					146,831	37,373
Change in accounting principle - GASBS 68					-	-
Net position - beginning (restated)					146,831	37,373
Net position - ending					<u>\$ 122,888</u>	<u>\$ 88,300</u>

**SCHEDULE 20**  
**continued**

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

<b>Water District No. 2</b>	<b>Water District No. 3</b>	<b>Sub-Drainage District No. 1 of 3</b>	<b>TOTAL Non-Major Component Units</b>
\$ -	\$ -	\$ -	
-	-	-	
(51,961)	-	-	
-	78,219	-	
-	-	(31,921)	
<u>(51,961)</u>	<u>78,219</u>	<u>(31,921)</u>	
			<u>\$ (59,713,564)</u>
119,158	-	83,342	58,956,282
-	-	-	1,093,666
-	-	-	1,222,889
2,066	1,015	5,920	417,893
-	-	-	2,783,876
5,090	-	-	3,258,893
<u>126,314</u>	<u>1,015</u>	<u>89,262</u>	<u>67,733,499</u>
74,353	79,234	57,341	8,019,935
1,166,831	1,849,508	990,850	119,094,824
-	-	-	(44,965,377)
1,166,831	1,849,508	990,850	74,129,447
<u>\$ 1,241,184</u>	<u>\$ 1,928,742</u>	<u>\$ 1,048,191</u>	<u>\$ 82,149,382</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, 2015**

	<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>	\$ 4,000,000	\$ 14,899,467	\$ 12,983,295	\$ (1,916,172)
<b>Expenditures</b>	<u>4,000,000</u>	<u>38,456,022</u>	<u>7,881,811</u>	<u>30,574,211</u>
<b>Net Change in Fund Balance</b>	-	(23,556,555)	5,101,484	28,658,039
<b>Fund Balance - beginning</b>	<u>23,556,555</u>	<u>23,556,555</u>	<u>23,556,555</u>	<u>-</u>
<b>Fund Balance - ending</b>	<u>\$ 23,556,555</u>	<u>\$ -</u>	<u>\$ 28,658,039</u>	<u>\$ 28,658,039</u>

# OTHER SUPPLEMENTARY INFORMATION

## ST. TAMMANY PARISH, LOUISIANA

## Balance Sheet

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

December 31, 2015

	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	\$ 243,037	\$ 5,844	\$ 41,401	\$ 290,282
Investments	-	-	272,730	272,730
Receivables (net of allowances for uncollectibles):				
Ad valorem/parcel fees	81,900	-	-	81,900
Other receivables	-	-	1,808	1,808
Total Assets	<u>\$ 324,937</u>	<u>\$ 5,844</u>	<u>\$ 315,939</u>	<u>\$ 646,720</u>
<b>LIABILITIES</b>				
Accounts, salaries, and other payables	\$ 7,335	\$ -	\$ -	\$ 7,335
Total Liabilities	<u>7,335</u>	<u>-</u>	<u>-</u>	<u>7,335</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Unavailable revenue-parcel fees	<u>3,561</u>	<u>-</u>	<u>-</u>	<u>3,561</u>
Total Deferred Inflows of Resources	<u>3,561</u>	<u>-</u>	<u>-</u>	<u>3,561</u>
<b>FUND BALANCES</b>				
Restricted for Drainage	<u>314,041</u>	<u>5,844</u>	<u>315,939</u>	<u>635,824</u>
Total Fund Balances	<u>314,041</u>	<u>5,844</u>	<u>315,939</u>	<u>635,824</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 324,937</u>	<u>\$ 5,844</u>	<u>\$ 315,939</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.	506,393
Other long-term assets are not available to pay for current period expenditures and, therefore, are reported as unavailable revenue in the funds.	3,561
Long-term liabilities, including bonds payable, are not due and payable in the current period and, therefore, are not reported in the funds.	(97,587)
Total Net Position	<u>\$ 1,048,191</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, 2015**

	103			203		
	Sub-Drainage Dist. 1 of 3 General			Sub-Drainage Dist. 1 of 3 Debt		
	Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)
<b>Revenues</b>						
Ad valorem/parcel fees	\$ 47,359	\$ 46,821	\$ (538)	\$ 34,481	\$ 34,481	\$ -
Other revenues:						
Investment earnings	1,200	1,543	343	-	74	74
Total Revenues	48,559	48,364	(195)	34,481	34,555	74
<b>Expenditures</b>						
Highways and streets	50,642	19,880	30,762	-	-	-
Debt Service:						
Principal	-	-	-	29,000	29,000	-
Interest	-	-	-	5,481	5,481	-
Total Expenditures	50,642	19,880	30,762	34,481	34,481	-
<b>Net Change in Fund Balance</b>	(2,083)	28,484	30,567	-	74	74
<b>Fund Balance - beginning</b>	285,557	285,557	-	5,770	5,770	-
<b>Fund Balance - ending</b>	\$ 283,474	\$ 314,041	\$ 30,567	\$ 5,770	\$ 5,844	\$ 74

**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, 2015**

	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	\$ -	\$ -	\$ -	\$ 81,840	\$ 81,302	\$ (538)
Other revenues:						
Investment earnings	4,303	4,303	-	5,503	5,920	417
Total Revenues	4,303	4,303	-	87,343	87,222	(121)
<b>Expenditures</b>						
Highways and streets	315,939	-	315,939	366,581	19,880	346,701
Debt Service:						
Principal	-	-	-	29,000	29,000	-
Interest	-	-	-	5,481	5,481	-
Total Expenditures	315,939	-	315,939	401,062	54,361	346,701
<b>Net Change in Fund Balance</b>	(311,636)	4,303	315,939	(313,719)	32,861	346,580
<b>Fund Balance - beginning</b>	311,636	311,636	-	602,963	602,963	-
<b>Fund Balance - ending</b>	\$ -	\$ 315,939	\$ 315,939	\$ 289,244	\$ 635,824	\$ 346,580

**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, 2015**

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

Net Change in fund balances, total governmental funds	\$ 32,861
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)
Revenues in the Statement of Activities that do not provide current financial resources are not reported as revenues in the funds.	2,040
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.	29,000
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.	(1,587)
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.	2,067
Change in Net Position of Governmental Activities	\$ <u>57,341</u>



**ST. TAMMANY PARISH, LOUISIANA**  
**Schedule of Insurance Coverage - Primary Government**  
**In Effect as of December 31, 2015**

Policy Number	Insurer	Expires	Type of Coverage
MAC4-0 9-3 0-7 4-0 0	Great American Ins Co of New York	January 1, 2016	Building and Personal Property Excl Wind/Hail/Named Storm
42-PRP-301025-01	National Fire & Marine Ins Co	January 1, 2016	Property Primary Wind, Hail & Named Storm only
ESP 2001118 00	First Specialty Ins Corp	January 1, 2016	Property Primary Wind, Hail & Named Storm only
ESP 7301853-00	Arch Specialty Ins Co	January 1, 2016	Property Excess Wind, Hail & Named Storm only
MKLS13XP000883	Alterra Excess & Surplus Ins Co	January 1, 2016	Property Excess Wind, Hail & Named Storm only
00065183-0	James River Ins Co	January 1, 2016	Property Excess Wind, Hail & Named Storm only
LHD390622	Landmark American Ins Co	January 1, 2016	Property Excess Wind, Hail Excl Named Storm
MCD-151291	Lloyds of London	January 1, 2016	Deductible Buyback
D37400798004	Westchester Surplus Lines Ins	January 1, 2016	All Risk - Coroner Property Policy
791-00-03-70-0004	OneBeacon America Insurance Co.	January 1, 2016	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
105726006	Travelers Casualty & Surety Co.	January 1, 2016	Crime Coverage
QT-660-3232R006-TIL-15	Travelers Property & Casualty Co.	January 1, 2016	Inland Marine - Contractor's Equip, Data Processing Equip/Media Cov
AAP N00989113 011	Ace Property & Casualty Co.	October 22, 2017	Airport Liability - Abita Airport
15349795N01	Western Surety Company	August 25, 2016	Notary Bond & E&O for Theresa Ford
BM 0086126-00	Zurich American Ins Co	January 1, 2016	Boiler and Machinery
YB2-L9L-464471-015	Liberty Mutual Fire Ins Co	January 1, 2016	Boiler and Machinery - Coroner's Property
SP 4052475	Safety National Casualty Corporation	January 1, 2016	Excess Workers' Compensation & Employer's Liability
B 0142J150645	Underwriters at Lloyd's	January 25, 2016	Maritime Employer's Liability
106426826	Travelers Casualty & Surety Co	January 1, 2017	Cyber Liability
87055212662015	Hartford Ins Co of the Midwest	January 1, 2016	Flood Insurance - 21454 Koop Dr.
87055212642015	Hartford Ins Co of the Midwest	January 1, 2016	Flood Insurance - 21490 Koop Dr.
87055212632015	Hartford Ins Co of the Midwest	January 1, 2016	Flood Insurance - 842 Gerard St.
87055212682015	Hartford Ins Co of the Midwest	January 1, 2016	Flood Insurance - 34783 Grantham College Rd
87055212672015	Hartford Ins Co of the Midwest	January 1, 2016	Flood Insurance - 555 Robert Rd.
87055212592015	Hartford Ins Co of the Midwest	January 1, 2016	Flood Insurance - 510 E. Boston St.
87055487972015	Hartford Ins Co of the Midwest	March 15, 2016	Flood Insurance - 301 W 21st Ave
87055487792015	Hartford Ins Co of the Midwest	March 15, 2016	Flood Insurance - 71683 Leveson St.
87055652162015	Hartford Ins Co of the Midwest	April 13, 2016	Flood Insurance - 701 N. Columbia St.
17115092361802	Hartford Ins Co of the Midwest	May 11, 2016	Flood Insurance - 1123 Main St.
87056259212015	Hartford Ins Co of the Midwest	August 13, 2016	Flood Insurance - 31078 Hwy 36, Bldg A
87056195432015	Hartford Ins Co of the Midwest	August 13, 2016	Flood Insurance - 31078 Hwy 36, Bldg B
87056095542015	Hartford Ins Co of the Midwest	August 22, 2016	Flood Insurance - 35122 Camp Salmen Rd.
99056595242015	Hartford Ins Co of the Midwest	October 2, 2016	Flood Insurance - 520 Old Spanish Trail
87056503232015	Hartford Ins Co of the Midwest	October 8, 2016	Flood Insurance - 65278 Hwy 434 (Coroner Building)

Note: For calendar year 2016, St. Tammany Parish has obtained insurance coverage similar to that provided by the above listed policies.

**ST. TAMMANY PARISH, LOUISIANA**  
**Schedule of Compensation Paid to Council Members**  
**For the Year Ended December 31, 2015**

<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	27,600
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	28,500
Maureen O'Brien	District 10	29,503
Steve Stefancik	District 11	29,280
Jerry Binder	District 12	29,400
Richard Artigue	District 13	15,742
S. Michele Blanchard	District 13	11,723
Thomas J. Smith	District 14	29,280
		<hr/>
Total		<u>\$ 402,808</u>

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

**SCHEDULE 27**

**ST. TAMMANY PARISH, LOUISIANA**  
**Schedule of Compensation, Benefits and Other Payments to**  
**Agency Head or Chief Executive Officer**  
**For the Year Ended December 31, 2015**

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

<b>Purpose</b>	<b>Amount</b>
Salary	\$ 166,009
Benefits-insurance	8,597
Benefits-FICA	7,347
Benefits-Medicare	2,442
Cell allowance	2,160
Travel and related	6,757
Registration fees	1,234
Special meals	701
Uniforms	60
Total	\$ 195,307

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

ST. TAMMANY PARISH, LOUISIANA  
Statistical Section (Unaudited)

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

<b>Contents</b>	<b>Page</b>
Financial Trends These schedules contain trend information to help the reader understand the government's financial performance and well-being have changed over time.	206
Revenue Capacity These schedules contain information to help the reader assess the government's most significant local revenue source.	217
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.	225
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.	229
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.	231

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>2015</b>	<b>2014</b>	<b>2013</b>	<b>2012</b>
Governmental activities				
Net investment in capital assets	\$ 391,686,503	\$ 361,538,436	\$ 337,361,295	\$ 333,715,876
Restricted	152,560,865	145,503,863	143,863,300	123,434,753
Unrestricted	54,412,533	35,486,393	35,548,845	16,241,701
Total governmental activities net position	<u>598,659,901</u>	<u>542,528,692</u>	<u>516,773,440</u>	<u>473,392,330</u>
Business-type activities				
Net investment in capital assets	(3,303,860)	(2,350,620)	(1,482,051)	470,958
Restricted	4,516,267	4,335,875	4,196,582	3,793,997
Unrestricted	12,967,159	10,499,122	8,848,243	7,572,201
Total business-type activities net position	<u>14,179,566</u>	<u>12,484,377</u>	<u>11,562,774</u>	<u>11,837,156</u>
Primary government				
Net investment in capital assets	388,382,643	359,187,816	335,879,244	334,186,834
Restricted	157,077,132	149,839,738	148,059,882	127,228,750
Unrestricted	67,379,692	45,985,515	44,397,088	23,813,902
Total primary government net position	<u>\$ 612,839,467</u>	<u>\$ 555,013,069</u>	<u>\$ 528,336,214</u>	<u>\$ 485,229,486</u>

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

TABLE 1

Fiscal Year					
2011	2010	2009	2008	2007	2006
\$ 298,454,992	\$ 224,406,111	\$ 207,428,450	\$ 201,357,815	\$ 162,501,259	\$ 147,688,900
126,476,351	135,394,436	150,114,092	159,229,993	159,112,961	153,256,468
16,695,819	57,104,563	54,096,725	53,618,791	54,458,719	36,177,762
441,627,162	416,905,110	411,639,267	414,206,599	376,072,939	337,123,130
4,882,870	6,123,203	13,229,962	5,890,940	5,960,385	5,912,659
3,706,454	3,703,283	-	-	-	-
5,867,972	3,833,528	1,760,833	1,027,523	795,260	1,024,474
14,457,296	13,660,014	14,990,795	6,918,463	6,755,645	6,937,133
303,337,862	230,529,314	220,658,412	207,248,755	168,461,644	153,601,559
130,182,805	139,097,719	150,114,092	159,229,993	159,112,961	153,256,468
22,563,791	60,938,091	55,857,558	54,646,314	55,253,979	37,202,236
\$ 456,084,458	\$ 430,565,124	\$ 426,630,062	\$ 421,125,062	\$ 382,828,584	\$ 344,060,263

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

	<b>2015</b>	<b>2014</b>	<b>2013</b>	<b>2012</b>
<b>Expenses</b>				
Governmental activities:				
General government	\$ 22,552,910	\$ 24,008,909	\$ 22,890,790	\$ 19,777,480
Public safety	25,613,378	19,458,275	16,260,579	23,665,792
Highways and streets	41,349,476	39,608,176	36,628,105	36,737,940
Sanitation	1,208,913	889,591	1,053,250	3,200,714
Health and welfare	13,424,990	10,989,796	10,042,280	10,547,450
Cultural and recreation	11,606,730	10,762,156	10,339,088	10,247,857
Economic development	1,230,533	1,313,786	952,898	619,167
Interest on long-term debt	2,923,447	3,252,376	4,790,681	4,507,312
Total governmental activities expenses	<u>119,910,377</u>	<u>110,283,065</u>	<u>102,957,671</u>	<u>109,303,712</u>
Business-type activities:				
Property management	-	-	-	657,134
Water/sewer	11,654,806	11,610,098	11,146,235	11,134,247
Total business-type activities expenses	<u>11,654,806</u>	<u>11,610,098</u>	<u>11,146,235</u>	<u>11,791,381</u>
Total primary government expenses	<u>\$ 131,565,183</u>	<u>\$ 121,893,163</u>	<u>\$ 114,103,906</u>	<u>\$ 121,095,093</u>
<b>Program Revenues</b>				
Governmental activities:				
Charges for services:				
General government	\$ 7,386,760	\$ 7,612,317	\$ 7,869,235	\$ 7,167,372
Public safety	2,134,023	2,254,057	2,075,778	1,485,568
Highways and streets	4,920,126	3,208,490	2,657,351	2,803,681
Sanitation	1,534,095	1,607,527	1,390,199	2,221,511
Health and welfare	388,883	284,709	352,946	297,531
Cultural and recreation	36,843	23,397	281	28,641
Economic development	-	-	-	147,632
Operating grants and contributions	8,191,631	8,768,482	17,223,677	11,778,395
Capital grants and contributions	26,926,319	9,274,134	7,374,478	16,998,860
Total governmental activities program revenues	<u>51,518,680</u>	<u>33,033,113</u>	<u>38,943,945</u>	<u>42,929,191</u>
Business-type activities:				
Charges for services:				
Property management	-	-	-	716,454
Water/sewer	13,061,981	12,531,285	11,207,575	11,677,867
Operating grants and contributions	-	-	-	-
Capital grants and contributions	121,201	91,967	50,800	2,233,075
Total business-type activities program revenues	<u>13,183,182</u>	<u>12,623,252</u>	<u>11,258,375</u>	<u>14,627,396</u>
Total primary government program revenues	<u>\$ 64,701,862</u>	<u>\$ 45,656,365</u>	<u>\$ 50,202,320</u>	<u>\$ 57,556,587</u>
<b>Net (Expense)/Revenue</b>				
Governmental activities	\$ (68,391,697)	\$ (77,249,952)	\$ (64,013,726)	\$ (66,374,521)
Business-type activities	1,528,376	1,013,154	112,140	2,836,015
Total primary government net expenses	<u>\$ (66,863,321)</u>	<u>\$ (76,236,798)</u>	<u>\$ (63,901,586)</u>	<u>\$ (63,538,506)</u>

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

**TABLE 2**  
**continued**

<b>Fiscal Year</b>					
<b>2011</b>	<b>2010</b>	<b>2009</b>	<b>2008</b>	<b>2007</b>	<b>2006</b>
\$ 19,931,285	\$ 18,145,039	\$ 17,652,244	\$ 18,377,427	\$ 17,545,567	\$ 14,090,914
33,548,559	28,719,942	20,415,372	31,048,883	17,166,131	78,571,991
38,321,722	39,582,188	52,059,250	49,754,224	36,435,303	24,518,644
1,478,697	1,754,022	4,196,016	2,026,671	1,926,368	1,758,447
10,926,489	14,885,917	9,564,563	4,705,654	4,728,750	2,800,032
9,671,399	15,911,265	10,142,970	1,901,765	1,833,712	561,889
676,727	405,937	180,307	93,683	157,212	32,836
4,755,122	4,920,272	5,278,374	4,764,051	4,895,274	5,392,798
<u>119,310,000</u>	<u>124,324,582</u>	<u>119,489,096</u>	<u>112,672,358</u>	<u>84,688,317</u>	<u>127,727,551</u>
779,943	727,791	733,655	680,812	605,083	550,069
10,925,013	9,774,052	1,705,427	1,860,059	1,826,124	2,009,113
<u>11,704,956</u>	<u>10,501,843</u>	<u>2,439,082</u>	<u>2,540,871</u>	<u>2,431,207</u>	<u>2,559,182</u>
<u>\$ 131,014,956</u>	<u>\$ 134,826,425</u>	<u>\$ 121,928,178</u>	<u>\$ 115,213,229</u>	<u>\$ 87,119,524</u>	<u>\$ 130,286,733</u>
\$ 7,553,095	\$ 7,059,961	\$ 7,428,061	\$ 7,524,343	\$ 7,589,584	\$ 7,413,643
1,649,929	1,624,735	2,026,461	2,874,261	3,602,147	4,503,579
4,716,613	3,669,982	2,288,627	4,874,494	5,516,707	4,726,382
1,386,814	1,201,404	1,270,897	1,330,885	1,173,187	1,515,998
299,085	210,409	236,696	180,611	208,392	181,266
-	1,000	150	-	-	-
13,440	-	-	-	-	-
21,455,458	18,772,107	10,883,718	21,578,394	6,563,812	63,426,025
<u>21,005,804</u>	<u>12,877,559</u>	<u>15,538,504</u>	<u>16,097,523</u>	<u>10,111,751</u>	<u>4,842,553</u>
<u>58,080,238</u>	<u>45,417,157</u>	<u>39,673,114</u>	<u>54,460,511</u>	<u>34,765,580</u>	<u>86,609,446</u>
1,049,850	837,358	1,033,104	1,055,874	901,908	874,537
10,539,418	8,420,795	1,946,762	1,907,086	1,653,005	2,118,936
-	-	76	2,500	3,000	1,727,141
<u>165,221</u>	<u>-</u>	<u>625,668</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>11,754,489</u>	<u>9,258,153</u>	<u>3,605,610</u>	<u>2,965,460</u>	<u>2,557,913</u>	<u>4,720,614</u>
<u>\$ 69,834,727</u>	<u>\$ 54,675,310</u>	<u>\$ 43,278,724</u>	<u>\$ 57,425,971</u>	<u>\$ 37,323,493</u>	<u>\$ 91,330,060</u>
\$ (61,229,762)	\$ (78,907,425)	\$ (79,815,982)	\$ (58,211,847)	\$ (49,922,737)	\$ (41,118,105)
49,533	(1,243,690)	1,166,528	424,589	126,706	2,161,432
<u>\$ (61,180,229)</u>	<u>\$ (80,151,115)</u>	<u>\$ (78,649,454)</u>	<u>\$ (57,787,258)</u>	<u>\$ (49,796,031)</u>	<u>\$ (38,956,673)</u>



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

	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
<b>General Revenues and Other Changes in Net Position</b>				
Governmental activities:				
Taxes:				
Property taxes, general	\$ 4,642,075	\$ 4,524,597	\$ 4,335,248	\$ 4,335,894
Property taxes, special purpose	28,983,212	25,307,458	24,226,067	24,691,288
Sales and use taxes	68,946,647	65,667,400	61,868,200	58,869,911
Franchise taxes	2,491,557	2,322,561	2,095,607	1,912,709
Hotel/motel tax	225,936	578,665	546,352	269,707
Timber severance tax	95,160	93,961	65,772	87,446
Mineral severance tax	14,678	9,193	12,932	13,437
Alcohol tax	60,457	58,355	58,815	60,306
Cigarette paper tax	10,803	10,939	10,234	11,478
Gaming revenue tax	179,531	188,055	199,057	218,240
State revenue sharing	273,191	277,808	280,397	287,321
Federal payment in lieu of ad valorem	68,108	72,767	30,493	35,543
Investment earnings	2,331,770	3,497,663	(1,178,328)	1,634,416
Sale of revoked property/easements	24,125	53,200	11,400	113,500
GNOE excess revenue	50,000	50,000	50,000	50,000
Pension contribution	256,636	-	-	-
Other general revenues	-	-	-	-
Extraordinary item	12,647,720	-	14,454,779	-
Transfers	225,738	292,582	327,811	5,548,493
Total governmental activities	<u>121,527,344</u>	<u>103,005,204</u>	<u>107,394,836</u>	<u>98,139,689</u>
Business-type activities:				
Investment earnings	163,156	201,031	(58,711)	92,338
Pension contribution	18,727	-	-	-
Transfers	(225,738)	(292,582)	(327,811)	(5,548,493)
Total business-type activities	<u>(43,855)</u>	<u>(91,551)</u>	<u>(386,522)</u>	<u>(5,456,155)</u>
Total primary government	<u>\$ 121,483,489</u>	<u>\$ 102,913,653</u>	<u>\$ 107,008,314</u>	<u>\$ 92,683,534</u>
<b>Change in Net Position</b>				
Governmental activities	\$ 53,135,647	\$ 25,755,252	\$ 43,381,110	\$ 31,765,168
Business-type activities	<u>1,484,521</u>	<u>921,603</u>	<u>(274,382)</u>	<u>(2,620,140)</u>
Total primary government	<u>\$ 54,620,168</u>	<u>\$ 26,676,855</u>	<u>\$ 43,106,728</u>	<u>\$ 29,145,028</u>

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

**TABLE 2**  
**continued**

<b>Fiscal Year</b>					
<b>2011</b>	<b>2010</b>	<b>2009</b>	<b>2008</b>	<b>2007</b>	<b>2006</b>
\$ 4,014,866	\$ 4,038,196	\$ 3,682,007	\$ 3,707,978	\$ 3,216,386	\$ 3,001,604
22,915,206	23,059,388	21,190,881	21,226,464	9,803,727	9,165,116
54,711,026	51,699,305	52,024,479	57,982,445	62,128,901	72,215,099
1,780,484	1,612,113	1,629,828	1,644,599	1,621,620	1,461,082
-	-	-	-	-	-
99,921	58,279	220,454	180,629	107,553	466,318
16,709	20,549	119,325	18,155	15,080	17,446
57,579	67,277	80,528	70,919	71,849	84,826
16,369	21,394	15,894	16,912	16,684	16,926
238,875	254,583	280,352	295,276	330,646	413,640
286,557	292,125	272,060	317,941	317,927	301,372
46,065	70,434	101,717	131,104	134,994	145,855
2,336,794	2,759,197	4,160,584	9,517,057	10,586,969	6,710,370
20,000	33,000	30,000	80,800	101,695	13,400
50,000	50,000	50,000	50,000	50,000	50,000
-	-	-	-	-	-
-	-	276,469	7,250	32,865	-
-	-	-	794,956	-	868,913
(638,637)	137,428	(6,885,928)	303,022	335,650	328,390
85,951,814	84,173,268	77,248,650	96,345,507	88,872,546	95,260,357
109,112	50,337	19,876	41,251	27,456	19,925
-	-	-	-	-	-
638,637	(137,428)	6,885,928	(303,022)	(335,650)	(328,390)
747,749	(87,091)	6,905,804	(261,771)	(308,194)	(308,465)
<u>\$ 86,699,563</u>	<u>\$ 84,086,177</u>	<u>\$ 84,154,454</u>	<u>\$ 96,083,736</u>	<u>\$ 88,564,352</u>	<u>\$ 94,951,892</u>
\$ 24,722,052	\$ 5,265,843	\$ (2,567,332)	\$ 38,133,660	\$ 38,949,809	\$ 54,142,252
797,282	(1,330,781)	8,072,332	162,818	(181,488)	1,852,967
<u>\$ 25,519,334</u>	<u>\$ 3,935,062</u>	<u>\$ 5,505,000</u>	<u>\$ 38,296,478</u>	<u>\$ 38,768,321</u>	<u>\$ 55,995,219</u>

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

	<b>2015</b>	<b>2014</b>	<b>2013</b>	<b>2012</b>
General Fund				
Nonspendable, prepaid items	\$ 101,628	\$ 8,829	\$ 5,861	\$ 5,511
Unassigned	13,628,268	11,728,298	10,004,207	8,410,804
Total general fund	<u>\$ 13,729,896</u>	<u>\$ 11,737,127</u>	<u>\$ 10,010,068</u>	<u>\$ 8,416,315</u>
 All Other Governmental Funds				
Nonspendable, prepaid items	\$ 7,262	\$ 11,254	\$ 9,242	\$ 7,927
Restricted	151,406,112	145,503,863	143,863,300	126,707,800
Committed	25,734,472	21,581,482	24,021,382	24,097,913
Total all other governmental funds	<u>\$ 177,147,846</u>	<u>\$167,096,599</u>	<u>\$ 167,893,924</u>	<u>\$150,813,640</u>

TABLE 3

Fiscal Year					
2011	2010	2009	2008	2007	2006
\$ 7,641	\$ 5,460	\$ 5,360	\$ 3,825	\$ 4,445	\$ 4,458
6,398,876	5,996,774	6,716,440	7,081,378	5,841,207	4,498,324
<u>\$ 6,406,517</u>	<u>\$ 6,002,234</u>	<u>\$ 6,721,800</u>	<u>\$ 7,085,203</u>	<u>\$ 5,845,652</u>	<u>\$ 4,502,782</u>
\$ 8,819	\$ 6,041	\$ 9,464	\$ 14,669	\$ 1,279	\$ 3,551
135,439,612	148,471,812	164,354,614	165,808,995	160,373,058	156,424,714
27,497,259	33,278,345	32,419,292	32,307,395	35,890,487	20,015,880
<u>\$ 162,945,690</u>	<u>\$ 181,756,198</u>	<u>\$ 196,783,370</u>	<u>\$ 198,131,059</u>	<u>\$ 196,264,824</u>	<u>\$ 176,444,145</u>

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

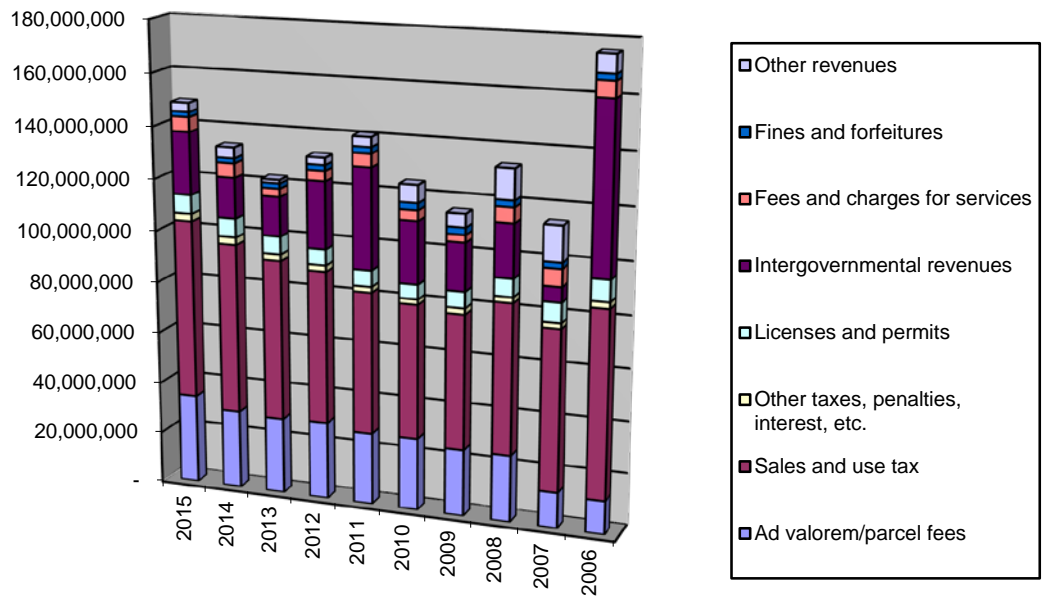
	<b>2015</b>	<b>2014</b>	<b>2013</b>	<b>2012</b>
<b>REVENUES</b>				
Taxes	\$ 106,674,350	\$ 98,956,754	\$ 94,051,585	\$ 91,331,635
Licenses and permits	7,186,947	7,143,151	6,772,351	6,166,759
Intergovernmental revenues	23,965,501	15,599,505	15,041,946	25,615,276
Fees and charges for services	5,632,028	5,517,544	3,084,342	3,910,329
Fines and forfeitures	1,938,064	1,904,572	2,011,702	2,172,129
Other revenues	3,395,064	4,106,414	1,291,363	2,679,826
Total revenues	<u>148,791,954</u>	<u>133,227,940</u>	<u>122,253,289</u>	<u>131,875,954</u>
<b>EXPENDITURES</b>				
General government	18,927,628	18,494,003	17,520,451	16,682,195
Public safety	24,031,530	18,057,632	14,763,937	22,195,044
Highways and streets	23,771,589	25,892,079	24,218,775	25,146,352
Sanitation	1,131,203	1,014,390	1,044,732	3,179,445
Health and welfare	13,216,749	10,846,713	9,863,120	10,380,295
Culture and recreation	10,796,406	9,800,126	9,779,606	9,763,995
Economic development	1,183,495	998,968	898,198	584,224
Capital outlay	47,566,418	34,843,783	22,603,952	44,315,639
Debt service:				
Principal/Impact fee credits used	8,274,437	7,393,565	6,477,379	6,216,524
Interest	2,965,314	3,292,321	3,879,854	4,322,176
Bond issuance costs	10,200	8,725	815,055	7,052
Total expenditures	<u>151,874,969</u>	<u>130,642,305</u>	<u>111,865,059</u>	<u>142,792,941</u>
Excess of revenues over (under) expenditures	<u>(3,083,015)</u>	<u>2,585,635</u>	<u>10,388,230</u>	<u>(10,916,987)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	3,096,920	4,690,858	487,974	833,874
Transfers out	(617,609)	(6,346,759)	(145,360)	(39,139)
Issuance of refunding bonds	-	-	43,537,804	-
Payments to refunded bond escrow agent	-	-	(42,717,941)	-
Premium on bonds issued	-	-	-	-
Community Disaster Loan	-	-	-	-
Capital leases	-	-	-	-
Impact fee credits issued	-	-	-	-
Transfers in from component unit	-	-	7,123,330	-
Total other financing sources (uses)	<u>2,479,311</u>	<u>(1,655,901)</u>	<u>8,285,807</u>	<u>794,735</u>
<b>EXTRAORDINARY ITEMS</b>	<u>12,647,720</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	<u>\$ 12,044,016</u>	<u>\$ 929,734</u>	<u>\$ 18,674,037</u>	<u>\$(10,122,252)</u>
Debt service as a percentage of noncapital expenditures	10.8%	11.2%	11.6%	10.7%

TABLE 4

Fiscal Year					
2011	2010	2009	2008	2007	2006
\$ 84,791,494	\$ 81,771,092	\$ 80,123,492	\$ 86,014,538	\$ 78,054,577	\$ 87,576,593
6,224,555	5,554,355	6,228,619	6,863,880	7,647,552	8,231,274
38,603,520	23,710,236	18,271,945	20,266,739	5,733,901	64,451,731
5,011,090	4,127,164	2,834,105	5,960,941	6,654,756	6,165,336
2,428,076	2,652,782	2,707,534	2,454,528	2,287,754	2,371,908
3,691,910	6,621,549	5,178,493	11,655,939	13,507,304	6,896,090
140,750,645	124,437,178	115,344,188	133,216,565	113,885,844	175,692,932
18,110,502	18,493,516	17,492,135	17,072,173	18,979,411	13,744,485
32,147,773	27,380,990	17,688,875	29,780,617	16,094,039	77,625,248
26,549,076	29,642,267	43,031,212	41,039,183	28,665,178	16,255,612
1,455,282	1,716,265	4,163,202	1,855,132	1,748,080	1,618,718
10,823,356	14,801,487	9,488,729	4,660,763	4,679,791	2,773,199
9,313,944	15,613,194	9,852,279	1,686,135	1,645,384	379,798
654,675	402,929	177,299	90,677	154,206	28,600
50,086,324	20,592,266	20,340,233	31,061,546	27,315,133	25,600,406
7,701,761	7,414,349	6,734,000	4,803,000	4,532,000	7,753,738
4,528,255	4,756,832	5,023,120	4,298,446	4,558,426	4,806,594
31,398	5,626	119,446	85,301	12,715	678,812
161,402,346	140,819,721	134,110,530	136,432,973	108,384,363	151,265,210
(20,651,701)	(16,382,543)	(18,766,342)	(3,216,408)	5,501,481	24,427,722
765,971	27,171,279	28,626,571	31,483,576	77,137,257	35,294,749
(520,495)	(26,535,474)	(29,847,640)	(30,175,171)	(73,166,408)	(33,288,613)
2,000,000	-	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	-
-	-	6,276,319	-	-	-
-	-	-	-	-	-
2,245,476	635,805	17,055,250	6,322,194	15,662,068	59,287,539
-	-	-	-	-	-
\$(18,406,225)	\$(15,746,738)	\$ (1,711,092)	\$ 3,105,786	\$ 21,163,549	\$ 83,715,261
11.0%	10.1%	10.3%	8.6%	11.2%	10.0%

## ST. TAMMANY PARISH, LOUISIANA

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



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

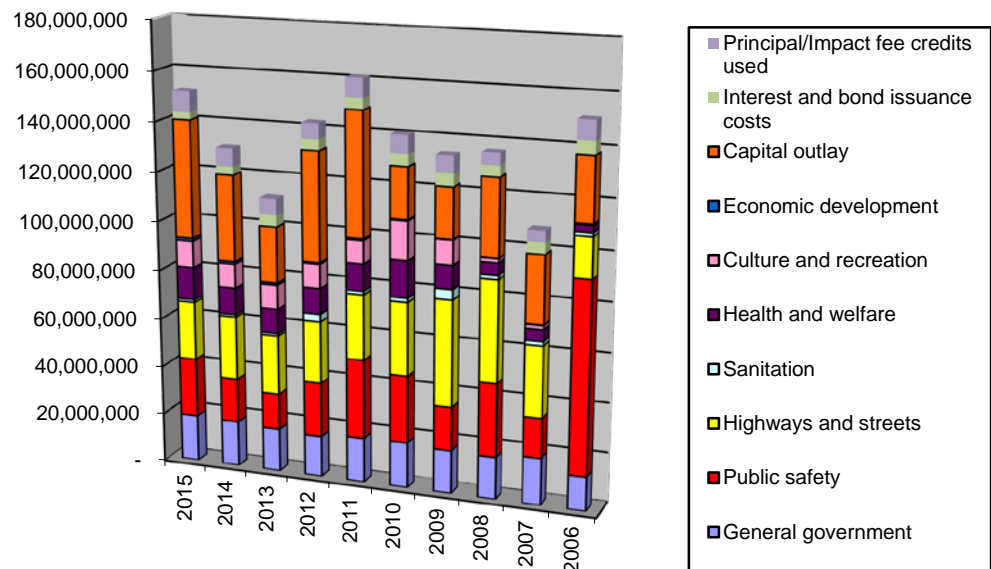


TABLE 5

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

<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>
2015	\$	34,649,581	\$ 68,946,647	\$ 2,491,557	\$ 60,457	\$ 95,160	\$ 225,936	\$ 14,678	\$ 179,531	\$ 10,803	\$106,674,350
2014		30,379,917	65,667,400	2,322,561	58,355	93,961	226,373	9,193	188,055	10,939	98,956,754
2013		29,527,236	61,868,200	2,095,607	58,815	65,772	213,732	12,932	199,057	10,234	94,051,585
2012		30,052,599	58,869,911	1,912,709	60,306	87,446	105,509	13,437	216,886	12,832	91,331,635
2011		27,870,531	54,711,026	1,780,484	57,579	99,921	-	16,709	238,875	16,369	84,791,494
2010		28,037,592	51,699,305	1,612,113	67,277	58,279	-	20,549	253,637	22,340	81,771,092
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



TABLE 6

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

<b>Fiscal Year</b>	<b>Real Estate Assessed Value</b>	<b>Personal Property Assessed Value</b>	<b>Public Service Assessed Value</b>	<b>(1) Total Assessed Value</b>	<b>Less: Homestead Exemption Value</b>	<b>Total Taxable Assessed Value</b>	<b>Total Direct Tax Rate</b>	<b>Estimated Actual Value</b>	<b>Assessed Value as a Percentage of Actual Value</b>
<b>2015</b>	\$ 1,952,866,176	\$ 245,824,197	\$ 137,487,050	\$ 2,336,177,423	\$ 505,544,763	\$ 1,830,632,660	20.7%	\$ 21,717,437,940	10.8%
<b>2014</b>	1,653,788,138	485,971,275	139,303,800	2,279,063,213	501,455,681	1,777,607,532	19.0%	20,334,905,080	11.2%
<b>2013</b>	1,625,207,518	462,495,913	125,316,300	2,213,019,731	498,862,148	1,714,157,583	19.0%	19,836,646,467	11.2%
<b>2012</b>	1,611,086,720	454,962,856	104,498,020	2,170,547,596	499,788,758	1,670,758,838	19.4%	19,561,944,987	11.1%
<b>2011</b>	1,549,208,119	421,433,149	106,645,220	2,077,286,488	496,593,299	1,580,693,189	19.5%	18,728,216,397	11.1%
<b>2010</b>	1,551,283,480	420,951,939	99,722,070	2,071,957,489	498,218,082	1,573,739,407	19.5%	18,718,069,340	11.1%
<b>2009</b>	1,475,161,071	399,716,191	95,591,400	1,970,468,662	498,976,767	1,471,491,895	19.5%	17,798,750,917	11.1%
<b>2008</b>	1,494,925,262	373,503,547	91,860,940	1,960,289,749	498,406,661	1,461,883,088	19.5%	17,806,720,027	11.0%
<b>2007</b>	1,102,030,103	338,239,098	89,687,790	1,529,956,991	437,214,926	1,092,742,065	23.1%	13,633,979,510	11.2%
<b>2006</b>	1,011,964,766	295,095,415	85,665,510	1,392,725,691	419,982,161	972,743,530	23.1%	12,429,612,467	11.2%

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

<b>Real Estate</b>	<b>10%</b>
<b>Personal Property</b>	<b>15%</b>
<b>Public Service</b>	<b>25%</b>

Source: Louisiana Tax Commission Annual Reports

TABLE 7

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

Taxpayer	2015			2006		
	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	\$ 50,585,010	1	2.76%	\$ 33,243,580	1	3.42%
FLORIDA MARINE TRANSPORTERS	15,944,160	2	0.87%			
AT&T SOUTHEAST	14,074,030	3	0.77%			
CHEVRON USA INC	10,958,294	4	0.60%			
ASSOCIATED WHOLESALE GROCERS	10,368,360	5	0.57%			
PARKWAY PIPELINE LLC	10,363,210	6	0.57%			
WASH-ST TAMMANY ELEC COOP	8,510,930	7	0.46%	5,380,070	5	0.55%
TRI-STATES NGL PIPELINE, LLC	7,982,290	8	0.44%			
J P MORGAN CHASE BANK	7,204,181	9	0.39%	5,805,830	4	0.60%
CAPITAL ONE N A	6,292,160	10	0.34%			
BELLSOUTH TELECOMMUNICATIONS				20,458,310	2	2.10%
HIBERNIA NATIONAL BANK				11,665,004	3	1.20%
PARISH NATIONAL BANK				5,271,780	6	0.54%
VERIZON WIRELESS				4,999,500	7	0.51%
ATMOS ENERGY CORPORATION				4,911,900	8	0.50%
EPIC DEVELOPMENT INC				4,062,750	9	0.42%
CHARTER COMMUNICATIONS				3,858,470	10	0.40%
	<u>\$ 142,282,625</u>		<u>7.77%</u>	<u>\$ 99,657,194</u>		<u>10.24%</u>

Source: St. Tammany Parish Assessor's Office

**TABLE 8**  
**continued**

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

	2015	2014	2013	2012	2011	2010	2009	2008	2007	2006
<b>Parish Direct Rates</b>										
General										
Unincorporated areas	3.00	3.00	3.00	3.00	3.02	3.02	3.02	3.02	3.59	3.59
Incorporated areas	1.50	1.50	1.50	1.50	1.51	1.51	1.51	1.51	1.79	1.79
Drainage Maintenance	1.83	1.83	1.83	1.83	1.84	1.84	1.84	1.84	2.17	2.17
Public Health	1.83	1.83	1.83	1.83	1.84	1.84	1.84	1.84	2.17	2.17
Library	6.29	5.35	5.35	5.35	5.38	5.38	5.38	5.38	6.33	6.33
STARC/Council on Aging	1.99	1.69	1.69	1.69	1.70	1.70	1.70	1.70	2.00	2.00
Coroner	3.38	2.96	2.96	3.38	3.40	3.40	3.40	3.40	4.00	4.00
Animal Shelter	0.85	0.85	0.85	0.85	0.85	0.85	0.85	0.85	1.00	1.00
Total direct rate	20.67	19.01	19.01	19.43	19.54	19.54	19.54	19.54	23.05	23.05
<b>School District Rates</b>										
School District No.12 Bond	17.90	17.90	17.90	20.90	20.90	20.90	20.90	21.90	21.90	21.90
School Constitutional Tax	3.78	3.78	3.78	3.78	3.80	3.80	3.80	3.80	4.47	4.47
School Maintenance Operations	4.81	4.81	4.81	4.81	4.84	4.84	4.84	3.44	5.69	5.69
School Building Repairs	3.42	3.42	3.42	3.42	3.44	3.44	3.44	4.84	4.05	4.05
Operation and Maintenance Schools	35.27	35.27	35.27	35.27	35.47	35.47	35.47	35.47	41.73	41.73
School Additional Support II	3.00	3.00	3.00	-	-	-	-	-	-	-
<b>Other Parish-wide Rates</b>										
Law Enforcement	11.66	11.66	11.66	11.66	11.73	11.73	11.73	11.73	12.10	10.72
Florida Parish's Juv. Center	2.75	2.75	2.75	2.75	2.75	3.00	3.00	3.00	3.00	3.00
Parish Special Assessor	2.69	2.69	2.71	2.71	2.73	2.73	2.73	2.73	3.21	2.66
Mosquito Abatement District	4.20	4.30	4.40	4.50	4.72	4.72	4.72	4.72	5.55	5.55
<b>City, town and Village Rates</b>										
Abita Springs	15.86	15.86	15.86	15.86	15.86	15.86	15.86	16.86	16.86	16.86
Covington	21.50	21.80	21.80	22.00	22.04	22.04	23.04	23.04	24.27	24.27
Madisonville	8.55	8.55	8.55	8.55	8.59	8.59	8.59	8.59	11.63	10.51
Mandeville	11.03	15.80	15.80	15.80	15.82	15.92	16.00	16.07	17.29	17.39
Pearl River	10.00	10.00	10.00	5.83	10.00	9.67	9.67	9.67	10.00	10.00
Slidell	22.50	25.85	25.89	26.56	26.79	27.82	27.82	27.82	30.98	30.21
<b>Fire District Rates</b>										
Fire District No. 1	35.00	33.50	29.70	29.70	30.00	29.00	31.00	30.00	35.00	35.00
Fire District No. 2	20.52	20.52	20.52	20.52	20.62	20.62	20.62	18.53	20.62	15.67
Fire District No. 3	34.95	34.95	34.95	34.83	35.00	35.63	35.63	32.17	35.63	35.63
Fire District No. 4	26.00	26.00	26.00	26.00	27.00	26.00	26.00	26.00	27.00	27.00
Fire District No. 5	28.36	28.36	28.36	28.36	28.50	28.50	8.82	28.50	30.41	30.41
Fire District No. 6	20.12	20.12	20.12	20.12	20.12	20.12	20.12	20.12	20.12	18.46
Fire District No. 7	20.20	20.20	20.20	25.16	25.21	25.21	23.62	23.62	25.21	25.21
Fire District No. 8	34.88	34.88	34.88	34.88	35.00	35.00	35.00	26.57	35.00	35.00
Fire District No. 9	35.00	35.00	35.00	35.00	35.00	35.00	35.00	35.00	35.00	27.17
Fire District No. 10	-	-	-	-	-	-	40.88	40.88	20.88	20.33
Fire District No. 11	42.78	34.36	42.36	42.36	42.23	42.23	42.23	42.23	43.00	43.00
Fire District No. 12	24.88	24.88	24.88	24.88	25.00	25.00	25.00	25.00	25.00	25.00
Fire District No. 13	29.77	29.77	29.77	30.77	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>2015</b>	<b>2014</b>	<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>Lighting District Rates</b>										
Lighting District No. 1	4.15	4.15	4.15	4.15	4.17	4.17	4.17	4.17	5.18	5.18
Lighting District No. 4	4.03	4.03	4.03	4.03	4.07	4.07	4.07	4.07	5.28	5.28
Lighting District No. 5	3.14	3.14	3.14	3.14	3.17	3.17	3.17	3.17	2.00	2.00
Lighting District No. 6	2.15	2.15	2.15	2.15	2.16	2.16	2.16	2.16	3.00	3.00
Lighting District No. 7	2.98	2.98	2.98	2.98	3.01	3.01	3.01	3.01	5.29	5.29
Lighting District No. 16	1.20	1.20	1.20	1.99	2.00	2.00	2.00	2.00	-	-
<b>Recreation District Rates</b>										
Recreation District No. 1, Original	8.84	8.89	8.99	9.09	9.31	9.51	10.01	10.41	11.60	12.10
Recreation District No. 1, Annex 1	6.49	6.49	3.00	2.99	3.00	3.00	-	-	-	-
Recreation District No. 1, Annex 2	3.50	3.50	-	-	-	-	-	-	-	-
Recreation District No. 2	0.80	0.80	4.80	5.00	5.00	11.00	11.00	14.00	14.00	14.00
Recreation District No. 4	8.06	8.06	8.06	8.06	8.06	8.06	8.06	8.06	10.00	10.00
Recreation District No. 6	14.00	14.00	16.00	16.00	11.00	11.00	11.00	11.00	-	-
Recreation District No. 7	3.98	3.98	3.98	3.98	4.00	3.37	3.37	3.37	4.00	4.00
Recreation District No. 11	10.00	10.00	10.00	7.55	7.59	7.59	7.59	7.59	10.00	10.00
Recreation District No. 12	12.25	12.50	11.70	11.70	11.70	15.50	13.10	13.10	15.50	15.50
Recreation District No. 14	9.45	9.45	9.45	9.45	9.47	8.87	8.87	8.87	9.47	9.47
<b>Other District Rates</b>										
Northshore Harbor Center	5.00	5.00	5.00	5.00	5.00	5.15	5.48	5.48	7.00	7.00
Gravity Drainage District No. 5	0.75	1.00	1.75	2.00	2.00	1.00	1.00	1.00	1.00	3.00
Slidell Hospital District	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00
Water District No. 2	5.15	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00
<b>Parcel Fees - Other Districts</b>										
Drainage District No. 5 Ph I	225.00	225.00	225.00	175.00	175.00	125.00	125.00	85.00	74.50	74.50
Drainage District No. 2 Ph II	48.89	18.20	18.20	18.20	18.20	18.20	18.20	18.20	18.20	18.20
Drainage District No. 4	135.00	135.00	174.00	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	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
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	100.00	100.00
Lighting District No. 15	55.00	55.00	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	250.00	250.00	-
Sub-drainage No. 3 of GDD 5	200.00	200.00	200.00	200.00	200.00	200.00	200.00	200.00	-	-
Sub-road District No. 2 of RD 19	-	-	-	-	-	-	500.00	500.00	500.00	500.00

TABLE 9

**ST. TAMMANY PARISH, LOUISIANA  
PRINCIPAL SALES TAX PAYERS,  
FOR THE YEAR ENDED DECEMBER 31, 2015  
(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	2.73%		2.73%	
Grocery / Discount Retailer	1.81%		1.81%	
Grocery / Discount Retailer	1.79%		1.79%	
Grocery / Discount Retailer	1.57%		1.57%	
Building Materials	1.30%		1.30%	
Grocery / Discount Retailer	1.23%		1.23%	
Discount Retailer	1.13%		1.13%	
Building Materials	0.94%		0.94%	
Grocery	0.78%		0.78%	
Grocery	0.76%		0.76%	
Total - 10 largest taxpayers	14.04%	\$ 1,608,008	14.04%	\$ 1,608,008
Total - All other taxpayers	85.96%	9,859,157	85.96%	9,859,157
Total - All taxpayers	100.00%	\$ 11,467,165	100.00%	\$ 11,467,165

<b>Sales Tax District No. 3</b>		
<b>Type of Business</b>	<b>Percentage of Total</b>	<b>Total</b>
Grocery / Discount Retailer	5.51%	
Grocery / Discount Retailer	2.89%	
Building Materials	2.33%	
Grocery / Discount Retailer	1.83%	
Discount Retailer	1.82%	
Building Materials	1.77%	
Grocery / Discount Retailer	1.24%	
Grocery	1.22%	
Sporting Goods	0.92%	
Grocery	0.86%	
Total - 10 largest taxpayers	20.39%	\$ 9,259,799
Total - All other taxpayers	79.61%	36,150,451
Total - All taxpayers	100.00%	\$ 45,410,250

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>
2015	\$ 35,234,417	\$ 33,131,172	94%	\$ 1,518,409	\$ 34,649,581	98%
2014	31,416,252	29,407,136	94%	972,781	30,379,917	97%
2013	30,309,803	28,799,239	95%	727,997	29,527,236	97%
2012	30,305,351	28,795,017	95%	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%

**Note:** The St. Tammany Parish Tax Collector, which is the Sheriff's Office, is unable to provide information on which year the back taxes are for.

TABLE 11

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

	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</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	2.25	2.25
Madisonville	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Abita Springs	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Folsom	2.00	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	0.75	0.75	-	-
Rooms To Go	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75	-	-
Summit Fremaux	0.50	0.50	0.50	0.50	1.00	1.00	1.00	-	-	-
Camellia Square	1.00	1.00	1.00	-	-	-	-	-	-	-
Northshore Square	0.50	-	-	-	-	-	-	-	-	-

(1) This tax is not parish-wide. It is collected within the district, which is the unincorporated areas in 1986.

Source: St. Tammany Parish Sheriff's Office

TABLE 12

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

	Governmental Activities						Business-type Activities			
	General Obligation Bonds **	Sales Tax Bonds **	Certificates of Indebtedness	Community Disaster Loan	Revenue Bonds	Lease-Purchase Owner Financing Impact Fee Credit	Revenue Bonds	Total Primary Government	Percentage of Personal Income	Per Capita
<b>2015</b>	\$11,832,584	\$ 59,105,006	\$ -	\$ -	\$2,725,000	\$ 10,364,660	\$40,700,587	\$ 124,727,837	*	\$499
<b>2014</b>	12,713,411	65,823,008	-	-	2,965,000	10,734,028	41,425,587	133,661,034	1.03%	543
<b>2013</b>	13,549,238	72,186,011	-	-	3,190,000	9,369,014	42,135,586	140,429,849	1.13%	579
<b>2012</b>	14,345,066	72,277,518	-	12,231,219	3,405,000	9,411,977	42,140,586	153,811,366	1.27%	643
<b>2011</b>	15,100,893	77,656,831	-	12,231,219	3,610,000	9,417,166	41,812,886	159,828,995	1.44%	675
<b>2010</b>	15,816,720	80,561,145	-	12,231,219	3,810,000	9,522,382	41,456,886	163,398,352	1.50%	697
<b>2009</b>	16,492,548	85,255,458	15,000	12,231,219	4,000,000	6,276,319	-	124,270,544	1.21%	537
<b>2008</b>	8,778,375	89,759,772	704,000	12,231,219	-	1,460,000	-	112,933,366	1.07%	493
<b>2007</b>	3,900,000	93,974,085	1,362,000	12,231,219	-	1,460,000	-	112,927,304	1.07%	499
<b>2006</b>	4,000,000	97,983,398	1,989,000	2,000,000	-	-	-	105,972,398	1.17%	475

\* 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 Estimated Actual Taxable Value of Property</b>	<b>Per Capita</b>
<b>2015</b>	\$ 11,832,584	\$ -	\$ 2,725,000	\$ 14,557,584	0.07%	\$ 58
<b>2014</b>	12,713,411	-	2,965,000	15,678,411	0.08%	64
<b>2013</b>	13,549,238	-	3,190,000	16,739,238	0.08%	69
<b>2012</b>	14,345,066	-	3,405,000	17,750,066	0.09%	74
<b>2011</b>	15,100,893	-	3,610,000	18,710,893	0.10%	79
<b>2010</b>	15,816,720	-	3,810,000	19,626,720	0.10%	84
<b>2009</b>	16,492,548	15,000	4,000,000	20,507,548	0.12%	89
<b>2008</b>	8,778,375	704,000	-	9,482,375	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

**ST. TAMMANY PARISH GOVERNMENT**  
**DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT**  
**AS OF DECEMBER 31, 2015**  
**(UNAUDITED)**

<b>Governmental Unit</b>	<b>Debt Outstanding</b>	<b>Percentage Applicable</b>	<b>Share of Overlapping Debt</b>
<b>Debt repaid with property taxes</b>			
City of Slidell	* \$ 8,850,589	100%	\$ 8,850,589
City of Covington	*** 5,196,000	100%	5,196,000
Fire Protection District No. 1	2,700,000	100%	2,700,000
Fire Protection District No. 2	1,345,000	100%	1,345,000
Fire Protection District No. 4	480,000	100%	480,000
Fire Protection District No. 9	176,000	100%	176,000
Fire Protection District No. 11	23,000	100%	23,000
Fire Protection District No. 12	3,185,000	100%	3,185,000
Fire Protection District No. 13	215,000	100%	215,000
Gravity Drainage District No. 5	*** 985,000	100%	985,000
Northshore Harbor Center	*** 4,265,000	100%	4,265,000
Recreation District No. 1	10,586,341	100%	10,586,341
Recreation District No. 2	105,000	100%	105,000
Recreation District No. 6	1,535,000	100%	1,535,000
Recreation District No. 11	2,505,000	100%	2,505,000
Recreation District No. 12	210,000	100%	210,000
Recreation District No. 14	11,710,000	100%	11,710,000
Sub-drainage District No. 1 of 3	96,000	100%	96,000
Sub-drainage District No. 2 of GDD No. 5	61,000	100%	61,000
Sub-drainage District No. 3 of GDD No. 5	98,000	100%	98,000
St. Tammany Parish School Board	* 258,581,850	100%	258,581,850
St. Tammany Parish Hospital Service District No. 2	*** 51,835,000	100%	51,835,000
Town of Abita Springs	*** 1,362,000	100%	1,362,000
Water District No. 2	1,560,000	100%	1,560,000
<b>Other debt</b>			
City of Covington	*** 2,050,000	100%	2,050,000
City of Slidell	* 2,389,135	100%	2,389,135
City of Mandeville	** 1,935,000	100%	1,935,000
Fire Protection District No. 11	75,861	100%	75,861
Fire Protection District No. 12	513,375	100%	513,375
Sewerage District No. 4	96,000	100%	96,000
St. Tammany Parish School Board	* 3,333,334	100%	3,333,334
St. Tammany Parish Sheriff	* 22,643,001	100%	22,643,001
St. Tammany Parish Hospital Service District No. 2	*** 11,120,000	100%	11,120,000
Town of Abita Springs	*** 69,000	100%	69,000
Water District No. 2	121,000	100%	121,000
<b>Capital leases/notes payable</b>			
Fire Protection District No. 1	38,742	100%	38,742
Fire Protection District No. 4	722,826	100%	722,826
Fire Protection District No. 11	650,711	100%	650,711
Fire Protection District No. 13	1,211,056	100%	1,211,056
Recreation District No. 14	144,179	100%	144,179
Subtotal, overlapping debt			414,779,000
<b>Parish direct debt</b>			84,027,250
<b>Total direct and overlapping debt</b>			<b>\$ 498,806,250</b>

\* as of 6/30/15

\*\* as of 8/31/15

\*\*\* as of 12/31/14

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>2015</b>	\$ 45,410,250	\$ 3,416,194	13.29	\$ 11,467,165	\$ 3,430,000	3.34	\$ 11,467,465	\$ 1,845,399	6.21
<b>2014</b>	43,191,445	3,417,244	12.64	10,956,883	3,402,125	3.22	10,956,883	1,831,818	5.98
<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

(1) Includes principal and interest.

TABLE 16

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

<b>Fiscal Year</b>	<b>(1) Population</b>	<b>Personal Income</b>	<b>(2) Per Capita Personal Income</b>	<b>(3) Unemployment Rate</b>
<b>2015</b>	250,088	\$ *	\$ *	5.3
<b>2014</b>	246,056	13,008,242,552	52,867	5.7
<b>2013</b>	242,470	12,400,400,740	51,142	5.1
<b>2012</b>	239,344	12,092,376,912	50,523	5.2
<b>2011</b>	236,844	11,080,272,852	46,783	5.8
<b>2010</b>	234,565	10,891,322,080	46,432	5.6
<b>2009</b>	231,224	10,282,762,504	44,471	5.3
<b>2008</b>	229,252	10,549,947,788	46,019	3.6
<b>2007</b>	226,294	10,564,761,684	46,686	2.9
<b>2006</b>	223,133	9,066,116,923	40,631	3.6

\* Information not available

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

(2) Bureau of Economic Analysis

(3) U.S. Bureau of Labor Statistics

TABLE 17

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

Employer	2015			2005		
	Employees	Rank	Percentage of Total Parish Employment	Employees	Rank	Percentage of Total Parish Employment
St. Tammany Parish School Board	5,532	1	5.03%	7,651	1	9.25%
St. Tammany Parish Hospital	1,493	2	1.36%	1,400	2	1.69%
Ochsner Health System	842	3	0.77%		N/A	
Slidell Memorial Hospital & Medical Center	926	4	0.84%	1,022	4	1.24%
St. Tammany Parish Government	746	5	0.68%	531	8	0.64%
St. Tammany Parish Sheriff's Office	725	6	0.66%	650	6	0.79%
Lakeview Regional Medical Center	467	7	0.42%	715	5	0.86%
City of Slidell	316	8	0.29%		N/A	
Pool Corp.	254	9	0.23%		N/A	
Hornbeck Offshore Services Inc.	202	10	0.18%		N/A	
Walmart		N/A		1,125	3	1.36%
Southeast Louisiana Hospital		N/A		621	7	0.75%
Home Depot		N/A		500	9	0.60%
Northshore Regional Medical Center		N/A		490	10	0.59%
Total - 10 largest employers	11,503		10.45%	14,705		17.77%
Total - All other employers	98,550		89.55%	68,032		82.23%
Total - All employers	110,053		100.00%	82,737		100.00%

Source: Book of Lists 2005, New Orleans City Business  
Book of Lists 2015-2016, New Orleans City Business

TABLE 18

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

	2015	2014	2013	2012	2011	2010	2009	2008	2007	2006
<b>General Government</b>										
Legislative	23	22	22	24	24	24	22	22	19	19
Judicial	181	181	182	184	185	180	183	179	161	173
Executive	11	28	28	17	15	19	18	14	8	9
Elections	12	12	12	11	11	11	10	9	9	10
Financial administration	61	39	37	25	24	22	19	19	15	18
Other - unclassified	67	64	64	53	55	66	63	72	61	65
<b>Public Safety</b>	35	33	33	34	36	42	43	36	30	31
<b>Highways and Streets</b>	223	235	209	220	220	226	225	223	145	172
<b>Sanitation</b>	57	58	57	59	59	57	18	20	17	17
<b>Health and Welfare</b>	37	36	35	36	40	41	31	29	26	30
<b>Culture and Recreation</b>	38	34	37	34	33	34	32	30	22	21
<b>Economic Development</b>	1	1	2	-	-	-	-	-	-	-
<b>Total Parish Employees</b>	746	742	716	697	702	722	664	653	513	565

Source: St. Tammany Parish Department of Finance

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

	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
General Government				
Planning Department				
Zoning cases	111	79	88	126
Conditional use permits	-	-	1	-
Plan review	4	3	2	2
Agenda items	179	74	188	152
Board of Zoning adjustments	52	22	33	29
Council appeals	27	15	17	28
Public Safety				
Building permits issued				
Single family new construction	1,017	1,011	952	736
Mobile homes	98	108	115	105
Commercial construction	368	319	289	246
Residential Permits (Other)	6,347	6,395	6,760	Note A
Approved Commercial/Residential Plan Review	1,577	1,398	1,345	1,168
Code Enforcement				
Cases closed	1,631	1,504	1,290	1,546
Highways and Streets				
Capital road improvements completed				
Number of roads	143	106	65	78
Total cost	\$ 24,645,880	\$ 8,794,186	\$ 4,716,384	\$ 10,034,671
Sanitation				
Sewerage inspection permits	2,025	1,988	1,902	1,925
New systems installed	160	162	147	170
Health and Welfare				
Animal Services				
Number of animal intakes	4,078	4,538	5,180	5,651
Community Action Agency				
Number of households served	2,675	2,836	3,063	2,619
Culture and Recreation				
Tammany Trace Visitors	172,587	191,060	186,568	202,828
Kids Konnection Visitors	104,683	121,276	113,066	130,801

Note A: Information not readily available.

Note B: Kids Connection opened in 2007.

Source: Various St. Tammany Parish Departments

TABLE 19

2011	2010	2009	2008	2007	2006
106	150	49	64	82	119
12	8	91	192	215	226
-	1	1	1	6	7
157	154	129	179	255	320
22	15	12	29	Note A	Note A
24	38	21	38	49	116
624	549	535	799	1,310	2,238
115	150	233	552	438	497
305	407	436	492	552	558
Note A	Note A	Note A	Note A	Note A	Note A
1,071	1,012	1,169	1,514	968	Note A
1,845	1,673	1,814	1,989	1,814	1,361
155	61	40	123	183	61
\$ 14,251,696	\$ 7,935,241	\$ 8,222,377	\$ 13,347,399	\$ 16,188,960	\$ 3,507,238
1,708	1,695	1,593	1,658	1,657	2,133
110	132	125	122	141	190
5,909	6,749	6,412	5,891	6,300	5,436
3,110	2,596	4,623	2,679	2,759	1,998
227,893	201,049	196,113	178,828	191,135	191,264
110,596	104,220	100,276	85,862	85,149	Note B



TABLE 20

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

	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>
General Government										
Legislative										
Vehicles	1	2	1	3	3	2	2	2	2	2
Executive										
Vehicles	4	3	4	4	5	9	8	8	10	14
Financial Administration										
Vehicles	0	0	1	1	1	1	1	1	1	5
Other-Unclassified										
Vehicles	22	19	21	22	22	22	22	25	26	27
Tractors	0	0	0	1	1	3	0	0	0	0
Trailers	1	1	1	1	1	4	4	4	6	0
Public Safety										
Vehicles	28	25	28	24	28	29	29	25	23	27
Trailers	7	7	7	9	7	5	5	4	6	6
Highways and Streets										
Vehicles	140	135	139	136	125	111	111	114	89	86
Dump Trucks	78	73	71	70	67	70	68	68	64	55
Motorgraders	10	10	10	11	11	11	11	11	11	11
Tractors	59	56	73	79	75	66	60	60	58	55
Dozers	4	4	3	3	3	3	3	3	2	3
Excavators	63	59	54	59	53	57	57	57	57	53
Trailers	52	50	49	46	48	62	61	56	59	31
Sanitation										
Vehicles	8	4	11	16	10	10	16	20	14	10
Excavators	0	1	1	1	0	1	2	2	2	0
Trailers	0	0	0	0	0	5	5	4	2	0
Health and Welfare										
Vehicles	16	17	18	17	17	16	16	13	14	13
Trailers	3	3	3	3	3	12	12	11	7	0
Culture and Recreation										
Vehicles	4	20	8	13	22	17	17	22	16	8
Dump Trucks	0	1	0	1	1	1	1	1	1	0
Tractors	3	3	4	6	4	5	5	3	3	3
Excavators	1	1	1	1	1	1	0	0	0	0
Trailers	2	2	2	3	2	5	5	5	8	1

# 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, 2015, and the related notes to the financial statements, which collectively comprise St. Tammany Parish, Louisiana's basic financial statements, and have issued our report thereon dated June 24, 2016. 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. 8; Fire Protection District No. 9; Fire Protection District No. 11; Fire Protection District No. 12; Fire Protection District No. 13; Recreation District No. 11; Recreation District No. 12; Mosquito Abatement District No. 2; and the St. Tammany Parish Coroner, as described in our report on the Parish's financial statements. This report does not include the results of the other auditor's testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

**Internal Control over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the Parish's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Parish's internal control. Accordingly, we do not express an opinion on the effectiveness of the Parish's internal control.

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

NEW ORLEANS HOUSTON BATON ROUGE COVINGTON

An Independently Owned Member, McGladrey Alliance

The McGladrey Alliance is a premier affiliation of independent accounting and consulting firms. The McGladrey Alliance member firms maintain their name, autonomy and independence and are responsible for their own client fee arrangements, delivery of services and maintenance of client relationships.

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

**Compliance and Other Matters**

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

**Purpose of this Report**

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

A handwritten signature in dark ink, appearing to read "LaForte", with a stylized, cursive script.

A Professional Accounting Corporation

Metairie, Louisiana  
June 24, 2016

**Report on Compliance for Each Major Federal Program and  
on Internal Control Over Compliance Required by  
the Uniform Guidance**

Independent Auditor's Report

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

**Report on Compliance for Each Major Federal Program**

We have audited St. Tammany Parish, Louisiana's (the Parish) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the Parish's major federal programs for the year ended December 31, 2015. The Parish's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

***Management's Responsibility***

Management is responsible for compliance with federal statutes, regulations, contracts, and the terms and conditions of its federal awards.

***Auditor's Responsibility***

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

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

NEW ORLEANS HOUSTON BATON ROUGE COVINGTON

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### ***Opinion on Each Major Federal Program***

In our opinion, the Parish complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2015.

### **Report on Internal Control Over Compliance**

Management of the Parish is responsible for establishing and maintaining effective internal control over compliance with types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the Parish's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Parish's internal control over compliance.

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

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

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose. Under Louisiana Revised Statute 24:513, this report is distributed by the Louisiana Legislative Auditor as a public document.



A Professional Accounting Corporation

Metairie, LA  
June 24, 2016

**ST. TAMMANY PARISH, LOUISIANA**  
**Schedule of Findings and Questioned Costs**  
**For The Year Ended December 31, 2015**

**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 2CFR section 200.516(a)? no

Identification of major programs:

<u>PROGRAM</u>	<u>CFDA No.</u>
Community Development Block Grants/Entitlement Grants	14.218
Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	14.228
Community Development Block Grant Disaster Recovery Grants	14.269
Flood Mitigation Assistance	97.029

Dollar threshold used to distinguish between Type A and Type B programs: \$750,000

Auditee qualified as low-risk auditee: yes

**SECTION II. FINANCIAL STATEMENT FINDINGS**

No matters were reported.

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

No matters were reported.



**ST. TAMMANY PARISH, LOUISIANA**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS - PRIMARY GOVERNMENT**  
**For the Year Ended December 31, 2015**

Pass Through Grantor				
Federal Grantor	Fed Office	Program Title	CFDA #	Expenditures
U.S. DEPT. OF COMMERCE				
	Passed through State of LA Department of Natural Resources -			
	NOAA Coastal Zone Management Administration Awards		11.419	\$ 42,343
U.S. DEPT. OF HOUSING AND URBAN DEVELOPMENT				
	Direct Awards			
	Community Development Block Grants/Entitlement Grants		14.218	735,557
	Supportive Housing Program		14.235	87,715
	Community Development Block Grant Disaster Recovery		14.269	1,244,772
	Passed through State of LA Division of Administration's Office of Planning and Development -			
	Community Development Block Grant Disaster Recovery			48,275
	Total Community Development Block Grant Disaster Recovery			1,293,047
	Passed through State of LA Division of Administration's Office of Community Development -			
	Community Development Block Grants/State's Program and			
	Non-Entitlement Grants in Hawaii		14.228	7,260,154
	Passed through State of LA Department of Social Services -			
	Emergency Solutions Grants Program		14.231	49,911
U.S. DEPT. OF THE INTERIOR				
	Passed through State of LA Department of Wildlife and Fisheries -			
	Wallop-Breaux Sport Fish Restoration Act		15.605	51,751
U.S. DEPT. OF TRANSPORTATION				
	Direct Awards			
	FAA Airport Improvement Program		20.106	44,163
	FTA Federal Transit Formula Grants		20.507	1,927,494
	Passed through State of LA Office of State Parks -			
	FHWA Highway Planning and Construction		20.219	2,020
	Passed through State of LA Department of Transportation and Development -			
	FTA Formula Grants for Other Than Urbanized Areas		20.509	278,452
ENVIRONMENTAL PROTECTION AGENCY				
	Passed through The Lake Pontchartrain Basin Restoration Program -			
	Water Quality Cooperative Agreements		66.463	77,936
U.S. DEPT. OF ENERGY				
	Passed through Louisiana Housing Corporation -			
	Weatherization Assistance for Low-Income Persons		81.042	245,681
U.S. DEPT. OF HEALTH AND HUMAN SERVICES				
	Passed through State of LA Department of Health and Hospitals -			
	Public Health Emergency Preparedness		93.069	172,655
	Passed through Louisiana Housing Corporation -			
	Low-Income Home Energy Assistance Program		93.568	932,700
	Passed through State of LA Department of Labor -			
	Community Services Block Grant		93.569	416,362
U.S. DEPT. OF HOMELAND SECURITY				
	Passed through State of LA Governor's Office of Homeland Security and Emergency Preparedness -			
	Flood Mitigation Assistance		97.029	2,903,000
	Disaster Grants - Public Assistance - (Presidentially Declared Disasters)		97.036	17,595
	Hazard Mitigation Grant		97.039	1,750,724
	Emergency Management Performance Grants		97.042	43,339
	Homeland Security Grant Program		97.067	153,368
	Severe Repetitive Loss Program		97.110	410,839
				\$ 18,896,806

**ST. TAMMANY PARISH, LOUISIANA**  
**Notes to the Schedule of Expenditures of Federal Awards – Primary Government**  
**For the Year Ended December 31, 2015**

**NOTE A**

**BASIS OF PRESENTATION**

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal grant activity of St. Tammany Parish Government (the Parish) under programs of the federal government for the year ended December 31, 2015. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the Parish, it is not intended to and does not present the net position, changes in net position, or cash flows of the Parish.

**DESCRIPTION OF GRANTS**

The majority of federal assistance received by the Parish is in the form of flow-through grants that pass through a state agency prior to reaching the Parish. Among these are the Community Services Block Grant, Community Development Block Grant, Hazard Mitigation Grants, and the Weatherization Assistance for Low-Income Persons Grant. Other federal assistance is received directly by the Parish, such as the Federal Transit Formula Grants and the Supportive Housing Program.

**NOTE B**

**SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The accompanying Schedule of Expenditures of Federal Awards has been prepared on the modified accrual basis of accounting. Grant revenues are recorded, for financial reporting purposes, when the Parish has met the cost reimbursement or funding requirements for the respective grants. Expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

St. Tammany Parish has elected to use the 10 percent de minimis indirect cost rate as allowed under the Uniform Guidance.

**ACCRUED REIMBURSEMENT**

Various reimbursement procedures are used for federal awards received by the Parish. Consequently, timing differences between expenditures and program reimbursements exist at the beginning and at the 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 2015, the Parish made payments to sub-recipients out of funds received under Community Development Block Grants as follows (accrual basis):

<b>CFDA</b>	<b>GRANTS</b>	<b>SUB-RECIPIENTS</b>	<b>AMOUNT</b>
14.218	Community Development Block Grant	Northshore Housing Initiative Inc	\$ 46,962
14.218	Community Development Block Grant	Habitat for Humanity St. Tammany	45,000
14.218	Community Development Block Grant	St. Tammany Association for Retarded Citizens	30,000
14.218	Community Development Block Grant	New Day Faith Life Ministries	37,061
14.218	Community Development Block Grant	World Changers	30,000
14.218	Community Development Block Grant	East St. Tammany Habitat for Humanity	7,163
14.218	Community Development Block Grant	City of Covington	45,824
Total Payments to Sub-Recipients			<u>\$242,010</u>

**NOTE D**

**LOANS OUTSTANDING**

During 2015, the Parish paid \$55,000 on the outstanding Clean Water State Revolving Loan under CFDA 66.458. As of December 31, 2015, \$655,587 remains outstanding. The interest rate is .95% and final payment is due June 1, 2030.



## **ST. TAMMANY PARISH**

**PATRICIA P. BRISTER**  
PARISH PRESIDENT

### **ST. TAMMANY PARISH, LOUISIANA Summary Schedule of Prior Audit Findings For the Year Ended December 31, 2015**

**None.**