An aerial photograph of a large facility, likely a school or government building, featuring a prominent water tower in the center. The facility includes several large buildings, parking lots filled with cars, and surrounding greenery. The image is overlaid with text for a financial report.

ST. TAMMANY PARISH, LOUISIANA

COMPREHENSIVE ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED DECEMBER 31, 2018

DEPARTMENT OF FINANCE
LESLIE LONG, CHIEF FINANCIAL OFFICER
P.O. BOX 628 | COVINGTON, LA | 70434 | 985.898.2513

COMPREHENSIVE ANNUAL FINANCIAL REPORT

ST. TAMMANY PARISH COVINGTON, LOUISIANA

FOR THE FISCAL YEAR ENDED
DECEMBER 31, 2018



Patricia P. Brister
Parish President

2018 Parish Council Members

District 1	Marty Dean	District 8	Chris Canulette
District 2	David R. Fitzgerald	District 9	E.L. Bellisario
District 3	James A. Thompson	District 10	Maureen O'Brien
District 4	Michael Lorino, Jr.	District 11	Steve Stefancik
District 5	Rykert Toledano, Jr.	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, 2018**

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**ST. TAMMANY PARISH GOVERNMENT
COMPREHENSIVE ANNUAL FINANCIAL REPORT
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**ST. TAMMANY PARISH GOVERNMENT
COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2018**

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INTRODUCTORY SECTION





ST. TAMMANY PARISH

PATRICIA P. BRISTER
PARISH PRESIDENT

June 28, 2019

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

The Comprehensive Annual Financial Report (CAFR) of St. Tammany Parish Government (the Parish) for the year ended December 31, 2018 is submitted herewith. This report represents a comprehensive picture of the Parish's financial activities during 2018 and the financial condition of its various funds at December 31, 2018. The Parish is required to issue annually a report of its financial position and activity presented in conformance with generally-accepted accounting principles (GAAP) and audited in accordance with generally-accepted auditing standards by an independent firm of certified public accountants. Although formally addressed to the elected officials and citizens of the Parish, this financial report has numerous other users. Foremost among the other users are the bondholders of the Parish, financial institutions, educational institutions, and other governmental entities.

Responsibility for both the accuracy of the data presented as well as the completeness and fairness of the presentation, including all disclosures, rests with management of the Parish. We believe the data, as presented, is accurate in all material respects; that it is presented in a manner designed to fairly set forth the financial position of the Parish and the results of its operations as measured by the financial activity of its various funds; and that all disclosures necessary to enable the reader to gain the maximum understanding of the Parish's financial affairs have been included.

Management of the Parish is responsible for establishing and maintaining a system of internal accounting controls. These controls are designed to assure that the assets of the Parish are safeguarded against any material loss, theft, or misuse. These controls assure that the financial statements are in conformity with generally accepted accounting principles. Internal accounting controls are designed to provide reasonable, but not absolute, assurance that control objectives will be met. The concept of reasonable assurances recognizes that (1) the cost of control should not exceed the benefits likely to be derived; and (2) the evaluation of costs and benefits require estimates and judgment by management.

LaPorte CPAs & Business Advisors, Certified Public Accountants, have issued an unmodified ("clean") opinion on the St. Tammany Parish Government's financial statements for the year ended December 31, 2018. The independent auditor's report is located at the front of the financial section of this report.

Management's discussion and analysis (MD&A) immediately follows the independent auditor's report and provides a narrative introduction, overview, and analysis of the basic financial statements. MD&A complements this letter of transmittal and should be read in conjunction with it.

Profile of the Government

St. Tammany Parish was named shortly before Louisiana became a state in 1812 for Tamanend, a famous Delaware Indian chief renowned for his virtue and other saintly qualities, dubbed St. Tammany, the patron saint of America, by his admirers. St. Tammany Parish is located in southeast Louisiana and encompasses 854 square miles.

The Parish is a political subdivision of the State of Louisiana. The citizens of St. Tammany approved and adopted the Home-Rule Charter establishing a “President-Council” form of government on October 3, 1998. This Home-Rule Charter took effect January 1, 2000. This form of government provides centralized services, coordinated planning and a more efficient administration. The Parish President is the Chief Executive Officer and head of the executive branch. The Legislative Branch of the Parish consists of fourteen Parish Council members, one from each of the fourteen Districts. Both the Parish President and the Parish Council members are elected by the voters to serve four-year terms.

The Parish is a multi-faceted, culturally rich, economically diverse, and all-around, exceptional place to live. From one end of the Parish to the other end, each community throughout embraces its own distinctiveness, yet achieves harmonious connectivity with those around it. Every community within the Parish has its own distinguishing identity, from the resort-like atmosphere of Mandeville, to the metro-rural Camellia City of Slidell, to the historic richness of Covington, to the welcoming waterfront town of Madisonville, and then to the rural, agricultural, and equestrian communities of Bush and Folsom. The Parish is at the crossroads of three interstates, with close proximity to a fourth. We are adjacent to major transportation waterways like the Mississippi River and the Gulf of Mexico, with international and metropolitan airports just minutes away. Nationwide railway systems and closeness to two ports—deep water and shallow water—give the Parish a choice level of connectivity and geographic advantage, making our connectedness competitive with any community in the country.

The Parish offers fertile ground for businesses and families to thrive. At the heart of our economic stability and growth is innovation and entrepreneurialism that creates a business-friendly climate here. The Parish provides a full range of services to residents including: construction and maintenance of roads, bridges and other infrastructure, water and sewer services, public health programs, animal control, public safety services such as permitting and inspections, general governmental functions such as area planning and zoning, and environmental services.

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

The annual budgets, both operating and capital, serve as the foundation for the Parish’s financial planning and control. All departments of St. Tammany Parish are required to submit requests for appropriation to the Finance Department by the beginning of June each year. The Chief Financial

Officer uses these requests as a starting point for developing the proposed budgets. The Parish President and Chief Administrative Officer review the proposed budgets. The Parish President then submits the proposed budgets to the Parish Council at least 90 days prior to the beginning of the fiscal year. The Parish Council is required to hold a public hearing and publish the proposed budgets in the official journal at least ten days prior to the public hearing.

The appropriated budgets are prepared by fund and department in the General Fund and Public Works Fund. For all other funds, budgets are prepared by fund. Department heads may make transfers of appropriations within a department (or fund if no departments). Transfers between departments in the General Fund and Public Works Fund, however, require the approval of the Parish Council. Budget-to-actual comparisons are provided in this report for each individual governmental fund for which an appropriated annual budget has been adopted. For the General Fund and all major special revenue funds, this comparison is presented as Required Supplementary Information. The comparison for the major capital project fund is presented immediately following the Combining and Individual Fund Schedules as part of the Budgetary Comparisons section. For all non-major governmental funds, the comparison is in the fund financials for the fund type.

Local Economy

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

The average unemployment rate (4.2%) remained lower than the average rate for the State of Louisiana (4.9%). The number of residential permits only decreased by .02%, and the number of commercial building permits remained constant. Total sales and sales tax collections in the Parish increased by 6.0%.

Source: U.S. Bureau of Labor Statistics and St. Tammany Parish Department of Finance

Long-term Financial Planning and Major Initiatives

Unassigned fund balance in the General Fund of \$17,173,192 (103.4 percent of revenues and 106.5 percent of expenditures) falls above the minimum fund balance policy guidelines for the Parish (i.e., not less than the greater of 25 percent of budgeted revenues or 30 percent of budgeted expenditures prior to cost allocation plan recovery plus two million for cash flow for grants and one million for contingencies), which was \$11,203,279. Administration and the Council continue to monitor the General Fund and other fund balances as they seek to balance available resources with the achievement of objectives to further development of the Parish.

St. Tammany Parish continues to grow both in population as well as in economic vitality. Our population in the last five years has increased by 7.2% and jobs in St. Tammany increased by 9.2%

in that same time frame according to the economic development organization, St. Tammany Corp. We continue to attract leading-edge corporations and have a diverse array of business headquarters who contribute to our vibrant economy. Parish Government's primary focus in the coming year will be to continue our support of economic development as one of the fastest growing parishes in the state, while protecting our pristine quality of life through investment in infrastructure improvements and water quality projects as well as public health initiatives in our community.

- Significant investment in infrastructure across the Parish continues as we secured a \$25 million BUILD grant to widen Interstate 12 at the Tchefuncte River near Covington in 2018. \$7.2 million of local funds was committed in 2019 to ensure this project moves forward expeditiously. The safety concerns and traffic congestion at this location have made this project a priority for Parish Government. Additionally, \$34 million in bond funding was recently secured to expedite additional capacity projects across the Parish to ensure we maintain pace with the growth and demands of our Parish.
- St. Tammany Parish Government and the St. Tammany Levee, Drainage, and Conservation District (St. Tammany Levee Board) selected Neel-Schaffer, Inc., to begin the first phase of the St. Tammany Parish Coastal Protection Project— a collaborative initiative between the Parish and the St. Tammany Levee Board, made possible with \$2 million in funding from the Coastal Protection and Restoration Authority (CPRA) through an Intergovernmental Agreement. This project is part of the ongoing flood mitigation efforts by St. Tammany Parish to increase protection for all residents, and to increase resiliency following natural disasters that impact our community. Neel-Schaffer, Inc., is currently tasked with analyzing and updating the 2012 Northshore Hurricane and Flood Protection Study for St. Tammany Parish with newly completed and current proposed projects in the St. Tammany Parish Coastal Zone. A gap analysis will then be performed to identify new projects to further protect vulnerable areas. A benefit/cost analysis of proposed projects will then be completed to determine project priority and viability. Any funds remaining after completion of these tasks will go toward engineering and design of prioritized alternatives.
- Since the start of 2018, nearly \$200,000 in capital improvement investments to the Tammany Utilities Water and Sewer System have been made. Among them, the installation of 80 auto-dialers were installed at lift stations to give personnel advance warning of problems with water wells, with the hope that any issues affecting the well can be addressed before the system loses pressure, thereby preventing the frequency of boil advisories. These dialers will also help identify problems with pumps before they fail due to a clog, or other malfunction, as well as provide immediate alerts to other issues which could lead to system spills. In addition, several lift stations were rebuilt or improved depending on need.
- Safeguarding our natural environment will remain a core mission of Parish Government, and the creation of a Watershed Management Program to protect and enhance water quality in St. Tammany through a targeted watershed approach will remain a focus for the foreseeable future. This plan includes provisions for how we address both stormwater and wastewater in our developed areas across the Parish. Water quality improvements in several watersheds across the Parish were a result of efforts from our Decentralized

Management Program, and resulted in an award and recognition from the Louisiana Department of Environmental Quality. We have continued to implement this program in additional areas and expect similar improvements as we continue to expand this program.

- Finally, momentum continues with “Safe Haven,” our comprehensive, multi-faceted campus that will provide a full continuum of care for those suffering with behavioral health illnesses within the Parish. Recent efforts include the renovation of a day center facility on the campus for NAMI (National Alliance on Mental Illness) as well as groundbreaking for a day center for Family Promise of St. Tammany. The Crisis Receiving Center is expected to open this year after renovation of existing space on campus. Additionally, St. Tammany Parish Government was awarded \$5,310,000 in grant funding in 2019 through the National Disaster Resiliency funding, facilitated through the State of Louisiana’s Strategic Adaptations for Future Environments initiative (LA SAFE). The funding from this competitive grant will be to implement Safe Haven green infrastructure projects. The Safe Haven Blue Green Campus project, located in the Mandeville area adjacent to Cane Bayou, is a community nonstructural Mitigation/Flood Risk Reduction and Public Services project that will divert stormwater into existing forested land, illustrating how a multi-phase development with existing infrastructure in vulnerable environments can be repurposed to benefit surrounding areas.

Relevant Financial Policies

In 2018, the Parish implemented a new Enterprise Resource Planning (ERP) system. With this implementation, the Parish evaluated its internal control processes and accounting policies. One policy that was changed was the depreciation period for roads. Prior to conversion to the new system, roads depreciated over 20, 30 or 50 years depending on the type of surface of the road. During 2018, the depreciation policy changed to depreciate roads over 20 years regardless of the type of surface of the road. The implementation of this policy caused a significant increase in depreciation expense as compared to prior years due to the shorter depreciable life for roads previously depreciated over 30 and 50 years.

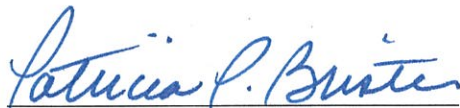
Awards and Acknowledgements

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to St. Tammany Parish Government for its CAFR for the fiscal year ended December 31, 2017. This was the fifteenth consecutive year that the Parish has achieved this prestigious award. In order to be awarded a Certificate of Achievement, the government had to publish an easily readable and efficiently organized CAFR that satisfied both generally accepted accounting principles and applicable program requirements.

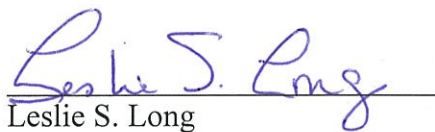
A Certificate of Achievement for Excellence in Financial Reporting is valid for a period of one year only. However, we believe that our current CAFR continues to meet the Certificate of Achievement for Excellence in Financial Reporting Program’s requirements, and we are submitting it to the GFOA to determine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

The preparation of this report would not have been possible without the skill, effort, and dedication of the entire staff of the Finance Department. We wish to thank all government departments for their assistance in providing the data necessary to prepare this report.

Respectfully submitted,



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**

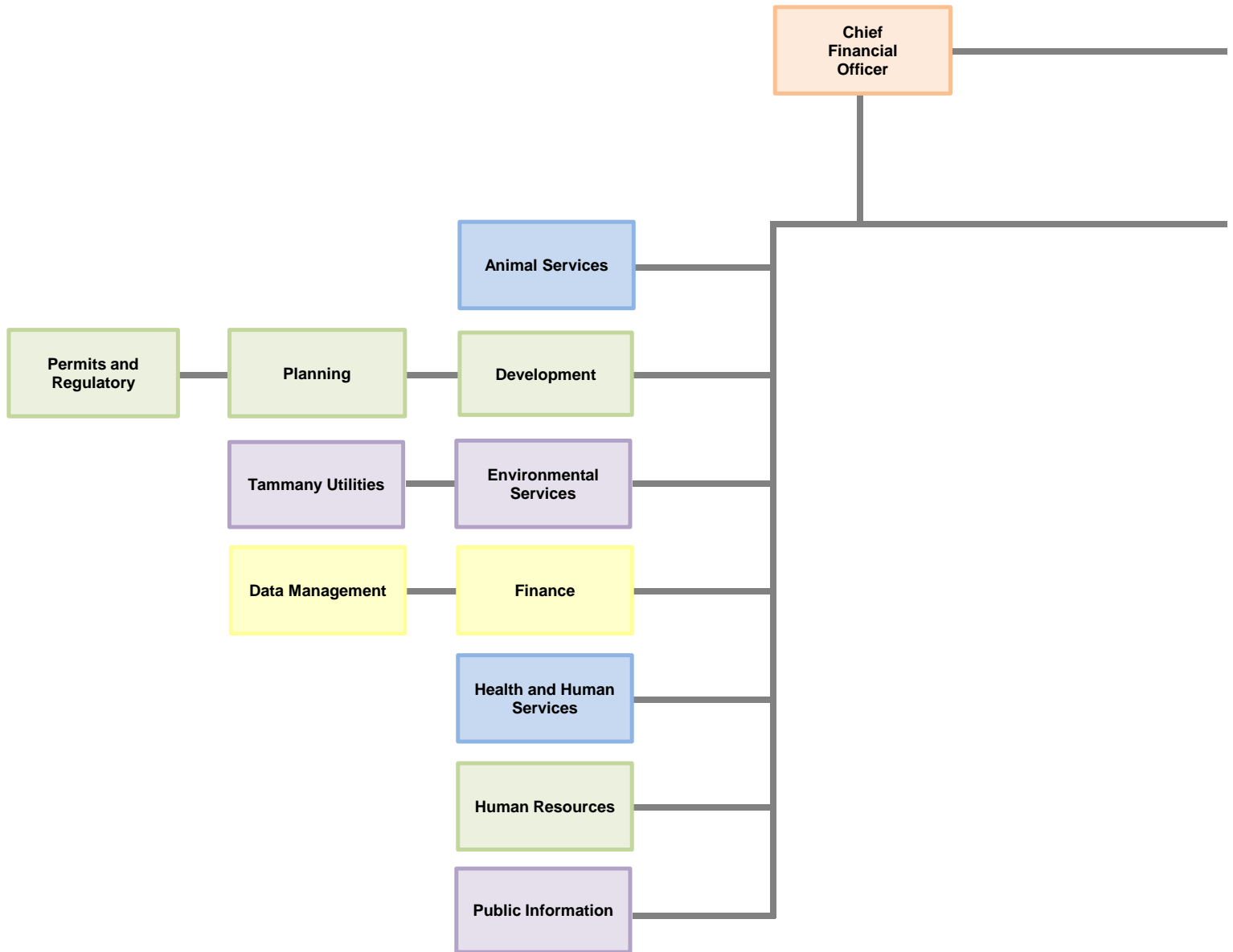
For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

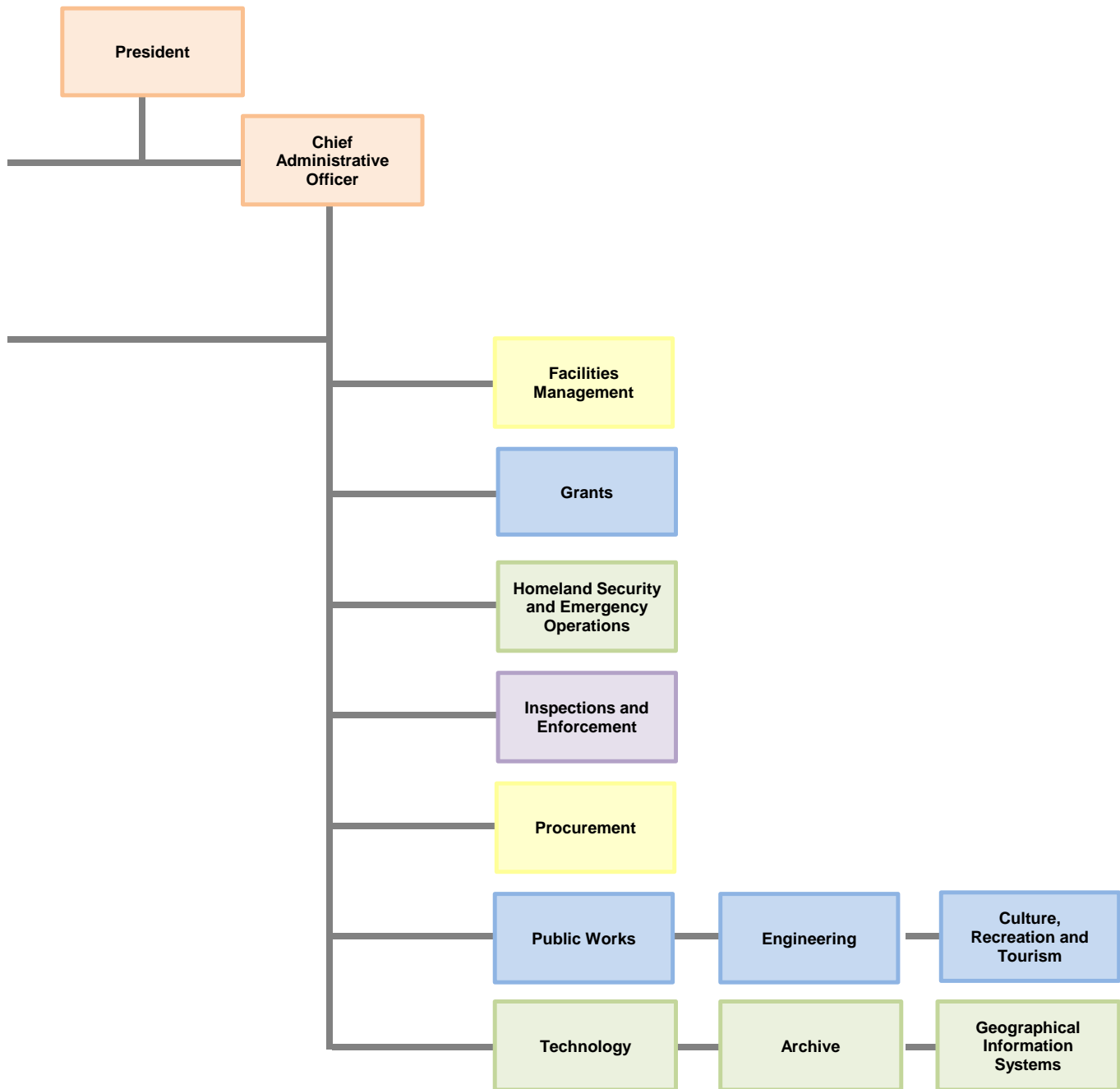
December 31, 2017

Christopher P. Morill

Executive Director/CEO

**ST. TAMMANY PARISH
EXECUTIVE BRANCH
2018 ORGANIZATIONAL CHART**





**ST. TAMMANY PARISH GOVERNMENT
PRINCIPAL OFFICIALS**

As of December 31, 2018

President

Patricia P. Brister

Parish Council Members

Marty Dean	District 1
David R. Fitzgerald	District 2
James A. Thompson	District 3
Michael Lorino, Jr.	District 4
Rykert Toledano, Jr.	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, 2018, and the related notes to the financial statements, which collectively comprise the Parish's basic financial statements as listed in the accompanying table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of Fire Protection District No. 1; Fire Protection District No. 3; Fire Protection District No. 4; Fire Protection District No. 6; Fire Protection District No. 8; Fire Protection District No. 9; Fire Protection District No. 11; Fire Protection District No. 12; Fire Protection District No. 13; Recreation District No. 11; Recreation District No. 12; Mosquito Abatement District No. 2; and the St. Tammany Parish Coroner which represent 59%, 58%, and 72%, respectively, of the assets, net position, and revenues of the aggregate discretely presented component units. Those statements were audited by other auditors whose reports thereon were furnished to us, and our opinion, insofar as it relates to the amounts included for Fire Protection District No. 1; Fire Protection District No. 3; Fire Protection District No. 4; Fire Protection District No. 6; Fire Protection District No. 8; Fire Protection District No. 9; Fire Protection District No. 11; Fire Protection District No. 12; Fire Protection District No. 13; Recreation District No. 11; Recreation District No. 12; Mosquito Abatement District No. 2; and the St. Tammany Parish Coroner, is based solely on the reports of the other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

Opinions

In our opinion, based on our audit and the reports of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the Parish as of December 31, 2018 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.

Emphasis of Matter

As discussed in Note III. T to the financial statements, beginning net position for the component units was restated to account for a change in reporting entity. Our opinion is not modified with respect to this matter.

As described in Note I. J to the financial statements, the Parish adopted new accounting guidance, GASB Statement No. 75, *Accounting and Financial Reporting for Post-Employment Benefits Other Than Pensions* for the year ended December 31, 2018. The adoption of GASB Statement No. 75 restated the governmental activities net position and adjusted the disclosures and required supplementary information. 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, schedule of St. Tammany Parish contributions, and schedule of changes in total OPEB liability and related ratios on pages 19 through 27 and pages 86 through 96, respectively be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Parish's basic financial statements. The introductory section; combining and individual non-major fund financial statements; the non-major component unit financial statements; the budgetary comparison schedules for non-major 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 28, 2019 on our consideration of the Parish's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Parish's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Parish's internal control over financial reporting and compliance.



A Professional Accounting Corporation
Metairie, Louisiana
June 28, 2019

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ST. TAMMANY PARISH, LOUISIANA
Management's Discussion and Analysis (Unaudited)
For the Fiscal Year Ended December 31, 2018

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, 2018. We encourage readers to consider the information presented here in conjunction with additional information that we have furnished in our Letter of Transmittal, which can be found on pages 3-8 of this report.

Financial Highlights

- The Parish's assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources at the close of the most recent fiscal year by \$670,648,476 (*net position*). Of this amount, \$78,711,595 (*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 \$13,375,941. Parish revenues decreased by 9.3%, while expenses increased by .2%.
- As of the close of the current fiscal year, St. Tammany Parish's governmental funds reported combined ending fund balances of \$219,820,851, an increase of \$13,913,530 in comparison with the prior year. Approximately 77.1% of this total amount, or \$169,437,191, constitutes restricted fund balance, which can only be used for specific purposes. Another 14.6%, or \$32,107,128, constitutes *committed fund* balance, which can only be used for specific purposes as directed by the Parish Council.
- At the end of the current fiscal year, unassigned fund balance for the General Fund was \$17,173,192, or approximately 107.1% of total General Fund expenditures.

Overview of the Financial Statements

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

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

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

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

Both of the government-wide financial statements distinguish functions of the Parish that are principally supported by taxes and intergovernmental revenues (*governmental activities*) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (*business-type activities*). The governmental activities of the Parish include general government, public safety, highways and streets, sanitation, health and welfare, culture and recreation, economic development, conservation, and transportation. The business-type activities of the Parish include the operations of sewer and water facilities.

The government-wide financial statements include not only the Parish itself (known as the *primary government*), but also thirty legally separate organizations. Twenty-three of these organizations are ones in which the Parish is financially accountable. These *component units* include fire protection districts, recreation districts, sewer and water districts, a mosquito abatement district, the Parish Library system and the Parish Coroner's office. An additional seven fire protection districts have been included because management feels it would be misleading to exclude them. Financial information for these component units is reported separately from the financial information presented for the primary government. The government-wide financial statements can be found on pages 31-33 of this report.

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

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

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

The Parish maintains ninety individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the General Fund and the three major governmental funds of the Parish. Data from the other eighty-six 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, 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 component units, of which three are considered major component units. The component unit financial statements provide separate information for the three major component units. The twenty-seven non-major component units are presented in the aggregate. Individual component unit data for the non-major component units is provided in the form of *combining statements* elsewhere in this report. The basic component unit financial statements can be found on pages 43-45 of this report.

Notes to the financial statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 47-84 of this report.

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Other information. In addition to the basic financial statements and accompanying notes, this report also presents certain *required supplementary information* concerning St. Tammany Parish. Budgetary comparisons for the General Fund and major special revenue funds are in this section. Required supplementary information and notes to required supplementary information can be found on pages 86-96 of this report.

The combining statements referred to earlier in connection with non-major governmental funds and internal service funds are presented along with non-major component unit combining statements immediately following the notes to required supplementary information. Combining and individual fund statements and schedules can be found on pages 98-187 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 \$670,648,476 at the close of the most recent fiscal year.

The largest portion of the Parish's net position (62.8%) 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 (25.5%) represents resources that are subject to external restrictions on how they may be used. The remaining balance of \$78,711,595 is unrestricted and may be used to meet the Parish's ongoing obligations to citizens and creditors.

St. Tammany Parish Government's Net Position

	<i>Governmental Activities</i>		<i>Business-type Activities</i>		<i>Total</i>	
	<i>2018</i>	<i>2017</i>	<i>2018</i>	<i>2017</i>	<i>2018</i>	<i>2017</i>
Current and other assets	\$308,263,782	\$288,116,212	\$23,389,469	\$25,275,878	\$ 331,653,251	\$313,392,090
Net pension asset	2,800,055	-	395,143	-	3,195,198	-
Capital assets, net	462,481,557	472,004,734	39,086,683	39,478,758	501,568,240	511,483,492
Total assets	773,545,394	760,120,946	62,871,295	64,754,636	836,416,689	824,875,582
Total deferred outflows of resources	9,838,965	14,545,432	1,607,794	762,740	11,446,759	15,308,172
Long-term liabilities outstanding	70,768,341	83,844,225	37,600,420	39,733,853	108,368,761	123,578,078
Other liabilities	55,587,916	49,976,685	2,698,403	3,019,447	58,286,319	52,996,132
Total liabilities	126,356,257	133,820,910	40,298,823	42,753,300	166,655,080	176,574,210
Total deferred inflows of resources	9,823,839	1,466,638	736,053	101,052	10,559,892	1,567,690
Net position:						
Net investment in capital assets	419,372,910	420,832,029	1,486,263	303,171	420,859,173	421,135,200
Restricted	169,437,191	156,921,420	1,640,517	4,810,717	171,077,708	161,732,137
Unrestricted	58,394,162	61,625,381	20,317,433	17,549,136	78,711,595	79,174,517
Total net position	\$647,204,263	\$639,378,830	\$23,444,213	\$22,663,024	\$670,648,476	\$662,041,854

The Parish's overall net position increased \$13,375,941 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 \$12,594,752.

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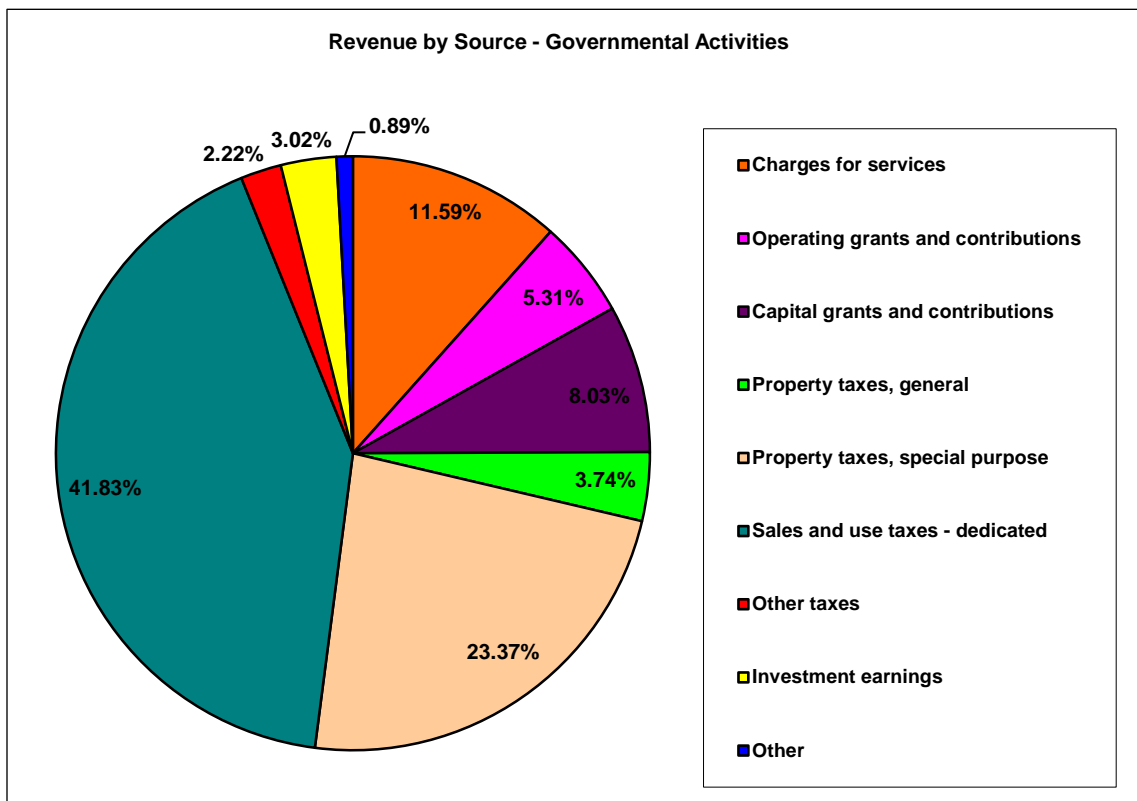
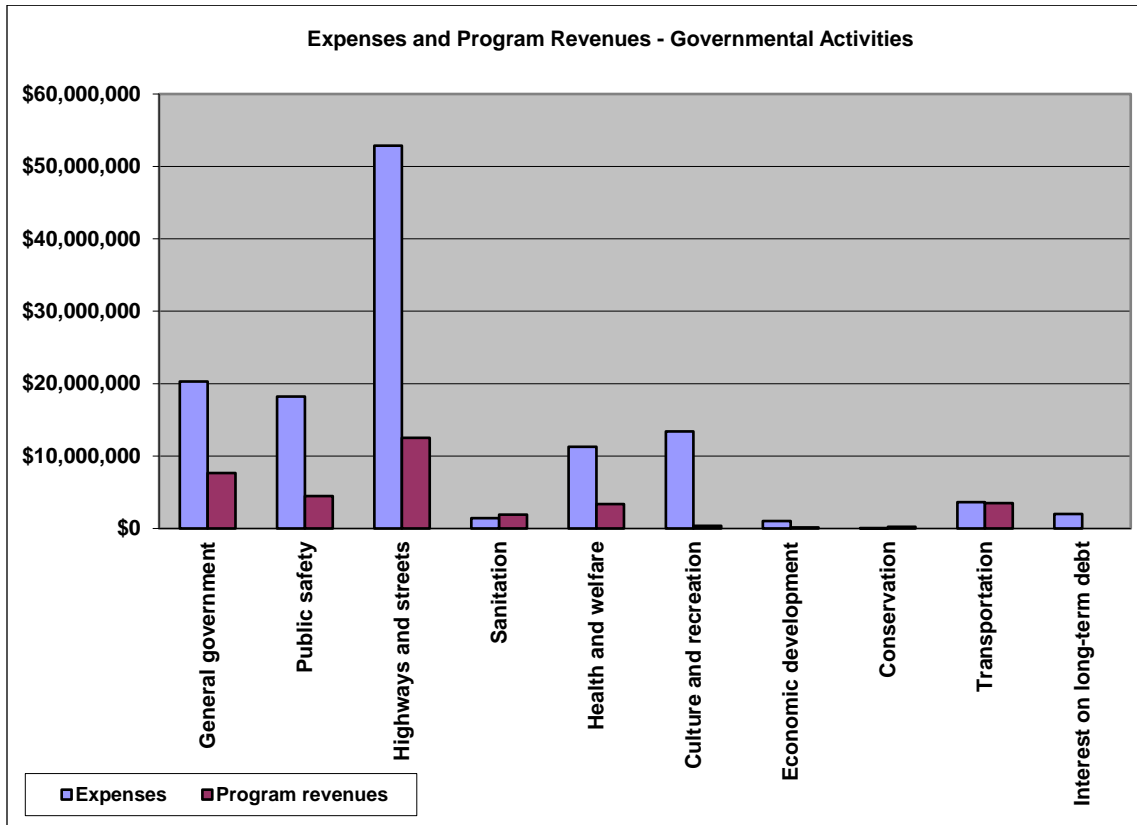
St. Tammany Parish's Changes in Net Position

	<i>Governmental Activities</i>		<i>Business-type Activities</i>		<i>Total</i>	
	<i>2018</i>	<i>2017</i>	<i>2018</i>	<i>2017</i>	<i>2018</i>	<i>2017</i>
Revenues:						
Program revenues:						
Charges for services	\$15,878,963	\$14,523,397	\$14,343,436	\$13,786,546	\$30,222,399	\$28,309,943
Operating grants and contributions	7,265,848	9,091,015	-	-	7,265,848	9,091,015
Capital grants and contributions	11,003,627	10,513,831	47,913	1,476,652	11,051,540	11,990,483
General revenues:						
Property taxes	37,126,784	35,978,569	-	-	37,126,784	35,978,569
Sales and use taxes	57,278,185	75,512,450	-	-	57,278,185	75,512,450
Other taxes	3,040,411	2,848,434	-	-	3,040,411	2,848,434
State revenue sharing	803,117	801,419	-	-	803,117	801,419
Federal payment in lieu of ad valorem	66,225	81,223	-	-	66,225	81,223
Pension contribution	294,343	291,467	25,691	19,920	320,034	311,387
Other	4,189,714	2,240,613	371,864	169,703	4,561,578	2,410,316
Total revenues	136,947,217	151,882,418	14,788,904	15,452,821	151,736,121	167,335,239
Expenses:						
General government	20,299,867	22,573,333	-	-	20,299,867	22,573,333
Public safety	18,200,650	25,572,849	-	-	18,200,650	25,572,849
Highways and streets	52,859,506	43,224,058	-	-	52,859,506	43,224,058
Sanitation	1,417,678	1,595,133	-	-	1,417,678	1,595,133
Health and welfare	11,292,275	14,726,689	-	-	11,292,275	14,726,689
Culture and recreation	13,392,269	12,188,504	-	-	13,392,269	12,188,504
Economic development	1,046,213	3,949,400	-	-	1,046,213	3,949,400
Conservation	63,779	-	-	-	63,779	-
Transportation	3,634,927	-	-	-	3,634,927	-
Interest on long-term debt	2,016,274	2,190,712	-	-	2,016,274	2,190,712
Water/sewer	-	-	14,136,742	12,005,216	14,136,742	12,005,216
Total expenses	124,223,438	126,020,678	14,136,742	12,005,216	138,360,180	138,025,894
Change in net position before transfers	12,723,779	25,861,740	652,162	3,447,605	13,375,941	29,309,345
Transfers	(129,027)	(748,065)	129,027	748,065	-	-
Change in net position	12,594,752	25,113,675	781,189	4,195,670	13,375,941	29,309,345
Net position – beginning	639,378,830	614,265,155	22,663,024	18,467,354	662,041,854	632,732,509
Prior period adjustment	(4,769,319)	-	-	-	(4,769,319)	-
Net position – beginning as restated	634,609,511	614,265,155	22,663,024	18,467,354	657,272,535	632,732,509
Net position – ending	\$647,204,263	\$639,378,830	\$23,444,213	\$22,663,024	\$670,648,476	\$662,041,854

Key elements of this increase are as follows:

Governmental activities revenues decreased by 9.8%, while expenses decreased by 1.4%. The main reason revenue decreased is due to sales tax, which by decreased by 24.1% due to two ¼ cent sales taxes that expired on March 31, 2018 and were not renewed by the voters. The expenses were basically stagnant, but there were several factors influencing this. First, the Parish changed the depreciation period for roads from over 20, 30 or 50 years depending on the type of surface to depreciate roads over 20 years regardless of the surface type. This accounted for an increase in depreciation this year of about 11 million dollars. Second, this increase was offset by a tremendous decrease in our daily operations budget, as departments had to cut back on expenses due to the two sales tax expirations. These were to fund operations of the Jail and the Justice Complex; now those expenses have to be funded mainly from the General Fund. The Parish had a restatement of the prior period net position and information can be found in Note III.T on page 83.

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Business-type activities. Business-type activities increased St. Tammany Parish's net position by \$781,189. This was primarily due to the donation of capital assets by developers and a transfer of grant-funded assets to Utility Operations which is where the assets are operated.

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

Second, capital assets that have been funded through grants and which are now used by Utility Operations, were transferred from the appropriate governmental fund. This accounting treatment will show the operational costs of the enterprise fund more accurately since the depreciation expense will be recorded within the fund in which the assets operate.

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 \$219,820,851, an increase of \$13,913,530 in comparison with the prior year. Approximately 77.1% of this total amount, or \$169,437,191, constitutes *restricted fund balance*, which is available for spending for specific purposes. Another 14.6%, or \$32,107,128, constitutes *committed fund balance*, which can only be used for specific purposes as directed by the Parish Council. The Parish has \$17,173,192, or 7.8%, 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 75 of this report.

The General Fund is the chief operating fund of St. Tammany Parish. At the end of the current fiscal year, unassigned fund balance of the General Fund was \$17,173,192. 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 sum of the greater of 25% of budgeted revenues or 30% of budgeted expenditures prior to cost allocation plan recovery plus \$2 million for cash flow for grants and \$1 million for contingencies. The Parish continues to stay within its guidelines. The unassigned fund balance represents 107.1% of total General Fund expenditures.

The fund balance of the Parish's General Fund increased by \$400,763, or 2.3%. Revenues increased by 3.8%, while expenditures increased by 21.4% or \$2,828,798. The majority of this increase is due to the failure of the sales tax renewal that was used to fund the Parish Jail. These expenditures are now being paid by the General Fund causing an increase in public safety expenditures. This was somewhat offset by the cuts made by Parish Departments to their budgets to help cover these costs.

The change in fund balance in the Public Works Fund is due to additional sales tax revenue being collected in 2018 as well as the allocation of sales tax revenue to capital projects in 2017. 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. Expenditures in this fund also decreased for 2018. Less capital assets were purchased and no infrastructure projects were funded from this fund.

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The St. Tammany Parish Library Fund accounts for the property tax levied for the benefit of the St. Tammany Parish Library. The funds are transferred to the Library after they are received, and thus this fund has no fund balance. Collections of ad valorem increased by 2.6% which accounts for the increase in revenue and expenditures.

The Capital Improvements - General Fund showed a decrease in revenue due to the change in sales tax in 2017 as discussed above. Expenditures were less due to timing. Most of the projects funded in this fund are multi-year projects and not all of the expenditures will hit each fiscal year.

The decrease in revenue and expenditures in the non-major special revenue funds is primarily due to the two ¼ cent sales tax renewals that failed. Although the Justice Center still has remaining funds to operate now, operations have been scaled back. The Parish Jail began being funded mainly from the General Fund. In addition, the new economic development sales tax districts, which were effective January 1, 2017 were eliminated at the end of 2017.

Non-major debt service funds showed a decrease in fund balance due to paying off the debt for the Justice Center and the Jail primarily with funds received in 2017.

Non-major capital project funds showed an increase in fund balance as compared to the prior year, which is primarily due to the allocation of revenue for capital projects that are not completed in the current year.

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 \$20,317,433. The total change in net position, from the prior year, was an increase of \$781,189, or 3.4%, which is primarily due to the donation of capital assets by developers and a transfer of assets funded by grants that were transferred to Utility Operations where the assets operate.

General Fund Budgetary Highlights

The difference between the original operating budget and the final amended budget includes less than .02% decrease in appropriations and no change in budgeted revenue.

Revenues were 8.1% greater than the budget. This was due to changes to the fee schedule for permits effective October 1, 2018. In addition, the State of Louisiana expropriated a piece of land and paid the fair market value of the land, which was not budgeted. There was a 4.8% difference in the final amended budget for expenditures and actual results. This was due to the true up of the cost allocation plan from budget to actual, as service departments were very cognizant of what they spent and trying to save dollars wherever possible. The budget for service departments was reduced, but the budget for receiving departments was not amended for this change.

Capital Asset and Debt Administration

Capital assets. St. Tammany Parish's capital assets for governmental and business-type activities as of December 31, 2018, amounted to \$501,568,240 (net of accumulated depreciation). Capital assets include land, buildings, improvements, water and sewer systems, vehicles, machinery and equipment, office equipment, roads, bridges, ponds and canals, and pump stations.

The total decrease in the Parish's investment in capital assets for the current fiscal year was 1.9%, or \$9,915,252. There was a \$9,523,177 decrease for governmental activities while business-type activities had a \$392,075 decrease.

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St. Tammany Parish's Capital Assets (net of depreciation)						
	Governmental Activities		Business-type Activities (1)		Total	
	2018	2017	2018	2017	2018	2017
Land	\$42,532,418	\$48,436,492	\$ 589,960	\$ 577,560	\$43,122,378	\$49,014,052
Construction in progress	1,856,042	2,671,045	2,098,120	570,237	3,954,162	3,241,282
Buildings	80,986,312	92,145,880	8,767	9,051	80,995,079	92,154,931
Improvements	22,589,155	14,896,648	29,008	31,551	22,618,163	14,928,199
Water and sewer systems	383,846	403,495	-	-	383,846	403,495
Vehicles	750,413	1,114,781	127,914	314,226	878,327	1,429,007
Machinery and equipment	4,982,676	5,514,757	177,597	140,109	5,160,273	5,654,866
Office/other equipment	3,131,153	4,300,999	275,580	938	3,406,733	4,301,937
Infrastructure:						
Land and improvements	46,879,397	40,062,155	-	-	46,879,397	40,062,155
Construction in progress	38,342,994	27,410,024	-	-	38,342,994	27,410,024
Roads	178,948,906	194,976,005	-	-	178,948,906	194,976,005
Sewer equipment	-	-	22,875,089	24,178,228	22,875,089	24,178,228
Water equipment	-	-	12,904,648	13,656,858	12,904,648	13,656,858
Other	41,098,245	40,072,453	-	-	41,098,245	40,072,453
Total	\$462,481,557	\$472,004,734	\$39,086,683	\$39,478,758	\$501,568,240	\$511,483,492

(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:

- Safe Haven Ward D renovations were completed by the St. Tammany Parish School Board and donated to the Parish in return for a reduction in rent over the next several years.
- Safe Haven NAMI Handicap Day Center was completed.
- Allen Road capital improvement project was completed
- Abita River retention pond property was purchased.
- St. Tammany Advanced Campus pond project was completed.

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

During 2018, the Parish re-evaluated the number of years for which roads are depreciated. Prior to this year, roads were depreciated over 20, 30 or 50 years depending on the type of surface. The depreciation policy changed to depreciate roads over 20 years regardless of the type of surface of the road. This resulted in a depreciation "catch up" which is the reason for the large decrease in the roads capital asset net of depreciation category.

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 2018, construction in progress for road improvement projects and other infrastructure totaled \$38,342,994. Road improvement and other infrastructure projects completed during the current year totaled \$7,721,661.

Long-term debt. At the end of the current fiscal year, the Parish had total bonded debt outstanding of \$83,005,563, of which \$7,180,000 is backed by ad valorem tax revenue, \$35,390,000 is backed by sales tax revenue, \$1,940,000 is backed by general revenues of the Parish, and \$38,495,563 is backed by excess revenue generated from Utility Operations.

The remainder of the Parish's debt is excess-revenue debt for which the Parish is liable. All of the debt outstanding at the end of 2018 is related to governmental-type activities except for \$38,495,563 outstanding in Utility Revenue Bonds offset by \$895,143 discount, which is related to business-type activities.

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The Parish's bonded debt decreased by \$8,840,024, or 9.6%, during the current fiscal year while the Parish's other obligations decreased by \$11,215,887, or 30.7%. This change is primarily due to the net pension liability decrease.

St. Tammany Parish Government's Outstanding Debt

	2018	2017
<u>Governmental Activities</u>		
General Obligation Bonds	\$7,180,000	\$7,755,000
Sales Tax Bonds	35,390,000	42,700,000
Revenue Bonds	1,940,000	2,215,000
Unamortized Premium	1,908,304	2,106,187
Compensated Absences	1,285,477	1,458,622
Impact Fee Credits	9,387,269	9,660,698
Claims Payable	5,000,000	5,000,000
Net Pension Liability	-	8,123,398
Health Plan Payable-Retirees	8,677,291	9,671,914
	<hr/> 70,768,341	<hr/> 88,690,819
<u>Business-type Activities</u>		
Utility Revenue Bonds	38,495,563	39,175,587
Discount on Bonds Payable	(895,143)	-
Net Pension Liability	-	558,266
	<hr/> 37,600,420	<hr/> 39,733,853
Total Primary Government Debt	<hr/> \$108,368,761	<hr/> \$128,424,672

The health-plan payable-retirees portion of the above schedule has been restated for the prior period adjustment in accordance with GASBS 75.

Additional information on the Parish's long-term debt can be found in Note III.J. on pages 72-75 of this report.

Economic Factors and Next Year's Budgets

- Retail sales continued to rise as illustrated by sales tax collections in the Parish which increased 6.0% from the prior year.
- New single-family building permits and commercial construction permits issued remain steady.
- Unemployment rate continues to decline.

Source: St. Tammany Parish sales tax revenue, St. Tammany Parish Department of Permits, and U.S. Bureau of Labor Statistics.

All of these factors were considered in preparing the St. Tammany Parish Government's budget for the 2019 fiscal year. Administration continues to be vigilant in budgeting since the failure of the two ¼ cent sales tax renewals.

Requests for Information

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



BASIC FINANCIAL STATEMENTS



ST. TAMMANY PARISH, LOUISIANA
Statement of Net Position
December 31, 2018

	PRIMARY GOVERNMENT			COMPONENT UNITS	TOTAL
	GOVERNMENTAL ACTIVITIES	BUSINESS-TYPE ACTIVITIES	TOTAL		
ASSETS					
Cash and cash equivalents	\$ 122,713,329	\$ 8,682,423	\$ 131,395,752	\$ 65,229,157	\$ 196,624,909
Investments	128,251,150	11,946,613	140,197,763	8,881,487	149,079,250
Receivables (net of allowances for uncollectibles)	54,003,703	1,047,112	55,050,815	68,309,890	123,360,705
Due from primary government/component units	496,780	-	496,780	9,521,485	10,018,265
Inventory	20,976	-	20,976	6,564,644	6,585,620
Prepaid items	1,171,495	66,837	1,238,332	926,610	2,164,942
Restricted assets	1,586,941	1,640,517	3,227,458	4,350,433	7,577,891
Other assets	19,408	5,967	25,375	19,592	44,967
Net pension asset	2,800,055	395,143	3,195,198	1,099,272	4,294,470
Capital assets:					
Land, improvements, and construction in progress	129,610,851	2,688,080	132,298,931	16,251,409	148,550,340
Other capital assets, net of depreciation	332,870,706	36,398,603	369,269,309	85,606,839	454,876,148
TOTAL ASSETS	773,545,394	62,871,295	836,416,689	266,760,818	1,103,177,507
DEFERRED OUTFLOWS OF RESOURCES					
Deferred charges - refundings	3,309,657	1,230,193	4,539,850	381,065	4,920,915
Deferred charges - pension	6,529,308	377,601	6,906,909	15,623,571	22,530,480
TOTAL DEFERRED OUTFLOWS OF RESOURCES	9,838,965	1,607,794	11,446,759	16,004,636	27,451,395
LIABILITIES					
Accounts, salaries, and other payables	25,054,374	930,748	25,985,122	3,884,369	29,869,491
Payable from restricted assets	-	-	-	204,489	204,489
Due to primary government/component units	9,663,205	-	9,663,205	856,474	10,519,679
Unearned revenue	16,959,274	-	16,959,274	16,583	16,975,857
Other liabilities	3,776,813	1,695,104	5,471,917	55,387	5,527,304
Interest payable	134,250	72,551	206,801	571,345	778,146
Non-current liabilities:					
Due within one year	4,458,689	858,561	5,317,250	5,172,238	10,489,488
Due in more than one year	66,309,652	36,741,859	103,051,511	103,968,802	207,020,313
TOTAL LIABILITIES	126,356,257	40,298,823	166,655,080	114,729,687	281,384,767
DEFERRED INFLOWS OF RESOURCES					
Deferred charges - pension	8,742,014	736,053	9,478,067	11,174,686	20,652,753
Deferred charges - OPEB	1,081,825	-	1,081,825	51,363	1,133,188
Deferred charges - cell tower lease	-	-	-	55,075	55,075
TOTAL DEFERRED INFLOWS OF RESOURCES	9,823,839	736,053	10,559,892	11,281,124	21,841,016
NET POSITION					
Net investment in capital assets	419,372,910	1,486,263	420,859,173	63,167,287	484,026,460
Restricted for:					
Capital projects	7,059,591	1,070,001	8,129,592	2,046,951	10,176,543
Culture and recreation	647,114	-	647,114	-	647,114
Debt service	1,755,472	570,516	2,325,988	3,828,951	6,154,939
Economic development	3,060,554	-	3,060,554	-	3,060,554
Health and welfare	6,226,307	-	6,226,307	-	6,226,307
Judicial	18,908,863	-	18,908,863	-	18,908,863
Lighting districts	4,824,176	-	4,824,176	-	4,824,176
Other	-	-	-	255,062	255,062
Public safety	15,101,517	-	15,101,517	-	15,101,517
Roads, bridges, and drainage	111,853,597	-	111,853,597	-	111,853,597
Unrestricted	58,394,162	20,317,433	78,711,595	87,456,392	166,167,987
TOTAL NET POSITION	\$ 647,204,263	\$ 23,444,213	\$ 670,648,476	\$ 156,754,643	\$ 827,403,119

The accompanying notes are an integral part of this statement.

ST. TAMMANY PARISH, LOUISIANA
Statement of Activities
For the Year Ended December 31, 2018

		Program Revenues		
		Charges for	Operating	Capital Grants
	Expenses	Services	Grants and	and
			Contributions	Contributions
Governmental Activities				
General government	\$ 20,299,867	\$ 7,419,439	\$ 225,196	\$ -
Public safety	18,200,650	2,780,061	121,291	1,551,987
Highways and streets	52,859,506	2,586,196	1,565,558	8,383,326
Sanitation	1,417,678	1,785,177	105,939	-
Health and welfare	11,292,275	784,474	2,597,852	-
Cultural and recreation	13,392,269	259,796	84,283	18,750
Economic development	1,046,213	-	75,000	88,967
Conservation	63,779	-	63,779	169,428
Transportation	3,634,927	263,820	2,426,950	791,169
Interest on long-term debt	2,016,274	-	-	-
Total Governmental Activities	<u>124,223,438</u>	<u>15,878,963</u>	<u>7,265,848</u>	<u>11,003,627</u>
Business-type Activities				
Water/sewer	14,136,742	14,343,436	-	47,913
Total Business-type Activities	<u>14,136,742</u>	<u>14,343,436</u>	<u>-</u>	<u>47,913</u>
Total Primary Government	<u>\$ 138,360,180</u>	<u>\$ 30,222,399</u>	<u>\$ 7,265,848</u>	<u>\$ 11,051,540</u>
Component Units				
Total Component Units	<u>\$ 95,188,273</u>	<u>\$ 6,618,697</u>	<u>\$ 1,786,153</u>	<u>\$ 279,796</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				
Penalties and interest on taxes				
State revenue sharing (unrestricted)				
Federal payment in lieu of ad valorem				
Investment earnings				
GNOE excess revenue				
Grants and contributions not restricted to specific programs				
Pension contribution				
Other general revenues				
Sale of capital assets				
Transfers				
Total General Revenues and Transfers				
Change in Net Position				
Net Position - Beginning as 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			
Governmental Activities	Business-type Activities	Total	Component Units
\$ (12,655,232)	\$ -	\$ (12,655,232)	
(13,747,311)	-	(13,747,311)	
(40,324,426)	-	(40,324,426)	
473,438	-	473,438	
(7,909,949)	-	(7,909,949)	
(13,029,440)	-	(13,029,440)	
(882,246)	-	(882,246)	
169,428	-	169,428	
(152,988)	-	(152,988)	
(2,016,274)	-	(2,016,274)	
(90,075,000)	-	(90,075,000)	
-	254,607	254,607	
-	254,607	254,607	
\$ (90,075,000)	\$ 254,607	\$ (89,820,393)	
			(86,503,627)
5,119,961	-	5,119,961	-
32,006,823	-	32,006,823	73,086,536
57,278,185	-	57,278,185	-
2,461,767	-	2,461,767	-
223,516	-	223,516	-
67,204	-	67,204	-
9,702	-	9,702	-
20,709	-	20,709	-
12,497	-	12,497	-
182,126	-	182,126	-
-	-	-	999,149
62,890	-	62,890	-
803,117	-	803,117	1,474,640
66,225	-	66,225	-
4,139,714	371,864	4,511,578	1,209,872
50,000	-	50,000	-
-	-	-	18,180,019
294,343	25,691	320,034	-
-	-	-	2,307,117
-	-	-	(169,798)
(129,027)	129,027	-	-
102,669,752	526,582	103,196,334	97,087,535
12,594,752	781,189	13,375,941	10,583,908
634,609,511	22,663,024	657,272,535	146,170,735
\$ 647,204,263	\$ 23,444,213	\$ 670,648,476	\$ 156,754,643

ST. TAMMANY PARISH, LOUISIANA

**Balance Sheet
Governmental Funds**

December 31, 2018

	(Major Funds)		
	000	100	128
	General Fund	Public Works	St. Tammany Parish Library
ASSETS			
Cash and cash equivalents	\$ 6,078,352	\$ 8,354,411	\$ 1,023,581
Investments	10,898,505	11,144,503	-
Receivables, net of allowances for uncollectibles:			
Ad valorem/parcel fees	4,617,082	-	11,237,769
Sales and use tax	-	9,053,902	-
Other receivables	1,738,479	745,966	178,582
Due from other funds	-	-	-
Due from component units	95,245	-	-
Inventory	20,976	-	-
Prepaid items	599,363	2,373	-
Restricted assets	-	-	-
Other assets	16,328	500	-
Total Assets	<u>24,064,330</u>	<u>29,301,655</u>	<u>12,439,932</u>
DEFERRED OUTFLOWS OF RESOURCES			
Deferred charges - state revenue sharing	<u>2,254</u>	<u>-</u>	<u>5,286</u>
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	<u>\$ 24,066,584</u>	<u>\$ 29,301,655</u>	<u>\$ 12,445,218</u>
LIABILITIES			
Accounts, salaries, and other payables	\$ 2,767,005	\$ 758,348	\$ 1,469,250
Due to other funds	-	-	1,300,000
Due to component units	-	-	9,161,791
Unearned revenue	950	266,282	-
Other liabilities	<u>3,313,847</u>	<u>28,750</u>	<u>7,477</u>
Total Liabilities	<u>6,081,802</u>	<u>1,053,380</u>	<u>11,938,518</u>
DEFERRED INFLOWS OF RESOURCES			
Unavailable revenue - ad valorem/parcel fees	174,152	-	417,409
Unavailable revenue - state revenue sharing	<u>38,075</u>	<u>-</u>	<u>89,291</u>
Total Deferred Inflows of Resources	<u>212,227</u>	<u>-</u>	<u>506,700</u>
FUND BALANCES			
Nonspendable, prepaid items	599,363	2,373	-
Restricted	-	27,674,090	-
Committed	-	571,812	-
Unassigned	<u>17,173,192</u>	<u>-</u>	<u>-</u>
Total Fund Balances	<u>17,772,555</u>	<u>28,248,275</u>	<u>-</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	<u>\$ 24,066,584</u>	<u>\$ 29,301,655</u>	<u>\$ 12,445,218</u>

The accompanying notes are an integral part of this statement.

STATEMENT C

<u>200-4640</u> <u>Capital</u> <u>Improvements -</u> <u>General</u>	<u>Total Non-Major</u> <u>Governmental Funds</u>	<u>TOTAL</u> <u>GOVERNMENTAL</u> <u>FUNDS</u>
\$ 10,748,342	\$ 84,045,358	\$ 110,250,044
16,097,051	70,869,323	109,009,382
-	18,598,176	34,453,027
-	278,441	9,332,343
396,182	7,006,068	10,065,277
-	1,300,000	1,300,000
-	291,400	386,645
-	-	20,976
-	501,604	1,103,340
-	1,586,941	1,586,941
-	2,000	18,828
<u>27,241,575</u>	<u>184,479,311</u>	<u>277,526,803</u>
-	8,886	16,426
<u>\$ 27,241,575</u>	<u>\$ 184,488,197</u>	<u>\$ 277,543,229</u>
\$ 1,286,816	\$ 17,229,860	\$ 23,511,279
-	1,481,013	2,781,013
-	-	9,161,791
239,791	16,428,783	16,935,806
-	426,739	3,776,813
<u>1,526,607</u>	<u>35,566,395</u>	<u>56,166,702</u>
-	686,665	1,278,226
-	150,084	277,450
-	836,749	1,555,676
-	501,604	1,103,340
25,714,968	116,048,133	169,437,191
-	31,535,316	32,107,128
-	-	17,173,192
<u>25,714,968</u>	<u>148,085,053</u>	<u>219,820,851</u>
<u>\$ 27,241,575</u>	<u>\$ 184,488,197</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. 388,635,679

Other long-term assets are not available to pay for current period expenditures and, therefore, are reported as unavailable revenue in the funds. 3,679,156

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. 94,137,775

Long-term liabilities, including bonds payable, are not due and payable in the current period and, therefore, not reported in the funds. (59,069,198)

Net position of governmental activities \$ 647,204,263

ST. TAMMANY PARISH, LOUISIANA
Statement of Revenues, Expenditures, and Changes in Fund Balances
Governmental Funds
For the Year Ended December 31, 2018

	(Major Funds)		
	000	100	128
	General	Public Works	St. Tammany Parish Library
Revenues			
Taxes:			
Ad valorem/parcel fees	\$ 5,115,321	\$ -	\$ 10,716,134
Sales and use	-	24,718,530	-
Other taxes, penalties, interest, etc.	2,976,620	12,497	31,858
Licenses and permits	6,316,168	21,200	-
Intergovernmental revenues:			
Federal and state grants	-	-	-
Other federal funds	66,225	-	-
State funds:			
Parish transportation funds	-	1,565,558	-
State revenue sharing	114,121	-	267,693
Other state funds	58,893	-	-
Fees and charges for services	1,379,737	264,309	-
Fines and forfeitures	149,242	-	-
Other revenues:			
Investment earnings	351,134	245,619	-
Contributions	-	-	-
Miscellaneous	5,493	-	-
Total Revenues	<u>16,532,954</u>	<u>26,827,713</u>	<u>11,015,685</u>
Expenditures			
General government:			
Legislative	610,049	-	-
Judicial	6,071,218	-	-
Executive	259,383	-	-
Elections	245,452	-	-
Financial administration	267,417	-	-
Other - unclassified	2,391,785	-	-
Public safety	5,188,242	798,862	-
Highways and streets	(9,329)	20,588,806	-
Sanitation	-	-	-
Health and welfare	110,961	-	-
Cultural and recreation	538,635	116,222	11,015,685
Economic development	-	-	-
Conservation	-	-	-
Transportation	367,894	-	-
Capital outlay:			
Capital assets	-	1,098,377	-
Infrastructure	-	-	-
Debt service:			
Principal	-	-	-
Interest	-	-	-
Bond issuance costs	-	-	-
Impact fee credits used	-	-	-
Total Expenditures	<u>16,041,707</u>	<u>22,602,267</u>	<u>11,015,685</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>491,247</u>	<u>4,225,446</u>	<u>-</u>
Other Financing Sources (Uses)			
Transfers in	-	8,533	-
Transfers out	(90,484)	-	-
Issuance of refunding bonds	-	-	-
Payment to refunded bond escrow agent	-	-	-
Total Other Financing Sources (Uses)	<u>(90,484)</u>	<u>8,533</u>	<u>-</u>
Net Change in Fund Balance	<u>400,763</u>	<u>4,233,979</u>	<u>-</u>
Fund Balance - Beginning	<u>17,371,792</u>	<u>24,014,296</u>	<u>-</u>
Fund Balance - Ending	<u>\$ 17,772,555</u>	<u>\$ 28,248,275</u>	<u>\$ -</u>

The accompanying notes are an integral part of this statement.

STATEMENT D

200-4640 Capital Improvements - General	Total Non-Major Governmental Funds	TOTAL GOVERNMENTAL FUNDS
\$ -	\$ 22,315,560	\$ 38,147,015
4,000,000	28,559,655	57,278,185
-	276,490	3,297,465
-	1,911,661	8,249,029
187,549	11,497,342	11,684,891
-	-	66,225
-	-	1,565,558
-	448,983	830,797
-	75,000	133,893
36,000	2,963,582	4,643,628
77,500	1,290,948	1,517,690
453,951	2,544,879	3,595,583
218,364	90,434	308,798
225	86	5,804
4,973,589	71,974,620	131,324,561
-	-	610,049
-	5,652,420	11,723,638
-	2,686	262,069
-	205,481	450,933
-	655,759	923,176
-	123,677	2,515,462
-	10,679,710	16,666,814
438,833	3,187,001	24,205,311
-	1,379,962	1,379,962
-	10,221,395	10,332,356
-	305,702	11,976,244
-	1,013,349	1,013,349
-	63,779	63,779
-	2,601,729	2,969,623
-	792,036	1,890,413
4,348,849	15,814,761	20,163,610
-	8,390,000	8,390,000
-	1,855,088	1,855,088
-	122,576	122,576
36,000	342,103	378,103
4,823,682	63,409,214	117,892,555
149,907	8,565,406	13,432,006
939,096	1,292,186	2,239,815
(45,954)	(1,738,695)	(1,875,133)
-	6,655,000	6,655,000
-	(6,538,158)	(6,538,158)
893,142	(329,667)	481,524
1,043,049	8,235,739	13,913,530
24,671,919	139,849,314	205,907,321
\$ 25,714,968	\$ 148,085,053	\$ 219,820,851

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, 2018

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

Net Change in fund balances, total governmental funds, Statement D	\$ 13,913,530
Governmental funds report capital outlays as expenditures. However, in the Statement of Activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which depreciation exceeded capital outlay in the current period.	(8,594,575)
Revenues in the Statement of Activities that do not provide current financial resources are not reported as revenues in the funds.	317,233
The net effect of various miscellaneous transactions involving capital assets is to decrease net position.	(54,296,670)
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.	8,546,587
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.	(1,419,601)
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.	308,203
The net activities of internal service funds is reported with governmental activities.	53,820,045
	<hr/>
Change in Net Position of Governmental Activities, Statement B	<u><u>\$ 12,594,752</u></u>

The accompanying notes are an integral part of this statement.

ST. TAMMANY PARISH, LOUISIANA
Statement of Net Position
Proprietary Funds
December 31, 2018

	BUSINESS-TYPE ACTIVITIES ENTERPRISE FUNDS		GOVERNMENTAL ACTIVITIES
	502 Utility Operations (Major)		TOTAL INTERNAL SERVICE FUNDS
	Current Year	Prior Year	Current Year
ASSETS			
Current Assets:			
Cash and cash equivalents	\$ 8,682,423	\$ 7,048,249	\$ 12,463,285
Investments	11,946,613	12,434,441	19,241,768
Receivables (net of allowances for uncollectibles)	1,047,112	976,504	153,056
Due from other funds	-	-	1,481,013
Due from component units	-	-	110,135
Prepaid items	66,837	-	25,162
Restricted assets	1,640,517	4,810,717	-
Other assets	5,967	5,967	580
Total Current Assets	23,389,469	25,275,878	33,474,999
Non-Current Assets:			
Net pension asset	395,143	-	-
Land, improvements, and construction in progress	2,688,080	1,147,797	9,049,220
Other capital assets, net of depreciation	36,398,603	38,330,961	64,796,658
Total Non-Current Assets	39,481,826	39,478,758	73,845,878
TOTAL ASSETS	62,871,295	64,754,636	107,320,877
DEFERRED OUTFLOWS OF RESOURCES			
Deferred charges - refundings	1,230,193	-	-
Deferred charges - pension	377,601	762,740	-
LIABILITIES			
Current Liabilities:			
Accounts, salaries, and other payables	930,748	656,507	1,384,360
Unearned revenue	-	-	23,468
Interest payable	72,551	790,371	-
Other liabilities	1,695,104	1,572,569	-
Claims payable	-	-	800,000
Compensated absences	-	-	70,000
Bonds payable	858,561	800,000	-
Total Current Liabilities	3,556,964	3,819,447	2,277,828
Non-Current Liabilities:			
Claims payable	-	-	4,200,000
Compensated absences	-	-	1,215,477
Health plan payable - retirees	-	-	5,489,797
Net pension liability	-	558,266	-
Bonds payable	36,741,859	38,375,587	-
Total Non-Current Liabilities	36,741,859	38,933,853	10,905,274
TOTAL LIABILITIES	40,298,823	42,753,300	13,183,102
DEFERRED INFLOWS OF RESOURCES			
Deferred charges - pension	736,053	101,052	-
NET POSITION			
Net investment in capital assets	1,486,263	303,171	73,845,878
Restricted for:			
Capital projects	1,070,001	1,052,119	-
Debt service	570,516	3,758,598	-
Unrestricted	20,317,433	17,549,136	20,291,897
TOTAL NET POSITION	\$ 23,444,213	\$ 22,663,024	\$ 94,137,775

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, 2018

	BUSINESS-TYPE ACTIVITIES		GOVERNMENTAL
	ENTERPRISE FUNDS		ACTIVITIES
	502		TOTAL
	Utility Operations		INTERNAL
	(Major)		SERVICE
	FUNDS		FUNDS
	Current Year	Prior Year	Current Year
Operating Revenues			
Charges for services:			
Water and sewer sales	\$ 12,538,465	\$ 11,680,974	\$ -
Connect/reconnect fees	163,954	168,579	-
Tap fees	323,629	314,812	-
Late fees	135,893	128,023	-
Capacity fees	112,212	409,497	-
Garbage collection	581,721	566,442	-
Rent	6,000	6,000	742,346
Interfund charges	-	-	8,790,827
Other fees	349,502	394,543	-
Other services	115,286	115,888	442,005
Total Operating Revenues	14,326,662	13,784,758	9,975,178
Operating Expenses			
Cost of sales and services	8,688,429	7,473,419	7,821,651
Administration	823,293	(38,206)	1,371,144
Depreciation	2,282,441	2,660,710	3,479,961
Total Operating Expenses	11,794,163	10,095,923	12,672,756
Operating Income	2,532,499	3,688,835	(2,697,578)
Non-operating Revenues (Expenses)			
Bond issuance expenses	(468,492)	(1,250)	-
Interest expense	(1,869,487)	(1,908,043)	-
Gain (loss) on sale of capital assets	12,174	(217,867)	-
Pension contribution	25,691	19,920	-
Investment earnings	371,864	169,703	512,273
Total Non-operating Revenues (Expenses)	(1,928,250)	(1,937,537)	512,273
Income Before Contributions and Transfers	604,249	1,751,298	(2,185,305)
Contributions	47,913	1,696,307	-
Contributed capital	485,176	1,099,567	56,013,883
Transfers out	(356,149)	(351,502)	(8,533)
Change in Net Position	781,189	4,195,670	53,820,045
Net Position - Beginning as restated	22,663,024	18,467,354	40,317,730
Net Position - Ending	\$ 23,444,213	\$ 22,663,024	\$ 94,137,775

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, 2018

	BUSINESS-TYPE ACTIVITIES		GOVERNMENTAL
	ENTERPRISE FUND		ACTIVITIES
			TOTAL
			INTERNAL
			SERVICE
			FUNDS
	Current Year	Prior Year	Current Year
Cash Flows from Operating Activities:			
Receipts from customers	\$ 14,365,897	\$ 13,798,695	\$ 1,097,308
Receipts from interfund services provided	-	-	8,790,761
Payments to suppliers	(5,215,638)	(4,336,856)	(6,854,394)
Payments to employees	(3,048,336)	(2,990,118)	(577,996)
Payments for interfund services used	(931,851)	(8,826)	(1,378,813)
Net Cash Provided by Operating Activities	5,170,072	6,462,895	1,076,866
Cash Flows from Non-capital Financing Activities:			
Transfers to other funds	-	-	(8,533)
Loans to other funds	-	-	757,777
Net Cash Provided by Non-capital Financing Activities	-	-	749,244
Cash Flows from Capital and Related Financing Activities:			
Payments for bond issuance expenses	(468,492)	(1,250)	-
Transfers to other funds	(356,149)	(351,502)	-
Principal payments	(680,024)	(780,000)	-
Interest payments	(2,587,307)	(1,917,106)	-
Payments for restricted assets	3,171,427	(129,964)	-
Sale of capital assets	16,774	1,788	-
Purchase of capital assets	(1,361,877)	(361,995)	-
Discount on bonds payable	(895,143)	-	-
Deferred charges - utilities	(1,230,193)	-	-
Net Cash (Used) by Capital and Related Financing Activities	(4,390,984)	(3,540,029)	-
Cash Flows from Investing Activities:			
Proceeds from sales/maturities of investments	2,468,175	558,156	5,129,193
Purchase of investments	(1,969,518)	(1,333,129)	(3,252,752)
Interest and dividends received	356,429	238,168	483,489
Net Cash Provided (Used) by Investing Activities	855,086	(536,805)	2,359,930
Net Increase in Cash and Cash Equivalents	1,634,174	2,386,061	4,186,040
Cash and Cash Equivalents, Beginning Year	7,048,249	4,662,188	8,277,245
Cash and Cash Equivalents, End Year	\$ 8,682,423	\$ 7,048,249	\$ 12,463,285
Reconciliation of Operating Income to Net Cash Provided by Operating Activities:			
Operating income	\$ 2,532,499	\$ 3,688,835	\$ (2,697,578)
Adjustments to reconcile operating income to net cash provided by operating activities:			
Depreciation expense	2,282,441	2,660,710	3,479,961
Pension expense	92,422	116,816	-
(Increase) decrease in receivables	(67,128)	(56,167)	(120,439)
(Increase) decrease in prepaid items and other assets	(66,837)	345	3,593
Increase (decrease) in accounts payable and other payables	378,793	(33,882)	372,453
Increase (decrease) in salaries/benefits payable	17,882	(1,962)	16,492
Increase in other liabilities	-	88,200	-
Increase in unearned revenue	-	-	22,384
Total Adjustments	2,637,573	2,774,060	3,774,444
Net Cash Provided by Operating Activities	\$ 5,170,072	\$ 6,462,895	\$ 1,076,866

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, 2018

Non-cash and Financing Activities

2018

Alton/Ben Thomas water pump utility right of way was transferred from governmental activities to Utility Operations fund where it is operated at a cost of \$3,500.

Alton waterworks utility right of way was transferred from governmental activities to Utility Operations fund where it is operated at a cost of \$4,500.

West St. Tammany WWTP right of way was transferred from governmental activities to Utility Operations fund where it is operated at a cost of \$4,400.

West St. Tammany WWTP was partially funded by a grant accounted for in a governmental fund and was transferred to Utility Operations where it is operated at a cost of \$472,776.

A sewer and water system was donated to Tammany Utilities by a developer at an estimated value of \$7,476 and \$40,437, respectively.

Several assets were retired, totaling \$4,600.

Change in fair value of investments was \$10,829.

Pension contribution in the amount of \$25,691 was recognized.

2017

A sewer collection project was completed at a cost of \$905,317 funded by a grant accounted for in a special revenue fund and then transferred to Utility Operations where it is used.

A sewer system project was completed at a cost of \$194,250 funded by a grant accounted for in a special revenue fund and then transferred to Utility Operations where it is used.

A sewer and water system was donated to Tammany Utilities by a developer at an estimated value of \$222,790 and \$135,472, respectively.

A sewer and water system was donated to Tammany Utilities by a developer at an estimated value of \$108,100 and \$114,404, respectively.

A sewer system, water system and lift station was donated to Tammany Utilities by a developer at an estimated value of \$135,191, \$140,685, and \$7,958, respectively.

A sewer system, water system and lift station was donated to Tammany Utilities by a developer at an estimated value of \$225,976, \$237,619, and \$9,664, respectively.

A water line was donated to Tammany Utilities by a developer at an estimated value of \$339,535.

Three lift stations were donated to Tammany Utilities by a developer at an estimated value of \$9,019, \$1,468 and \$8,426, respectively.

Several assets were retired, totaling \$219,655.

Change in fair value of investments was (\$36,954).

Pension contribution in the amount of \$19,920 was recognized.

The accompanying notes are an integral part of this statement.

ST. TAMMANY PARISH, LOUISIANA
Statement of Net Position
Component Units, Discretely Presented
December 31, 2018

	(Major Component Units)			Total	
	St. Tammany Parish Coroner	St. Tammany Parish Library	Mosquito Abatement District	Non-Major Component Units	TOTAL Component Units
ASSETS					
Cash and cash equivalents	\$ 813,799	\$ 4,961,179	\$ 4,727,280	\$ 54,726,899	\$ 65,229,157
Investments	-	-	7,366,177	1,515,310	8,881,487
Receivables (net of allowances for uncollectibles)	75,653	1,162,790	8,324,003	58,747,444	68,309,890
Due from primary government/component units	-	9,161,791	-	359,694	9,521,485
Inventory	-	-	6,529,903	34,741	6,564,644
Prepaid items	59,697	-	85,559	781,354	926,610
Restricted assets	-	-	-	4,350,433	4,350,433
Other assets	-	1,981	-	17,611	19,592
Net pension asset	235,350	481,741	198,832	183,349	1,099,272
Capital assets:					
Land, improvements, and construction in progress	-	508,994	-	15,742,415	16,251,409
Other capital assets, net of depreciation	629,581	2,529,918	7,698,560	74,748,780	85,606,839
TOTAL ASSETS	1,814,080	18,808,394	34,930,314	211,208,030	266,760,818
DEFERRED OUTFLOWS OF RESOURCES					
Deferred charges - refundings	-	-	-	381,065	381,065
Deferred charges - pension	551,914	1,082,321	443,102	13,546,234	15,623,571
TOTAL DEFERRED OUTFLOWS OF RESOURCES	551,914	1,082,321	443,102	13,927,299	16,004,636
LIABILITIES					
Accounts, salaries, and other payables	298,007	478,932	308,715	2,798,715	3,884,369
Payable from restricted assets	-	-	-	204,489	204,489
Due to primary government/component units	291,400	110,135	10,851	444,088	856,474
Unearned revenue	-	-	-	16,583	16,583
Other liabilities	-	-	-	55,387	55,387
Interest payable	-	-	-	571,345	571,345
Long-term liabilities:					
Due within one year	-	-	-	5,172,238	5,172,238
Due in more than one year	-	1,319,194	210,177	102,439,431	103,968,802
TOTAL LIABILITIES	589,407	1,908,261	529,743	111,702,276	114,729,687
DEFERRED INFLOWS OF RESOURCES					
Deferred charges - pension	711,119	1,429,606	589,741	8,444,220	11,174,686
Deferred charges - OPEB	-	51,363	-	-	51,363
Deferred charges - cell tower lease	-	-	-	55,075	55,075
TOTAL DEFERRED INFLOWS OF RESOURCES	711,119	1,480,969	589,741	8,499,295	11,281,124
NET POSITION					
Net investment in capital assets	629,581	3,038,912	7,698,560	51,800,234	63,167,287
Restricted for:					
Capital projects	-	-	-	2,046,951	2,046,951
Debt service	-	-	-	3,828,951	3,828,951
Other purposes	235,350	-	-	19,712	255,062
Unrestricted	200,537	13,462,573	26,555,372	47,237,910	87,456,392
TOTAL NET POSITION	\$ 1,065,468	\$ 16,501,485	\$ 34,253,932	\$ 104,933,758	\$ 156,754,643

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, 2018

	Program Revenues			
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Component Units				
St. Tammany Parish Coroner	\$ 5,391,606	\$ 523,685	\$ 23,575	\$ 148,259
St. Tammany Parish Library	10,714,880	114,931	13,953	-
Mosquito Abatement District	8,639,986	-	-	-
Non-Major Component Units	70,441,801	5,980,081	1,748,625	131,537
Total Component Units	<u>\$ 95,188,273</u>	<u>\$ 6,618,697</u>	<u>\$ 1,786,153</u>	<u>\$ 279,796</u>
General Revenues				
Property taxes, special purpose (ad valorem, parcel fees, etc.)				
Fire insurance tax				
State revenue sharing (unrestricted)				
Investment earnings				
Grants and contributions not restricted to specific programs				
Other general revenues				
Sale of capital assets				
Total General Revenues				
Change in Net Position				
Net Position - Beginning as restated				
Net Position - Ending				

The accompanying notes are an integral part of this statement.

(MAJOR COMPONENT UNITS)				
Net (Expenses) Revenues and Changes in Net Position - Component Units				
St. Tammany Parish Coroner	St. Tammany Parish Library	Mosquito Abatement District	Total Non-Major Component Units	TOTAL Component Units
\$ (4,696,087)	\$ -	\$ -	\$ -	\$ (4,696,087)
-	(10,585,996)	-	-	(10,585,996)
-	-	(8,639,986)	-	(8,639,986)
-	-	-	(62,581,558)	(62,581,558)
(4,696,087)	(10,585,996)	(8,639,986)	(62,581,558)	(86,503,627)
-	-	8,502,505	64,584,031	73,086,536
-	-	-	999,149	999,149
-	-	168,157	1,306,483	1,474,640
31,043	37,598	286,745	854,486	1,209,872
4,694,062	10,508,287	-	2,977,670	18,180,019
393	130,506	136,597	2,039,621	2,307,117
-	-	-	(169,798)	(169,798)
4,725,498	10,676,391	9,094,004	72,591,642	97,087,535
29,411	90,395	454,018	10,010,084	10,583,908
1,036,057	16,411,090	33,799,914	94,923,674	146,170,735
\$ 1,065,468	\$ 16,501,485	\$ 34,253,932	\$ 104,933,758	\$ 156,754,643



ST. TAMMANY PARISH, LOUISIANA

Notes to the Financial Statements 2018

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ST. TAMMANY PARISH, LOUISIANA

Notes to the Financial Statements 2018

A. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Description of Government-wide Financial Statements

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

B. Reporting Entity

St. Tammany Parish, Louisiana (the Parish) serves as the financial reporting entity for the Parish and is governed by an elected president and fourteen-member council. The accompanying financial statements present the Parish and its component units, entities for which the government is considered to be financially accountable.

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

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

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

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

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

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

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

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

ST. TAMMANY PARISH, LOUISIANA

Notes to the Financial Statements 2018

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

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

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

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

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

Fire Protection District Nos. 3, 6, 7, 12, and 13

Recreation District Nos. 1, 2, 4, 6, 7, 11, 12, 14, and 16

Mosquito Abatement District

St. Tammany Parish Library

Sewerage District Nos. 1, 2, and 4

Water District Nos. 2 and 3

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

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

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

Fund financial statements are included in the Other Supplementary Information section of this report for Sub-Drainage District Number 1 of 3. Separate financials are not issued for this district since St. Tammany Parish performs administrative and accounting services for the district. All other discretely presented component units' complete financial information can be obtained at the Office of the Legislative Auditor of the State of Louisiana, 1600 North Third Street, Baton Rouge, LA 70802, at the Legislative Auditors web site, www.la.state.la.us/ or from 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 2018

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
St. Tammany Parish Development District

C. Basis of Presentation – Government-wide Financial Statements

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

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

D. Basis of Presentation – Fund Financial Statements

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

The Parish reports the following major governmental funds:

General Fund (000) accounts for all financial transactions except those required to be accounted for in another fund and includes general revenues such as ad valorem tax, severance tax, occupational/liquor/insurance/building/other licenses and permits, as well as cable franchise fees, contributions, fines, and miscellaneous revenues.

Public Works Fund (100) accounts for a portion of the Sales Tax District No. 3 sales tax levied for constructing, acquiring, extending, improving, maintaining and/or operating (i) roads, streets, bridges, (ii) drains and drainage facilities including all necessary land, equipment and furnishings of any of said Public Works, improvements and facilities, and further including allocations to municipalities under intergovernmental agreements relating to annexations, revenue sharing areas and growth management areas.

St. Tammany Parish Library Fund (128) accounts for the property tax levied for constructing, acquiring, improving, maintaining and/or operating public library facilities, furnishings and equipment, and otherwise supporting the public library system in the Parish. The funds are transferred to the Library as they are received.

Capital Improvements – General Fund (200-4640) accounts for the portion of the Sales Tax District No. 3 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.

The Parish reports the following enterprise fund:

Utility Operations Fund (502) accounts for receipts and disbursements relating to the operations of sewer and water facilities owned by St. Tammany Parish. This fund is considered a major fund.

ST. TAMMANY PARISH, LOUISIANA
Notes to the Financial Statements 2018

Additionally, the Parish reports the following fund types:

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

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

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

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

Internal Service Funds are used to account for building operations and insurance activities, provided by one department to other departments or governments on a cost-reimbursement basis.

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

The internal service funds provide services to the governmental funds. Accordingly, these funds were included in the governmental activities. Pursuant to GASB 34, the internal activities have been eliminated in order to avoid the grossing-up effect of a straight inclusion. Interfund services provided by governmental funds to enterprise funds are not eliminated in the process of consolidation.

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

E. Measurement Focus and Basis of Accounting

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

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

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.

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

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

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

1. Cash and Cash Equivalents

The Parish's cash and cash equivalents include amounts in petty cash, non-interest bearing demand deposits, and interest bearing demand deposits. The Parish maintains pooled cash accounts that are available for use by all funds, except those restricted by statutes or other legal reasons. Restricted assets represent cash held in separate bank accounts which are restricted according to applicable bond and debt indenture agreements or as required by Louisiana Revised Statutes for debt service funds.

2. Investments

State law allows the Parish to invest in collateralized certificates of deposits, government backed securities, commercial paper, the state sponsored investment pool, and mutual funds consisting solely of government backed securities. Investments of the Parish consist primarily of collateralized certificates of deposits, U.S. Treasury obligations and obligations of the U.S. agencies. Investments are reported at cost or fair value, depending on the type of investment.

3. Prepaid Items

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

4. Capital Assets

Capital assets, which include property, plant, equipment, and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items), are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are capitalized at historical cost or estimated cost if historical cost is not available. Donated assets are recorded as capital assets at their acquisition value at the date of donation.

The capitalization threshold for infrastructure, such as road improvements, is \$25,000 per asset. All donated infrastructure is recorded as a capital asset regardless of the value at the time of acquisition.

The Parish began the majority of the reconstruction of Parish roads after the voters of St. Tammany Parish passed a two percent (2%) sales tax used specifically for this purpose in 1986. The actual records of these capital projects were obtained for projects completed from 1988 to the present and were used to determine historical cost. Roads taken into inventory by donation from a developer of a new subdivision prior to 1988 were valued at estimated historical cost. The estimated

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historical cost was determined by using current construction costs, as determined by the St. Tammany Parish Department of Engineering, and the Consumer Price Index.

Bridges were valued using estimated historical cost. The Louisiana Department of Transportation and Development maintains a listing of Parish Bridges that includes the construction date and estimated replacement cost. Using this list, along with the Consumer Price Index, historical cost was estimated.

Estimated fair value is used to record the cost of land under roads at the time of donation. This estimate is determined by using the average assessed value of unimproved land in the Parish. The assessed value closely approximates 10% of the fair value, which was \$10,530/acre for 2018. The actual length and width of the road is known, and the width of the land generally includes an additional four feet each side for shoulder and ditch. Square footage of land, including shoulder and ditch, is used to determine value.

All capital assets, other than land and construction in progress, are depreciated using the straight-line method. The mid-year convention is used for infrastructure. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend the asset's life are not capitalized. The following table states the Parish's capitalization thresholds and estimated useful lives of capital assets:

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

5. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial net position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to a future period and so will *not* be recognized as an outflow of resources (expense/expenditure) until then. The Parish has three items that qualify for reporting in this category, which are the deferred charges on: refundings, pension, and state revenue sharing. Deferred charges on refundings result from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt. Deferred charges on pensions result from participating in defined benefit pension plans. For more information, see footnote III. F – Pension Obligations. Deferred charges on state revenue sharing result from the costs for pension and commission which are to be deducted from state revenue sharing payments to be received after the ninety day availability period.

In addition to liabilities, the statement of financial net position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of financial position that applies to a future period and so will *not* be recognized as an inflow of resources (revenue) until that time. The Parish has two types of items that qualify for reporting in this category, which are deferred charges on pensions and OPEB reported in the government-wide Statement of Net Position. Deferred charges on these items result from participating in defined benefit pension plans and other post-employment benefit plans. For more information, see footnote III. F – Pension Obligations and III. G – Post-Employment Health Care Benefits.

The Parish has another type of item, which arises only under a modified accrual basis of accounting that qualifies for reporting in this category. Accordingly, the item, *unavailable revenue*, is reported only in the governmental funds balance sheet. The governmental funds report unavailable revenues from two sources: 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.

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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.

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, commit fund balance. Once adopted, the limitation imposed by the ordinance remains in place until a similar action is taken (the adoption of another ordinance) to remove or revise the limitation.

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

The Parish has the following policies for maintaining a minimum fund balance:

Fund:	Policy:
General Fund (000)	No less than the greater of 25% of revenues or 30% of expenditures, after cost allocation plan recovery, plus two million for cash flow for grants and one million for contingencies
Public Works (100)	25% of revenue including amounts for debt and capital
Drainage (101)	95% of revenue including amounts for capital
Environmental Services (102)	25% of revenue
Public Health (111)	95% of revenue
Animal Services (112)	80% of revenue
Economic Development (122)	25% of revenue
Hwy 21 Economic Development Sales Tax District (123-2025)	25% of revenue
St. Tammany Parish Coroner (126)	95% of revenue including amounts for debt and capital
Lighting Districts (190)	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

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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 August 2, 2018 the taxes were levied for the 2018 calendar year. They are due on December 31st of each year, and are considered delinquent on January 1st, which is the lien date. The Parish records 98.5% of property tax billed as collectible.

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

- a. Pursuant to a tax proposition renewed by the voters on July 16, 2005, the Parish levies a two percent (2%) sales and use tax in Sales Tax District No. 3 (the District) through November 2031. This District includes all unincorporated areas of the Parish at the time the proposition was originally passed in 1986. Net proceeds are to be used for 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 expired March, 31 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. Annual leave is awarded annually at the beginning of the calendar year. Upon termination of services, employees are paid for unused annual vacation leave, except for leave awarded during that year. The first two weeks of leave is paid by the governmental funds, with the balance being paid from an internal service fund.

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

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

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

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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.

J. Adoption of New Accounting Principles

The GASB issued Statement No. 75, *Accounting and Financial Reporting for Post-employment Benefits Other than Pensions*, in June 2015. The objective of GASB 75 is to improve accounting and financial reporting by state and local governments for post-employment benefits other than pensions. Under the new standard, governments will recognize a liability that is actuarially determined using prescribed methods and based on plan assumptions. This liability should be reported net of the assets that are accumulated into an irrevocable trust meeting certain criteria; however, the Parish does not currently have a trust to offset this liability. During the year ended December 31, 2018, the Parish implemented the Statement and recorded a cumulative effect of accounting principle in the amount of \$4,769,319. Of this amount, \$500,000 was recorded in an internal service fund and the remainder of \$4,269,319 was recorded on the government-wide statements.

B. RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

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

The governmental funds Balance Sheet includes a reconciliation between *fund balance – total governmental funds* and *net position – governmental activities* as reported in the government-wide Statement of Net Position. One element of that reconciliation explains that “capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.” The details of this \$388,635,679 are as follows:

Capital assets, not being depreciated	\$ 120,561,631
Capital assets being depreciated	500,860,203
Less: Accumulated depreciation	<u>(232,786,155)</u>
<i>Net adjustment to increase fund balance – total governmental funds to arrive at net position – governmental activities</i>	<u><u>\$388,635,679</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 \$3,679,156 difference are as follows:

Deferred inflows of resources - ad valorem/parcel fees and state revenue sharing	\$ 1,555,676
Deferred outflows of resources - state revenue sharing	(16,426)
Less amounts due to outside agencies:	
Library	(501,414)
STARC/Council on Aging	(158,735)
Net pension asset	<u>2,800,055</u>
<i>Net adjustment to increase fund balance – total governmental funds to arrive at net position – governmental activities</i>	<u><u>\$ 3,679,156</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 \$59,069,198 difference are as follows:

Accrued interest payable	\$ 134,250
Impact fee credits due	9,387,269
Bonds payable and certificates of indebtedness	44,510,000
Premium on bonds (amortized as reduction of interest expense)	1,908,304
Prepaid insurance on bonds (amortized over life of debt)	(42,993)
OPEB liability	3,187,494
Deferred inflows of resources – pension	8,742,014
Deferred inflows of resources – OPEB	1,081,825
Deferred outflows of resources – pension	(6,529,308)
Deferred charges on refunding (amortized over life of debt)	<u>(3,309,657)</u>
<i>Net adjustment to decrease fund balance – total governmental funds to arrive at net position – governmental activities</i>	<u><u>\$ 59,069,198</u></u>

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

The governmental funds Statement of Revenues, Expenditures, and Changes in Fund Balances includes a reconciliation between *net change in fund balances – total governmental funds* and *change in net position of governmental activities* as reported in the government-wide Statement of Activities. One element of that reconciliation explains, “Governmental funds report capital outlays as expenditures. However, in the Statement of Activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which depreciation exceeded capital outlay in the current period.” The details of this \$8,594,575 difference are:

Capital outlay	\$(22,054,023)
Depreciation expense	30,648,598
<i>Net adjustment to decrease net changes in fund balances – total governmental funds to arrive at changes in net position of governmental activities</i>	<u>\$ 8,594,575</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 \$317,233 includes the following:

Pension revenue	\$294,343
Ad valorem tax/parcel fees recognized current year	1,278,226
Ad valorem tax/parcel fees recognized prior year	(1,256,887)
State revenue sharing recognized current year	277,450
State revenue sharing recognized prior year	(275,899)
<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>\$ 317,233</u>

Another element of that reconciliation states “The net effect of various miscellaneous transactions involving capital assets is to decrease net position.” This difference of \$54,296,670 includes the donation of capital assets, which includes roadways and land, and the loss on roads undergoing complete re-construction and on vehicles before they have been fully depreciated. It also includes capital assets transferred to internal service funds or enterprise funds that were paid for by governmental funds. The assets paid out of capital project funds or special revenue funds that are associated with buildings were transferred to the internal service fund that accounts for the buildings’ operations. The Parish also received various grants, accounted for in special revenue funds, for utility operations related projects, and those assets were transferred to the Utility Operations fund that accounts for their operations.

The details of this difference are as follows:

Donation of capital assets	\$ (3,713,472)
Capital contribution to other funds	56,499,059
Loss on roads and vehicles	1,511,083
<i>Net adjustment to decrease net changes in fund balances – total governmental funds to arrive at changes in net position of governmental activities</i>	<u>\$ 54,296,670</u>

Another element of that reconciliation states “The issuance of long-term debt (bonds, leases, etc.) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. This amount is the net effect of these differences in the treatment of long-term debt and related items.” The details of this \$8,546,587 difference are as follows:

Principal repayments:	
General obligation bonds	\$ 805,000
Sales tax bonds	7,310,000
Revenue bonds	275,000
Impact fee credits used	378,103
Payment to refunded bond escrow agent	6,538,158
Issuance of debt:	
Impact fee credits	(104,674)
Issuance of refunding bonds	(6,655,000)
<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>\$ 8,546,587</u>

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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 \$1,419,601 difference are as follows:

Interest expense	\$ 247,408
Amortization of prepaid insurance	3,463
Amortization of deferred charges on refunding	293,824
Pension expense	1,058,909
Amortization of premiums on bonds payable	(197,882)
State revenue sharing expenses Parish operating funds recognized in current year	16,426
State revenue sharing expenses Parish operating funds recognized in prior year	(16,375)
State revenue sharing expenses to outside agencies: Library, STARC, and Council on Aging	(6,958)
State revenue sharing expenses to outside agencies: Library, STARC, and Council on Aging prior year	6,961
Ad valorem and state revenue sharing due to outside agencies: Library, STARC, and Council on Aging recognized in current year	667,107
Ad valorem and state revenue sharing due to outside agencies: Library, STARC, and Council on Aging recognized in prior year	(653,282)
<i>Net adjustment to decrease net changes in fund balances – total governmental funds to arrive at changes in net position of governmental activities</i>	\$ 1,419,601

C. DETAILED NOTES ON ALL ACTIVITIES AND FUNDS

A. Cash Deposits with Financial Institutions

At December 31, 2018, the Parish had cash and cash equivalents (book balances) totaling \$131,395,752 as follows:

	<u>Primary Government</u>
Non-Interest Bearing Demand Deposits	\$4,560,907
Interest Bearing Demand Deposits	126,834,345
Other	500
Total	\$131,395,752

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

Custodial credit risk is the risk that, in the event of a bank failure, the government’s deposits may not be returned. The Parish’s deposit policy for custodial credit risk follows the requirements under state law. As of December 31, 2018, none of the primary government’s bank balance of \$134,164,613 was exposed to custodial credit risk as \$133,914,613 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, 2018, 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	01/12/19	\$175,000
Federal Farm Credit Bank	01/06/20	4,441,095
Federal Farm Credit Bank	03/02/20	2,304,388
Federal Farm Credit Bank	04/13/20	3,937,440
Federal Farm Credit Bank	05/18/20	3,939,760
Federal Farm Credit Bank	07/13/20	2,942,250
Federal Farm Credit Bank	08/24/20	3,918,600
Federal Farm Credit Bank	12/14/20	3,920,240
Federal Farm Credit Bank	01/19/21	3,950,760
Federal Farm Credit Bank	02/09/21	9,874,100
Federal Farm Credit Bank	04/05/21	9,876,200
Federal Farm Credit Bank	11/16/21	3,896,960
Federal Farm Credit Bank	04/18/22	4,001,720

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continued

<u>Investment</u>	<u>Maturity Date</u>	<u>Fair Value</u>
Federal Farm Credit Bank	11/21/23	2,500,025
Federal Farm Credit Bank	12/17/24	2,503,625
Federal Home Loan Bank	09/13/19	2,090,487
Federal Home Loan Bank	09/14/20	1,861,126
Federal Home Loan Bank	09/23/20	1,473,165
Federal Home Loan Bank	10/26/20	3,914,800
Federal Home Loan Bank	05/05/21	4,512,735
Federal Home Loan Mortgage Corporation	05/30/19	2,242,868
Federal Home Loan Mortgage Corporation	08/01/19	2,231,280
Federal Home Loan Mortgage Corporation	08/28/19	9,921,100
Federal Home Loan Mortgage Corporation	10/02/19	1,979,340
Federal Home Loan Mortgage Corporation	12/30/19	2,961,420
Federal Home Loan Mortgage Corporation	09/30/20	2,453,875
Federal Home Loan Mortgage Corporation	12/27/21	3,960,440
Federal National Mortgage Association	02/19/19	1,998,440
Federal National Mortgage Association	04/29/19	3,984,320
Federal National Mortgage Association	04/29/19	1,991,520
Federal National Mortgage Association	11/26/19	3,967,800
Federal National Mortgage Association	12/30/19	1,975,680
Federal National Mortgage Association	12/30/19	2,976,663
Federal National Mortgage Association	02/25/20	3,940,160
Federal National Mortgage Association	03/30/20	3,937,120
Federal National Mortgage Association	06/16/20	3,939,040
Federal National Mortgage Association	07/13/20	1,964,620
Federal National Mortgage Association	12/30/20	3,914,561
Federal National Mortgage Association	07/30/21	3,973,561
Total Investments		\$140,348,284

The difference of \$150,521 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, Federal Home Loan Bank, Federal Home Loan Mortgage Corporation, and 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

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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 Federal Farm Credit Bank, Federal Home Loan Bank, Federal Home Loan Mortgage Corporation, and Federal National Mortgage Association are 44.2%, 9.9%, 18.4%, and 27.5%, respectively, of total investments.

Fair Value Measurement

The Parish categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs.

The following table sets forth by level within the fair value hierarchy the Parish's assets at fair value as of December 31, 2018:

	December 31, 2018	Fair Value Measurement Using:		
		Level 1	Level 2	Level 3
Federal Farm Credit Bank	\$ 62,007,163	\$ -	\$62,007,163	\$ -
Federal Home Loan Bank	13,852,313	2,090,487	11,761,826	-
Federal Home Loan Mortgage Corporation	25,750,323	6,453,488	19,296,835	-
Federal National Mortgage Association	38,563,485	5,966,240	32,597,245	-
Total	\$140,173,284	\$14,510,215	\$125,663,069	\$ -

C. Receivables

The primary government's receivables of \$55,050,815 (net of allowances of \$367,703 recorded in the General Fund, \$609 in Non-major Special Revenue Funds, and \$7,212 in the Enterprise Fund) at December 31, 2018, are as follows:

Class of Receivable	Taxes			Inter-Governmental	Interest	Other	Total
	Ad Valorem/ Parcel Fees	Sales and Use Tax	Other Tax				
Governmental activities:							
General Fund (000)	\$4,617,082	\$ -	\$706,549	\$836,323	\$61,367	\$134,240	\$6,355,561
Public Works (100)	-	9,053,902	2,237	689,646	52,283	1,800	9,799,868
St. Tammany Parish Library (128)	11,237,769	-	-	178,582	-	-	11,416,351
Capital Improvements-General (200-4640)	-	-	-	311,397	84,675	110	396,182
Non-major Special Revenue Funds	18,598,176	278,441	44,963	2,554,430	52,202	343,040	21,871,252
Non-major Debt Service Funds	-	-	-	-	-	202	202
Non-major Capital Projects Funds	-	-	-	3,667,456	316,311	27,464	4,011,231
Internal Service Funds	-	-	-	17,433	98,653	36,970	153,056
Total governmental activities	34,453,027	9,332,343	753,749	8,255,267	665,491	543,826	\$54,003,703
Business-type activities:							
Enterprise Fund	-	-	-	-	61,004	986,108	1,047,112
Total Primary Government	\$34,453,027	\$9,332,343	\$753,749	\$8,255,267	\$726,495	\$1,529,934	\$55,050,815

D. Capital Assets

Capital assets and depreciation activity as of and for the year ended December 31, 2018, for the primary government are as follows:

Primary Government

Governmental Activities:

Capital assets, not being depreciated:

	Beginning Balance	Increases	Decreases	Re-classes	Ending Balance
Land	\$46,610,753	\$202,891	(\$10,000)	(\$13,427,568)	\$33,376,076
Land Improvements-non-exhaustible	107,122	-	-	-	107,122
Construction in Progress	2,671,045	758,191	(817,210)	(755,984)	1,856,042

ST. TAMMANY PARISH, LOUISIANA

Notes to the Financial Statements 2018

Primary Government (continued)

Governmental Activities:

	Beginning Balance	Increases	Decreases	Re-classes	Ending Balance
Infrastructure:					
Land	22,006,600	1,683,819	(305,134)	10,904,921	34,290,206
Land Improvements-non-exhaustible	18,055,555	-	-	(18,055,555)	-
Other infrastructure-non-exhaustible	-	12,627	(2,342)	12,578,906	12,589,191
Construction in Progress	27,410,024	18,916,274	(261,643)	(7,721,661)	38,342,994
<i>Total capital assets, not being depreciated</i>	<u>116,861,099</u>	<u>21,573,802</u>	<u>(1,396,329)</u>	<u>(16,476,941)</u>	<u>120,561,631</u>
Capital assets being depreciated:					
Land Improvements	7,721,450	-	-	13,489	7,734,939
Buildings	116,982,352	-	(126,587)	(66,417,156)	50,438,609
Building Improvements	8,028,013	-	-	(2,393,319)	5,634,694
Water and Sewer Systems	632,317	-	-	-	632,317
Vehicles	4,861,885	-	(150,370)	(40,108)	4,671,407
Machinery and Equipment	27,607,040	1,044,505	(403,391)	517,173	28,765,327
Office/Other Equipment	14,963,548	53,873	-	(2,906,143)	12,111,278
Infrastructure:					
Roads	329,787,408	3,095,315	(147,224)	4,480,110	337,215,609
Other	50,784,210	-	(196,007)	3,067,820	53,656,023
<i>Total capital assets being depreciated</i>	<u>561,368,223</u>	<u>4,193,693</u>	<u>(1,023,579)</u>	<u>(63,678,134)</u>	<u>500,860,203</u>
Less accumulated depreciation for:					
Land Improvements	(3,140,067)	(428,604)	-	11,418	(3,557,253)
Buildings	(38,468,568)	(1,349,146)	108,045	20,121,655	(19,588,014)
Building Improvements	(2,250,402)	(273,114)	-	1,350,818	(1,172,698)
Water and Sewer Systems	(228,822)	(19,649)	-	-	(248,471)
Vehicles	(3,765,335)	(326,084)	150,370	6,031	(3,935,018)
Machinery and Equipment	(22,092,283)	(1,758,134)	403,391	(436,557)	(23,883,583)
Office/Other Equipment	(11,233,761)	(786,231)	-	2,443,355	(9,576,637)
Infrastructure:					
Roads	(134,811,403)	(23,572,968)	117,668	-	(158,266,703)
Other	(10,711,757)	(2,134,668)	129,351	159,296	(12,557,778)
Total accumulated depreciation	<u>(226,702,398)</u>	<u>(30,648,598)</u>	<u>908,825</u>	<u>23,656,016</u>	<u>(232,786,155)</u>
<i>Total capital assets being depreciated, net</i>	<u>334,665,825</u>	<u>(26,454,905)</u>	<u>(114,754)</u>	<u>(40,022,118)</u>	<u>268,074,048</u>
Internal Service Funds:					
Capital assets, not being depreciated:					
Land	1,718,617	-	-	7,330,603	9,049,220
<i>Total capital assets, not being depreciated</i>	<u>1,718,617</u>	<u>-</u>	<u>-</u>	<u>7,330,603</u>	<u>9,049,220</u>
Capital assets being depreciated:					
Land Improvements	455,413	-	-	158,726	614,139
Buildings	23,637,722	-	-	57,794,761	81,432,483
Building Improvements	7,081,672	834,146	-	12,034,325	19,950,143
Vehicles	20,639	-	-	38,311	58,950
Machinery and Equipment	-	-	-	589,777	589,777
Office/Other Equipment	1,637,763	-	-	1,723,396	3,361,159
<i>Total capital assets being depreciated</i>	<u>32,833,209</u>	<u>834,146</u>	<u>-</u>	<u>72,339,296</u>	<u>106,006,651</u>
Less accumulated depreciation for:					
Land Improvements	(259,155)	(27,139)	-	(106,594)	(392,888)
Buildings	(10,005,626)	(2,258,238)	-	(19,032,902)	(31,296,766)
Building Improvements	(2,740,276)	(920,270)	-	(2,561,375)	(6,221,921)
Vehicles	(2,408)	(4,207)	-	(38,311)	(44,926)
Machinery and Equipment	-	(52,661)	-	(436,184)	(488,845)
Office/Other Equipment	(1,066,551)	(217,446)	-	(1,480,650)	(2,764,647)
Total accumulated depreciation	<u>(14,074,016)</u>	<u>(3,479,961)</u>	<u>-</u>	<u>(23,656,016)</u>	<u>(41,209,993)</u>
<i>Total capital assets being depreciated, net</i>	<u>18,759,193</u>	<u>(2,645,815)</u>	<u>-</u>	<u>48,683,280</u>	<u>64,796,658</u>
<i>Total Capital Assets Internal Service Funds, net</i>	<u>20,477,810</u>	<u>(2,645,815)</u>	<u>-</u>	<u>56,013,883</u>	<u>73,845,878</u>
<i>Total Capital Assets Governmental Activities, net</i>	<u>\$472,004,734</u>	<u>(\$7,526,918)</u>	<u>(\$1,511,083)</u>	<u>(\$485,176)</u>	<u>\$462,481,557</u>

ST. TAMMANY PARISH, LOUISIANA
Notes to the Financial Statements 2018

Primary Government (continued)

Business-type Activities:

	Beginning Balance	Increases	Decreases	Re-classes	Ending Balance
Capital assets, not being depreciated:					
Land	\$577,560	\$ -	\$ -	(\$508,900)	\$68,660
Land Infrastructure	-	-	-	521,300	521,300
Construction in Progress	570,237	1,252,977	(4,600)	279,506	2,098,120
<i>Total capital assets, not being depreciated</i>	<u>1,147,797</u>	<u>1,252,977</u>	<u>(4,600)</u>	<u>291,906</u>	<u>2,688,080</u>
Capital assets being depreciated:					
Land Improvements	50,707	-	-	-	50,707
Buildings	13,376	-	-	-	13,376
Vehicles	862,505	-	(47,080)	(164,985)	650,440
Machinery and Equipment	633,780	-	-	164,985	798,765
Office/Other Equipment	6,354	108,900	-	193,270	308,524
Infrastructure:					
Sewer equipment, lines and pumps	41,455,825	7,476	-	-	41,463,301
Water equipment, lines and wells	19,413,157	40,437	-	-	19,453,594
<i>Total capital assets being depreciated</i>	<u>62,435,704</u>	<u>156,813</u>	<u>(47,080)</u>	<u>193,270</u>	<u>62,738,707</u>
Less accumulated depreciation for:					
Land Improvements	(19,156)	(2,543)	-	-	(21,699)
Buildings	(4,325)	(284)	-	-	(4,609)
Vehicles	(548,279)	(83,542)	47,080	62,215	(522,526)
Machinery and Equipment	(493,671)	(64,253)	-	(63,244)	(621,168)
Office/Other Equipment	(5,416)	(28,557)	-	1,029	(32,944)
Infrastructure:					
Sewer equipment, lines and pumps	(17,277,597)	(1,310,615)	-	-	(18,588,212)
Water equipment, lines and wells	(5,756,299)	(792,647)	-	-	(6,548,946)
Total accumulated depreciation	<u>(24,104,743)</u>	<u>(2,282,441)</u>	<u>47,080</u>	<u>-</u>	<u>(26,340,104)</u>
<i>Total capital assets being depreciated, net</i>	<u>38,330,961</u>	<u>(2,125,628)</u>	<u>-</u>	<u>193,270</u>	<u>36,398,603</u>
<i>Total Capital Assets Business-type Activities, net</i>	<u>\$39,478,758</u>	<u>(\$872,651)</u>	<u>(\$4,600)</u>	<u>\$485,176</u>	<u>\$39,086,683</u>
<i>Total Capital Assets - Primary Government, net</i>	<u>\$511,483,492</u>	<u>(\$8,399,569)</u>	<u>(\$1,515,683)</u>	<u>\$ -</u>	<u>\$501,568,240</u>

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

Depreciation expense of \$32,931,039 for the year ended December 31, 2018, was charged to the following functions:

Governmental Activities:

General Government	\$599,264
Public Safety	1,166,457
Highways and Streets	27,534,109
Sanitation	5,408
Health and Welfare	67,387
Cultural and Recreation	580,816
Economic Development	32,864
Transportation	662,293
Total depreciation expense – governmental activities	<u>\$30,648,598</u>

Business-type Activities:

Utility Operations	\$2,282,441
Total depreciation expense – business-type activities	<u>\$2,282,441</u>

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

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Notes to the Financial Statements 2018

E. Accounts, Salaries and Benefits, and Other Payables

The payables of \$25,826,387 at December 31, 2018 for the primary government are as follows:

	Salaries/Benefits	Accounts	Other	Total
Governmental activities:				
General Fund (000)	\$ 411,451	\$ 2,181,306	\$ 174,248	\$2,767,005
Public Works (100)	276,547	481,585	216	758,348
Library (128)	-	1,063,012	406,238	1,469,250
Capital Improvements-General (200-4640)	-	1,154,200	132,616	1,286,816
Non-major Special Revenue Funds	76,246	1,457,678	9,305,441	10,839,365
Non-major Debt Service Funds	-	1,524	-	1,524
Non-major Capital Project Funds	-	5,594,935	794,036	6,388,971
Internal Service Funds	17,614	546,773	819,973	1,384,360
Total governmental activities	\$781,858	\$12,481,013	\$11,632,768	\$24,895,639
Business-type activities:				
Utility Operations (502)	75,268	838,408	17,072	930,748
Total Primary Government	\$857,126	\$13,319,421	\$11,649,840	\$25,826,387

The difference of \$158,735 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

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.

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Notes to the Financial Statements 2018

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 2018 was 11.5% 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.

2018	2017	2016
\$2,842,925	\$3,312,071	\$3,249,952

Pension Asset, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions – The following table reflects the Parish's reported net pension asset/ liability, pension expense, proportion share of the net pension asset/ liability, and changes in proportion as of December 31, 2018.

Net Pension Asset	\$ 3,195,198
Pension Expense	\$ 4,006,858
Proportion of Net Pension Asset	4.304766%
Change in Proportion Increase	.089370%

The net pension assets/liabilities were measured as of December 31, 2017 and the total pension liability used to calculate the net pension asset/liability was determined by an actuarial valuation as of that date. The required projected employer contributions are used to determine the proportionate relationship of each employer to all employers of PERS. The Parish's proportion was determined on a basis that is consistent with the manner in which contributions to the pension plan are determined. The allocation percentage was used in calculating the Parish's proportionate share of pension amounts.

The allocation method used in determining the Parish's proportion was based on the Parish's contribution to the plan during the fiscal year ended December 31, 2017 as compared to the total of all employers' contributions received by the plan for the fiscal year ended December 31, 2017.

At December 31, 2018, 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	\$ -	\$(2,068,326)
Changes in Assumptions	4,032,813	-
Net Difference between Projected and Actual Earnings on Pension Plan Investments	-	(7,381,833)
Changes in Proportion and Differences between Employer and Non-Employer		
Contributions and Proportionate Share of Contributions		
Change in Proportionate Share	31,171	(11,836)
Difference in Contributions	-	(16,072)
Employer Contributions Subsequent to the Measurement Date	2,842,925	-
Total	\$6,906,909	\$(9,478,067)

Deferred outflows of resources related to pensions resulting from employer contributions subsequent to the measurement date for PERS of \$2,842,925, will be recognized as a reduction of the net pension liability during the year ending December 31, 2019.

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Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expenses (benefit) as follows:

Year Ending December 31:

2019	\$469,335
2020	(481,218)
2021	(2,476,455)
2022	(2,925,745)
Total	<u>(\$5,414,083)</u>

Actuarial Methods and Assumptions – A summary of the actuarial methods and assumptions used in determining the total pension liability as of December 31, 2017 are as follows:

Valuation Date	December 31, 2017
Actuarial Cost Method	Entry Age Normal
Investment Rate of Return	6.75% (Net of investment expense, including inflation)
Expected Remaining Service-lives	4 years
Projected Salary Increases	5.25% (2.75% Merit / 2.50% 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 Sex Distinct Table was selected for active members. RP-2000 Healthy Annuitant Sex Distinct Tables were selected for annuitants and beneficiaries. RP-2000 Disabled Lives Mortality Table was selected for disabled annuitants.
Inflation Rate	2.5%

The long-term expected rate of return on pension plan investments was determined using a triangulation method which integrated the CAPM pricing model (top-down), a treasury yield curve approach (bottom-up) and an equity building-block model (bottom-up). Risk return and correlations are projected on a forward looking basis in equilibrium, in which best-estimates of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These rates are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation of 2.00% and an adjustment for the effect of rebalancing/diversification. The resulting expected long-term rate of return in 7.62% for the year ended December 31, 2017.

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, 2017 are summarized in the following table:

Asset Class	Target Asset Allocation	Long-Term Expected Portfolio Real Rate of Return
Fixed income	35%	1.24%
Equity	52%	3.57%
Alternatives	11%	.69%
Real Assets	2%	.12%
Totals	100%	5.62%
Inflation		2.00%
Expected Arithmetic Nominal Return		7.62%

The mortality rate assumption used was set based upon an experience study performed on plan data for the period January 1, 2010 through December 31, 2014. The data was assigned credibility weighting and combined with a standard table to produce current levels of mortality. This mortality was then projected forward to a period equivalent to the estimated duration of the System's liabilities. The RP-2000 Healthy Annuitant Sex Distinct Tables (set forward two years for males and set forward

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one year for females) projected to 2031 using Scale AA was selected for annuitants and beneficiaries. For disabled annuitants, the RP-2000 Disabled Lives Mortality Table set back 5 years for males and 3 years for females was selected. For active employees, the RP-2000 Employee Sex Distinct Tables set back 4 years for males and 3 years for females was used.

Discount Rate - The discount rate used to measure the total pension liability was 6.75%. 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, 2017 using the current discount rate of 6.75%, 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
\$15,753,485	(\$3,195,198)	(\$20,067,748)

Payables to the Pension Plan – At December 31, 2018, the Parish did not report payables for an outstanding amount of contributions due to PERS.

Deferred Compensation Plan

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

G. Post-Employment Health Care Benefits

Plan Description – The Parish provides certain continuing health care benefits for its retired employees. The Parish's OPEB Plan (the OPEB Plan) is a single-employer defined benefit OPEB plan administered by the Parish. The authority to establish and/or amend the obligation of the employer, employees and retirees rests with the Parish. No assets are accumulated in a trust that meets the criteria in Governmental Accounting Standards Board (GASB) Codification Section P52 *Post-employment Benefits Other than Pensions-Reporting for Benefits not Provided through Trusts that Meet Specified Criteria-Defined Benefit*. However, the Parish has accrued for \$5,489,797 in an internal service fund.

Benefits Provided – Medical benefits are provided through an insured medical plan and are made available to employees upon actual retirement. The employer pays only for the employee or retiree (not dependents). The employer pays 100% of the employee coverage before retirement and a percentage of the retiree coverage on a varying scale depending on the years of service at retirement (25% for 10-15 years; 50% for 15-20 years; and 75% for 20 years or more for those hired prior to January 1, 1998). For those hired after January 1, 1998, the Parish does not pay a portion of the health care costs. The retirement eligibility (D.R.O.P. entry) provisions are as follows: the earliest of 30 years of service; age 55 and 25 years of service; age 60 and 10 years of service; or, age 65 and 7 years of service.

Employees covered by benefit terms – At December 31, 2018, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefit payments	39
Inactive employees entitled to but not yet receiving benefit payments	-
Active employees	561
Total	<u>600</u>

Total OPEB Liability – The Parish's total OPEB liability of \$8,677,291 was measured as of December 31, 2018 and was determined by an actuarial valuation as of that date.

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Actuarial Assumptions and other inputs – The total OPEB liability in the December 31, 2018 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all period included in the measurement, unless otherwise specified:

Inflation	2.5%
Salary increases	4.0% including inflation
Discount rate	3.44% annually (Beginning of year to determine actuarially determined contribution)
	4.10% annually (as of end of year measurement date)
Healthcare cost trend rates	Flat 5.5% annually

The discount rate was based on the average of the Bond Buyers' 20 year general obligation municipal bond index as of December 31, 2018, the end of the applicable measurement period.

Mortality rates were based on the RP-2000 Table without projection with 50%/50% unisex blend.

The actuarial assumptions used in the December 31, 2018 valuation were based on the results of ongoing evaluations of the assumptions from January 1, 2009 to December 31, 2018.

Changes in the Total OPEB Liability

Balance at December 31, 2017	\$9,671,914
Changes for the year:	
Service cost	75,747
Interest	328,588
Differences between expected and actual experience	(217,946)
Changes in assumptions	(941,153)
Benefit payments and net transfers	(239,859)
Net changes	(994,623)
Balance at December 31, 2018	<u>\$8,677,291</u>

Sensitivity of the total OPEB liability to changes in the discount rate – The following presents the total OPEB liability of the Parish, as well as what the Parish's total OPEB liability would be if it were calculated using a discount rate that is 1 percentage point lower (3.10%, or 1 percentage point higher (5.10%) than the current discount rate:

	1.0% Decrease (3.10%)	Current Discount Rate (4.10%)	1.0% Increase (5.10%)
Total OPEB liability	\$ 10,125,559	\$ 8,677,291	\$ 7,515,329

Sensitivity of the total OPEB liability to changes in the healthcare cost trend rates – The following presents the total OPEB liability of the Parish, as well as what the Parish's total OPEB liability would be if it were calculated using healthcare cost trend rates that are 1 percentage point lower (4.5%) or 1 percentage point higher (6.5%) than the current healthcare trend rates:

	1.0% Decrease (4.5%)	Current Trend (5.5%)	1.0% Increase (6.5%)
Total OPEB liability	\$ 7,528,627	\$ 8,677,291	\$ 10,081,171

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB – For the year ended December 31, 2018, the Parish recognized OPEB expense of \$327,061. At December 31, 2018, the Parish reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ -	\$ (203,416)
Changes in assumptions		(878,409)
Total	<u>\$ -</u>	<u>\$ (1,081,825)</u>

ST. TAMMANY PARISH, LOUISIANA

Notes to the Financial Statements 2018

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

Years ending December 31:

2019	(\$77,274)
2020	(77,274)
2021	(77,274)
2022	(77,274)
2023	(77,274)
Thereafter	(695,455)
Total	<u>(\$1,081,825)</u>

H. Construction and Other Significant Commitments

Construction Commitments – The Parish had active projects as of December 31, 2018. At year-end, the commitments with contractors are as follows:

Project Name	Expenditures to Date	Remaining Commitment
Governmental Activities:		
Airport Corporate Hangar	\$126,188	\$12,957
Camp Salmen Lodge Restoration	2,288	-
Coroner Building Lab Office Renovations	23,681	12,794
Library-Covington Branch Renovations	136,019	1,428,121
Maintenance Barn-Hickory Office Addition	12,975	-
Safe Haven Apartment House A	417,646	96,250
Safe Haven Boiler House HVAC Chiller	52,879	-
Safe Haven Facility Improvements	21,759	131,094
Safe House/Multi-Use Facility	12,567	8,017
St. Tammany Advanced Campus Water Facilities	74,775	-
Tyler Munis Software	975,266	179,954
Abita River Regional Detention Pond	12,492	338,667
Adrienne St.	-	208,983
Airport Airfield Lighting	807,445	34,733
Airport Rd.	512,176	106,471
Airport Runway Rehabilitation	19,279	9,656
Allen Rd.	65,250	192,678
Alton Drainage	276,102	15,147
Artesian Dr.	21,341	54,637
Barbara Dr.	48,436	6,939
Barker Blvd.	29,855	338
Bayou Castine/Bayou Cane Mitigation	7,450,435	55,525
Beech Ave.	78,217	-
Ben Thomas Rd. and Sidewalk	159,035	-
Ben Thomas Rd. Pond	1,257,058	205,059
Birch Dr.	32,809	189
Black Oak Ln.	19,510	27,722
Black River Dr.	100,019	22,288
Blackwell Cemetery Rd.	79,171	1,440
Bootlegger Rd.	327,858	2,490
Bootlegger Rd. Bridge	128,281	-
Breck's Rd. Drainage	12,696	-
Brookter Rd.	131,925	3,600
Brookter St. Flood Gate	2,120	48,780
Brown's Village Rd.	47,335	-
C.S. Owens Rd.	-	11,080
Carolyn Ln.	-	133,853

ST. TAMMANY PARISH, LOUISIANA
Notes to the Financial Statements 2018

Project Name	Expenditures to Date	Remaining Commitment
Governmental Activities (continued):		
Carroll Rd.	-	145,528
Chandler Dr.	134,587	994
Christwood Blvd. Extension	196,121	416,930
Clearwater Dr.	-	26,397
Clipper Dr. Bridge	1,290,983	699,801
Coral Ave.	-	43,977
Dahlia St.	29,402	10,000
Doucette Rd.	-	26,728
Downey Rd.	-	68,935
Elmwood St.	-	30,966
Emerald Forest Blvd. Extension	1,854,595	-
Ezell Rd.	-	35,005
Fish Hatchery Rd.	-	632,238
Foal Ct.	23,176	17,891
Fountain St.	88,950	24,272
Francis Rd. Extension	1,132,422	-
French Branch Area Drainage	876,248	20,220
Gottschalk Rd.	130,332	5,040
Grace Dr.	42,680	5,175
Harrison Ave.	13,659	2,815,809
Hawthorne Hollow	41,070	40,221
Homer Ave.	43,823	2,217
Honey Dew Dr.	-	81,032
Hoover Rd.	-	55,950
Hosmer Mill Rd. Bridge	22,040	11,100
Huntwyck Village Drainage	5,040,400	135,153
I-10 Service Rd. Bridges	39,268	96,678
J & B Rd.	-	60,392
Jackies Ln.	20,718	1,291
Johnny F. Smith Blvd.	-	217,840
K.C. Camp Rd.	135,170	25,945
Keys Rd.	-	266,280
Kings Rd. Bridge	117,380	-
Krentel Rd. Turning Radius	36,336	4,960
Krentel Rd. Bridge	11,720	-
LA 1085/Coquille Drainage	58,511	-
LA 1088 Interstate Lighting	101,085	21,120
LA 11 Interstate Lighting	113,006	12,928
LA 21 Shared-Use Bike Path	12,044	65,565
LA 434 Interstate Lighting	119,448	14,592
Lake Ramsey Rd.	25,961	530,522
Lake Village Blvd.	28,650	17,438
Lake Village Ct. Drainage	1,076,762	38,521
Lalanne Rd.	-	187,549
Lela Belle Rd.	116,027	2,086
Little Bayou Castine Drainage	287,259	11,300
Lower W-15 Drainage	4,986,901	1,076,730
Magnolia Dr.	113,910	17,153
Magnolia Dr. Drainage	15,496	1,339
Magnolia Ridge Ct.	22,824	10,774
Magnolia St.	-	17,153
Mandeville Bypass	1,746,064	1,131,024
Marigny Ave.	-	39,168
Marion St.	-	122,881
McNamara St.	-	102,292

ST. TAMMANY PARISH, LOUISIANA

Notes to the Financial Statements 2018

Project Name	Expenditures to Date	Remaining Commitment
Governmental Activities (continued):		
McNamara St. Drainage	-	34,304
Million Dollar Rd. Bridge	22,835	20,425
Morgan Bluff Rd.	-	25,783
Morgan Rd.	-	53,533
Murray Rd.	276,514	-
N. Factory Rd.	124,878	-
N. Pearl Dr.	321,159	8,938
North Ln.	-	165,824
Northshore Interstate Lighting	19,712	109,182
Northwood/Whisperwood/Eddins Drainage	500,776	173,957
Oak Crest Dr.	195,146	1,890
Oak Harbor Blvd.	44,978	40,087
Oak Harbor Interstate Lighting	10,240	15,375
Oak St.	-	33,717
Ochsner Blvd. Connector Rd.	694,943	74,708
Orleans Ave.	292,954	23,208
Orleans St.	-	119,647
Parlange Dr.	-	38,875
Pawns Ln.	-	88,388
Pelican Ridge Dr.	84,802	43,902
Pennino Rd.	123,407	30,757
River Bend Dr.	-	89,952
River Glen Drainage	815,297	723,324
River Hill Ct.	13,609	25,884
River Rd.	13,580	17,673
Riverwood/Country Club Drainage	792,488	643,959
Rousseau Rd.	-	675,055
Rousseau Rd. Bridge	100	222,819
Ruby St.	31,711	1,162
S. Tranquility Rd.	-	246,233
Savannah Rd.	100,706	22,443
Scholkley Dr.	-	105,586
Sea Spray Dr.	-	88,140
St. Tammany Advanced Campus Drainage	264,225	-
Starling Dr.	48,406	21,600
Sticker Rd.	-	51,395
Tallow Creek Bridge	-	34,462
Tammany Trace Crack Repairs	355,667	-
Tammany Trace LA 59 Tunnel/Curve	258,520	8,956
Tammany Trace-Camp Salmen Connection	449,442	183,351
Terrance Dr.	-	30,693
Third Ave. Bridge	-	43,200
Three Rivers Rd.	364,090	676,405
Tupelo St.	-	43,002
White Oak Ln.	-	97,739
Wilkinson Rd.	54,978	14,145
Willie Garret Rd.	67,484	1,614
Windsor Drainage	-	81,531
Woodruff Dr.	-	73,633
West St. Tammany Wastewater Consolidation	236,473	312,881
<i>Total Governmental Activities</i>	<u>\$40,199,036</u>	<u>\$18,433,899</u>

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Notes to the Financial Statements 2018

Project Name	Expenditures to Date	Remaining Commitment
Business-type Activities:		
Bedico Creek/Timberlane Water Connection	\$703,385	\$1,486
Castine EQ Recondition	211,100	-
Colonial Court Lift Station	104,296	315,977
Copperstill Market Lift Station	10,787	-
LA 22 Pump Station and Force Main	362,875	-
LA 59 at Lonesome Rd. Water Line	-	105,955
LA 59 at Sharp Rd. Water Line	99,148	2,434
Red Oak Wastewater Treatment Plant Interconnection	3,410	-
Tammany Trace-LA 59 Tunnel/Curve Water	-	8,956
West St. Tammany Wastewater Treatment Plant	603,119	312,881
<i>Total Business-type Activities</i>	<i>\$2,098,120</i>	<i>\$747,689</i>
Total Primary Government	\$42,297,156	\$19,181,588

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

In October 2013, the Parish entered into an intergovernmental agreement with the St. Tammany Parish Sheriff's office for an interoperable radio communication system to provide Parish-wide operational and emergency communications between multiple first responder agencies. The Sheriff was to acquire, purchase, maintain, construct, install and/or otherwise obtain an interoperable 700 mhz digital access public safety and public service radio system, including towers, fixed radio equipment, buildings, and computer hardware/software necessary for operation and/or continued operation and provide the Parish with two hundred and fifty radios for the Parish's access and connection to the system. The Parish is to pay an annual fee to the Sheriff as shown in the following table:

Year Due	Amount
2019	\$203,257
2020	203,943
2021	193,010
2022	193,706
2023	205,683
2024	206,367
2025	195,747
2026	185,267
2027	186,034
2028	186,593
2029	93,495
Total	\$2,053,102

I. Risk Management

The Parish is covered for its liability exposures by several policies of insurance with varying self-insured retentions (SIR). These policies provide the Parish with an excess layer of coverage in order to limit its potential exposure. The worker's compensation policy has a \$500,000 SIR per occurrence. The general, auto, and law enforcement liability policies each have a \$100,000 SIR. Public officials' errors and omissions, employment practices, and employee benefits administration liability each have a \$25,000 SIR.

During 2018, the Parish's maximum liability exposure within the self-insured retentions was \$500,000 aggregate for general, auto, public officials' errors and omissions, employment practices, employee benefits, and law enforcement liability. There is a \$1,000,000 limit per occurrence for any Parish-related liability for each of these lines of coverage. The general and employee benefits liability policies have a maximum aggregate of \$3,000,000 each. The public officials' errors and omissions, employment practices, and employee benefits liability policies have a maximum aggregate of \$2,000,000 each. The law enforcement liability policy has a maximum aggregate of \$1,000,000. Settlements in each of the past three years did not exceed insurance coverage.

ST. TAMMANY PARISH, LOUISIANA
Notes to the Financial Statements 2018

The Parish also has an umbrella excess liability policy which follows the general, auto, public officials' errors and omissions, employment practices, employee benefits, law enforcement, and employer's liability policies. The umbrella policy has a \$3,000,000 limit per occurrence and a maximum \$3,000,000 aggregate.

Risks of loss are accounted for and financed through internal service funds. The financial statements reflect an accrual for this exposure, net of claims paid, of \$3,000,000. The financial statements also reflect an accrual of \$2,000,000 for worker's compensation claims. Management believes this amount is adequate to cover all open claims and known incidents at December 31, 2018. 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:

	2018	2017
Unpaid claims, beginning of year	\$5,000,000	\$5,000,000
Incurred claims and changes in estimates	912,729	1,170,103
Claim payments	(912,729)	(1,170,103)
Unpaid claims, end of year	<u>\$5,000,000</u>	<u>\$5,000,000</u>

Of the \$5,000,000 in claims payable, \$800,000 is considered current and \$4,200,000 is considered long-term.

J. Long-term Liabilities

The Parish has issued debt for the following purposes:

- 1) *General Obligation Bonds* – to acquire and construct facilities for the St. Tammany Parish Coroner's office and the St. Tammany Parish Library.
- 2) *Sales Tax Bonds* – to maintain parish roads, to construct a jail addition, and to construct the Justice Center Complex.
- 3) *Revenue Bonds* – to acquire a sewer and water facility.
- 4) *Impact Fee Credits* – to fund infrastructure projects.

The following is a summary of the long-term obligation transactions for the year ended December 31, 2018:

	Long-term Obligations at 12/31/17, as restated	Additions	Deductions	Long-term Obligations at 12/31/18	Due within One Year
Governmental Activities					
Bonds Payable					
General Obligation Bonds	\$7,755,000	\$ 6,655,000	(\$7,230,000)	\$7,180,000	\$965,000
Sales Tax Bonds	42,700,000	-	(7,310,000)	35,390,000	2,180,000
Revenue Bonds	2,215,000	-	(275,000)	1,940,000	290,000
Unamortized Premium	2,106,186	-	(197,882)	1,908,304	153,689
Total Bonds Payable	<u>54,776,186</u>	<u>6,655,000</u>	<u>(15,012,882)</u>	<u>46,418,304</u>	<u>3,588,689</u>
Compensated Absences	1,458,622	137,691	(310,836)	1,285,477	70,000
Impact Fee Credits	9,660,698	104,674	(378,103)	9,387,269	-
Claims Payable	5,000,000	912,729	(912,729)	5,000,000	800,000
Health Plan Payable Retirees	9,671,914	404,335	(1,398,958)	8,677,291	-
Total Governmental Activities	<u>80,567,420</u>	<u>8,214,429</u>	<u>(18,013,508)</u>	<u>70,768,341</u>	<u>4,458,689</u>
Business-type Activities					
Utility Revenue Bonds	39,175,587	36,415,000	(37,095,024)	38,495,563	915,000
Discount on Bonds Payable	-	(897,497)	2,354	(895,143)	(56,439)
Total Business-type Activities	<u>39,175,587</u>	<u>35,517,503</u>	<u>(37,092,670)</u>	<u>37,600,420</u>	<u>858,561</u>
Total Primary Government	<u>\$119,743,007</u>	<u>\$43,731,932</u>	<u>(\$55,106,178)</u>	<u>\$108,368,761</u>	<u>\$5,317,250</u>

The compensated absences liability is accounted for in two internal service funds. The Post-Employment Leave Benefit Internal Service Fund (679) 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 2018, the liability in this fund was \$1,135,928, of which \$50,000 is considered current and \$1,085,928 is considered long-term.

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The Health Insurance Internal Service Fund (678) is used to account for the two-thirds of compensable accumulated sick leave paid out for eligible employees upon separation of employment to the Post-employment Health Plan on the employees' behalf. The liability was \$149,549, of which \$20,000 is considered current and \$129,549 is considered long-term as of December 31, 2018.

In 2017, the Parish had a net pension liability of \$8,123,398 for governmental activities and \$558,266 for business-type activities. During 2018 for governmental activities there were additions of \$5,911,400 and deductions of \$16,834,853 leaving a net pension asset of \$2,800,055. For business-type activities, there were additions of \$515,951 and deductions of \$1,469,360, leaving a net pension asset of \$395,143.

OPEB is accounted for in both the Post-Employment Health Insurance Internal Service Fund (678) (\$5,489,797) and the government-wide statements (\$3,187,494).

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

In prior years, any fund that has salaries has been used to liquidate its' proportionate share of the net pension liability and net OPEB liability.

The individual debt issues are as follows:

		Bond	Original Issue Date	Original Borrowing	Interest Rate	Final Payment Due	Principal Outstanding	Source of Funds
Governmental Activities	General Obligation	Limited Tax Revenue Bonds, Series 2009 (Coroner)	01/01/09	\$8,000,000	4.7%	03/01/19	\$525,000	Ad valorem tax
		Limited Tax Refunding Bonds, Series 2018 (Coroner)	12/19/18	3,990,000	3.2%	03/01/25	3,990,000	Ad valorem tax
		Limited Tax Refunding Bonds, Series 2018 (Library)	12/19/18	2,665,000	3.2%	03/01/25	2,665,000	Ad valorem tax
	Sales Tax	Sales Tax Refunding Bonds Sales Tax District No. 3 Series 2013	05/16/13	40,765,000	2.0% to 4.0%	06/01/31	35,390,000	2% sales tax
	Other	Revenue Bonds, Series 2009	05/01/09	4,000,000	3.87%	05/01/24	1,940,000	Excess revenues
Total Governmental Activities							\$44,510,000	
Business-type Activities	Other	Utility Revenue Bonds, Series 2010A	04/21/10	\$1,000,000	.95%	06/01/30	\$490,563	Net revenues of the system
		Utility Revenue Bonds, Series 2010B	03/02/10	41,370,000	2.0% to 5.5%	08/01/20	1,590,000	Net revenues of the system
		Utility Revenue Bonds, Series 2018	12/20/18	36,415,000	3.0% to 4.5%	08/01/44	36,415,000	Net revenues of the system
	Total Business-type Activities							\$38,495,563
TOTAL PRIMARY GOVERNMENT							\$83,005,563	

The primary government has accumulated \$8,610,920 in the debt service funds for future debt requirements.

In accordance with R.S. 39:562, aggregate debt payable solely from ad valorem taxes for each specific purpose shall not exceed 10% of total assessed valuation of taxable property. At December 31, 2018, the statutory limit is \$258,628,013 and the Parish has \$7,180,000 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

ST. TAMMANY PARISH, LOUISIANA
Notes to the Financial Statements 2018

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	2019	\$965,000	\$154,370	\$1,119,370
		2020	945,000	183,760	1,128,760
		2021	975,000	153,040	1,128,040
		2022	1,015,000	121,200	1,136,200
		2023	1,050,000	88,160	1,138,160
		2024-2025	2,230,000	72,000	2,302,000
	Sales Tax Bonds	2019	2,180,000	1,249,844	3,429,844
		2020	2,245,000	1,172,244	3,417,244
		2021	2,335,000	1,080,644	3,415,644
		2022	2,430,000	997,494	3,427,494
		2023	2,500,000	923,544	3,423,544
		2024-2028	13,950,000	3,079,019	17,029,019
	2029-2031	9,750,000	471,509	10,221,509	
	Revenue Bonds	2019	290,000	69,466	359,466
		2020	300,000	58,050	358,050
		2021	315,000	46,150	361,150
		2022	335,000	33,572	368,572
		2023	340,000	20,511	360,511
		2024	360,000	6,966	366,966
Business-type Activities	Utility Revenue Bonds	2019	915,000	978,053	1,893,053
		2020	975,000	1,515,823	2,490,823
		2021	1,015,000	1,471,390	2,486,390
		2022	1,050,000	1,440,628	2,490,628
		2023	1,085,000	1,407,883	2,492,883
		2024-2028	5,875,563	6,485,474	12,361,037
		2029-2033	6,790,000	5,358,453	12,148,453
		2034-2038	8,260,000	3,888,938	12,148,938
		2039-2043	10,205,000	1,941,300	12,146,300
		2044	2,325,000	104,625	2,429,625
Total		\$83,005,563	\$34,574,110	\$117,579,673	

Details of Advance Refunding, Limited Tax Revenue Bonds, Series 2009 (Coroner)

During 2018, the Parish advance refunded the 2020 to 2025 maturities totaling \$3,840,000 of the Limited Tax Revenue Bonds, Series 2009 (Coroner). The Parish issued \$3,990,000 of Limited Tax Revenue Bonds, Series 2018 refunding bonds to provide resources to purchase a time deposit that were placed in an irrevocable trust for the purpose of generating resources for all future debt service payments of the refunded debt. As a result, the refunded bonds are considered to be defeased and the liability has been removed from the general long-term debt account group. This advance refunding was undertaken to reduce the total debt service payments over seven years by \$205,628, and to obtain an economic gain of \$184,078.

Details of Advance Refunding, Limited Tax Revenue Bonds, Series 2008 (Library)

During 2018, the Parish advance refunded the 2019 to 2025 maturities totaling \$2,585,000 of the Limited Tax Revenue Bonds, Series 2008 (Library). The Parish issued \$2,665,000 in Limited Tax Revenue Bonds, Series 2018 refunding bonds to provide resources for the debt service payments of the refunded debt. As a result, the refunded bonds are considered to be defeased and the liability has been removed from the general long-term debt account group. This advanced refunding was undertaken to reduce the total debt service payments over seven years by \$36,287, and to obtain an economic gain of \$32,524.

Defeased Debt Obligation

In 2018, the Parish defeased the Utility bonds, Series 2010B, by placing the proceeds of the new bonds in an irrevocable trust account to provide for all future debt service payments on the old debt. At December 31, 2018, \$36,295,000 of defeased bonds remain outstanding. The assets held in the irrevocable trust are risk-free monetary assets that cannot be substituted with

ST. TAMMANY PARISH, LOUISIANA
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monetary assets that are not essentially risk-free. This defeasance was undertaken to reduce the total debt service payments over twenty-five years by \$5,327,340, and to obtain an economic gain of \$3,787,714.

K. Landfill Post-closure Care

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

L. Fund Balance

The fund balance for governmental funds as of December 31, 2018 was \$219,820,851. The following table indicates the purpose for each restriction or commitment:

	General Fund (000)	Public Works (100)	Capital Imp.- General (200-4640)	Non-major Special Revenue	Non-major Debt Service	Non-major Capital Projects	Total
Non-Spendable:							
Prepaid items	\$599,363	\$2,373	\$ -	\$27,214	\$ -	\$474,390	\$1,103,340
Restricted for:							
22 nd JD Commissioner	-	-	-	85,323	-	-	85,323
22 nd JD Criminal Court	-	-	-	204,180	-	-	204,180
Animal Shelter	-	-	-	85,613	-	443,118	528,731
Arts	-	-	-	56,913	-	-	56,913
Debt Service	-	-	-	-	1,755,472	-	1,755,472
Drainage	-	-	-	5,433,082	-	12,339,942	17,773,024
Drainage Capital	-	-	-	-	-	500,947	500,947
Economic Development	-	-	-	3,060,554	-	-	3,060,554
Environmental Services	-	-	-	-	-	613,078	613,078
Jail Capital	-	-	-	-	1,378,190	46,632	1,424,822
Juror Compensation	-	-	-	299,794	-	-	299,794
Justice Center Complex	-	-	-	10,774,251	3,692,350	3,527,164	17,993,765
Library	-	-	-	-	432,363	-	432,363
Library Capital	-	-	-	-	-	3,789,879	3,789,879
Lighting Districts	-	-	-	4,824,176	-	-	4,824,176
Public Health	-	-	-	5,230,061	-	467,515	5,697,573
Roads, Bridges, and Drainage	-	27,674,090	25,714,968	-	-	40,691,515	94,080,576
St. Tammany Parish Coroner	-	-	-	12,533,139	1,292,735	1,275,643	15,101,517
Transportation Capital	-	-	-	-	-	730,865	730,865
Tree Mitigation	-	-	-	-	-	157,838	157,838
Witness Fees	-	-	-	325,801	-	-	325,801
Total Restricted	-	27,674,090	25,714,968	42,912,887	8,551,110	64,584,136	169,437,191
Committed for:							
Administration Building	-	-	-	-	-	247,342	247,342
Animal Shelter	-	-	-	3,155,840	-	-	3,155,840
Culture and Recreation	-	-	-	-	-	11,894,823	11,894,823
Debt Service	-	-	-	-	59,810	-	59,810
Disaster Relief	-	-	-	-	-	311,384	311,384
Economic Development	-	-	-	-	-	322,947	322,947
Environmental Services	-	-	-	5,344,450	-	-	5,344,450
Information Systems	-	-	-	-	-	417,368	417,368
OEP/911 Building	-	-	-	-	-	817,475	817,475
Parish Buildings	-	-	-	-	-	6,797,393	6,797,393
STP Admin/Justice Complex East	-	-	-	-	-	1,558,049	1,558,049
Tammany Trace	-	571,812	-	-	-	608,435	1,180,247
Total Committed	-	571,812	-	8,500,290	59,810	22,975,216	32,107,128
Unassigned	17,173,192	-	-	-	-	-	17,173,192
TOTAL FUND BALANCES	\$17,772,555	\$28,248,275	\$25,714,968	\$51,440,391	\$8,610,920	\$88,033,742	\$219,820,851

ST. TAMMANY PARISH, LOUISIANA
Notes to the Financial Statements 2018

M. Inter-fund Receivables and Payables

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

		Receivable Entity						Total	
		Primary Government			Component Units				
		General Fund (000)*	St. Tammany Parish Coroner (126)	Risk Management Insurance (676)	St. Tammany Parish Library*	Sewerage District 1	Sewerage District 4		
* Indicates major component unit or fund as appropriate.									
Payable Entity	Component Units	Mosquito Abatement District*	\$ 10,851	\$ -	\$ -	\$ -	\$ -	\$10,851	
		St. Tammany Parish Coroner	-	291,400	-	-	-	\$291,400	
		St. Tammany Parish Library*	-	-	110,135	-	-	-	110,135
		Fire Protection District 1	25,590	-	-	-	-	-	25,590
		Fire Protection District 2	5,811	-	-	-	-	-	5,811
		Fire Protection District 3	2,111	-	-	-	-	-	2,111
		Fire Protection District 4	18,998	-	-	-	-	-	18,998
		Fire Protection District 5	1,185	-	-	-	-	-	1,185
		Fire Protection District 6	741	-	-	-	-	-	741
		Fire Protection District 7	1,074	-	-	-	-	-	1,074
		Fire Protection District 8	1,592	-	-	-	-	-	1,592
		Fire Protection District 9	1,111	-	-	-	-	-	1,111
		Fire Protection District 11	1,926	-	-	-	-	-	1,926
		Fire Protection District 12	8,406	-	-	-	-	-	8,406
		Fire Protection District 13	3,703	-	-	-	-	-	3,703
		Recreation District No. 1	5,999	-	-	-	-	-	5,999
		Recreation District No. 4	556	-	-	-	-	-	556
		Recreation District No. 6	370	-	-	-	-	-	370
		Recreation District No. 11	815	-	-	-	-	-	815
		Recreation District No. 12	407	-	-	-	-	-	407
		Recreation District No. 14	3,851	-	-	-	-	-	3,851
		Water District No. 2	148	-	-	-	-	-	148
	Water District No. 3	-	-	-	-	314,180	45,514	359,694	
	Primary Government	St. Tammany Parish Library (128)*	-	-	-	9,161,791	-	-	9,161,791
Total		\$95,245	\$291,400	\$110,135	\$9,161,791	\$314,180	\$45,514	\$10,018,265	

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 \$501,414 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 2018

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, 2018, is as follows:

Due to:		STP Library Capital (228)	Risk Management Insurance (676)	Total	
Due From:	Major Fund	St. Tammany Parish Library (128)	\$1,300,000	\$ -	\$1,300,000
	Non-major Special Revenue Funds	Grants – Economic Development (143)	-	63,969	63,969
		Grants – Health & Welfare (144)	-	361,877	361,877
		Grants – Infrastructure (145)	-	98,159	98,159
		Grants – Residential Mitigation (147)	-	552,940	552,940
		Grants –Transportation (148)	-	377,414	377,414
		Grants – Other (149)	-	26,654	26,654
	Total		\$1,300,000	\$1,481,013	\$2,781,013

N. Inter-fund Transfers

The following table indicates inter-fund transfers:

To:		Public Works (100)	Capital Improvements – General (200-4640)	Non-major Special Revenue Funds	Non-major Debt Service Funds	Non-major Capital Project Funds	Total
From:	General Fund (000)	\$ -	\$ -	\$80,807	\$ -	\$9,677	\$90,484
	Capital Improvements – General (200-4640)	-	-	-	-	45,954	45,954
	Non-major Capital Project Funds	-	939,096	64,134	-	735,465	1,738,695
	Internal Service Funds	8,533	-	-	-	-	8,533
	Utility Operations (1)	-	-	-	356,149	-	356,149
	Total	<u>\$8,533</u>	<u>\$939,096</u>	<u>\$144,941</u>	<u>\$356,149</u>	<u>\$791,096</u>	<u>\$2,239,815</u>

(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 special revenue fund for a grant match on Transit programs.
2. A transfer was made from the General Fund to a non-major capital project fund for additional funding for the NAVAIDS airport project.
3. A transfer was made from the Capital Improvements – General fund to a non-major capital project fund to fund a portion of the cost of a capital project.
4. Transfers were made from non-major capital project funds to the Capital Improvements – General fund to fund a portion of the cost of capital projects.
5. A transfer was made from a non-major capital project fund to a non-major special revenue fund of excess funds in the capital fund needed for operations.
6. Transfers were made from non-major capital project funds to other non-major capital project funds to fund a portion of the cost of capital projects.
7. Transfers were made from an internal service fund to the Public Works fund to cover the costs of claims.
8. Utility Operations made a transfer to a non-major debt service fund to fund debt that is secured by excess revenues of the Parish, but paid by Utility Operations as long as excess funds are available for the debt.

ST. TAMMANY PARISH, LOUISIANA
Notes to the Financial Statements 2018

O. Operating Leases

The Parish leases space to other entities under operating leases. Amounts for operating leases included in fee/rent revenue for fiscal year 2018 totaled \$1,064,519 of which \$1,049,734 was recorded in governmental-type activities and \$14,785 was recorded in business-type activities. Following is a schedule by year of future lease revenues as of December 31, 2018:

Fiscal Year	Governmental Activities:				Business-type Activities:	
	General Fund (000)	Public Works (100)	Non-major Special Revenue Funds	Internal Service Funds	Utility Operations (502)	Total
2019	\$12,000	\$176,081	\$35,000	\$719,297	\$8,785	\$951,163
2020	12,000	180,345	17,500	712,305	8,785	930,935
2021	12,000	164,462	-	358,442	8,785	543,689
2022	12,000	51,214	-	332,605	2,928	398,747
2023	12,000	-	-	327,919	-	339,919
2024	12,000	-	-	327,919	-	339,919
2025	12,000	-	-	327,919	-	339,919
2026	12,000	-	-	327,919	-	339,919
2027	12,000	-	-	225,766	-	237,766
2028	12,000	-	-	77,258	-	89,258
2029	10,000	-	-	-	-	10,000
Total	\$130,000	\$572,102	\$52,500	\$3,737,349	\$29,283	\$4,521,234

The Parish leased space for one of its programs under operating leases. Payments for operating leases for fiscal year 2018 totaled \$64,800 of which was recorded in business-type activities. This lease was cancelled in 2019 after making a final termination payment of \$37,800.

P. Tax Abatements

The Parish is affected by the Louisiana Industrial Ad Valorem Tax Exemption Program (ITEP), which is an original state incentive program which offers an attractive tax incentive for manufacturers within the state. The program abates, up to ten years, local property taxes (ad valorem) on a manufacturer's new investment and annual capitalized additions related to the manufacturing site. This exemption is granted per contract with the Louisiana Department of Economic Development and will specify the buildings and/or personal property items covered under the exemption. The Parish has forgone \$85,914 in fiscal year 2018 in ad valorem taxes due to this abatement program.

The Restoration Tax Abatement Program (RTA) is an incentive created for municipalities and local governments to encourage the expansion, restoration, improvement and development of existing structures in downtown development districts, economic development districts and historic districts. The RTA program provides an up to ten-year abatement of ad valorem property taxes on the renovations and improvements of existing commercial structures and owner-occupied residences. The abatement of ad valorem property taxes is on the increased value of the property from the restoration, improvement, development or expansion of an existing structure. The Parish has forgone \$82,570 in fiscal year 2018 in ad valorem taxes due to this program.

Q. 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, 2018:

	Carrying Amount	Bank Balance
Demand Deposits	\$813,799	\$832,117

These deposits are secured from custodial credit risk by \$250,000 of federal deposit insurance (GASB Category 1) and \$2,750,000 of pledged securities held by the custodial bank in the name of the Coroner (GASB Category 2).

ST. TAMMANY PARISH, LOUISIANA
Notes to the Financial Statements 2018

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:

Description	Estimated Useful Lives
Auto Equipment	7 years
Autopsy Equipment	15 years
Computer Equipment	3 years
Furniture and Fixtures	5 years
Lab Equipment	3 to 5 years
Office Equipment	3 to 5 years

Capital assets and depreciation activity for the year ended December 31, 2018 is as follows:

St. Tammany Parish Coroner	Beginning Balance	Increases	Decreases	Ending Balance
Capital assets being depreciated:				
Leasehold Improvements	\$69,392	\$ -	\$ -	\$69,392
Auto Equipment	382,548	-	-	382,548
Autopsy Equipment	249,774	150,000	-	399,774
Computer Equipment	206,534	-	-	206,534
Furniture and Fixtures	59,456	-	-	59,456
Lab Equipment	2,032,932	23,064	-	2,055,996
Office Equipment	254,513	62,490	-	317,003
<i>Total capital assets being depreciated</i>	<i>3,255,149</i>	<i>235,554</i>	<i>-</i>	<i>3,490,703</i>
Less accumulated depreciation for:				
Leasehold Improvements	(55,678)	(2,303)	-	(57,981)
Auto Equipment	(169,192)	(45,850)	-	(215,042)
Autopsy Equipment	(145,486)	(23,425)	-	(168,911)
Computer Equipment	(206,534)	-	-	(206,534)
Furniture, Fixtures, and Other Equipment	(59,456)	-	-	(59,456)
Lab Equipment	(1,813,316)	(116,832)	-	(1,930,148)
Office Equipment	(208,212)	(14,838)	-	(223,050)
Total accumulated depreciation	(2,657,874)	(203,248)	-	(2,861,122)
Total capital assets, net	\$597,275	\$32,306	\$ -	\$629,581

2. St. Tammany Parish Library

Cash and Cash Equivalents

The following is a summary of cash and cash equivalents (book balances) at December 31, 2018:

Demand Deposits	<u>\$4,961,179</u>
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These deposits are stated at cost, which approximates market. As of December 31, 2018, \$5,051,984 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 2018

The plan is accounted for in the general fund of the Library. The cost of claims is recorded as an expense when the claims arise. Claims liabilities are reported when it is probable that a loss has occurred and the amount of that loss can be reasonably estimated and is recorded in the governmental activities in the statement of net position.

Claims liabilities include an amount for claims that have been incurred but not paid as of December 31, 2018. These liabilities are reported at their present value of \$64,894.

Changes in the balances of claims liabilities during the years ended December 31, 2018, 2017, and 2016 were as follows:

	2018	2017	2016
Unpaid claims, beginning of year	\$19,230	\$36,739	\$56,464
Incurred claims and changes in estimates	1,004,712	879,313	662,749
Claim payments	(959,048)	(896,822)	(682,474)
Unpaid claims, end of year	<u>\$64,894</u>	<u>\$19,230</u>	<u>\$36,739</u>

A stop-loss insurance contract executed with an insurance carrier covers aggregate claims in excess of \$1,021,993 and claims in excess of \$50,000 per single employee per year. The amount of settlements has not exceeded insurance coverage for each of the past fiscal three years.

Capital Assets

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

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

Capital assets and depreciation activity for the year ended December 31, 2018 is as follows:

<u>St. Tammany Parish Library</u>	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Capital assets, not being depreciated:				
Land	\$473,285	\$ -	\$ -	\$473,285
Construction in Progress	35,709	-	-	35,709
<i>Total capital assets, not being depreciated</i>	<u>508,994</u>	<u>-</u>	<u>-</u>	<u>508,994</u>
Capital assets being depreciated:				
Artwork	24,225	25,239	-	49,464
Books	7,742,006	489,357	(767,200)	7,464,163
Vehicles	241,210	42,696	(50,668)	233,238
Computers	225,453	-	(71,045)	154,408
Building Improvements	1,808,982	-	-	1,808,982
Furniture and Equipment	1,514,780	65,615	(25,950)	1,554,445
<i>Total capital assets being depreciated</i>	<u>11,556,656</u>	<u>622,907</u>	<u>(914,863)</u>	<u>11,264,700</u>
Less accumulated depreciation for:				
Artwork	(5,191)	(5,221)	-	(10,412)
Books	(6,762,982)	(512,785)	767,200	(6,508,567)
Vehicles	(221,332)	(11,480)	50,668	(182,144)
Computers	(213,401)	(5,588)	71,045	(147,944)
Building Improvements	(641,932)	(78,716)	-	(720,648)
Furniture and Equipment	(998,646)	(192,371)	25,950	(1,165,067)
Total accumulated depreciation	<u>(8,843,484)</u>	<u>(806,161)</u>	<u>914,863</u>	<u>(8,734,782)</u>
<i>Total capital assets being depreciated, net</i>	<u>2,713,172</u>	<u>(183,254)</u>	<u>-</u>	<u>2,529,918</u>
Total capital assets, net	<u>\$3,222,166</u>	<u>(\$183,254)</u>	<u>\$ -</u>	<u>\$3,038,912</u>

ST. TAMMANY PARISH, LOUISIANA
Notes to the Financial Statements 2018

Operating Leases

The St. Tammany Parish Library leases the Causeway branch in Mandeville, the temporary Covington Branch its reference center, its administration offices, and its technical services building. These leases have been classified as operating leases and as such, rental payments have been recorded as an operating expenditure. Total rent expense for the year ended December 31, 2018 was \$387,417. Future minimum lease payments are as follows:

Year Ending December 31,	Amount
2019	\$ 256,717
2020	236,967
2021	243,717
2022	215,733
2023	116,485
Total Future Minimum Lease Payments	\$ 1,069,619

Compensated Absences

The Library's policy allows employees to accumulate unused vacation and sick leave on an unlimited basis. Employees earn annual vacation leave based on the number of years of service and a set 12.5 days sick leave annually. For one to fifteen years of service, employees earn 15 days of vacation annually. Employees with greater than fifteen years of service earn 20 days of vacation annually. At the end of each fiscal year, employees forfeit unused vacation that exceeds 600 hours. Upon termination of service, employees are entitled to be paid for up to 300 hours of unused vacation leave and one-third of accumulated sick leave. The remainder of the vacation and sick leave is forfeited upon termination, but will be paid only upon illness while in the employ of the Library. The non-current portion (amounts estimated to be used in subsequent fiscal years) for governmental funds is reported only as a general long-term obligation in the government-wide statement of net position, and represents a reconciling item between the fund and government-wide presentations.

3. Mosquito Abatement District

Inventories

The Mosquito Abatement District (District) values inventory at cost. 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, 2018 was determined using the first-in, first-out method (FIFO).

Cash and Cash Equivalents

At December 31, 2018, the Mosquito Abatement District had cash and cash equivalents (book balances) as follows:

Cash in checking accounts	\$1,278,060
Cash in money market account	3,449,145
Other	75
Total	\$4,727,280

As of December 31, 2018, the Mosquito Abatement District had \$5,605,114 in cash deposits (collected bank balances). These deposits were secured from risk by \$250,000 of federal deposit insurance and \$11,000,000 of pledged securities held by the custodial bank in the name of the fiscal agent bank.

ST. TAMMANY PARISH, LOUISIANA
Notes to the Financial Statements 2018

Capital Assets

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

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

Capital assets and depreciation activity for the year ended December 31, 2018 is as follows:

<u>Mosquito Abatement District</u>	Beginning Balance	Increases	Retirement/Reclasses	Ending Balance
Capital assets being depreciated:				
Buildings and Improvements	\$5,832,393	\$ -	\$ -	\$5,832,393
Vehicles	730,665	109,024	(133,004)	706,685
Machinery and Equipment	377,438	80,347	64,205	521,990
Aircraft and Related Equipment	4,633,862	21,000	(24,592)	4,630,270
Office Furniture and Fixtures	110,407	18,732	-	129,139
<i>Total capital assets being depreciated</i>	<u>11,684,765</u>	<u>229,103</u>	<u>(93,391)</u>	<u>11,820,477</u>
Less accumulated depreciation for:				
Buildings and Improvements	(1,433,495)	(145,810)	-	(1,579,305)
Vehicles	(594,800)	(53,155)	79,357	(568,598)
Machinery and Equipment	(374,868)	(21,452)	12,889	(383,431)
Aircraft and Related Equipment	(1,292,328)	(238,430)	1,145	(1,529,613)
Office Furniture and Fixtures	(36,242)	(24,728)	-	(60,970)
Total accumulated depreciation	<u>(3,731,733)</u>	<u>(483,575)</u>	<u>93,391</u>	<u>(4,121,917)</u>
<i>Total capital assets being depreciated, net</i>	<u>\$7,953,032</u>	<u>(\$254,472)</u>	<u>\$ -</u>	<u>\$7,698,560</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 \$20,631.

Compensated Absences

Employees earn annual leave at varying rates according to their years of service. Upon termination from employment, employees are compensated, at their current rate of pay, for all unused or accrued annual leave.

Full time, permanent employees are granted ten days of "regular" sick leave on a biweekly accrual rate basis. Unused regular sick leave may be carried over to the following year with a maximum of 30 regular sick leave days being accrued. In addition, ten days of "extended" sick leave is granted to each employee on January 1st of each year, and is to be used only when the employee is either hospitalized or under a doctor's care for five days or more. Unused extended sick leave cannot be carried over to the following year. Upon termination from employment, employees are not paid for any unused sick leave earned during the year.

The following is a summary of the compensated absences liability for the year ended December 31, 2018:

Balance at 12/31/2017	Additions	Deductions	Balance at 12/31/2018	Amount Due within One Year
\$210,177	\$ -	(\$ -)	\$210,177	\$ -

ST. TAMMANY PARISH, LOUISIANA
Notes to the Financial Statements 2018

R. 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, 2018 is as follows:

<u>Sub-Drainage District No. 1 of DD No. 3</u>	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Capital assets, not being depreciated:				
Land	\$378,391	\$ -	\$ -	\$378,391
Construction in progress	82,486	-	-	82,486
<i>Total capital assets, not being depreciated</i>	<i>460,877</i>	<i>-</i>	<i>-</i>	<i>460,877</i>
Capital assets being depreciated:				
Infrastructure	175,841	-	-	175,841
Less accumulated depreciation for:				
Infrastructure	(61,918)	(5,375)	-	(67,293)
<i>Total capital assets being depreciated, net</i>	<i>113,923</i>	<i>(5,375)</i>	<i>-</i>	<i>108,548</i>
Total capital assets, net	\$574,800	(\$5,375)	\$ -	\$569,425

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, 2018:

<u>Balance at 12/31/2017</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance at 12/31/2018</u>	<u>Amount Due within One Year</u>
\$33,000	\$ -	(\$33,000)	\$ -	\$ -

S. 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.

T. Restatement of Prior Period

During fiscal year 2018, the Parish implemented GASB Statement No. 75, *Accounting and Financial Reporting for Post-employment Benefits Other than Pensions*. A prior period adjustment of \$500,000 to reduce net position was recorded in the Post-Employment Health Insurance Internal Service Fund (678). The remainder of the reduction to net position in the amount of \$4,269,319 was recorded in the government-wide statements.

In addition, St. Tammany Parish Development District is no longer included in the financial statements of the Parish as a component unit. Legislation went into effect on January 1, 2018 which changed the way the Board of the District was appointed, and the Parish Council no longer appoints the Board. Beginning net position for component units was restated because of the removal of the District from the financial statements.

ST. TAMMANY PARISH, LOUISIANA
Notes to the Financial Statements 2018

U. New Standards

The GASB issued statement No. 83, *Certain Asset Retirement Obligations*, in November 2016. This Statement establishes criteria for determining the timing and pattern of recognition of a liability and a corresponding deferred outflow of resources for AROs. This Statement will be effective for the Parish for the fiscal year ending December 31, 2019.

The GASB issued statement No. 84, *Fiduciary Activities*, in January 2017. This Statement establishes criteria for identifying fiduciary activities of all state and local governments. This Statement will be effective for the Parish for the fiscal year ending December 31, 2019.

The GASB issued statement No. 87, *Leases*, in June 2017. This Statement requires recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. This Statement will be effective for the Parish for the fiscal year ending December 31, 2020.

The GASB issued statement No. 88, *Certain Disclosures Related to Debt, including Direct Borrowings and Direct Placements*, in April 2018. This Statement requires that additional essential information related to debt be disclosed in notes to financial statements, including unused lines of credit; assets pledged as collateral for the debt; and terms specified in debt agreements related to significant events of default with finance-related consequences, significant termination events with finance-related consequences, and significant subjective acceleration clauses. This Statement also requires that existing and additional information be provided for direct borrowings and direct placements of debt separately from other debt. This Statement will be effective for the Parish for the fiscal year ending December 31, 2019.

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

V. Subsequent Events

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

On May 22, 2019, the Parish issued sales tax bonds in the amount of \$30,000,000 for road, bridge, and drainage projects. These bonds were issued at a premium of \$4,952,189 and have an interest rate of 4.0% to 5.0% with a maturity of June, 1, 2031.

**REQUIRED
SUPPLEMENTARY
INFORMATION**

ST. TAMMANY PARISH, LOUISIANA
Schedule of Revenues, Expenditures, and Changes in Fund Balances -
Budget and Actual
General Fund (000)
For the Year Ended December 31, 2018

	Original Budget	Final Budget	Actual Amounts Budgetary Basis	Variance with Final Budget- Positive (Negative)
Revenues				
Taxes:				
Ad valorem	\$ 4,992,000	\$ 4,992,000	\$ 5,115,321	\$ 123,321
Other taxes, penalties, interest, etc.	2,951,600	2,951,600	2,976,620	25,020
Licenses	4,018,500	4,018,500	4,121,671	103,171
Permits	1,759,500	1,759,500	2,194,497	434,997
Intergovernmental revenues:				
Other federal funds	70,000	70,000	66,225	(3,775)
State funds:				
State revenue sharing	111,000	111,000	114,121	3,121
Other state funds	56,500	56,500	58,893	2,393
Fees and charges for services	1,037,750	1,037,750	1,379,737	341,987
Fines and forfeitures	121,500	121,500	149,242	27,742
Other revenues	180,000	180,000	356,627	176,627
Total Revenues	15,298,350	15,298,350	16,532,954	1,234,604
Less: Revenue Collection Fees	791,749	791,749	774,191	17,558
Net Revenues	14,506,601	14,506,601	15,758,763	1,252,162
Expenditures				
Parish President	686,664	660,664	659,872	792
Parish Council	2,276,280	1,954,280	1,953,890	390
Chief Administrative Officer	861,613	751,613	751,222	391
Code Enforcement	527,348	422,760	422,319	441
Facilities Management	1,329,517	1,216,517	1,215,663	854
Finance				
Financial Administration	1,481,570	1,347,578	1,347,542	36
Data Management	376,120	342,199	342,082	117
Grants Management	543,273	483,273	437,693	45,580
Interfund Transfers Out/Cost Share	114,000	96,000	90,484	5,516
Grants Reimbursements	(280,000)	(200,000)	(154,904)	(45,096)
Human Resources	644,661	535,661	529,174	6,487
Legal and Risk Management	1,437,523	1,311,921	1,311,545	376
Procurement	543,278	497,480	495,762	1,718
Public Information	700,384	659,558	647,686	11,872
Technology				
Information Technology	1,633,721	1,279,287	1,272,244	7,043
Archive Management	225,410	197,410	196,904	506
Geographical Information Systems	296,003	290,546	287,158	3,388
Interfund charges	(12,387,136)	(11,005,749)	(11,005,749)	-
Development Administration	1,088,629	872,629	752,975	119,654
Inspections	685,489	686,777	612,943	73,834
Planning	725,000	920,375	919,449	926
Permits	684,080	705,080	704,481	599
Bush Community Center	20,208	22,003	21,571	432
Camp Salmen Nature Park	271,577	273,438	198,141	75,297
Fairgrounds Arena	330,851	340,601	340,494	107
Highway 40 Polling Booth	8,728	8,728	8,537	191
Levee Board Building	21,458	21,458	18,668	2,790
St. Tammany Regional Airport	257,430	370,430	367,894	2,536
St. Tammany Parish Jail	4,126,932	4,126,932	4,123,692	3,240
22nd Judicial District Court	2,658,101	2,658,101	2,616,152	41,949
22nd Judicial District Court Reimbursable	27,620	42,027	41,945	82
Assessor	9,758	12,558	11,786	772
District Attorney	3,294,096	3,294,096	3,116,177	177,919
Registrar of Voters	285,865	285,865	245,452	40,413
LA Dept of Veterans Affairs	109,933	111,033	110,961	72
Justices of the Peace/Contables	272,490	289,590	278,347	11,243
Slidell City Court	16,395	18,645	18,597	48
General expenditures	237,151	237,151	49,151	188,000
Total Expenditures	16,142,020	16,138,515	15,358,000	780,515
Net Change in Fund Balance	(1,635,419)	(1,631,914)	400,763	2,032,677
Fund Balance - Beginning	17,371,792	17,371,792	17,371,792	-
Fund Balance - Ending	\$ 15,736,373	\$ 15,739,878	\$ 17,772,555	\$ 2,032,677

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

ST. TAMMANY PARISH, LOUISIANA
Schedule of Revenues, Expenditures, and Changes in Fund Balances -
Budget and Actual
Public Works (100)
For the Year Ended December 31, 2018

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amounts Budgetary Basis</u>	<u>Variance with Final Budget-Positive (Negative)</u>
Revenues	<u>\$ 26,944,954</u>	<u>\$ 23,947,964</u>	<u>\$ 26,836,246</u>	<u>\$ 2,888,282</u>
Expenditures				
Development-Engineering	1,139,316	1,139,335	911,074	228,261
Homeland Security & Emergency Operations	816,673	820,677	681,276	139,401
Inspections	125,168	125,168	117,586	7,582
Public Works Administration	2,405,946	2,406,542	2,181,317	225,225
Engineering	1,551,916	1,744,916	1,528,209	216,707
Maintenance Barns	10,498,089	10,971,311	8,403,327	2,567,984
Fleet Management	1,838,227	3,706,261	2,639,476	1,066,785
Tammany Trace Maintenance	917,973	923,424	784,569	138,855
Tammany Trace Administration	140,944	146,059	116,222	29,837
General expenditures	6,161,332	6,141,332	5,239,211	902,121
Total Expenditures	<u>25,595,584</u>	<u>28,125,025</u>	<u>22,602,267</u>	<u>5,522,758</u>
Net Change in Fund Balance	1,349,370	(4,177,061)	4,233,979	8,411,040
Fund Balance - Beginning	<u>24,014,296</u>	<u>24,014,296</u>	<u>24,014,296</u>	<u>-</u>
Fund Balance - Ending	<u><u>\$ 25,363,666</u></u>	<u><u>\$ 19,837,235</u></u>	<u><u>\$ 28,248,275</u></u>	<u><u>\$ 8,411,040</u></u>

NOTE: See Schedule 8 in the Notes to Required Supplementary Information Section for a reconciliation of Budgetary Comparison and Statement of Revenues, Expenditures and Changes in Fund Balances.

ST. TAMMANY PARISH, LOUISIANA
Schedule of Revenues, Expenditures, and Changes in Fund Balances -
Budget and Actual
St. Tammany Parish Library (128)
For the Year Ended December 31, 2018

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amounts Budgetary Basis</u>	<u>Variance with Final Budget- Positive (Negative)</u>
Revenues	\$ 10,736,388	\$ 11,016,388	\$ 11,015,685	\$ (703)
Expenditures	<u>10,736,388</u>	<u>11,016,388</u>	<u>11,015,685</u>	<u>703</u>
Net Change in Fund Balance	-	-	-	-
Fund Balance - Beginning	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

SCHEDULE 4

ST. TAMMANY PARISH, LOUISIANA
Schedule of the Parish's Proportionate
Share of the Net Pension Liability/(Asset)
For the Year Ended December 31, 2018

	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
St. Tammany Parish's Proportion of the Net Pension Liability	4.30%	4.22%	4.13%	3.86%
St. Tammany Parish's Proportionate Share of the Net Pension Liability/(Asset) *	\$ (3,195,198)	\$ 8,681,664	\$ 10,877,242	\$ 1,054,850
St. Tammany Parish's Covered Payroll	\$ 26,496,531	\$ 24,999,534	\$ 23,692,568	\$ 21,662,469
St. Tammany Parish's Proportionate Share of the Net Pension Liability/(Asset) as a Percentage of its Covered Payroll	-12.06%	34.73%	45.91%	4.87%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability/(Asset)	101.98%	94.15%	92.23%	99.15%

* The measurement date of the proportionate share of the net pension liability is one year in arrears.

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

SCHEDULE 5

ST. TAMMANY PARISH, LOUISIANA
Schedule of St. Tammany Parish Contributions
For the Year Ended December 31, 2018

	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Statutorily Required Contribution	\$ 2,842,925	\$ 3,312,071	\$ 3,249,952	\$ 3,435,429
Contributions in Relation to the Statutorily Required Contribution	<u>2,842,925</u>	<u>3,312,071</u>	<u>3,249,952</u>	<u>3,435,429</u>
Contribution Deficiency (Excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
St. Tammany Parish's Covered Payroll	\$ 24,721,584	\$ 26,496,531	\$ 24,999,534	\$ 23,692,568
Contributions as a Percentage of Covered Payroll	11.50%	12.50%	13.00%	14.50%

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

ST. TAMMANY PARISH, LOUISIANA
Schedule of Changes in Total OPEB Liability and Related Ratios
For the Year Ended December 31, 2018

	<u>2018</u>
Total OPEB liability	
Service cost	\$ 75,747
Interest	328,588
Changes of benefit terms	-
Differences between expected and actual experience	(217,946)
Changes of assumptions	(941,153)
Benefit payments	<u>(239,859)</u>
Net change in total OPEB Liability	(994,623)
 Total OPEB liability - beginning	 <u>9,671,914</u>
 Total OPEB liability - ending	 <u><u>\$ 8,677,291</u></u>
 Covered-employee payroll	 \$ 24,721,584
 Total OPEB liability as a percentage of covered-employee payroll	 35.10%

Notes to Schedule:

Benefit Changes - There were no changes of benefit terms for the year ended December 31, 2018.

Changes of Assumptions - The discount rate as of 12/31/2017 was 3.44% and it changed to 4.10% as of 12/31/18.

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



NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

ST. TAMMANY PARISH, LOUISIANA
Reconciliation of Expenditures Between Budgetary Comparison and
Statement of Revenues and Expenditures
General Fund (000)
For the Year Ended December 31, 2018

	General Government					
	Legislative	Judicial	Executive	Elections	Financial Administration	Other-Unclassified
Expenditures:						
Parish President	\$ -	\$ -	\$ 659,872	\$ -	\$ -	\$ -
Parish Council	1,953,890	-	-	-	-	-
Chief Administrative Officer	-	-	751,222	-	-	-
Code Enforcement	-	-	-	-	-	-
Facilities Management	-	-	-	-	-	1,215,663
Finance						
Financial Administration	-	-	-	-	1,347,542	-
Data Management	-	-	-	-	-	342,082
Grants Management	-	-	-	-	437,693	-
Interfund Transfers Out/Cost Share	-	-	-	-	-	-
Grant Reimbursements	-	-	-	-	(154,904)	-
Human Resources	-	-	-	-	529,174	-
Legal and Risk Management	-	-	-	-	1,311,545	-
Procurement	-	-	-	-	495,762	-
Public Information	-	-	-	-	-	647,686
Technology						
Information Technology	-	-	-	-	-	1,272,244
Archive Management	-	-	-	-	-	196,904
Geographical Information Systems	-	-	-	-	-	-
Interfund charges	(1,343,841)	-	(1,151,711)	-	(4,477,763)	(3,060,537)
Development Administration	-	-	-	-	-	752,975
Inspections	-	-	-	-	-	-
Planning	-	-	-	-	-	919,449
Permits	-	-	-	-	-	-
Bush Community Center	-	-	-	-	-	21,571
Camp Salmen Nature Park	-	-	-	-	-	-
Fairgrounds Arena	-	-	-	-	-	-
Highway 40 Polling Booth	-	-	-	-	-	8,537
Levee Board Building	-	-	-	-	-	18,668
St. Tammany Regional Airport	-	-	-	-	-	-
St. Tammany Parish Jail	-	-	-	-	-	-
22nd Judicial District Court	-	2,616,152	-	-	-	-
22nd Judicial District Court Reimbursable	-	41,945	-	-	-	-
Assessor	-	-	-	-	11,786	-
District Attorney	-	3,116,177	-	-	-	-
Registrar of Voters	-	-	-	245,452	-	-
LA Dept of Veterans Affairs	-	-	-	-	-	-
Justices of the Peace/Constables	-	278,347	-	-	-	-
Slidell City Court	-	18,597	-	-	-	-
General expenditures	-	-	-	-	-	49,151
Revenue collection fees	-	-	-	-	766,582	7,392
Total Expenditures	\$ 610,049	\$ 6,071,218	\$ 259,383	\$ 245,452	\$ 267,417	\$ 2,391,785

SCHEDULE 7

Public Safety	Highways and Streets	Health and Welfare	Culture and Recreation	Transportation	Transfers Out	Total
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 659,872
-	-	-	-	-	-	1,953,890
-	-	-	-	-	-	751,222
422,319	-	-	-	-	-	422,319
-	-	-	-	-	-	1,215,663
-	-	-	-	-	-	1,347,542
-	-	-	-	-	-	342,082
-	-	-	-	-	-	437,693
-	-	-	-	-	90,484	90,484
-	-	-	-	-	-	(154,904)
-	-	-	-	-	-	529,174
-	-	-	-	-	-	1,311,545
-	-	-	-	-	-	495,762
-	-	-	-	-	-	647,686
-	-	-	-	-	-	1,272,244
-	-	-	-	-	-	196,904
-	287,158	-	-	-	-	287,158
(675,410)	(296,487)	-	-	-	-	(11,005,749)
-	-	-	-	-	-	752,975
612,943	-	-	-	-	-	612,943
-	-	-	-	-	-	919,449
704,481	-	-	-	-	-	704,481
-	-	-	-	-	-	21,571
-	-	-	198,141	-	-	198,141
-	-	-	340,494	-	-	340,494
-	-	-	-	-	-	8,537
-	-	-	-	-	-	18,668
-	-	-	-	367,894	-	367,894
4,123,692	-	-	-	-	-	4,123,692
-	-	-	-	-	-	2,616,152
-	-	-	-	-	-	41,945
-	-	-	-	-	-	11,786
-	-	-	-	-	-	3,116,177
-	-	-	-	-	-	245,452
-	-	110,961	-	-	-	110,961
-	-	-	-	-	-	278,347
-	-	-	-	-	-	18,597
-	-	-	-	-	-	49,151
217	-	-	-	-	-	774,191
<u>\$ 5,188,242</u>	<u>\$ (9,329)</u>	<u>\$ 110,961</u>	<u>\$ 538,635</u>	<u>\$ 367,894</u>	<u>\$ 90,484</u>	<u>\$ 16,132,191</u>

ST. TAMMANY PARISH, LOUISIANA
Reconciliation of Expenditures Between Budgetary Comparison and
Statement of Revenues and Expenditures
Public Works (100)
For the Year Ended December 31, 2018

	<u>Public Safety</u>	<u>Highways and Streets</u>	<u>Culture and Recreation</u>	<u>Capital Outlay - Capital Assets</u>	<u>Total</u>
Expenditures					
Development-Engineering	\$ -	\$ 911,074	\$ -	\$ -	\$ 911,074
Homeland Security & Emergency Operations	681,276	-	-	-	681,276
Inspections	117,586	-	-	-	117,586
Public Works Administration	-	2,181,317	-	-	2,181,317
Engineering	-	1,528,209	-	-	1,528,209
Maintenance Barns	-	8,403,327	-	-	8,403,327
Fleet Management	-	1,541,099	-	1,098,377	2,639,476
Tammany Trace Maintenance	-	784,569	-	-	784,569
Tammany Trace Administration	-	-	116,222	-	116,222
General expenditures	-	5,239,211	-	-	5,239,211
Total Expenditures	<u>\$ 798,862</u>	<u>\$ 20,588,806</u>	<u>\$ 116,222</u>	<u>\$ 1,098,377</u>	<u>\$ 22,602,267</u>

NON-MAJOR GOVERNMENTAL FUNDS

ST. TAMMANY PARISH, LOUISIANA
Combining Balance Sheet
Non-Major Governmental Funds
December 31, 2018

	TOTAL NON-MAJOR SPECIAL REVENUE FUNDS	TOTAL NON-MAJOR DEBT SERVICE FUNDS	TOTAL NON-MAJOR CAPITAL PROJECT FUNDS	TOTAL NON-MAJOR GOVERNMENTAL FUNDS
ASSETS				
Cash and cash equivalents	\$ 37,740,142	\$ 7,025,301	\$ 39,279,915	\$ 84,045,358
Investments	9,416,700	-	61,452,623	70,869,323
Receivables, net of allowances for uncollectibles:				
Ad valorem/parcel fees	18,598,176	-	-	18,598,176
Sales and use tax	278,441	-	-	278,441
Other receivables	2,994,635	202	4,011,231	7,006,068
Due from other funds	-	-	1,300,000	1,300,000
Due from component units	291,400	-	-	291,400
Prepaid items	27,214	-	474,390	501,604
Restricted assets	-	1,586,941	-	1,586,941
Other assets	2,000	-	-	2,000
Total Assets	<u>69,348,708</u>	<u>8,612,444</u>	<u>106,518,159</u>	<u>184,479,311</u>
DEFERRED OUTFLOWS OF RESOURCES				
Deferred charges - state revenue sharing	8,886	-	-	8,886
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	<u>\$ 69,357,594</u>	<u>\$ 8,612,444</u>	<u>\$ 106,518,159</u>	<u>\$ 184,488,197</u>
LIABILITIES				
Accounts, salaries, and other payables	\$ 10,839,365	\$ 1,524	\$ 6,388,971	\$ 17,229,860
Due to other funds	1,481,013	-	-	1,481,013
Unearned revenue	4,333,337	-	12,095,446	16,428,783
Other liabilities	426,739	-	-	426,739
Total Liabilities	<u>17,080,454</u>	<u>1,524</u>	<u>18,484,417</u>	<u>35,566,395</u>
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenue - ad valorem/parcel fees	686,665	-	-	686,665
Unavailable revenue - state revenue sharing	150,084	-	-	150,084
Total Deferred Inflows of Resources	<u>836,749</u>	<u>-</u>	<u>-</u>	<u>836,749</u>
FUND BALANCES				
Nonspendable, prepaid items	27,214	-	474,390	501,604
Restricted	42,912,887	8,551,110	64,584,136	116,048,133
Committed	8,500,290	59,810	22,975,216	31,535,316
Total Fund Balances	<u>51,440,391</u>	<u>8,610,920</u>	<u>88,033,742</u>	<u>148,085,053</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	<u>\$ 69,357,594</u>	<u>\$ 8,612,444</u>	<u>\$ 106,518,159</u>	<u>\$ 184,488,197</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, 2018

	TOTAL NON-MAJOR SPECIAL REVENUE FUNDS	TOTAL NON-MAJOR DEBT SERVICE FUNDS	TOTAL NON-MAJOR CAPITAL PROJECT FUNDS	TOTAL NON-MAJOR GOVERNMENTAL FUNDS
Revenues				
Taxes:				
Ad valorem/parcel fees	\$ 16,708,615	\$ 1,156,945	\$ 4,450,000	\$ 22,315,560
Sales and use	5,699,088	4,663,577	18,196,990	28,559,655
Other taxes, penalties, interest, etc.	276,490	-	-	276,490
Licenses and permits	1,911,661	-	-	1,911,661
Intergovernmental revenues:				
Federal and state grants	5,868,721	-	5,628,621	11,497,342
State funds:				
State revenue sharing	448,983	-	-	448,983
Other state funds	75,000	-	-	75,000
Fees and charges for services	1,560,378	-	1,403,204	2,963,582
Fines and forfeitures	1,290,948	-	-	1,290,948
Other revenues:				
Investment earnings	788,281	153,273	1,603,325	2,544,879
Contributions	54,434	-	36,000	90,434
Miscellaneous	80	-	6	86
Total Revenues	<u>34,682,679</u>	<u>5,973,795</u>	<u>31,318,146</u>	<u>71,974,620</u>
Expenditures				
General government:				
Judicial	5,652,420	-	-	5,652,420
Executive	2,686	-	-	2,686
Elections	205,481	-	-	205,481
Financial administration	655,759	-	-	655,759
Other - unclassified	-	-	123,677	123,677
Public safety	10,624,538	-	55,172	10,679,710
Highways and streets	1,524,397	-	1,662,604	3,187,001
Sanitation	1,379,962	-	-	1,379,962
Health and welfare	10,180,084	-	41,311	10,221,395
Cultural and recreation	231,788	-	73,914	305,702
Economic development	961,213	-	52,136	1,013,349
Conservation	63,779	-	-	63,779
Transportation	2,593,671	-	8,058	2,601,729
Capital outlay:				
Capital assets	-	-	792,036	792,036
Infrastructure	31,584	-	15,783,177	15,814,761
Debt Service:				
Principal	-	8,390,000	-	8,390,000
Interest	-	1,855,088	-	1,855,088
Bond issuance costs	-	122,576	-	122,576
Impact fee credits used	-	-	342,103	342,103
Total Expenditures	<u>34,107,362</u>	<u>10,367,664</u>	<u>18,934,188</u>	<u>63,409,214</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>575,317</u>	<u>(4,393,869)</u>	<u>12,383,958</u>	<u>8,565,406</u>
Other Financing Sources (Uses)				
Transfers in	144,941	356,149	791,096	1,292,186
Transfers out	-	-	(1,738,695)	(1,738,695)
Issuance of refunding bonds	-	6,655,000	-	6,655,000
Payment to refunded bond escrow agent	-	(6,538,158)	-	(6,538,158)
Total Other Financing Sources (Uses)	<u>144,941</u>	<u>472,991</u>	<u>(947,599)</u>	<u>(329,667)</u>
Net Change in Fund Balance	720,258	(3,920,878)	11,436,359	8,235,739
Fund Balance - Beginning	<u>50,720,133</u>	<u>12,531,798</u>	<u>76,597,383</u>	<u>139,849,314</u>
Fund Balance - Ending	<u>\$ 51,440,391</u>	<u>\$ 8,610,920</u>	<u>\$ 88,033,742</u>	<u>\$ 148,085,053</u>



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

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

Drainage Maintenance Fund (101) accounts for a portion of the property tax levied for the purpose of improving, maintaining and constructing, bulk heading and building drainage ways, drainage ditches, drainage channels, and drainage canals within the Parish and related non-capital expenditures.

Environmental Services Fund (102) accounts for the fees collected for the inspection of new, or review of existing water and sewerage infrastructure placed in the Parish.

Justice Center Complex Fund (106) accounts for a portion of the one-quarter cent sales tax levied for acquiring, constructing, improving, operating, and maintaining a St. Tammany Parish Justice Center Complex, including acquisition of land, equipment and furnishings therefore, with the proceeds of the tax being subject to funding into bonds for acquiring, constructing, and improving said justice center complex.

Public Health Fund (111) accounts for a portion of the property tax levied for the purpose of supporting the St. Tammany Parish Health Center and related public health activities, including the construction of new buildings and/or renovations of existing health units' buildings and related non-capital expenditures.

Animal Services Fund (112) accounts for animal licensing fees, service fees and the property tax levy for acquiring, constructing, improving, maintaining and operating an animal shelter for the Parish, including necessary equipment and facilities thereof.

Economic Development Fund (122) accounts for the part of the hotel/motel tax dedicated for economic development in the Parish, as well as for the part of the State hotel/motel tax dedicated for improvements, operations and maintenance of Camp Salmen Nature Parks, the East St. Tammany Fishing pier, and the Tammany Trace in addition to self-generated fees.

Airport Rd. Economic Development Sales Tax District Fund (123-2010) accounts for additional sales tax levy of three quarters of one percent in the District to be used for economic development projects.

Hwy 1077 Economic Development Sales Tax District Fund (123-2015) accounts for additional sales tax levy of three quarters of one percent in the District to be used for economic development projects.

Hwy 1088 Economic Development Sales Tax District Fund (123-2020) accounts for additional sales tax levy of three quarters of one percent in the District to be used for economic development projects.

Hwy 21 Economic Development Sales Tax District Fund (123-2025) accounts for additional sales tax levy of three quarters of one percent in the District to be used for economic development projects.

Hwy 434 Economic Development Sales Tax District Fund (123-2030) accounts for additional sales tax levy of three quarters of one percent in the District to be used for economic development projects.

Hwy 59 Economic Development Sales Tax District Fund (123-2035) accounts for additional sales tax levy of three quarters of one percent in the District to be used for economic development projects.

Rooms to Go Economic Development Sales Tax District Fund (123-2040) accounts for additional sales tax levy of three quarters of one percent in the District to be used to reimburse the costs of projects limited to water, road, and drainage infrastructure in the District.

St. Tammany Parish Coroner Fund (126) accounts for the property tax levied to provide funding for the St. Tammany Parish Coroner's Office, including, constructing, acquiring, improving, operating and maintaining facilities and equipment thereof.

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

St. Tammany Parish Jail Fund (127) accounts for a portion of the one-quarter cent sales tax levied providing and maintaining jail facilities for the Sheriff to incarcerate prisoners, including acquisition of land, equipment and furnishings therefore, with the proceeds of the tax being subject to funding into bonds for acquiring, constructing and improving said jail facilities.

STARC/Council on Aging Fund (129) accounts for the property tax levied for programs of social welfare to be dedicated (1) 50% for acquiring, constructing, improving, maintaining and operating authorized activities, services, and programs and/or facilities of and for the St. Tammany Parish Council on Aging and (2) 50% for acquiring, constructing, improving, maintaining and operating authorized activities, services, programs and/or facilities for individuals with mental retardation and/or disabled persons in the Parish.

Criminal Court Fund (134) accounts for the fines and court cost fees collected on moving violations and criminal cases that are used to support expenditures for the 22nd Judicial District Court System.

22nd JDC Commissioner Fund (135) accounts for the court cost fees collected on moving violations and criminal cases that are used to support the expenses related to the Special Commissioner for the 22nd Judicial District Court.

Jury Service Fund (136) accounts for court costs collected to provide for compensation to jurors in criminal cases.

Law Enforcement Witness Fund (137) accounts for the court cost fees collected on moving violations and criminal cases that are used to support the witness fees paid to off duty police officers summoned to appear in court.

Grants – Coastal Fund (141) accounts for receipts and disbursements of Federal and State grants related to coastal zone issues, such as grants for restoring marshes, enhancing coastal recreational activities, inspecting and permitting projects, and determining the future course of development and conservation of the coastal zone.

Grants – CRT Fund (142) accounts for receipts and disbursements of Federal and State grants for culture, recreation and tourism within the Parish.

Grants – Economic Development Fund (143) accounts for receipts and disbursements of Federal and State grants for economic development within the Parish.

Grants – Health and Welfare Fund (144) accounts for receipts and disbursements of Federal and State grants received to benefit citizens for the health and welfare of citizens within the Parish.

Grants – Infrastructure Fund (145) accounts for receipts and disbursements of Federal and State grants received to benefit infrastructure within the Parish.

Grants – OHSEP Fund (146) accounts for receipts and disbursements of Federal and State grants related to emergency preparedness issues, 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 – Residential Mitigation Fund (147) accounts for receipts and disbursements of Federal grants to mitigate flood-damaged homes throughout the Parish.

Grants – Transportation Fund (148) account for receipts and disbursements of Federal Transit Authority Grants related to constructing Park-n-Ride facilities and transit operations throughout the Parish.

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

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

Lighting District No. 1 Fund (190-4621) accounts for the property tax levy for the purpose of contracting with any public utility company (or companies) to provide and maintain utility poles and electric lights on the Parish streets, roads and highways, alleys, and public places in the District and that the revenues derived therefrom shall be subject to debt service and administrative charges there against. This Lighting District is located in Council Districts No. 7 and 11.

Lighting District No. 4 Fund (190-4624) accounts for the property tax levy for contracting with any public utility company (or companies) to provide and maintain utility poles and electric lights on the Parish streets, roads and highways, alleys, and public places in the District and that the revenues derived therefrom shall be subject to debt service and administrative charges there against. This Lighting District is located in Council Districts No. 7, No. 9, No. 11, No. 12, No. 13, and No. 14.

Lighting District No. 5 Fund (190-4625) accounts for the property tax levy for providing and maintaining electric lights on streets, roads, highways, alleys, and public places in Lighting District No. 5. This Lighting District is located in Council District No. 13.

Lighting District No. 6 Fund (190-4626) accounts for the property tax levy providing and maintaining electric lights on streets, roads, highways, alleys, and public places in Lighting District No. 6. This Lighting District is located in Council Districts No. 5, No. 7, and No. 10.

Lighting District No. 7 Fund (190-4627) accounts for the property tax levy for contracting with any public utility company (or companies) to provide and maintain utility poles and electric lights on the Parish streets, roads and highways, alleys, and public places in the District and that the revenues derived therefrom shall be subjected to debt service and administrative charges there against. This Lighting District is located in Council Districts No. 12 and 13.

Lighting District No. 9 Fund (190-4629) accounts for the annual service charge levied for paying utility charges for road lighting, and maintaining and operating road lighting facilities and equipment within the District. This Lighting District is located in Council Districts No. 8 and No. 9.

Lighting District No. 10 Fund (190-4630) accounts for the annual service charge levied for paying utility charges for road lighting, and maintaining and operating road lighting facilities and equipment within the District. This Lighting District is located in Council District No. 8.

Lighting District No. 11 Fund (190-4631) accounts for the annual service charge levied for paying utility charges for road lighting, and maintaining and operating road lighting facilities and equipment within the District. This Lighting District is located in Council District No. 13.

Lighting District No. 14 Fund (190-4634) accounts for the annual service charge levied for paying utility charges for road lighting, and maintaining and operating road lighting facilities and equipment within the District. This Lighting District is located in Council District No. 8.

Lighting District No. 15 Fund (190-4635) accounts for the annual service charge levied for the purpose of paying utility charges for road lighting, and maintaining and operating road lighting facilities and equipment within Road Lighting District No. 15. This Lighting District is located in Council District No. 2.

Lighting District No. 16 Fund (190-4636) accounts for the annual service charge levied for paying utility charges for road lighting, and maintaining and operating road lighting facilities and equipment within Road Lighting District No. 16. This Lighting District is located in Council Districts No. 2 and No. 5.

ST. TAMMANY PARISH, LOUISIANA
Combining Balance Sheet
Non-Major Special Revenue Funds
December 31, 2018

	101 Drainage Maintenance	102 Environmental Services	106 Justice Center Complex	111 Public Health
ASSETS				
Cash and cash equivalents	\$ 2,787,445	\$ 2,132,998	\$ 4,293,104	\$ 2,209,429
Investments	-	3,021,167	6,395,533	-
Receivables, net of allowances for uncollectibles:				
Ad valorem/parcel fees	3,277,072	-	-	3,277,073
Sales and use tax	-	-	63,065	-
Other receivables	52,086	236,210	36,351	52,086
Due from component units	-	-	-	-
Prepaid items	-	-	-	-
Other assets	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total Assets	6,116,603	5,390,375	10,788,053	5,538,588
	<hr/>	<hr/>	<hr/>	<hr/>
DEFERRED OUTFLOWS OF RESOURCES				
Deferred charges - state revenue sharing	1,542.00	-	-	1,542.00
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	<u>\$ 6,118,145</u>	<u>\$ 5,390,375</u>	<u>\$ 10,788,053</u>	<u>\$ 5,540,130</u>
	<hr/>	<hr/>	<hr/>	<hr/>
LIABILITIES				
Accounts, salaries, and other payables	\$ 120,968	\$ 45,286	\$ 13,802	\$ 159,897
Due to other funds	-	-	-	-
Unearned revenue	-	-	-	-
Other liabilities	416,256	639	-	2,333
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Total Liabilities	537,224	45,925	13,802	162,230
	<hr/>	<hr/>	<hr/>	<hr/>
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenue - ad valorem/parcel fees	121,796	-	-	121,796
Unavailable revenue - state revenue sharing	26,043	-	-	26,043
	<hr/>	<hr/>	<hr/>	<hr/>
Total Deferred Inflows of Resources	147,839	-	-	147,839
	<hr/>	<hr/>	<hr/>	<hr/>
FUND BALANCES				
Nonspendable, prepaid items	-	-	-	-
Restricted	5,433,082	-	10,774,251	5,230,061
Committed	-	5,344,450	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total Fund Balances	5,433,082	5,344,450	10,774,251	5,230,061
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	<u>\$ 6,118,145</u>	<u>\$ 5,390,375</u>	<u>\$ 10,788,053</u>	<u>\$ 5,540,130</u>
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SCHEDULE 11
continued

112 Animal Services	122 Economic Development	123-2010 Airport Rd. Economic Development Sales Tax District	123-2015 Hwy 1077 Economic Development Sales Tax District	123-2020 Hwy 1088 Economic Development Sales Tax District	123-2025 Hwy 21 Economic Development Sales Tax District	123-2030 Hwy 434 Economic Development Sales Tax District
\$ 1,897,299	\$ 755,160	\$ 2,767	\$ 296,027	\$ 4,111	\$ 6,594,007	\$ 36,706
-	-	-	-	-	-	-
1,518,229	-	-	-	-	-	-
-	-	-	-	-	139,648	-
39,590	44,963	-	-	-	-	210
-	-	-	-	-	-	-
2,935	1,248	-	-	-	-	-
-	-	-	-	-	-	-
<u>3,458,053</u>	<u>801,371</u>	<u>2,767</u>	<u>296,027</u>	<u>4,111</u>	<u>6,733,655</u>	<u>36,916</u>
<u>714.00</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ 3,458,767</u>	<u>\$ 801,371</u>	<u>\$ 2,767</u>	<u>\$ 296,027</u>	<u>\$ 4,111</u>	<u>\$ 6,733,655</u>	<u>\$ 36,916</u>
\$ 144,766	\$ 10,252	\$ -	\$ -	\$ -	\$ 5,269,221	\$ -
-	-	-	-	-	-	-
-	-	-	-	-	-	-
1,082	-	-	-	-	-	-
<u>145,848</u>	<u>10,252</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,269,221</u>	<u>-</u>
56,469	-	-	-	-	-	-
12,062	-	-	-	-	-	-
<u>68,531</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
2,935	1,248	-	-	-	-	-
85,613	789,871	2,767	296,027	4,111	1,464,434	36,916
3,155,840	-	-	-	-	-	-
<u>3,244,388</u>	<u>791,119</u>	<u>2,767</u>	<u>296,027</u>	<u>4,111</u>	<u>1,464,434</u>	<u>36,916</u>
<u>\$ 3,458,767</u>	<u>\$ 801,371</u>	<u>\$ 2,767</u>	<u>\$ 296,027</u>	<u>\$ 4,111</u>	<u>\$ 6,733,655</u>	<u>\$ 36,916</u>

ST. TAMMANY PARISH, LOUISIANA
Combining Balance Sheet
Non-Major Special Revenue Funds
December 31, 2018

	123-2035 Hwy 59 Economic Development Sales Tax District	123-2040 Rooms to Go Economic Development Sales Tax District	126 St. Tammany Parish Coroner	127 St. Tammany Parish Jail
ASSETS				
Cash and cash equivalents	\$ 466,428	\$ 12,968	\$ 6,601,915	\$ -
Investments	-	-	-	-
Receivables, net of allowances for uncollectibles:				
Ad valorem/parcel fees	-	-	6,035,659	-
Sales and use tax	-	12,663	-	63,065
Other receivables	-	-	95,902	-
Due from component units	-	-	291,400	-
Prepaid items	-	-	23,031	-
Other assets	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total Assets	<u>466,428</u>	<u>25,631</u>	<u>13,047,907</u>	<u>63,065</u>
DEFERRED OUTFLOWS OF RESOURCES				
Deferred charges - state revenue sharing	-	-	2,839.00	-
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	<u><u>\$ 466,428</u></u>	<u><u>\$ 25,631</u></u>	<u><u>\$ 13,050,746</u></u>	<u><u>\$ 63,065</u></u>
LIABILITIES				
Accounts, salaries, and other payables	\$ -	\$ 25,631	\$ 218,176	\$ 63,065
Due to other funds	-	-	-	-
Unearned revenue	-	-	-	-
Other liabilities	-	-	4,065	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total Liabilities	<u>-</u>	<u>25,631</u>	<u>222,241</u>	<u>63,065</u>
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenue - ad valorem/parcel fees	-	-	224,384	-
Unavailable revenue - state revenue sharing	-	-	47,951	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>272,335</u>	<u>-</u>
FUND BALANCES				
Nonspendable, prepaid items	-	-	23,031	-
Restricted	466,428	-	12,533,139	-
Committed	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total Fund Balances	<u>466,428</u>	<u>-</u>	<u>12,556,170</u>	<u>-</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	<u><u>\$ 466,428</u></u>	<u><u>\$ 25,631</u></u>	<u><u>\$ 13,050,746</u></u>	<u><u>\$ 63,065</u></u>

SCHEDULE 11
continued

129 STARC/Council on Aging	134 Criminal Court	135 22nd JDC Commissioner	136 Jury Service	137 Law Enforcement Witness	141 Grants-Coastal	142 Grants-CRT
\$ 452,344	\$ 460,829	\$ 87,036	\$ 314,412	\$ 327,251	\$ 872,626	\$ 116,338
-	-	-	-	-	-	-
3,554,733	-	-	-	-	-	-
-	-	-	-	-	-	-
56,482	22,493	1,477	-	-	72,515	60,725
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
4,063,559	483,322	88,513	314,412	327,251	945,141	177,063
1,672.00	-	-	-	-	-	-
<u>\$ 4,065,231</u>	<u>\$ 483,322</u>	<u>\$ 88,513</u>	<u>\$ 314,412</u>	<u>\$ 327,251</u>	<u>\$ 945,141</u>	<u>\$ 177,063</u>
\$ 3,902,460	\$ 279,142	\$ 3,190	\$ 14,618	\$ 1,450	\$ 32,592	\$ 1,200
-	-	-	-	-	-	-
-	-	-	-	-	912,549	118,950
2,364	-	-	-	-	-	-
3,904,824	279,142	3,190	14,618	1,450	945,141	120,150
132,166	-	-	-	-	-	-
28,241	-	-	-	-	-	-
160,407	-	-	-	-	-	-
-	-	-	-	-	-	-
-	204,180	85,323	299,794	325,801	-	56,913
-	-	-	-	-	-	-
-	204,180	85,323	299,794	325,801	-	56,913
<u>\$ 4,065,231</u>	<u>\$ 483,322</u>	<u>\$ 88,513</u>	<u>\$ 314,412</u>	<u>\$ 327,251</u>	<u>\$ 945,141</u>	<u>\$ 177,063</u>

ST. TAMMANY PARISH, LOUISIANA
Combining Balance Sheet
Non-Major Special Revenue Funds
December 31, 2018

	143 Grants- Economic Development	144 Grants-Health and Welfare	145 Grants- Infrastructure	146 Grants-OHSEP
ASSETS				
Cash and cash equivalents	\$ -	\$ 1,321,433	\$ -	\$ 45
Investments	-	-	-	-
Receivables, net of allowances for uncollectibles:				
Ad valorem/parcel fees	-	-	-	-
Sales and use tax	-	-	-	-
Other receivables	115,985	553,639	98,159	-
Due from component units	-	-	-	-
Prepaid items	-	-	-	-
Other assets	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total Assets	115,985	1,875,072	98,159	45
	<hr/>	<hr/>	<hr/>	<hr/>
DEFERRED OUTFLOWS OF RESOURCES				
Deferred charges - state revenue sharing	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	<u>\$ 115,985</u>	<u>\$ 1,875,072</u>	<u>\$ 98,159</u>	<u>\$ 45</u>
	<hr/>	<hr/>	<hr/>	<hr/>
LIABILITIES				
Accounts, salaries, and other payables	\$ 52,016	\$ 141,155	\$ -	\$ -
Due to other funds	63,969	361,877	98,159	-
Unearned revenue	-	1,372,040	-	45
Other liabilities	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total Liabilities	115,985	1,875,072	98,159	45
	<hr/>	<hr/>	<hr/>	<hr/>
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenue - ad valorem/parcel fees	-	-	-	-
Unavailable revenue - state revenue sharing	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total Deferred Inflows of Resources	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
FUND BALANCES				
Nonspendable, prepaid items	-	-	-	-
Restricted	-	-	-	-
Committed	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total Fund Balances	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	<u>\$ 115,985</u>	<u>\$ 1,875,072</u>	<u>\$ 98,159</u>	<u>\$ 45</u>
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SCHEDULE 11
continued

147 Grants- Residential Mitigation	148 Grants- Transporation	149 Grants-Other	190-4621 Lighting District No. 1	190-4624 Lighting District No. 4	190-4625 Lighting District No. 5	190-4626 Lighting District No. 6
\$ 1,665,890	\$ -	\$ -	\$ 1,052,116	\$ 953,046	\$ 127,332	\$ 283,383
-	-	-	-	-	-	-
-	-	-	173,013	267,920	14,895	93,305
-	-	-	-	-	-	-
896,362	513,258	26,654	4,113	8,709	367	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
2,000	-	-	-	-	-	-
<u>2,564,252</u>	<u>513,258</u>	<u>26,654</u>	<u>1,229,242</u>	<u>1,229,675</u>	<u>142,594</u>	<u>376,688</u>
-	-	-	122.00	258.00	11.00	-
<u>\$ 2,564,252</u>	<u>\$ 513,258</u>	<u>\$ 26,654</u>	<u>\$ 1,229,364</u>	<u>\$ 1,229,933</u>	<u>\$ 142,605</u>	<u>\$ 376,688</u>
\$ 82,217	\$ 135,186	\$ -	\$ 19,855	\$ 36,203	\$ 1,325	\$ 15,598
552,940	377,414	26,654	-	-	-	-
1,929,095	658	-	-	-	-	-
-	-	-	-	-	-	-
<u>2,564,252</u>	<u>513,258</u>	<u>26,654</u>	<u>19,855</u>	<u>36,203</u>	<u>1,325</u>	<u>15,598</u>
-	-	-	6,301	6,546	499	1,505
-	-	-	2,056	4,354	184	-
-	-	-	8,357	10,900	683	1,505
-	-	-	-	-	-	-
-	-	-	1,201,152	1,182,830	140,597	359,585
-	-	-	-	-	-	-
-	-	-	1,201,152	1,182,830	140,597	359,585
<u>\$ 2,564,252</u>	<u>\$ 513,258</u>	<u>\$ 26,654</u>	<u>\$ 1,229,364</u>	<u>\$ 1,229,933</u>	<u>\$ 142,605</u>	<u>\$ 376,688</u>

ST. TAMMANY PARISH, LOUISIANA
Combining Balance Sheet
Non-Major Special Revenue Funds
December 31, 2018

	190-4627 Lighting District No. 7	190-4629 Lighting District No. 9	190-4630 Lighting District No. 10	190-4631 Lighting District No. 11
ASSETS				
Cash and cash equivalents	\$ 1,168,709	\$ 112,890	\$ 543	\$ 48,139
Investments	-	-	-	-
Receivables, net of allowances for uncollectibles:				
Ad valorem/parcel fees	285,400	74,208	1,450	4,500
Sales and use tax	-	-	-	-
Other receivables	3,893	-	-	-
Due from component units	-	-	-	-
Prepaid items	-	-	-	-
Other assets	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total Assets	1,458,002	187,098	1,993	52,639
	<hr/>	<hr/>	<hr/>	<hr/>
DEFERRED OUTFLOWS OF RESOURCES				
Deferred charges - state revenue sharing	115.00	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	<u>\$ 1,458,117</u>	<u>\$ 187,098</u>	<u>\$ 1,993</u>	<u>\$ 52,639</u>
	<hr/>	<hr/>	<hr/>	<hr/>
LIABILITIES				
Accounts, salaries, and other payables	\$ 28,438	\$ 14,965	\$ 281	\$ 989
Due to other funds	-	-	-	-
Unearned revenue	-	-	-	-
Other liabilities	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total Liabilities	28,438	14,965	281	989
	<hr/>	<hr/>	<hr/>	<hr/>
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenue - ad valorem/parcel fees	12,414	1,909	50	80
Unavailable revenue - state revenue sharing	1,947	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total Deferred Inflows of Resources	14,361	1,909	50	80
	<hr/>	<hr/>	<hr/>	<hr/>
FUND BALANCES				
Nonspendable, prepaid items	-	-	-	-
Restricted	1,415,318	170,224	1,662	51,570
Committed	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total Fund Balances	1,415,318	170,224	1,662	51,570
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	<u>\$ 1,458,117</u>	<u>\$ 187,098</u>	<u>\$ 1,993</u>	<u>\$ 52,639</u>
	<hr/>	<hr/>	<hr/>	<hr/>

SCHEDULE 11
continued

190-4634 Lighting District No. 14	190-4635 Lighting District No. 15	190-4636 Lighting District No. 16	TOTAL Non- Major Special Revenue Funds
\$ 9,979	\$ 32,148	\$ 243,289	\$ 37,740,142
-	-	-	9,416,700
20,700	-	19	18,598,176
-	-	-	278,441
-	-	2,406	2,994,635
-	-	-	291,400
-	-	-	27,214
-	-	-	2,000
<u>30,679</u>	<u>32,148</u>	<u>245,714</u>	<u>69,348,708</u>
-	-	71.00	8,886
<u>\$ 30,679</u>	<u>\$ 32,148</u>	<u>\$ 245,785</u>	<u>\$ 69,357,594</u>
\$ 2,844	\$ 266	\$ 2,311	\$ 10,839,365
-	-	-	1,481,013
-	-	-	4,333,337
-	-	-	426,739
<u>2,844</u>	<u>266</u>	<u>2,311</u>	<u>17,080,454</u>
750	-	-	686,665
-	-	1,203	150,084
<u>750</u>	<u>-</u>	<u>1,203</u>	<u>836,749</u>
-	-	-	27,214
27,085	31,882	242,271	42,912,887
-	-	-	8,500,290
<u>27,085</u>	<u>31,882</u>	<u>242,271</u>	<u>51,440,391</u>
<u>\$ 30,679</u>	<u>\$ 32,148</u>	<u>\$ 245,785</u>	<u>\$ 69,357,594</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, 2018

	101 Drainage Maintenance			102 Environmental Services		
	Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)
Revenues						
Taxes:						
Ad valorem/parcel fees	\$ 647,100	\$ 726,277	\$ 79,177	\$ -	\$ -	\$ -
Sales and use	-	-	-	-	-	-
Other taxes, penalties, interest, etc.	-	9,291	9,291	-	-	-
Licenses and permits	-	-	-	1,555,000	1,770,498	215,498
Intergovernmental revenues:						
Federal and state grants	-	-	-	-	-	-
State funds:						
State revenue sharing	75,000	78,076	3,076	-	-	-
Other state funds	-	-	-	-	-	-
Fees and charges for services	-	543	543	-	-	-
Fines and forfeitures	-	-	-	10,000	6,549	(3,451)
Other revenues:						
Investment earnings	25,000	61,627	36,627	45,000	81,542	36,542
Contributions	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total Revenues	<u>747,100</u>	<u>875,814</u>	<u>128,714</u>	<u>1,610,000</u>	<u>1,858,589</u>	<u>248,589</u>
Expenditures						
General government:						
Judicial	-	-	-	-	-	-
Executive	-	-	-	-	-	-
Elections	-	-	-	-	-	-
Financial Administration	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	687,448	592,780	94,668	-	-	-
Sanitation	-	-	-	1,663,966	1,274,023	389,943
Health and welfare	-	-	-	-	-	-
Cultural and recreation	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Conservation	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Capital outlay:						
Infrastructure	-	-	-	-	-	-
Total Expenditures	<u>687,448</u>	<u>592,780</u>	<u>94,668</u>	<u>1,663,966</u>	<u>1,274,023</u>	<u>389,943</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>59,652</u>	<u>283,034</u>	<u>223,382</u>	<u>(53,966)</u>	<u>584,566</u>	<u>638,532</u>
Transfers in	-	-	-	-	-	-
Net Change in Fund Balance	59,652	283,034	223,382	(53,966)	584,566	638,532
Fund Balance - Beginning	<u>5,150,048</u>	<u>5,150,048</u>	<u>-</u>	<u>4,759,884</u>	<u>4,759,884</u>	<u>-</u>
Fund Balance - Ending	<u>\$ 5,209,700</u>	<u>\$ 5,433,082</u>	<u>\$ 223,382</u>	<u>\$ 4,705,918</u>	<u>\$ 5,344,450</u>	<u>\$ 638,532</u>

SCHEDULE 12
continued

106 Justice Center Complex			111 Public Health			112 Animal Services		
Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)
\$ -	\$ -	\$ -	\$ 3,547,100	\$ 3,626,235	\$ 79,135	\$ 1,643,300	\$ 1,679,886	\$ 36,586
2,115,200	2,250,703	135,503	-	-	-	-	-	-
-	-	-	-	9,291	9,291	-	4,303	4,303
-	-	-	-	-	-	140,000	141,163	1,163
-	-	-	-	-	-	-	-	-
-	-	-	75,000	78,076	3,076	33,000	36,161	3,161
-	-	-	-	-	-	-	-	-
2,500	-	(2,500)	30	-	(30)	112,480	79,091	(33,389)
-	-	-	-	-	-	-	-	-
80,000	200,847	120,847	28,000	57,616	29,616	15,000	38,546	23,546
-	-	-	-	-	-	10,000	9,434	(566)
-	-	-	-	-	-	-	80	80
2,197,700	2,451,550	253,850	3,650,130	3,771,218	121,088	1,953,780	1,988,664	34,884
4,026,069	3,729,927	296,142	-	-	-	-	-	-
2,744	2,686	58	-	-	-	-	-	-
226,651	205,481	21,170	-	-	-	-	-	-
689,841	655,759	34,082	-	-	-	-	-	-
23,956	23,450	506	1,380,154	1,375,937	4,217	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	2,414,806	2,121,234	293,572	1,876,113	1,673,283	202,830
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
4,969,261	4,617,303	351,958	3,794,960	3,497,171	297,789	1,876,113	1,673,283	202,830
(2,771,561)	(2,165,753)	605,808	(144,830)	274,047	418,877	77,667	315,381	237,714
-	-	-	-	-	-	-	-	-
(2,771,561)	(2,165,753)	605,808	(144,830)	274,047	418,877	77,667	315,381	237,714
12,940,004	12,940,004	-	4,956,014	4,956,014	-	2,929,007	2,929,007	-
\$ 10,168,443	\$ 10,774,251	\$ 605,808	\$ 4,811,184	\$ 5,230,061	\$ 418,877	\$ 3,006,674	\$ 3,244,388	\$ 237,714

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, 2018

	122			123-2010		
	Economic Development			Airport Rd. Economic Dev. District		
	Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)
Revenues						
Taxes:						
Ad valorem/parcel fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales and use	-	-	-	-	-	-
Other taxes, penalties, interest, etc.	228,000	223,516	(4,484)	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental revenues:						
Federal and state grants	-	-	-	-	-	-
State funds:						
State revenue sharing	-	-	-	-	-	-
Other state funds	74,825	75,000	175	-	-	-
Fees and charges for services	43,000	43,307	307	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Other revenues:						
Investment earnings	3,000	9,244	6,244	48	48	-
Contributions	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total Revenues	<u>348,825</u>	<u>351,067</u>	<u>2,242</u>	<u>48</u>	<u>48</u>	<u>-</u>
Expenditures						
General government:						
Judicial	-	-	-	-	-	-
Executive	-	-	-	-	-	-
Elections	-	-	-	-	-	-
Financial Administration	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Cultural and recreation	289,713	141,852	147,861	-	-	-
Economic development	257,437	149,331	108,106	70	65	5
Conservation	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Capital outlay:						
Infrastructure	-	-	-	-	-	-
Total Expenditures	<u>547,150</u>	<u>291,183</u>	<u>255,967</u>	<u>70</u>	<u>65</u>	<u>5</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(198,325)</u>	<u>59,884</u>	<u>258,209</u>	<u>(22)</u>	<u>(17)</u>	<u>5</u>
Transfers in	-	-	-	-	-	-
Net Change in Fund Balance	<u>(198,325)</u>	<u>59,884</u>	<u>258,209</u>	<u>(22)</u>	<u>(17)</u>	<u>5</u>
Fund Balance - Beginning	<u>731,235</u>	<u>731,235</u>	<u>-</u>	<u>2,784</u>	<u>2,784</u>	<u>-</u>
Fund Balance - Ending	<u>\$ 532,910</u>	<u>\$ 791,119</u>	<u>\$ 258,209</u>	<u>\$ 2,762</u>	<u>\$ 2,767</u>	<u>\$ 5</u>

SCHEDULE 12
continued

123-2015			123-2020			123-2025		
Hwy 1077 Economic Dev. District			Hwy 1088 Economic Dev. District			Hwy 21 Economic Dev. District		
Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
500	453	(47)	-	-	-	597,200	597,172	(28)
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
5,100	5,152	52	70	74	4	111,300	111,102	(198)
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
5,600	5,605	5	70	74	4	708,500	708,274	(226)
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
156	142	14	115	108	7	708,500	708,274	226
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
156	142	14	115	108	7	708,500	708,274	226
5,444	5,463	19	(45)	(34)	11	-	-	-
-	-	-	-	-	-	-	-	-
5,444	5,463	19	(45)	(34)	11	-	-	-
290,564	290,564	-	4,145	4,145	-	1,464,434	1,464,434	-
\$ 296,008	\$ 296,027	\$ 19	\$ 4,100	\$ 4,111	\$ 11	\$ 1,464,434	\$ 1,464,434	\$ -

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, 2018

	123-2030			123-2035		
	Hwy 434 Economic Dev. District			Hwy 59 Economic Dev. District		
	Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)
Revenues						
Taxes:						
Ad valorem/parcel fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales and use	550	508	(42)	3,100	3,106	6
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	-	707	707	8,000	8,085	85
Contributions	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total Revenues	550	1,215	665	11,100	11,191	91
Expenditures						
General government:						
Judicial	-	-	-	-	-	-
Executive	-	-	-	-	-	-
Elections	-	-	-	-	-	-
Financial Administration	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Cultural and recreation	-	-	-	-	-	-
Economic development	22,276	3,816	18,460	303	282	21
Conservation	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Capital outlay:						
Infrastructure	-	-	-	-	-	-
Total Expenditures	22,276	3,816	18,460	303	282	21
Excess (Deficiency) of Revenues Over Expenditures	(21,726)	(2,601)	19,125	10,797	10,909	112
Transfers in	-	-	-	-	-	-
Net Change in Fund Balance	(21,726)	(2,601)	19,125	10,797	10,909	112
Fund Balance - Beginning	39,517	39,517	-	455,519	455,519	-
Fund Balance - Ending	\$ 17,791	\$ 36,916	\$ 19,125	\$ 466,316	\$ 466,428	\$ 112

SCHEDULE 12
continued

123-2040			126			127		
Rooms to Go Economic Dev. District			St. Tammany Parish Coroner			St. Tammany Parish Jail		
Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)
\$ -	\$ -	\$ -	\$ 5,545,749	\$ 5,691,217	\$ 145,468	\$ -	\$ -	\$ -
65,000	61,980	(3,020)	-	-	-	2,786,448	2,785,166	(1,282)
-	-	-	-	17,111	17,111	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	138,000	143,757	5,757	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	27,705	27,705	-	-	-
-	-	-	-	-	-	-	-	-
35	385	350	55,000	119,522	64,522	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
65,035	62,365	(2,670)	5,738,749	5,999,312	260,563	2,786,448	2,785,166	(1,282)
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	5,630,362	4,788,338	842,024	2,850,582	2,849,300	1,282
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	500,576	576	500,000	-	-	-
-	-	-	-	-	-	-	-	-
65,035	62,365	2,670	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
65,035	62,365	2,670	6,130,938	4,788,914	1,342,024	2,850,582	2,849,300	1,282
-	-	-	(392,189)	1,210,398	1,602,587	(64,134)	(64,134)	-
-	-	-	-	-	-	64,134	64,134	-
-	-	-	(392,189)	1,210,398	1,602,587	-	-	-
-	-	-	11,345,772	11,345,772	-	-	-	-
\$ -	\$ -	\$ -	\$ 10,953,583	\$ 12,556,170	\$ 1,602,587	\$ -	\$ -	\$ -

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, 2018

	129 STARC/Council on Aging			134 Criminal Court		
	Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)
Revenues						
Taxes:						
Ad valorem/parcel fees	\$ 3,933,522	\$ 3,933,342	\$ (180)	\$ -	\$ -	\$ -
Sales and use	-	-	-	-	-	-
Other taxes, penalties, interest, etc.	10,078	10,077	(1)	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental revenues:						
Federal and state grants	-	-	-	-	-	-
State funds:						
State revenue sharing	85,000	84,666	(334)	-	-	-
Other state funds	-	-	-	-	-	-
Fees and charges for services	-	-	-	216,000	225,004	9,004
Fines and forfeitures	-	-	-	1,319,000	1,284,399	(34,601)
Other revenues:						
Investment earnings	-	-	-	1,200	6,957	5,757
Contributions	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total Revenues	4,028,600	4,028,085	(515)	1,536,200	1,516,360	(19,840)
Expenditures						
General government:						
Judicial	-	-	-	1,608,409	1,559,408	49,001
Executive	-	-	-	-	-	-
Elections	-	-	-	-	-	-
Financial Administration	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	4,028,600	4,028,085	515	-	-	-
Cultural and recreation	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Conservation	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Capital outlay:						
Infrastructure	-	-	-	-	-	-
Total Expenditures	4,028,600	4,028,085	515	1,608,409	1,559,408	49,001
Excess (Deficiency) of Revenues Over Expenditures	-	-	-	(72,209)	(43,048)	29,161
Transfers in	-	-	-	-	-	-
Net Change in Fund Balance	-	-	-	(72,209)	(43,048)	29,161
Fund Balance - Beginning	-	-	-	247,228	247,228	-
Fund Balance - Ending	\$ -	\$ -	\$ -	\$ 175,019	\$ 204,180	\$ 29,161

SCHEDULE 12
continued

135 22nd JDC Commssioner			136 Jury Service			137 Law Enforcement Witness		
Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
140,000	143,741	3,741	200,000	205,733	5,733	45,000	44,720	(280)
-	-	-	-	-	-	-	-	-
200	1,245	1,045	1,600	5,080	3,480	1,600	5,618	4,018
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
140,200	144,986	4,786	201,600	210,813	9,213	46,600	50,338	3,738
132,506	128,456	4,050	199,523	198,028	1,495	37,518	36,601	917
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
132,506	128,456	4,050	199,523	198,028	1,495	37,518	36,601	917
7,694	16,530	8,836	2,077	12,785	10,708	9,082	13,737	4,655
-	-	-	-	-	-	-	-	-
7,694	16,530	8,836	2,077	12,785	10,708	9,082	13,737	4,655
68,793	68,793	-	287,009	287,009	-	312,064	312,064	-
\$ 76,487	\$ 85,323	\$ 8,836	\$ 289,086	\$ 299,794	\$ 10,708	\$ 321,146	\$ 325,801	\$ 4,655

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, 2018

	141 Grants-Coastal			142 Grants-CRT		
	Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)
Revenues						
Taxes:						
Ad valorem/parcel fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales and use	-	-	-	-	-	-
Other taxes, penalties, interest, etc.	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental revenues:						
Federal and state grants	2,539,912	125,859	(2,414,053)	735,816	84,283	(651,533)
State funds:						
State revenue sharing	-	-	-	-	-	-
Other state funds	-	-	-	-	-	-
Fees and charges for services	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Other revenues:						
Investment earnings	-	-	-	-	-	-
Contributions	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total Revenues	<u>2,539,912</u>	<u>125,859</u>	<u>(2,414,053)</u>	<u>735,816</u>	<u>84,283</u>	<u>(651,533)</u>
Expenditures						
General government:						
Judicial	-	-	-	-	-	-
Executive	-	-	-	-	-	-
Elections	-	-	-	-	-	-
Financial Administration	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	1,865,360	-	1,865,360	-	-	-
Sanitation	654,632	105,939	548,693	-	-	-
Health and welfare	-	-	-	-	-	-
Cultural and recreation	-	-	-	798,382	89,936	708,446
Economic development	-	-	-	-	-	-
Conservation	63,779	63,779	-	-	-	-
Transportation	-	-	-	-	-	-
Capital outlay:						
Infrastructure	-	-	-	-	-	-
Total Expenditures	<u>2,583,771</u>	<u>169,718</u>	<u>2,414,053</u>	<u>798,382</u>	<u>89,936</u>	<u>708,446</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(43,859)</u>	<u>(43,859)</u>	<u>-</u>	<u>(62,566)</u>	<u>(5,653)</u>	<u>56,913</u>
Transfers in	-	-	-	-	-	-
Net Change in Fund Balance	<u>(43,859)</u>	<u>(43,859)</u>	<u>-</u>	<u>(62,566)</u>	<u>(5,653)</u>	<u>56,913</u>
Fund Balance - Beginning	<u>43,859</u>	<u>43,859</u>	<u>-</u>	<u>62,566</u>	<u>62,566</u>	<u>-</u>
Fund Balance - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 56,913</u>	<u>\$ 56,913</u>

SCHEDULE 12
continued

143 Grants-Economic Development			144 Grants-Health & Welfare			145 Grants-Infrastructure		
Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
1,309,082	36,830	(1,272,252)	7,824,200	2,356,906	(5,467,294)	796,744	-	(796,744)
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	2,451	-	(2,451)	-	-	-
-	-	-	-	-	-	-	-	-
1,309,082	36,830	(1,272,252)	7,826,651	2,356,906	(5,469,745)	796,744	-	(796,744)
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	702,470	-	702,470
-	-	-	-	-	-	32,643	-	32,643
-	-	-	7,826,651	2,356,906	5,469,745	-	-	-
-	-	-	-	-	-	-	-	-
1,309,082	36,830	1,272,252	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	61,631	-	61,631
-	-	-	-	-	-	-	-	-
1,309,082	36,830	1,272,252	7,826,651	2,356,906	5,469,745	796,744	-	796,744
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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, 2018

	146 Grants-OHSEP			147 Grants-Residential Mitigation		
	Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)
Revenues						
Taxes:						
Ad valorem/parcel fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales and use	-	-	-	-	-	-
Other taxes, penalties, interest, etc.	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental revenues:						
Federal and state grants	66,331	66,331	-	19,188,151	1,462,540	(17,725,611)
State funds:						
State revenue sharing	-	-	-	-	-	-
Other state funds	-	-	-	-	-	-
Fees and charges for services	-	-	-	1,301,404	55,302	(1,246,102)
Fines and forfeitures	-	-	-	-	-	-
Other revenues:						
Investment earnings	-	-	-	-	-	-
Contributions	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total Revenues	66,331	66,331	-	20,489,555	1,517,842	(18,971,713)
Expenditures						
General government:						
Judicial	-	-	-	-	-	-
Executive	-	-	-	-	-	-
Elections	-	-	-	-	-	-
Financial Administration	-	-	-	-	-	-
Public safety	66,331	66,331	-	20,489,555	1,517,842	18,971,713
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Cultural and recreation	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Conservation	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Capital outlay:						
Infrastructure	-	-	-	-	-	-
Total Expenditures	66,331	66,331	-	20,489,555	1,517,842	18,971,713
Excess (Deficiency) of Revenues Over Expenditures	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-
Net Change in Fund Balance	-	-	-	-	-	-
Fund Balance - Beginning	-	-	-	-	-	-
Fund Balance - Ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

SCHEDULE 12
continued

148 Grants-Transporation			149 Grants-Other			190-4621 Lighting District No. 1		
Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 179,300	\$ 198,506	\$ 19,206
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	786	786
-	-	-	-	-	-	-	-	-
8,759,911	1,732,632	(7,027,279)	30,010	3,340	(26,670)	-	-	-
-	-	-	-	-	-	6,200	6,172	(28)
-	-	-	-	-	-	-	-	-
2,424,562	735,232	(1,689,330)	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	6,500	18,866	12,366
152,376	45,000	(107,376)	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
11,336,849	2,512,864	(8,823,985)	30,010	3,340	(26,670)	192,000	224,330	32,330
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	30,010	3,340	26,670	-	-	-
-	-	-	-	-	-	193,184	126,199	66,985
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
11,417,656	2,593,671	8,823,985	-	-	-	-	-	-
-	-	-	-	-	-	19,712	5,120	14,592
11,417,656	2,593,671	8,823,985	30,010	3,340	26,670	212,896	131,319	81,577
(80,807)	(80,807)	-	-	-	-	(20,896)	93,011	113,907
80,807	80,807	-	-	-	-	-	-	-
-	-	-	-	-	-	(20,896)	93,011	113,907
-	-	-	-	-	-	1,108,141	1,108,141	-
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,087,245	\$ 1,201,152	\$ 113,907

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, 2018

	190-4624			190-4625		
	Lighting District No. 4			Lighting District No. 5		
	Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)
Revenues						
Taxes:						
Ad valorem/parcel fees	\$ 301,100	\$ 306,365	\$ 5,265	\$ 17,200	\$ 16,959	\$ (241)
Sales and use	-	-	-	-	-	-
Other taxes, penalties, interest, etc.	-	902	902	-	24	24
Licenses and permits	-	-	-	-	-	-
Intergovernmental revenues:						
Federal and state grants	-	-	-	-	-	-
State funds:						
State revenue sharing	13,000	13,103	103	540	551	11
Other state funds	-	-	-	-	-	-
Fees and charges for services	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Other revenues:						
Investment earnings	6,000	18,090	12,090	600	2,250	1,650
Contributions	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total Revenues	<u>320,100</u>	<u>338,460</u>	<u>18,360</u>	<u>18,340</u>	<u>19,784</u>	<u>1,444</u>
Expenditures						
General government:						
Judicial	-	-	-	-	-	-
Executive	-	-	-	-	-	-
Elections	-	-	-	-	-	-
Financial Administration	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	444,089	303,802	140,287	11,371	10,558	813
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Cultural and recreation	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Conservation	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Capital outlay:						
Infrastructure	133,086	10,976	122,110	-	-	-
Total Expenditures	<u>577,175</u>	<u>314,778</u>	<u>262,397</u>	<u>11,371</u>	<u>10,558</u>	<u>813</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(257,075)</u>	<u>23,682</u>	<u>280,757</u>	<u>6,969</u>	<u>9,226</u>	<u>2,257</u>
Transfers in	-	-	-	-	-	-
Net Change in Fund Balance	<u>(257,075)</u>	<u>23,682</u>	<u>280,757</u>	<u>6,969</u>	<u>9,226</u>	<u>2,257</u>
Fund Balance - Beginning	<u>1,159,148</u>	<u>1,159,148</u>	<u>-</u>	<u>131,371</u>	<u>131,371</u>	<u>-</u>
Fund Balance - Ending	<u>\$ 902,073</u>	<u>\$ 1,182,830</u>	<u>\$ 280,757</u>	<u>\$ 138,340</u>	<u>\$ 140,597</u>	<u>\$ 2,257</u>

SCHEDULE 12
continued

190-4626 Lighting District No. 6			190-4627 Lighting District No. 7			190-4629 Lighting District No. 9		
Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)
\$ 86,200	\$ 98,737	\$ 12,537	\$ 294,500	\$ 315,929	\$ 21,429	\$ 82,800	\$ 84,197	\$ 1,397
-	-	-	-	-	-	-	-	-
-	-	-	-	885	885	-	150	150
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	5,520	5,797	277	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
2,900	5,742	2,842	6,600	21,477	14,877	800	2,350	1,550
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
89,100	104,479	15,379	306,620	344,088	37,468	83,600	86,697	3,097
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
195,094	109,530	85,564	297,707	238,344	59,363	93,183	88,325	4,858
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
26,496	5,376	21,120	55,486	10,112	45,374	-	-	-
221,590	114,906	106,684	353,193	248,456	104,737	93,183	88,325	4,858
(132,490)	(10,427)	122,063	(46,573)	95,632	142,205	(9,583)	(1,628)	7,955
-	-	-	-	-	-	-	-	-
(132,490)	(10,427)	122,063	(46,573)	95,632	142,205	(9,583)	(1,628)	7,955
370,012	370,012	-	1,319,686	1,319,686	-	171,852	171,852	-
\$ 237,522	\$ 359,585	\$ 122,063	\$ 1,273,113	\$ 1,415,318	\$ 142,205	\$ 162,269	\$ 170,224	\$ 7,955

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, 2018

	190-4630 Lighting District No. 10			190-4631 Lighting District No. 11		
	Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)
Revenues						
Taxes:						
Ad valorem/parcel fees	\$ 1,500	\$ 1,550	\$ 50	\$ 5,100	\$ 5,325	\$ 225
Sales and use	-	-	-	-	-	-
Other taxes, penalties, interest, etc.	-	4	4	-	8	8
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	25	21	(4)	240	871	631
Contributions	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total Revenues	1,525	1,575	50	5,340	6,204	864
Expenditures						
General government:						
Judicial	-	-	-	-	-	-
Executive	-	-	-	-	-	-
Elections	-	-	-	-	-	-
Financial Administration	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	2,694	2,224	470	6,758	6,298	460
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Cultural and recreation	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Conservation	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Capital outlay:						
Infrastructure	-	-	-	-	-	-
Total Expenditures	2,694	2,224	470	6,758	6,298	460
Excess (Deficiency) of Revenues Over Expenditures	(1,169)	(649)	520	(1,418)	(94)	1,324
Transfers in	-	-	-	-	-	-
Net Change in Fund Balance	(1,169)	(649)	520	(1,418)	(94)	1,324
Fund Balance - Beginning	2,311	2,311	-	51,664	51,664	-
Fund Balance - Ending	\$ 1,142	\$ 1,662	\$ 520	\$ 50,246	\$ 51,570	\$ 1,324

SCHEDULE 12
continued

190-4634 Lighting District No. 14			190-4635 Lighting District No. 15			190-4636 Lighting District No. 16		
Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)
\$ 20,900	\$ 22,200	\$ 1,300	\$ -	\$ -	\$ -	\$ -	\$ 1,890	\$ 1,890
-	-	-	-	-	-	-	-	-
-	36	36	-	-	-	-	106	106
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	2,624	2,624
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
15	231	216	120	584	464	1,200	4,402	3,202
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
20,915	22,467	1,552	120	584	464	1,200	9,022	7,822
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
18,317	15,379	2,938	5,343	3,390	1,953	32,692	27,568	5,124
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
18,317	15,379	2,938	5,343	3,390	1,953	32,692	27,568	5,124
2,598	7,088	4,490	(5,223)	(2,806)	2,417	(31,492)	(18,546)	12,946
-	-	-	-	-	-	-	-	-
2,598	7,088	4,490	(5,223)	(2,806)	2,417	(31,492)	(18,546)	12,946
19,997	19,997	-	34,688	34,688	-	260,817	260,817	-
\$ 22,595	\$ 27,085	\$ 4,490	\$ 29,465	\$ 31,882	\$ 2,417	\$ 229,325	\$ 242,271	\$ 12,946

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, 2018

	TOTAL Non-Major Special Revenue Funds		
	Final Budget	Actual Amounts	Variance Positive (Negative)
Revenues			
Taxes:			
Ad valorem/parcel fees	\$ 16,305,371	\$ 16,708,615	\$ 403,244
Sales and use	5,567,998	5,699,088	131,090
Other taxes, penalties, interest, etc.	238,078	276,490	38,412
Licenses and permits	1,695,000	1,911,661	216,661
Intergovernmental revenues:			
Federal and state grants	41,250,157	5,868,721	(35,381,436)
State funds:			
State revenue sharing	431,260	448,983	17,723
Other state funds	74,825	75,000	175
Fees and charges for services	4,484,976	1,560,378	(2,924,598)
Fines and forfeitures	1,329,000	1,290,948	(38,052)
Other revenues:			
Investment earnings	405,153	788,281	383,128
Contributions	164,827	54,434	(110,393)
Miscellaneous	-	80	80
Total Revenues	<u>71,946,645</u>	<u>34,682,679</u>	<u>(37,263,966)</u>
Expenditures			
General government:			
Judicial	6,004,025	5,652,420	351,605
Executive	2,744	2,686	58
Elections	226,651	205,481	21,170
Financial Administration	689,841	655,759	34,082
Public safety	30,470,950	10,624,538	19,846,412
Highways and streets	4,555,710	1,524,397	3,031,313
Sanitation	2,351,241	1,379,962	971,279
Health and welfare	16,646,746	10,180,084	6,466,662
Cultural and recreation	1,088,095	231,788	856,307
Economic development	2,362,974	961,213	1,401,761
Conservation	63,779	63,779	-
Transportation	11,479,287	2,593,671	8,885,616
Capital outlay:			
Infrastructure	234,780	31,584	203,196
Total Expenditures	<u>76,176,823</u>	<u>34,107,362</u>	<u>42,069,461</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(4,230,178)</u>	<u>575,317</u>	<u>4,805,495</u>
Transfers in	144,941	144,941	-
Net Change in Fund Balance	<u>(4,085,237)</u>	<u>720,258</u>	<u>4,805,495</u>
Fund Balance - Beginning	<u>50,720,133</u>	<u>50,720,133</u>	<u>-</u>
Fund Balance - Ending	<u>\$ 46,634,896</u>	<u>\$ 51,440,391</u>	<u>\$ 4,805,495</u>

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

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

Sales Tax District No. 3 Debt Service Fund (300) accounts for sales tax revenues dedicated for the payment of principal and interest requirements for Sales Tax Bonds, Series 2006 and Series 2013.

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

Justice Center Complex Debt Service Fund (306) 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 (326) accounts for ad valorem revenues dedicated for the payment of principal and interest requirements for the Limited Tax Revenue Bonds, Series 2009.

St. Tammany Parish Jail Debt Service Fund (327) 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.

St. Tammany Parish Library Debt Service Fund (328) accounts for ad valorem revenues dedicated for the payment of principal and interest requirements for General Obligation Bonds, Series 2008.

ST. TAMMANY PARISH, LOUISIANA
Combining Balance Sheet
Non-Major Debt Service Funds
December 31, 2018

	300 Sales Tax District No. 3 Debt Service	302 Utility Operations Debt Service	306 Justice Center Complex Debt Service
ASSETS			
Cash and cash equivalents	\$ 168,531	\$ 59,810	\$ 3,692,350
Receivables, net of allowances for uncollectibles			
Other receivables	-	-	-
Restricted assets	<u>1,586,941</u>	<u>-</u>	<u>-</u>
 TOTAL ASSETS	 <u><u>\$ 1,755,472</u></u>	 <u><u>\$ 59,810</u></u>	 <u><u>\$ 3,692,350</u></u>
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts, salaries, and other payables	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>
 Fund balances:			
Restricted	1,755,472	-	3,692,350
Committed	<u>-</u>	<u>59,810</u>	<u>-</u>
Total Fund Balances	<u>1,755,472</u>	<u>59,810</u>	<u>3,692,350</u>
 TOTAL LIABILITIES AND FUND BALANCES	 <u><u>\$ 1,755,472</u></u>	 <u><u>\$ 59,810</u></u>	 <u><u>\$ 3,692,350</u></u>

SCHEDULE 13

326 St. Tammany Parish Coroner Debt Service	327 St. Tammany Parish Jail Debt Service	328 St. Tammany Parish Library Debt Service	TOTAL Non-Major Debt Service Funds
\$ 1,292,533	\$ 1,378,190	\$ 433,887	\$ 7,025,301
202	-	-	202
-	-	-	1,586,941
<u>\$ 1,292,735</u>	<u>\$ 1,378,190</u>	<u>\$ 433,887</u>	<u>\$ 8,612,444</u>
\$ -	\$ -	\$ 1,524	\$ 1,524
-	-	1,524	1,524
1,292,735	1,378,190	432,363	8,551,110
-	-	-	59,810
<u>1,292,735</u>	<u>1,378,190</u>	<u>432,363</u>	<u>8,610,920</u>
<u>\$ 1,292,735</u>	<u>\$ 1,378,190</u>	<u>\$ 433,887</u>	<u>\$ 8,612,444</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, 2018

	300			302		
	Sales Tax District No. 3 Debt Service			Utility Operations Debt Service		
	Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)
Revenues						
Taxes:						
Ad valorem/parcel fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales and use	3,466,085	3,465,352	(733)	-	-	-
Other revenues:						
Investment earnings	2,400	26,075	23,675	1,700	2,523	823
Total Revenues	<u>3,468,485</u>	<u>3,491,427</u>	<u>22,942</u>	<u>1,700</u>	<u>2,523</u>	<u>823</u>
Expenditures						
Debt Service:						
Principal	2,135,000	2,135,000	-	275,000	275,000	-
Interest	1,303,894	1,303,894	-	80,399	80,399	-
Bond issuance costs	4,500	3,375	1,125	750	350	400
Total Expenditures	<u>3,443,394</u>	<u>3,442,269</u>	<u>1,125</u>	<u>356,149</u>	<u>355,749</u>	<u>400</u>
Excess (Deficiency) of Revenues Over Expenditures	25,091	49,158	24,067	(354,449)	(353,226)	1,223
Other Financing Sources						
Transfers in	-	-	-	356,149	356,149	-
Issuance of refunding bonds	-	-	-	-	-	-
Payment to refunded bond escrow agent	-	-	-	-	-	-
Total Other Financing Sources	<u>-</u>	<u>-</u>	<u>-</u>	<u>356,149</u>	<u>356,149</u>	<u>-</u>
Net Change in Fund Balance	25,091	49,158	24,067	1,700	2,923	1,223
Fund Balance - Beginning	<u>1,706,314</u>	<u>1,706,314</u>	<u>-</u>	<u>56,887</u>	<u>56,887</u>	<u>-</u>
Fund Balance - Ending	<u>\$ 1,731,405</u>	<u>\$ 1,755,472</u>	<u>\$ 24,067</u>	<u>\$ 58,587</u>	<u>\$ 59,810</u>	<u>\$ 1,223</u>

SCHEDULE 14
continued

306			326			327		
Justice Center Complex Debt Service			St. Tammany Parish Coroner Debt Service			St. Tammany Parish Jail Debt Service		
Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)
\$ -	\$ -	\$ -	\$ 737,251	\$ 737,251	\$ -	\$ -	\$ -	\$ -
884,800	866,344	(18,456)	-	-	-	331,418	331,881	463
8,000	69,355	61,355	9,200	24,160	14,960	3,600	29,575	25,975
892,800	935,699	42,899	746,451	761,411	14,960	335,018	361,456	26,438
3,360,000	3,360,000	-	500,000	500,000	-	1,815,000	1,815,000	-
84,000	84,000	-	234,464	234,464	-	39,337	39,337	-
2,800	-	2,800	70,150	69,546	604	3,300	1,100	2,200
3,446,800	3,444,000	2,800	804,614	804,010	604	1,857,637	1,855,437	2,200
(2,554,000)	(2,508,301)	45,699	(58,163)	(42,599)	15,564	(1,522,619)	(1,493,981)	28,638
-	-	-	-	-	-	-	-	-
-	-	-	3,990,000	3,990,000	-	-	-	-
-	-	-	(3,921,850)	(3,921,090)	-	-	-	-
-	-	-	68,150	68,910	-	-	-	-
(2,554,000)	(2,508,301)	45,699	9,987	26,311	15,564	(1,522,619)	(1,493,981)	28,638
6,200,651	6,200,651	-	1,266,424	1,266,424	-	2,872,171	2,872,171	-
\$ 3,646,651	\$ 3,692,350	\$ 45,699	\$ 1,276,411	\$ 1,292,735	\$ 15,564	\$ 1,349,552	\$ 1,378,190	\$ 28,638

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, 2018

	328			TOTAL Non-Major		
	St. Tammany Parish Library Debt Service			Debt Service Funds		
	Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)
Revenues						
Taxes:						
Ad valorem/parcel fees	\$ 419,694	\$ 419,694	\$ -	\$ 1,156,945	\$ 1,156,945	\$ -
Sales and use	-	-	-	4,682,303	4,663,577	(18,726)
Other revenues:						
Investment earnings	800	1,585	785	25,700	153,273	127,573
Total Revenues	<u>420,494</u>	<u>421,279</u>	<u>785</u>	<u>5,864,948</u>	<u>5,973,795</u>	<u>108,847</u>
Expenditures						
Debt Service:						
Principal	305,000	305,000	-	8,390,000	8,390,000	-
Interest	112,994	112,994	-	1,855,088	1,855,088	-
Bond issuance costs	48,700	48,205	495	130,200	122,576	7,624
Total Expenditures	<u>466,694</u>	<u>466,199</u>	<u>495</u>	<u>10,375,288</u>	<u>10,367,664</u>	<u>7,624</u>
Excess (Deficiency) of Revenues Over Expenditures	(46,200)	(44,920)	1,280	(4,510,340)	(4,393,869)	116,471
Other Financing Sources						
Transfers in	-	-	-	356,149	356,149	-
Issuance of refunding bonds	2,665,000	2,665,000	-	6,655,000	6,655,000	-
Payment to refunded bond escrow agent	(2,618,000)	(2,617,068)	-	(6,539,850)	(6,538,158)	-
Total Other Financing Sources	<u>47,000</u>	<u>47,932</u>	<u>-</u>	<u>471,299</u>	<u>472,991</u>	<u>-</u>
Net Change in Fund Balance	800	3,012	1,280	(4,039,041)	(3,920,878)	116,471
Fund Balance - Beginning	<u>429,351</u>	<u>429,351</u>	<u>-</u>	<u>12,531,798</u>	<u>12,531,798</u>	<u>-</u>
Fund Balance - Ending	<u>\$ 430,151</u>	<u>\$ 432,363</u>	<u>\$ 1,280</u>	<u>\$ 8,492,757</u>	<u>\$ 8,610,920</u>	<u>\$ 116,471</u>

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

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

Public Works Barns Capital Fund (200-2411) accounts for funds committed to the construction and improvements on the Parish Public Works Maintenance facilities.

General Maintenance Parish-wide Capital Fund (200-4605) accounts for the portion of the two percent sales tax dedicated to construction acquiring, extending, improving, maintaining and/or operating roads, streets and bridges and drains and drainage facilities parish-wide.

Capital Improvements District No. 1 Fund (200-4641) accounts for the portion of the two percent sales tax dedicated to construction acquiring, extending, improving, maintaining and/or operating roads, streets and bridges and drains and drainage facilities within the District.

Capital Improvements District No. 2 Fund (200-4642) accounts for the portion of the two percent sales tax dedicated to construction acquiring, extending, improving, maintaining and/or operating roads, streets and bridges and drains and drainage facilities within the District.

Capital Improvements District No. 3 Fund (200-4643) accounts for the portion of the two percent sales tax dedicated to construction acquiring, extending, improving, maintaining and/or operating roads, streets and bridges and drains and drainage facilities within the District.

Capital Improvements District No. 4 Fund (200-4644) accounts for the portion of the two percent sales tax dedicated to construction acquiring, extending, improving, maintaining and/or operating roads, streets and bridges and drains and drainage facilities within the District.

Capital Improvements District No. 5 Fund (200-4645) accounts for the portion of the two percent sales tax dedicated to construction acquiring, extending, improving, maintaining and/or operating roads, streets and bridges and drains and drainage facilities within the District.

Capital Improvements District No. 6 Fund (200-4646) accounts for the portion of the two percent sales tax dedicated to construction acquiring, extending, improving, maintaining and/or operating roads, streets and bridges and drains and drainage facilities within the District.

Capital Improvements District No. 7 Fund (200-4647) accounts for the portion of the two percent sales tax dedicated to construction acquiring, extending, improving, maintaining and/or operating roads, streets and bridges and drains and drainage facilities within the District.

Capital Improvements District No. 8 Fund (200-4648) accounts for the portion of the two percent sales tax dedicated to construction acquiring, extending, improving, maintaining and/or operating roads, streets and bridges and drains and drainage facilities within the District.

Capital Improvements District No. 9 Fund (200-4649) accounts for the portion of the two percent sales tax dedicated to construction acquiring, extending, improving, maintaining and/or operating roads, streets and bridges and drains and drainage facilities within the District.

Capital Improvements District No. 10 Fund (200-4650) accounts for the portion of the two percent sales tax dedicated to construction acquiring, extending, improving, maintaining and/or operating roads, streets and bridges and drains and drainage facilities within the District.

Capital Improvements District No. 11 Fund (200-4651) accounts for the portion of the two percent sales tax dedicated to construction acquiring, extending, improving, maintaining and/or operating roads, streets and bridges and drains and drainage facilities within the District.

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

Capital Improvements District No. 12 Fund (200-4652) accounts for the portion of the two percent sales tax dedicated to construction acquiring, extending, improving, maintaining and/or operating roads, streets and bridges and drains and drainage facilities within the District.

Capital Improvements District No. 13 Fund (200-4653) accounts for the portion of the two percent sales tax dedicated to construction acquiring, extending, improving, maintaining and/or operating roads, streets and bridges and drains and drainage facilities within the District.

Capital Improvements District No. 14 Fund (200-4654) accounts for the portion of the two percent sales tax dedicated to construction acquiring, extending, improving, maintaining and/or operating roads, streets and bridges and drains and drainage facilities within the District.

Tammany Trace Capital Fund (200-4670) accounts for funds committed to the improvements of the Tammany Trace.

Capital Improvements Drainage Fund (201) accounts for capital drainage projects Parish-wide.

Environmental Services Capital Fund (202) accounts for voluntary impact fees and other revenue for which the use is restricted or committed for infrastructure projects and appropriated for water quality improvement projects.

Justice Center Complex Capital Fund (206) accounts for funds restricted or committed to capital improvements for the St. Tammany Parish Justice Center Complex.

Public Health Capital Fund (211) accounts for funds restricted or committed to capital improvements and/or construction for Public Health related facilities.

Animal Services Capital Fund (212) accounts for funds restricted or committed to the construction of an Animal Services Facility in St. Tammany Parish.

Economic Development Capital Fund (222) accounts for funds restricted or committed to promote economic development projects within the Parish.

St. Tammany Parish Coroner Capital Fund (226) accounts for funds restricted or committed to the purchase of land, equipment and other capital assets as well as the construction of a new facility for the St. Tammany Parish Coroner.

St. Tammany Parish Jail Capital Fund (227) accounts for funds restricted or committed to capital improvements for the St. Tammany Parish Jail Facility.

St. Tammany Parish Library Capital Fund (228) accounts for funds restricted or committed to capital improvements for the St. Tammany Parish Libraries.

Koop Drive Facility Fund (250) accounts for funds restricted or committed to capital improvements to the St. Tammany Parish Highway 59 Administrative Complex.

St. Tammany Parish Administrative and Justice Complex East Capital Fund (251) accounts for funds restricted or committed to capital improvements of the St. Tammany Parish Administrative and Justice Complex East.

Buildings – General Fund (252) accounts for funds restricted or committed to the construction and improvements of Parish-owned buildings.

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

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

Disaster Relief Fund (254) accounts for funds set aside for emergency operations during disasters as well as grant funds for the disasters.

Technology Capital Fund (255) accounts for funds restricted or committed to the development of Parish-wide Geographical Information Systems and Technology.

Transportation Impact Fees Fund (263-4660) accounts for impact fees collected on new construction that are restricted to transportation related capital projects.

SA Transportation Impact Fees Fund (263-4661) accounts for impact fees collected within the “service area” on new construction that are restricted to transportation related capital projects.

NSA Transportation Impact Fees Fund (263-4662) accounts for impact fees collected within the “non-service area” on new construction that are restricted to transportation related capital projects.

Drainage Impact Fees Fund (263-4663) accounts for impact fees collected on new construction that are restricted to drainage related capital projects.

SA Drainage Impact Fees Fund (263-4664) accounts for impact fees collected within the “service area” on new construction that are restricted to drainage related capital projects.

NSA Drainage Impact Fees Fund (263-4665) accounts for impact fees collected within the “non-service area” on new construction that are restricted to drainage related capital projects.

Tree Bank Impact Fees (263-4666) accounts for impact fees collected for tree mitigation.

Capital Improvements – OEP/911 Fund (264) accounts for funds restricted or committed to capital improvements and/or construction of an Emergency Operations Center.

ST. TAMMANY PARISH, LOUISIANA
Combining Balance Sheet
Non-Major Capital Project Funds
December 31, 2018

	200-2411 Public Works Barns	200-4605 General Maintenance Parishwide	200-4641 Capital Improvements District No. 1	200-4642 Capital Improvements District No. 2
ASSETS				
Cash and cash equivalents	\$ 292,865	\$ 4,351,951	\$ 552,131	\$ 350,607
Investments	463,232	6,906,594	1,183,641	1,495,075
Receivables, net of allowances for uncollectibles:				
Other receivables	2,422	29,977	6,099	7,397
Due from other funds	-	-	-	-
Prepaid items	-	-	-	-
TOTAL ASSETS	\$ 758,519	\$ 11,288,522	\$ 1,741,871	\$ 1,853,079
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts, salaries, and other payables	\$ -	\$ 384,733	\$ -	\$ 788,738
Unearned revenue	-	-	-	-
Total Liabilities	-	384,733	-	788,738
Fund balances:				
Nonspendable, prepaid items	-	-	-	-
Restricted	758,519	10,903,789	1,741,871	1,064,341
Committed	-	-	-	-
Total Fund Balances	758,519	10,903,789	1,741,871	1,064,341
TOTAL LIABILITIES AND FUND BALANCES	\$ 758,519	\$ 11,288,522	\$ 1,741,871	\$ 1,853,079

SCHEDULE 15
continued

200-4643 Capital Improvements District No. 3	200-4644 Capital Improvements District No. 4	200-4645 Capital Improvements District No. 5	200-4646 Capital Improvements District No. 6	200-4647 Capital Improvements District No. 7	200-4648 Capital Improvements District No. 8	200-4649 Capital Improvements District No. 9
\$ 803,086	\$ 571,650	\$ 685,990	\$ 484,860	\$ 1,036,697	\$ 508,731	\$ 575,642
1,270,293	904,091	1,091,249	766,467	1,639,795	804,660	910,592
6,356	4,848	5,518	6,788	8,398	4,221	4,438
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ 2,079,735</u>	<u>\$ 1,480,589</u>	<u>\$ 1,782,757</u>	<u>\$ 1,258,115</u>	<u>\$ 2,684,890</u>	<u>\$ 1,317,612</u>	<u>\$ 1,490,672</u>
\$ 959,875	\$ 409,587	\$ 60,193	\$ 80,758	\$ 264,746	\$ 40,988	\$ 446,621
-	-	-	-	-	-	-
<u>959,875</u>	<u>409,587</u>	<u>60,193</u>	<u>80,758</u>	<u>264,746</u>	<u>40,988</u>	<u>446,621</u>
-	-	-	-	-	-	-
1,119,860	1,071,002	1,722,564	1,177,357	2,420,144	1,276,624	1,044,051
-	-	-	-	-	-	-
<u>1,119,860</u>	<u>1,071,002</u>	<u>1,722,564</u>	<u>1,177,357</u>	<u>2,420,144</u>	<u>1,276,624</u>	<u>1,044,051</u>
<u>\$ 2,079,735</u>	<u>\$ 1,480,589</u>	<u>\$ 1,782,757</u>	<u>\$ 1,258,115</u>	<u>\$ 2,684,890</u>	<u>\$ 1,317,612</u>	<u>\$ 1,490,672</u>

ST. TAMMANY PARISH, LOUISIANA
Combining Balance Sheet
Non-Major Capital Project Funds
December 31, 2018

	200-4650 Capital Improvements District No. 10	200-4651 Capital Improvements District No. 11	200-4652 Capital Improvements District No. 12	200-4653 Capital Improvements District No. 13
ASSETS				
Cash and cash equivalents	\$ 490,495	\$ 571,049	\$ 434,552	\$ 716,323
Investments	775,805	902,802	687,266	1,133,095
Receivables, net of allowances for uncollectibles:				
Other receivables	4,128	5,427	67,498	5,668
Due from other funds	-	-	-	-
Prepaid items	-	-	-	-
TOTAL ASSETS	<u>\$ 1,270,428</u>	<u>\$ 1,479,278</u>	<u>\$ 1,189,316</u>	<u>\$ 1,855,086</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts, salaries, and other payables	\$ 23,906	\$ 172,894	\$ 57,926	\$ -
Unearned revenue	-	-	-	-
Total Liabilities	<u>23,906</u>	<u>172,894</u>	<u>57,926</u>	<u>-</u>
Fund balances:				
Nonspendable, prepaid items	-	-	-	-
Restricted	1,246,522	1,306,384	1,131,390	1,855,086
Committed	-	-	-	-
Total Fund Balances	<u>1,246,522</u>	<u>1,306,384</u>	<u>1,131,390</u>	<u>1,855,086</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 1,270,428</u>	<u>\$ 1,479,278</u>	<u>\$ 1,189,316</u>	<u>\$ 1,855,086</u>

SCHEDULE 15
continued

200-4654 Capital Improvements District No. 14	200-4670 Tammany Trace Capital	201 Capital Improvements Drainage	202 Environmental Services Capital	206 Justice Center Complex Capital	211 Public Health Capital	212 Animal Services Capital
\$ 712,369	\$ 237,064	\$ 4,816,855	\$ 236,709	\$ 1,361,864	\$ 180,142	\$ 171,089
1,126,606	374,930	6,440,873	374,409	2,154,118	284,920	270,616
6,061	31,325	3,261,716	1,960	11,182	6,177	1,413
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ 1,845,036</u>	<u>\$ 643,319</u>	<u>\$ 14,519,444</u>	<u>\$ 613,078</u>	<u>\$ 3,527,164</u>	<u>\$ 471,239</u>	<u>\$ 443,118</u>
\$ 466,967	\$ 34,884	\$ 2,079,887	\$ -	\$ -	\$ 3,724	\$ -
-	-	99,615	-	-	-	-
<u>466,967</u>	<u>34,884</u>	<u>2,179,502</u>	<u>-</u>	<u>-</u>	<u>3,724</u>	<u>-</u>
-	-	-	-	-	-	-
1,378,069	-	12,339,942	613,078	3,527,164	467,515	443,118
-	608,435	-	-	-	-	-
<u>1,378,069</u>	<u>608,435</u>	<u>12,339,942</u>	<u>613,078</u>	<u>3,527,164</u>	<u>467,515</u>	<u>443,118</u>
<u>\$ 1,845,036</u>	<u>\$ 643,319</u>	<u>\$ 14,519,444</u>	<u>\$ 613,078</u>	<u>\$ 3,527,164</u>	<u>\$ 471,239</u>	<u>\$ 443,118</u>

ST. TAMMANY PARISH, LOUISIANA
Combining Balance Sheet
Non-Major Capital Project Funds
December 31, 2018

	222 Economic Development Capital	226 St. Tammany Parish Coroner Capital	227 St. Tammany Parish Jail Capital	228 St. Tammany Parish Library Capital
ASSETS				
Cash and cash equivalents	\$ 106,763	\$ 1,275,643	\$ 7,727	\$ 961,403
Investments	170,235	-	49,099	1,520,729
Receivables, net of allowances for uncollectibles:				
Other receivables	53,114	-	473	7,747
Due from other funds	-	-	-	1,300,000
Prepaid items	-	-	-	-
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
TOTAL ASSETS	<u><u>\$ 330,112</u></u>	<u><u>\$ 1,275,643</u></u>	<u><u>\$ 57,299</u></u>	<u><u>\$ 3,789,879</u></u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts, salaries, and other payables	\$ 7,165	\$ -	\$ 10,667	\$ -
Unearned revenue	-	-	-	-
Total Liabilities	<u>7,165</u>	<u>-</u>	<u>10,667</u>	<u>-</u>
Fund balances:				
Nonspendable, prepaid items	-	-	-	-
Restricted	-	1,275,643	46,632	3,789,879
Committed	322,947	-	-	-
Total Fund Balances	<u>322,947</u>	<u>1,275,643</u>	<u>46,632</u>	<u>3,789,879</u>
TOTAL LIABILITIES AND FUND BALANCES	<u><u>\$ 330,112</u></u>	<u><u>\$ 1,275,643</u></u>	<u><u>\$ 57,299</u></u>	<u><u>\$ 3,789,879</u></u>

SCHEDULE 15
continued

250 Koop Drive Facility Capital	251 STP Admin/Justice Complex East Capital	252 Buildings- General Capital	253 Deep Water Horizon Settlement	254 Disaster Relief	255 Technology Capital	263-4660 Transportation Impact Fees
\$ 95,492	\$ 601,571	\$ 2,577,639	\$ 4,604,552	\$ 3,619,336	\$ 173,842	\$ 1,126,530
151,037	951,527	4,054,404	7,252,362	5,790,505	253,709	2,196,931
813	4,951	198,441	37,909	146,022	1,553	23,209
-	-	-	-	-	-	-
-	-	474,390	-	-	-	-
<u>\$ 247,342</u>	<u>\$ 1,558,049</u>	<u>\$ 7,304,874</u>	<u>\$ 11,894,823</u>	<u>\$ 9,555,863</u>	<u>\$ 429,104</u>	<u>\$ 3,346,670</u>
\$ -	\$ -	\$ 33,091	\$ -	\$ 37,318	\$ 11,736	\$ -
-	-	-	-	82,665	-	2,760,944
-	-	33,091	-	119,983	11,736	2,760,944
-	-	474,390	-	-	-	-
-	-	-	-	9,124,496	-	585,726
247,342	1,558,049	6,797,393	11,894,823	311,384	417,368	-
<u>247,342</u>	<u>1,558,049</u>	<u>7,271,783</u>	<u>11,894,823</u>	<u>9,435,880</u>	<u>417,368</u>	<u>585,726</u>
<u>\$ 247,342</u>	<u>\$ 1,558,049</u>	<u>\$ 7,304,874</u>	<u>\$ 11,894,823</u>	<u>\$ 9,555,863</u>	<u>\$ 429,104</u>	<u>\$ 3,346,670</u>

ST. TAMMANY PARISH, LOUISIANA
Combining Balance Sheet
Non-Major Capital Project Funds
December 31, 2018

	263-4661 SA Transportation Impact Fees	263-4662 NSA Transportation Impact Fees	263-4663 Drainage Impact Fees	263-4664 SA Drainage Impact Fees
ASSETS				
Cash and cash equivalents	\$ 1,605,364	\$ 109,327	\$ 68,268	\$ 1,590,230
Investments	3,141,282	170,210	324,278	2,495,210
Receivables, net of allowances for uncollectibles:				
Other receivables	15,526	763	14,590	12,269
Due from other funds	-	-	-	-
Prepaid items	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL ASSETS	<u>\$ 4,762,172</u>	<u>\$ 280,300</u>	<u>\$ 407,136</u>	<u>\$ 4,097,709</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts, salaries, and other payables	\$ -	\$ -	\$ -	\$ -
Unearned revenue	4,622,501	274,832	17,855	3,989,223
Total Liabilities	<hr/> 4,622,501	<hr/> 274,832	<hr/> 17,855	<hr/> 3,989,223
Fund balances:				
Nonspendable, prepaid items	-	-	-	-
Restricted	139,671	5,468	389,281	108,486
Committed	<hr/> -	<hr/> -	<hr/> -	<hr/> -
Total Fund Balances	<hr/> 139,671	<hr/> 5,468	<hr/> 389,281	<hr/> 108,486
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 4,762,172</u>	<u>\$ 280,300</u>	<u>\$ 407,136</u>	<u>\$ 4,097,709</u>

SCHEDULE 15
continued

263-4665 NSA Drainage Impact Fees	263-4666 Tree Bank Impact Fees	264 OEP/911 Capital	TOTAL Non-Major Capital Project Funds
\$ 98,052	\$ 60,054	\$ 455,401	\$ 39,279,915
152,360	97,297	720,319	61,452,623
579	487	3,768	4,011,231
-	-	-	1,300,000
-	-	-	474,390
<u>\$ 250,991</u>	<u>\$ 157,838</u>	<u>\$ 1,179,488</u>	<u>\$ 106,518,159</u>
\$ -	\$ -	\$ 12,567	\$ 6,388,971
247,811	-	-	12,095,446
<u>247,811</u>	<u>-</u>	<u>12,567</u>	<u>18,484,417</u>
-	-	-	474,390
3,180	157,838	349,446	64,584,136
-	-	817,475	22,975,216
<u>3,180</u>	<u>157,838</u>	<u>1,166,921</u>	<u>88,033,742</u>
<u>\$ 250,991</u>	<u>\$ 157,838</u>	<u>\$ 1,179,488</u>	<u>\$ 106,518,159</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, 2018

	200-2411 Public Works Barns			200-4605 General Maintenance Parishwide		
	Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)
Revenues						
Taxes:						
Ad valorem/parcel fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales and use	-	-	-	10,000,000	10,000,000	-
Intergovernmental revenues:						
Federal and state grants	-	-	-	-	-	-
Fees and charges for services	-	-	-	-	-	-
Other revenues:						
Investment earnings	13,029	13,029	-	61,260	61,260	-
Contributions	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total Revenues	13,029	13,029	-	10,061,260	10,061,260	-
Expenditures						
General government:						
Other-unclassified	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	983,382	274,183	709,199
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Cultural and recreation	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Capital outlay:						
Capital assets	193,925	-	193,925	-	-	-
Infrastructure	-	-	-	6,185,206	437,085	5,748,121
Debt service:						
Impact fee credits used	-	-	-	-	-	-
Total Expenditures	193,925	-	193,925	7,168,588	711,268	6,457,320
Excess (Deficiency) of Revenues Over Expenditures	(180,896)	13,029	193,925	2,892,672	9,349,992	6,457,320
Other Financing Sources (Uses)						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	(286,500)	(13,580)	(272,920)
Total Other Financing Sources (Uses)	-	-	-	(286,500)	(13,580)	(272,920)
Net Change in Fund Balance	(180,896)	13,029	193,925	2,606,172	9,336,412	6,184,400
Fund Balance - Beginning	745,490	745,490	-	1,567,377	1,567,377	-
Fund Balance - Ending	\$ 564,594	\$ 758,519	\$ 193,925	\$ 4,173,549	\$ 10,903,789	\$ 6,184,400

SCHEDULE 16
continued

200-4641			200-4642			200-4643		
Capital Improvements District No. 1			Capital Improvements District No. 2			Capital Improvements District No. 3		
Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
636,540	636,540	-	652,862	652,862	-	830,016	830,016	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
24,475	24,475	-	33,499	33,499	-	27,373	27,373	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
661,015	661,015	-	686,361	686,361	-	857,389	857,389	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
21,000	-	21,000	75,100	53,794	21,306	67,790	57,951	9,839
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
1,150,459	-	1,150,459	1,071,358	736,745	334,613	1,446,594	1,022,515	424,079
-	-	-	-	-	-	-	-	-
1,171,459	-	1,171,459	1,146,458	790,539	355,919	1,514,384	1,080,466	433,918
(510,444)	661,015	1,171,459	(460,097)	(104,178)	355,919	(656,995)	(223,077)	433,918
-	-	-	-	-	-	-	-	-
(250,000)	(196,121)	(53,879)	(1,094,980)	(594,541)	(500,439)	-	-	-
(250,000)	(196,121)	(53,879)	(1,094,980)	(594,541)	(500,439)	-	-	-
(760,444)	464,894	1,117,580	(1,555,077)	(698,719)	(144,520)	(656,995)	(223,077)	433,918
1,276,977	1,276,977	-	1,763,060	1,763,060	-	1,342,937	1,342,937	-
\$ 516,533	\$ 1,741,871	\$ 1,117,580	\$ 207,983	\$ 1,064,341	\$ (144,520)	\$ 685,942	\$ 1,119,860	\$ 433,918

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, 2018

	200-4644			200-4645		
	Capital Improvements District No. 4			Capital Improvements District No. 5		
	Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)
Revenues						
Taxes:						
Ad valorem/parcel fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales and use	374,747	374,747	-	484,289	484,289	-
Intergovernmental revenues:						
Federal and state grants	-	-	-	-	-	-
Fees and charges for services	-	-	-	-	-	-
Other revenues:						
Investment earnings	25,860	25,860	-	26,826	26,826	-
Contributions	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total Revenues	400,607	400,607	-	511,115	511,115	-
Expenditures						
General government:						
Other-unclassified	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	173,946	44,384	129,562	311,711	-	311,711
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Cultural and recreation	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Capital outlay:						
Capital assets	1,710	1,710	-	-	-	-
Infrastructure	1,469,361	586,966	882,395	1,179,658	162,672	1,016,986
Debt service:						
Impact fee credits used	-	-	-	-	-	-
Total Expenditures	1,645,017	633,060	1,011,957	1,491,369	162,672	1,328,697
Excess (Deficiency) of Revenues Over Expenditures	(1,244,410)	(232,453)	1,011,957	(980,254)	348,443	1,328,697
Other Financing Sources (Uses)						
Transfers in	136,500	-	(136,500)	-	-	-
Transfers out	-	-	-	(10,648)	(3,889)	(6,759)
Total Other Financing Sources (Uses)	136,500	-	(136,500)	(10,648)	(3,889)	(6,759)
Net Change in Fund Balance	(1,107,910)	(232,453)	875,457	(990,902)	344,554	1,321,938
Fund Balance - Beginning	1,303,455	1,303,455	-	1,378,010	1,378,010	-
Fund Balance - Ending	\$ 195,545	\$ 1,071,002	\$ 875,457	\$ 387,108	\$ 1,722,564	\$ 1,321,938

SCHEDULE 16
continued

200-4646			200-4647			200-4648		
Capital Improvements District No. 6			Capital Improvements District No. 7			Capital Improvements District No. 8		
Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1,060,520	1,060,520	-	748,607	748,607	-	362,814	362,814	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
39,749	39,749	-	40,442	40,442	-	21,967	21,967	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
1,100,269	1,100,269	-	789,049	789,049	-	384,781	384,781	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
34,515	34,515	-	113,789	82,539	31,250	234,778	99,728	135,050
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
1,580,655	1,580,655	-	2,446,882	407,943	2,038,939	551,602	66,420	485,182
-	-	-	-	-	-	-	-	-
1,615,170	1,615,170	-	2,560,671	490,482	2,070,189	786,380	166,148	620,232
(514,901)	(514,901)	-	(1,771,622)	298,567	2,070,189	(401,599)	218,633	620,232
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
(514,901)	(514,901)	-	(1,771,622)	298,567	2,070,189	(401,599)	218,633	620,232
1,692,258	1,692,258	-	2,121,577	2,121,577	-	1,057,991	1,057,991	-
\$ 1,177,357	\$ 1,177,357	\$ -	\$ 349,955	\$ 2,420,144	\$ 2,070,189	\$ 656,392	\$ 1,276,624	\$ 620,232

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, 2018

	200-4649			200-4650		
	Capital Improvements District No. 9			Capital Improvements District No. 10		
	Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)
Revenues						
Taxes:						
Ad valorem/parcel fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales and use	462,596	462,596	-	421,926	421,926	-
Intergovernmental revenues:						
Federal and state grants	-	-	-	-	-	-
Fees and charges for services	-	-	-	-	-	-
Other revenues:						
Investment earnings	19,147	19,147	-	23,689	23,689	-
Contributions	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total Revenues	481,743	481,743	-	445,615	445,615	-
Expenditures						
General government:						
Other-unclassified	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	161,796	32,809	128,987	75,000	-	75,000
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Cultural and recreation	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Capital outlay:						
Capital assets	-	-	-	-	-	-
Infrastructure	889,221	414,021	475,200	803,992	335,185	468,807
Debt service:						
Impact fee credits used	-	-	-	-	-	-
Total Expenditures	1,051,017	446,830	604,187	878,992	335,185	543,807
Excess (Deficiency) of Revenues Over Expenditures	(569,274)	34,913	604,187	(433,377)	110,430	543,807
Other Financing Sources (Uses)						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-	-
Net Change in Fund Balance	(569,274)	34,913	604,187	(433,377)	110,430	543,807
Fund Balance - Beginning	1,009,138	1,009,138	-	1,136,092	1,136,092	-
Fund Balance - Ending	\$ 439,864	\$ 1,044,051	\$ 604,187	\$ 702,715	\$ 1,246,522	\$ 543,807

SCHEDULE 16
continued

200-4651			200-4652			200-4653		
Capital Improvements District No. 11			Capital Improvements District No. 12			Capital Improvements District No. 13		
Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
632,102	632,102	-	334,371	334,371	-	425,229	425,229	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
31,934	31,934	-	17,173	17,173	-	28,788	28,788	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
664,036	664,036	-	351,544	351,544	-	454,017	454,017	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
106,600	-	106,600	72,100	-	72,100	21,000	-	21,000
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	20,000	-	20,000
1,608,365	855,238	753,127	491,917	174,460	317,457	995,479	-	995,479
-	-	-	-	-	-	-	-	-
1,714,965	855,238	859,727	564,017	174,460	389,557	1,036,479	-	1,036,479
(1,050,929)	(191,202)	859,727	(212,473)	177,084	389,557	(582,462)	454,017	1,036,479
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	(417,979)	-	(417,979)
-	-	-	-	-	-	(417,979)	-	(417,979)
(1,050,929)	(191,202)	859,727	(212,473)	177,084	389,557	(1,000,441)	454,017	618,500
1,497,586	1,497,586	-	954,306	954,306	-	1,401,069	1,401,069	-
\$ 446,657	\$ 1,306,384	\$ 859,727	\$ 741,833	\$ 1,131,390	\$ 389,557	\$ 400,628	\$ 1,855,086	\$ 618,500

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, 2018

	200-4654			200-4670		
	Capital Improvements District No. 14			Tammany Trace Capital		
	Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)
Revenues						
Taxes:						
Ad valorem/parcel fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales and use	540,371	540,371	-	230,000	230,000	-
Intergovernmental revenues:						
Federal and state grants	-	-	-	360,551	314,711	(45,840)
Fees and charges for services	-	-	-	131,211	131,211	-
Other revenues:						
Investment earnings	31,872	31,872	-	11,590	11,590	-
Contributions	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total Revenues	572,243	572,243	-	733,352	687,512	(45,840)
Expenditures						
General government:						
Other-unclassified	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	66,600	38,527	28,073	63,361	62,819	542
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Cultural and recreation	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Capital outlay:						
Capital assets	-	-	-	-	-	-
Infrastructure	1,520,989	655,388	865,601	2,473,030	719,319	1,753,711
Debt service:						
Impact fee credits used	-	-	-	-	-	-
Total Expenditures	1,587,589	693,915	893,674	2,536,391	782,138	1,754,253
Excess (Deficiency) of Revenues Over Expenditures	(1,015,346)	(121,672)	893,674	(1,803,039)	(94,626)	1,708,413
Other Financing Sources (Uses)						
Transfers in	-	-	-	1,245,000	-	(1,245,000)
Transfers out	(40,000)	-	(40,000)	-	-	-
Total Other Financing Sources (Uses)	(40,000)	-	(40,000)	1,245,000	-	(1,245,000)
Net Change in Fund Balance	(1,055,346)	(121,672)	853,674	(558,039)	(94,626)	463,413
Fund Balance - Beginning	1,499,741	1,499,741	-	703,061	703,061	-
Fund Balance - Ending	\$ 444,395	\$ 1,378,069	\$ 853,674	\$ 145,022	\$ 608,435	\$ 463,413

SCHEDULE 16
continued

201 Capital Improvements Drainage			202 Environmental Services Capital			206 Justice Center Complex Capital		
Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)
\$ 2,900,000	\$ 2,900,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-	-
11,933,723	4,145,267	(7,788,456)	-	-	-	-	-	-
111,015	11,400	(99,615)	-	-	-	-	-	-
210,101	210,101	-	10,617	10,617	-	60,794	60,794	-
457,536	36,000	(421,536)	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
15,612,375	7,302,768	(8,309,607)	10,617	10,617	-	60,794	60,794	-
-	-	-	-	-	-	157,244	-	157,244
-	-	-	-	-	-	-	-	-
4,978,469	763,874	4,214,595	-	-	-	-	-	-
-	-	-	372,497	-	372,497	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
250,000	-	250,000	-	-	-	2,364,921	19,132	2,345,789
27,093,410	6,867,250	20,226,160	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
32,321,879	7,631,124	24,690,755	372,497	-	372,497	2,522,165	19,132	2,503,033
(16,709,504)	(328,356)	16,381,148	(361,880)	10,617	372,497	(2,461,371)	41,662	2,503,033
6,300,447	781,419	(5,519,028)	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
6,300,447	781,419	(5,519,028)	-	-	-	-	-	-
(10,409,057)	453,063	10,862,120	(361,880)	10,617	372,497	(2,461,371)	41,662	2,503,033
11,886,879	11,886,879	-	602,461	602,461	-	3,485,502	3,485,502	-
\$ 1,477,822	\$ 12,339,942	\$ 10,862,120	\$ 240,581	\$ 613,078	\$ 372,497	\$ 1,024,131	\$ 3,527,164	\$ 2,503,033

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, 2018

	211 Public Health Capital			212 Animal Services Capital		
	Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)
Revenues						
Taxes:						
Ad valorem/parcel fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales and use	-	-	-	-	-	-
Intergovernmental revenues:						
Federal and state grants	231,978	231,512	(466)	-	-	-
Fees and charges for services	-	-	-	-	-	-
Other revenues:						
Investment earnings	8,970	8,970	-	7,612	7,612	-
Contributions	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total Revenues	240,948	240,482	(466)	7,612	7,612	-
Expenditures						
General government:						
Other-unclassified	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	100,000	41,311	58,689	-	-	-
Cultural and recreation	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Capital outlay:						
Capital assets	4,045,852	285,359	3,760,493	-	-	-
Infrastructure	-	-	-	-	-	-
Debt service:						
Impact fee credits used	-	-	-	-	-	-
Total Expenditures	4,145,852	326,670	3,819,182	-	-	-
Excess (Deficiency) of Revenues Over Expenditures	(3,904,904)	(86,188)	3,818,716	7,612	7,612	-
Other Financing Sources (Uses)						
Transfers in	3,436,861	-	(3,436,861)	-	-	-
Transfers out	-	-	-	-	-	-
Total Other Financing Sources (Uses)	3,436,861	-	(3,436,861)	-	-	-
Net Change in Fund Balance	(468,043)	(86,188)	381,855	7,612	7,612	-
Fund Balance - Beginning	553,703	553,703	-	435,506	435,506	-
Fund Balance - Ending	\$ 85,660	\$ 467,515	\$ 381,855	\$ 443,118	\$ 443,118	\$ -

SCHEDULE 16
continued

222 Economic Development Capital			226 St. Tammany Parish Coroner Capital			227 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)
\$ -	\$ -	\$ -	\$ 250,000	\$ 250,000	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-	-
1,120,181	52,137	(1,068,044)	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
5,747	5,747	-	22,298	22,298	-	3,074	3,074	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
1,125,928	57,884	(1,068,044)	272,298	272,298	-	3,074	3,074	-
-	-	-	-	-	-	-	-	-
-	-	-	6,000	-	6,000	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
439,535	52,136	387,399	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
611,081	-	611,081	772,360	192,004	580,356	92,000	59,412	32,588
69,564	-	69,564	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
1,120,180	52,136	1,068,044	778,360	192,004	586,356	92,000	59,412	32,588
5,748	5,748	-	(506,062)	80,294	586,356	(88,926)	(56,338)	32,588
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	(64,134)	(64,134)	-
-	-	-	-	-	-	(64,134)	(64,134)	-
5,748	5,748	-	(506,062)	80,294	586,356	(153,060)	(120,472)	32,588
317,199	317,199	-	1,195,349	1,195,349	-	167,104	167,104	-
\$ 322,947	\$ 322,947	\$ -	\$ 689,287	\$ 1,275,643	\$ 586,356	\$ 14,044	\$ 46,632	\$ 32,588

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, 2018

	228			250		
	St. Tammany Parish Library Capital			Koop Drive Facility Capital		
	Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)
Revenues						
Taxes:						
Ad valorem/parcel fees	\$ 1,300,000	\$ 1,300,000	\$ -	\$ -	\$ -	\$ -
Sales and use	-	-	-	-	-	-
Intergovernmental revenues:						
Federal and state grants	-	-	-	-	-	-
Fees and charges for services	-	-	-	-	-	-
Other revenues:						
Investment earnings	32,721	32,721	-	4,685	4,685	-
Contributions	-	-	-	-	-	-
Miscellaneous	-	-	-	6	6	-
Total Revenues	<u>1,332,721</u>	<u>1,332,721</u>	<u>-</u>	<u>4,691</u>	<u>4,691</u>	<u>-</u>
Expenditures						
General government:						
Other-unclassified	-	-	-	118,376	32,239	86,137
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Cultural and recreation	80,000	72,459	7,541	-	-	-
Economic development	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Capital outlay:						
Capital assets	2,482,537	49,556	2,432,981	-	-	-
Infrastructure	-	-	-	-	-	-
Debt service:						
Impact fee credits used	-	-	-	-	-	-
Total Expenditures	<u>2,562,537</u>	<u>122,015</u>	<u>2,440,522</u>	<u>118,376</u>	<u>32,239</u>	<u>86,137</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(1,229,816)</u>	<u>1,210,706</u>	<u>2,440,522</u>	<u>(113,685)</u>	<u>(27,548)</u>	<u>86,137</u>
Other Financing Sources (Uses)						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>(1,229,816)</u>	<u>1,210,706</u>	<u>2,440,522</u>	<u>(113,685)</u>	<u>(27,548)</u>	<u>86,137</u>
Fund Balance - Beginning	<u>2,579,173</u>	<u>2,579,173</u>	<u>-</u>	<u>274,890</u>	<u>274,890</u>	<u>-</u>
Fund Balance - Ending	<u>\$ 1,349,357</u>	<u>\$ 3,789,879</u>	<u>\$ 2,440,522</u>	<u>\$ 161,205</u>	<u>\$ 247,342</u>	<u>\$ 86,137</u>

SCHEDULE 16
continued

251 STP Admin/Justice Complex East Capital			252 Buildings - General Capital			253 Deep Water Horizon Settlement		
Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-	-
-	-	-	3,903,439	799,229	(3,104,210)	-	-	-
-	-	-	-	-	-	-	-	-
26,769	26,769	-	124,475	124,475	-	205,417	205,417	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<u>26,769</u>	<u>26,769</u>	<u>-</u>	<u>4,027,914</u>	<u>923,704</u>	<u>(3,104,210)</u>	<u>205,417</u>	<u>205,417</u>	<u>-</u>
-	-	-	75,833	-	75,833	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	44,830	-	44,830	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	11,060	8,058	3,002	-	-	-
-	-	-	2,739,234	39,532	2,699,702	-	-	-
-	-	-	2,254,994	761,315	1,493,679	-	-	-
-	-	-	-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>5,125,951</u>	<u>808,905</u>	<u>4,317,046</u>	<u>-</u>	<u>-</u>	<u>-</u>
26,769	26,769	-	(1,098,037)	114,799	1,212,836	205,417	205,417	-
-	-	-	949,325	9,677	(939,648)	-	-	-
-	-	-	(1,600,000)	-	(1,600,000)	(4,021,186)	-	(4,021,186)
-	-	-	(650,675)	9,677	(2,539,648)	(4,021,186)	-	(4,021,186)
26,769	26,769	-	(1,748,712)	124,476	(1,326,812)	(3,815,769)	205,417	(4,021,186)
1,531,280	1,531,280	-	7,147,307	7,147,307	-	11,689,406	11,689,406	-
<u>\$ 1,558,049</u>	<u>\$ 1,558,049</u>	<u>\$ -</u>	<u>\$ 5,398,595</u>	<u>\$ 7,271,783</u>	<u>\$ (1,326,812)</u>	<u>\$ 7,873,637</u>	<u>\$ 11,894,823</u>	<u>\$ (4,021,186)</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, 2018

	254 Disaster Relief			255 Technology Capital		
	Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)
Revenues						
Taxes:						
Ad valorem/parcel fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales and use	-	-	-	-	-	-
Intergovernmental revenues:						
Federal and state grants	158,473	85,765	(72,708)	-	-	-
Fees and charges for services	-	-	-	-	-	-
Other revenues:						
Investment earnings	161,584	161,584	-	11,576	11,576	-
Contributions	2,713	-	(2,713)	-	-	-
Miscellaneous	-	-	-	-	-	-
Total Revenues	322,770	247,349	(75,421)	11,576	11,576	-
Expenditures						
General government:						
Other-unclassified	-	-	-	201,457	91,438	110,019
Public safety	103,713	55,172	48,541	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Cultural and recreation	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Capital outlay:						
Capital assets	27,778	-	27,778	351,437	132,764	218,673
Infrastructure	-	-	-	-	-	-
Debt service:						
Impact fee credits used	-	-	-	-	-	-
Total Expenditures	131,491	55,172	76,319	552,894	224,202	328,692
Excess (Deficiency) of Revenues Over Expenditures	191,279	192,177	898	(541,318)	(212,626)	328,692
Other Financing Sources (Uses)						
Transfers in	-	-	-	-	-	-
Transfers out	(208,756)	(72,268)	(136,488)	-	-	-
Total Other Financing Sources (Uses)	(208,756)	(72,268)	(136,488)	-	-	-
Net Change in Fund Balance	(17,477)	119,909	(135,590)	(541,318)	(212,626)	328,692
Fund Balance - Beginning	9,315,971	9,315,971	-	629,994	629,994	-
Fund Balance - Ending	\$ 9,298,494	\$ 9,435,880	\$ (135,590)	\$ 88,676	\$ 417,368	\$ 328,692

SCHEDULE 16
continued

263-4660			263-4661			263-4662		
Transporation Impact Fees			SA Transportation Impact Fees			NSA Transportation Impact Fees		
Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
3,012,108	262,908	(2,749,200)	5,146,332	630,928	(4,515,404)	273,109	431	(272,678)
61,797	61,797	-	72,698	72,698	-	2,461	2,461	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<u>3,073,905</u>	<u>324,705</u>	<u>(2,749,200)</u>	<u>5,219,030</u>	<u>703,626</u>	<u>(4,515,404)</u>	<u>275,570</u>	<u>2,892</u>	<u>(272,678)</u>
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
13	13	-	62,655	62,655	-	431	431	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	177,449	177,449	-	-	-	-
<u>13</u>	<u>13</u>	<u>-</u>	<u>240,104</u>	<u>240,104</u>	<u>-</u>	<u>431</u>	<u>431</u>	<u>-</u>
<u>3,073,892</u>	<u>324,692</u>	<u>(2,749,200)</u>	<u>4,978,926</u>	<u>463,522</u>	<u>(4,515,404)</u>	<u>275,139</u>	<u>2,461</u>	<u>(272,678)</u>
-	-	-	-	-	-	-	-	-
<u>(3,573,000)</u>	<u>(262,414)</u>	<u>(3,310,586)</u>	<u>(3,700,000)</u>	<u>(390,824)</u>	<u>(3,309,176)</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>(3,573,000)</u>	<u>(262,414)</u>	<u>(3,310,586)</u>	<u>(3,700,000)</u>	<u>(390,824)</u>	<u>(3,309,176)</u>	<u>-</u>	<u>-</u>	<u>-</u>
(499,108)	62,278	(6,059,786)	1,278,926	72,698	(7,824,580)	275,139	2,461	(272,678)
<u>523,448</u>	<u>523,448</u>	<u>-</u>	<u>66,973</u>	<u>66,973</u>	<u>-</u>	<u>3,007</u>	<u>3,007</u>	<u>-</u>
<u>\$ 24,340</u>	<u>\$ 585,726</u>	<u>\$ (6,059,786)</u>	<u>\$ 1,345,899</u>	<u>\$ 139,671</u>	<u>\$ (7,824,580)</u>	<u>\$ 278,146</u>	<u>\$ 5,468</u>	<u>\$ (272,678)</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, 2018

	263-4663			263-4664		
	Drainage Impact Fees			SA Drainage Impact Fees		
	Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)
Revenues						
Taxes:						
Ad valorem/parcel fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales and use	-	-	-	-	-	-
Intergovernmental revenues:						
Federal and state grants	-	-	-	-	-	-
Fees and charges for services	145,845	140,862	(4,983)	4,129,975	218,502	(3,911,473)
Other revenues:						
Investment earnings	9,451	9,451	-	57,051	57,051	-
Contributions	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total Revenues	155,296	150,313	(4,983)	4,187,026	275,553	(3,911,473)
Expenditures						
General government:						
Other-unclassified	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	38	38	-	53,848	53,848	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Cultural and recreation	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Capital outlay:						
Capital assets	-	-	-	-	-	-
Infrastructure	-	-	-	500,000	-	500,000
Debt service:						
Impact fee credits used	-	-	-	164,654	164,654	-
Total Expenditures	38	38	-	718,502	218,502	500,000
Excess (Deficiency) of Revenues Over Expenditures	155,258	150,275	(4,983)	3,468,524	57,051	(3,411,473)
Other Financing Sources (Uses)						
Transfers in	-	-	-	-	-	-
Transfers out	(435,000)	(140,824)	(294,176)	(709,000)	(100)	(708,900)
Total Other Financing Sources (Uses)	(435,000)	(140,824)	(294,176)	(709,000)	(100)	(708,900)
Net Change in Fund Balance	(279,742)	9,451	(299,159)	2,759,524	56,951	(4,120,373)
Fund Balance - Beginning	379,830	379,830	-	51,535	51,535	-
Fund Balance - Ending	\$ 100,088	\$ 389,281	\$ (299,159)	\$ 2,811,059	\$ 108,486	\$ (4,120,373)

SCHEDULE 16
continued

263-4665			263-4666			264		
NSA Drainage Impace Fees			Tree Bank Impact Fees			OEP/911 Capital		
Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	7,272,085	-	(7,272,085)
244,881	412	(244,469)	6,550	6,550	-	-	-	-
1,467	1,467	-	2,616	2,616	-	20,671	20,671	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
246,348	1,879	(244,469)	9,166	9,166	-	7,292,756	20,671	(7,272,085)
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	115,661	-	115,661
496	496	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	126,455	1,455	125,000	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	8,150,358	12,567	8,137,791
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
496	496	-	126,455	1,455	125,000	8,266,019	12,567	8,253,452
245,852	1,383	(244,469)	(117,289)	7,711	125,000	(973,263)	8,104	981,367
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
245,852	1,383	(244,469)	(117,289)	7,711	125,000	(973,263)	8,104	981,367
1,797	1,797	-	150,127	150,127	-	1,158,817	1,158,817	-
\$ 247,649	\$ 3,180	\$ (244,469)	\$ 32,838	\$ 157,838	\$ 125,000	\$ 185,554	\$ 1,166,921	\$ 981,367

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, 2018

	TOTAL		
	Non-Major Capital Project Funds		
	Final Budget	Actual Amounts	Variance Positive (Negative)
Revenues			
Taxes:			
Ad valorem/parcel fees	\$ 4,450,000	\$ 4,450,000	\$ -
Sales and use	18,196,990	18,196,990	-
Intergovernmental revenues:			
Federal and state grants	24,980,430	5,628,621	(19,351,809)
Fees and charges for services	13,201,026	1,403,204	(11,797,822)
Other revenues:			
Investment earnings	1,603,325	1,603,325	-
Contributions	460,249	36,000	(424,249)
Miscellaneous	6	6	-
Total Revenues	<u>62,892,026</u>	<u>31,318,146</u>	<u>(31,573,880)</u>
Expenditures			
General government:			
Other-unclassified	552,910	123,677	429,233
Public safety	225,374	55,172	170,202
Highways and streets	7,678,418	1,662,604	6,015,814
Sanitation	372,497	-	372,497
Health and welfare	100,000	41,311	58,689
Cultural and recreation	251,285	73,914	177,371
Economic development	439,535	52,136	387,399
Transportation	11,060	8,058	3,002
Capital outlay:			
Capital assets	22,103,193	792,036	21,311,157
Infrastructure	55,782,736	15,783,177	39,999,559
Debt service:			
Impact fee credits used	342,103	342,103	-
Total Expenditures	<u>87,859,111</u>	<u>18,934,188</u>	<u>68,924,923</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(24,967,085)</u>	<u>12,383,958</u>	<u>37,351,043</u>
Other Financing Sources (Uses)			
Transfers in	12,068,133	791,096	(11,277,037)
Transfers out	<u>(16,411,183)</u>	<u>(1,738,695)</u>	<u>(14,672,488)</u>
Total Other Financing Sources (Uses)	<u>(4,343,050)</u>	<u>(947,599)</u>	<u>(25,949,525)</u>
Net Change in Fund Balance	(29,310,135)	11,436,359	11,401,518
Fund Balance - Beginning	<u>76,597,383</u>	<u>76,597,383</u>	<u>-</u>
Fund Balance - Ending	<u>\$ 47,287,248</u>	<u>\$ 88,033,742</u>	<u>\$ 11,401,518</u>

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

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

Tyler Street Complex Fund (600) accounts for repairs, maintenance and operations of the Tyler Street Complex in Covington.

St. Tammany Parish Justice Center Complex Fund (606) accounts for the repairs, maintenance and operations of the Justice Center Complex and outlying facilities.

Wellness Center Building Fund (611) accounts for the repairs, maintenance and operations of the Wellness Center Building.

Safe Haven Facility Fund (612) accounts for the repairs, maintenance and operations of the Safe Haven complex.

Fairgrounds Building Fund (613) accounts for the repairs, maintenance and operations of the Fairgrounds Annex building.

Koop Drive Administrative Complex Fund (650) accounts for the repairs, maintenance and operations of the Parish office complex on Koop Drive for the Parish government departments.

St. Tammany Parish Administrative and Justice Complex-East Fund (651) accounts for the repairs, maintenance and operations of the Parish office complex in eastern St. Tammany Parish.

Emergency Operations Center Fund (664) accounts for the repairs, maintenance and operations of the Office of Emergency Preparedness Building.

Risk Management Insurance Fund (676) accounts for the property, general and automobile liability premiums, claims administration, and payment of claims covered by self-insurance, as well as the reserve for estimated liabilities.

Unemployment Compensation Fund (677) accounts for the payment of unemployment compensation benefits.

Post-Employment Health Insurance Fund (678) accounts for the payments of premiums for the post-employment benefit programs including health and dental insurance, as well as the funding of the OPEB liability.

Post-Employment Leave Benefit Fund (679) accounts for funding of the compensated leave liability.

Workers' Compensation Insurance Fund (680) accounts for the workers' compensation plan premiums, claims administration, and payment of claims covered by self-insurance, as well as the reserve for estimated liabilities.

ST. TAMMANY PARISH, LOUISIANA
Combining Schedule of Net Position
Internal Service Funds
December 31, 2018

	600 Tyler Street Complex	606 STP Justice Center Complex	611 Wellness Center Building	612 Safe Haven Facility
ASSETS				
Current Assets:				
Cash and cash equivalents	\$ 811,833	\$ 252,181	\$ 21,116	\$ 32,640
Investments	1,220,420	325,196	12,742	137,566
Receivables (net of allowances for uncollectibles)	6,319	1,660	6,501	11,633
Due from other funds	-	-	-	-
Due from component units	-	-	-	-
Prepaid items	-	1,507	-	412
Other assets	460	-	-	-
Total Current Assets	<u>2,039,032</u>	<u>580,544</u>	<u>40,359</u>	<u>182,251</u>
Non-Current Assets:				
Land, improvements, and construction in progress	1,033,038	5,503,191	-	1,827,412
Other capital assets, net of depreciation	2,650,421	40,619,621	550,142	4,929,508
Total Non-Current Assets	<u>3,683,459</u>	<u>46,122,812</u>	<u>550,142</u>	<u>6,756,920</u>
TOTAL ASSETS	<u>5,722,491</u>	<u>46,703,356</u>	<u>590,501</u>	<u>6,939,171</u>
LIABILITIES				
Current Liabilities:				
Accounts, salaries, and other payables	13,508	149,907	933	892,834
Unearned revenue	-	-	-	20,240
Claims payable	-	-	-	-
Compensated absences	-	-	-	-
Total Current Liabilities	<u>13,508</u>	<u>149,907</u>	<u>933</u>	<u>913,074</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>13,508</u>	<u>149,907</u>	<u>933</u>	<u>913,074</u>
NET POSITION				
Net investment in capital assets	3,683,459	46,122,812	550,142	6,756,920
Unrestricted	<u>2,025,524</u>	<u>430,637</u>	<u>39,426</u>	<u>(730,823)</u>
TOTAL NET POSITON	<u>\$ 5,708,983</u>	<u>\$ 46,553,449</u>	<u>\$ 589,568</u>	<u>\$ 6,026,097</u>

SCHEDULE 17
continued

613 Fairgrounds Building	650 Koop Drive Administrative Complex	651 St. Tammany Parish Administrative and Justice Complex-East	664 Emergency Operations Center	676 Risk Management Insurance	677 Unemployment Compensation
\$ 22,444	\$ 2,120,865	\$ 1,244,700	\$ 1,088,518	\$ 2,028,095	\$ 265,159
11,522	3,242,956	1,928,439	1,769,310	2,691,422	421,101
48	20,506	10,056	9,218	14,920	2,801
-	-	-	-	1,481,013	-
-	-	-	-	110,135	-
-	3,785	9,605	3,803	-	-
-	-	120	-	-	-
<u>34,014</u>	<u>5,388,112</u>	<u>3,192,920</u>	<u>2,870,849</u>	<u>6,325,585</u>	<u>689,061</u>
-	449,936	235,643	-	-	-
244,965	7,400,867	6,687,418	1,713,716	-	-
<u>244,965</u>	<u>7,850,803</u>	<u>6,923,061</u>	<u>1,713,716</u>	<u>-</u>	<u>-</u>
<u>278,979</u>	<u>13,238,915</u>	<u>10,115,981</u>	<u>4,584,565</u>	<u>6,325,585</u>	<u>689,061</u>
2,544	218,931	18,474	14,438	32,261	7,864
-	3,226	-	-	-	-
-	-	-	-	350,000	-
-	-	-	-	-	-
<u>2,544</u>	<u>222,157</u>	<u>18,474</u>	<u>14,438</u>	<u>382,261</u>	<u>7,864</u>
-	-	-	-	2,650,000	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,650,000</u>	<u>-</u>
<u>2,544</u>	<u>222,157</u>	<u>18,474</u>	<u>14,438</u>	<u>3,032,261</u>	<u>7,864</u>
244,965	7,850,803	6,923,061	1,713,716	-	-
31,470	5,165,955	3,174,446	2,856,411	3,293,324	681,197
<u>\$ 276,435</u>	<u>\$ 13,016,758</u>	<u>\$ 10,097,507</u>	<u>\$ 4,570,127</u>	<u>\$ 3,293,324</u>	<u>\$ 681,197</u>

ST. TAMMANY PARISH, LOUISIANA
Combining Schedule of Net Position
Internal Service Funds
December 31, 2018

	678 Post- Employment Health Insurance	679 Post - Employment Leave Benefit	680 Workers' Compensation Insurance	TOTAL Internal Service Funds
ASSETS				
Current Assets:				
Cash and cash equivalents	\$ 2,292,402	\$ 922,899	\$ 1,360,433	\$ 12,463,285
Investments	3,649,867	1,454,132	2,377,095	19,241,768
Receivables (net of allowances for uncollectibles)	34,814	11,666	22,914	153,056
Due from other funds	-	-	-	1,481,013
Due from component units	-	-	-	110,135
Prepaid items	6,050	-	-	25,162
Other assets	-	-	-	580
Total Current Assets	<u>5,983,133</u>	<u>2,388,697</u>	<u>3,760,442</u>	<u>33,474,999</u>
Non-Current Assets:				
Land, improvements, and construction in progress	-	-	-	9,049,220
Other capital assets, net of depreciation	-	-	-	64,796,658
Total Non-Current Assets	<u>-</u>	<u>-</u>	<u>-</u>	<u>73,845,878</u>
TOTAL ASSETS	<u>5,983,133</u>	<u>2,388,697</u>	<u>3,760,442</u>	<u>107,320,877</u>
LIABILITIES				
Current Liabilities:				
Accounts, salaries, and other payables	20,358	6,447	5,861	1,384,360
Unearned revenue	2	-	-	23,468
Claims payable	-	-	450,000	800,000
Compensated absences	20,000	50,000	-	70,000
Total Current Liabilities	<u>40,360</u>	<u>56,447</u>	<u>455,861</u>	<u>2,277,828</u>
Non-Current Liabilities:				
Claims payable	-	-	1,550,000	4,200,000
Compensated absences	129,549	1,085,928	-	1,215,477
Health plan payable - retirees	5,489,797	-	-	5,489,797
Total Non-Current Liabilities	<u>5,619,346</u>	<u>1,085,928</u>	<u>1,550,000</u>	<u>10,905,274</u>
TOTAL LIABILITIES	<u>5,659,706</u>	<u>1,142,375</u>	<u>2,005,861</u>	<u>13,183,102</u>
NET POSITION				
Net investment in capital assets	-	-	-	73,845,878
Unrestricted	<u>323,427</u>	<u>1,246,322</u>	<u>1,754,581</u>	<u>20,291,897</u>
TOTAL NET POSITON	<u>\$ 323,427</u>	<u>\$ 1,246,322</u>	<u>\$ 1,754,581</u>	<u>\$ 94,137,775</u>

ST. TAMMANY PARISH, LOUISIANA
Combining Schedule of Revenues, Expenses, and Changes in Net Position
Internal Service Funds
For the Year Ended December 31, 2018

	600 Tyler Street Complex	606 STP Justice Center Complex	611 Wellness Center Building	612 Safe Haven Facility
Operating Revenues				
Charges for services:				
Rent	\$ -	\$ -	\$ 77,211	\$ 486,929
Interfund charges	282,766	3,524,353	-	522,692
Other services	176	13,259	-	-
Total Operating Revenues	<u>282,942</u>	<u>3,537,612</u>	<u>77,211</u>	<u>1,009,621</u>
Operating Expenses				
Cost of sales and services	125,892	2,844,383	24,320	571,571
Administration	96,854	266,448	13,596	336,725
Depreciation	119,668	1,836,925	29,178	411,556
Total Operating Expenses	<u>342,414</u>	<u>4,947,756</u>	<u>67,094</u>	<u>1,319,852</u>
Operating Income (Loss)	<u>(59,472)</u>	<u>(1,410,144)</u>	<u>10,117</u>	<u>(310,231)</u>
Non-operating Revenues				
Investment earnings	31,962	3,857	131	1,998
Total Non-operating Revenues	<u>31,962</u>	<u>3,857</u>	<u>131</u>	<u>1,998</u>
Income (Loss) Before Contributions and Transfers	(27,510)	(1,406,287)	10,248	(308,233)
Contributed capital	-	47,959,736	579,320	6,334,330
Transfers out	-	-	-	-
Change in Net Position	(27,510)	46,553,449	589,568	6,026,097
Net Position - Beginning as restated	5,736,493	-	-	-
Net Position - Ending	<u>\$ 5,708,983</u>	<u>\$ 46,553,449</u>	<u>\$ 589,568</u>	<u>\$ 6,026,097</u>

ST. TAMMANY PARISH, LOUISIANA
Combining Schedule of Revenues, Expenses, and Changes in Net Position
Internal Service Funds
For the Year Ended December 31, 2018

	613 Fairgrounds Building	650 Koop Drive Administrative Complex	651 St. Tammany Parish Administrative and Justice Complex-East	664 Emergency Operations Center
Operating Revenues				
Charges for services:				
Rent	\$ -	\$ 25,897	\$ -	\$ 152,309
Interfund charges	81,896	957,401	531,061	300,125
Other services	40	320	165	331
Total Operating Revenues	<u>81,936</u>	<u>983,618</u>	<u>531,226</u>	<u>452,765</u>
Operating Expenses				
Cost of sales and services	38,684	655,472	420,047	272,961
Administration	11,838	273,407	98,356	165,151
Depreciation	16,125	537,810	269,817	258,882
Total Operating Expenses	<u>66,647</u>	<u>1,466,689</u>	<u>788,220</u>	<u>696,994</u>
Operating Income (Loss)	<u>15,289</u>	<u>(483,071)</u>	<u>(256,994)</u>	<u>(244,229)</u>
Non-operating Revenues				
Investment earnings	56	85,314	53,164	49,040
Total Non-operating Revenues	<u>56</u>	<u>85,314</u>	<u>53,164</u>	<u>49,040</u>
Income (Loss) Before Contributions and Transfers	15,345	(397,757)	(203,830)	(195,189)
Contributed capital	261,090	879,407	-	-
Transfers out	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Change in Net Position	276,435	481,650	(203,830)	(195,189)
Net Position - Beginning as restated	<u>-</u>	<u>12,535,108</u>	<u>10,301,337</u>	<u>4,765,316</u>
Net Position - Ending	<u><u>\$ 276,435</u></u>	<u><u>\$ 13,016,758</u></u>	<u><u>\$ 10,097,507</u></u>	<u><u>\$ 4,570,127</u></u>

SCHEDULE 18
continued

676 Risk Management Insurance	677 Unemployment Compensation	678 Post-Employment Health Insurance	679 Post - Employment Leave Benefit	680 Workers' Compensation Insurance	TOTAL Internal Service Funds
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 742,346
1,350,111	27,142	539,537	200,823	472,920	8,790,827
8,533	-	107,139	-	312,042	442,005
<u>1,358,644</u>	<u>27,142</u>	<u>646,676</u>	<u>200,823</u>	<u>784,962</u>	<u>9,975,178</u>
1,653,400	36,654	430,923	(66,871)	814,215	7,821,651
44,909	1,004	24,811	1,759	36,286	1,371,144
-	-	-	-	-	3,479,961
<u>1,698,309</u>	<u>37,658</u>	<u>455,734</u>	<u>(65,112)</u>	<u>850,501</u>	<u>12,672,756</u>
<u>(339,665)</u>	<u>(10,516)</u>	<u>190,942</u>	<u>265,935</u>	<u>(65,539)</u>	<u>(2,697,578)</u>
73,739	11,945	99,466	39,253	62,348	512,273
<u>73,739</u>	<u>11,945</u>	<u>99,466</u>	<u>39,253</u>	<u>62,348</u>	<u>512,273</u>
(265,926)	1,429	290,408	305,188	(3,191)	(2,185,305)
-	-	-	-	-	56,013,883
<u>(8,533)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(8,533)</u>
(274,459)	1,429	290,408	305,188	(3,191)	53,820,045
<u>3,567,783</u>	<u>679,768</u>	<u>33,019</u>	<u>941,134</u>	<u>1,757,772</u>	<u>40,317,730</u>
<u>\$ 3,293,324</u>	<u>\$ 681,197</u>	<u>\$ 323,427</u>	<u>\$ 1,246,322</u>	<u>\$ 1,754,581</u>	<u>\$ 94,137,775</u>

ST. TAMMANY PARISH, LOUISIANA
Combining Schedule of Cash Flows
Internal Service Funds
For the Year Ended December 31, 2018

	600 Tyler Street Complex	606 STP Justice Center Complex	611 Wellness Center Building
Cash Flows from Operating Activities:			
Receipts from customers	\$ 154	\$ 13,070	\$ 70,777
Receipts from interfund services provided	282,766	3,524,353	-
Payments to suppliers	(121,138)	(2,350,614)	(23,387)
Payments to employees	-	(337,700)	-
Payments for interfund services used	(96,854)	(274,117)	(13,596)
Net Cash Provided (Used) by Operating Activities	<u>64,928</u>	<u>574,992</u>	<u>33,794</u>
Cash Flows from Non-capital Financing Activities:			
Transfers to other funds	-	-	-
Loans to other funds	-	-	-
Net Cash Provided (Used) by Non-capital Financing Activities	<u>-</u>	<u>-</u>	<u>-</u>
Cash Flows from Investing Activities:			
Proceeds from sales and maturities of investments	185,034	547,736	8,964
Purchase of investments	(167,449)	(876,665)	(21,852)
Interest and dividends received	30,432	6,118	210
Net Cash Provided (Used) by Investing Activities	<u>48,017</u>	<u>(322,811)</u>	<u>(12,678)</u>
Net Increase in Cash and Cash Equivalents	112,945	252,181	21,116
Cash and Cash Equivalents, Beginning of Year	698,888	-	-
Cash and Cash Equivalents, End of Year	<u>\$ 811,833</u>	<u>\$ 252,181</u>	<u>\$ 21,116</u>
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:			
Operating income (loss)	\$ (59,472)	\$ (1,410,144)	\$ 10,117
Adjustments to reconcile operating income (loss) to net cash provided by (used by) operating activities:			
Depreciation expense	119,668	1,836,925	29,178
(Increase) decrease in receivables	(22)	(189)	(6,434)
(Increase) decrease in prepaid items and other assets	-	(1,507)	-
Increase (decrease) in accounts payable and other liabilities	4,754	142,962	933
Increase in salaries/benefits payable	-	6,945	-
Increase (decrease) in unearned revenue	-	-	-
Total Adjustments	<u>124,400</u>	<u>1,985,136</u>	<u>23,677</u>
Net Cash Provided (Used) by Operating Activities	<u>\$ 64,928</u>	<u>\$ 574,992</u>	<u>\$ 33,794</u>

SCHEDULE 19
continued

612 Safe Haven Facility	613 Fairgrounds Building	650 Koop Drive Administrative Complex	651 St. Tammany Parish Administrative and Justice Complex-East	664 Emergency Operations Center	676 Risk Management Insurance
\$ 491,838	\$ 34	\$ 27,986	\$ 166	\$ 152,641	\$ (71,237)
522,692	81,896	957,401	531,061	300,125	1,350,111
(390,945)	(36,140)	(458,775)	(366,274)	(283,167)	(1,682,127)
(117,569)	-	-	(57,383)	-	-
(336,725)	(11,838)	(273,407)	(98,356)	(165,151)	(44,909)
169,291	33,952	253,205	9,214	4,448	(448,162)
-	-	-	-	-	(8,533)
-	-	-	-	-	757,777
-	-	-	-	-	749,244
154,040	9,833	462,939	338,644	268,247	1,929,975
(294,333)	(21,487)	(334,260)	(127,412)	(22,012)	(1,197,685)
3,642	146	81,170	49,636	45,418	68,111
(136,651)	(11,508)	209,849	260,868	291,653	800,401
32,640	22,444	463,054	270,082	296,101	1,101,483
-	-	1,657,811	974,618	792,417	926,612
\$ 32,640	\$ 22,444	\$ 2,120,865	\$ 1,244,700	\$ 1,088,518	\$ 2,028,095
\$ (310,231)	\$ 15,289	\$ (483,071)	\$ (256,994)	\$ (244,229)	\$ (339,665)
411,556	16,125	537,810	269,817	258,882	-
(10,550)	(6)	(1,076)	1	1	(95,152)
(412)	-	(31)	171	(84)	5,693
56,084	2,544	197,073	(4,277)	(10,122)	(19,038)
2,604	-	-	496	-	-
20,240	-	2,500	-	-	-
479,522	18,663	736,276	266,208	248,677	(108,497)
\$ 169,291	\$ 33,952	\$ 253,205	\$ 9,214	\$ 4,448	\$ (448,162)

ST. TAMMANY PARISH, LOUISIANA
Combining Schedule of Cash Flows
Internal Service Funds
For the Year Ended December 31, 2018

	677	678	679
	Unemployment	Post-	Post -
	Compensation	Employment	Employment
	Health Insurance	Leave Benefit	
Cash Flows from Operating Activities:			
Receipts from customers	\$ -	\$ 101,991	\$ 37
Receipts from interfund services provided	27,076	539,537	200,823
Payments to suppliers	(31,979)	(297,297)	(58)
Payments to employees	-	-	(65,344)
Payments for interfund services used	(1,004)	(24,811)	(1,759)
Net Cash Provided (Used) by Operating Activities	<u>(5,907)</u>	<u>319,420</u>	<u>133,699</u>
Cash Flows from Non-capital Financing Activities:			
Transfers to other funds	-	-	-
Loans to other funds	-	-	-
Net Cash Provided (Used) by Non-capital Financing Activities	<u>-</u>	<u>-</u>	<u>-</u>
Cash Flows from Investing Activities:			
Proceeds from sales and maturities of investments	80,544	456,807	185,224
Purchase of investments	(3,394)	(43,561)	(23,928)
Interest and dividends received	11,014	93,217	36,738
Net Cash Provided (Used) by Investing Activities	<u>88,164</u>	<u>506,463</u>	<u>198,034</u>
Net Increase in Cash and Cash Equivalents	82,257	825,883	331,733
Cash and Cash Equivalents, Beginning of Year	182,902	1,466,519	591,166
Cash and Cash Equivalents, End of Year	<u>\$ 265,159</u>	<u>\$ 2,292,402</u>	<u>\$ 922,899</u>
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:			
Operating income (loss)	\$ (10,516)	\$ 190,942	\$ 265,935
Adjustments to reconcile operating income (loss) to net cash provided by (used by) operating activities:			
Depreciation expense	-	-	-
(Increase) decrease in receivables	(66)	(4,792)	37
(Increase) decrease in prepaid items and other assets	-	(237)	-
Increase (decrease) in accounts payable and other liabilities	4,675	133,863	(138,720)
Increase in salaries/benefits payable	-	-	6,447
Increase (decrease) in unearned revenue	-	(356)	-
Total Adjustments	<u>4,609</u>	<u>128,478</u>	<u>(132,236)</u>
Net Cash Provided (Used) by Operating Activities	<u>\$ (5,907)</u>	<u>\$ 319,420</u>	<u>\$ 133,699</u>

SCHEDULE 19
continued

680		
Workers'		
Compensation	TOTAL Internal	
Insurance	Service Funds	
<u>\$ 309,851</u>	<u>\$ 1,097,308</u>	
472,920	8,790,761	
(812,493)	(6,854,394)	
-	(577,996)	
<u>(36,286)</u>	<u>(1,378,813)</u>	
<u>(66,008)</u>	<u>1,076,866</u>	
-	(8,533)	
-	<u>757,777</u>	
-	<u>749,244</u>	
501,206	5,129,193	
(118,714)	(3,252,752)	
<u>57,637</u>	<u>483,489</u>	
<u>440,129</u>	<u>2,359,930</u>	
374,121	4,186,040	
<u>986,312</u>	<u>8,277,245</u>	
<u>\$ 1,360,433</u>	<u>\$ 12,463,285</u>	
<u>\$ (65,539)</u>	<u>\$ (2,697,578)</u>	
-	3,479,961	
(2,191)	(120,439)	
-	3,593	
1,722	372,453	
-	16,492	
-	<u>22,384</u>	
<u>(469)</u>	<u>3,774,444</u>	
<u>\$ (66,008)</u>	<u>\$ 1,076,866</u>	

ST. TAMMANY PARISH, LOUISIANA
Combining Schedule of Cash Flows
Internal Service Funds
For the Year Ended December 31, 2018

Non-cash and Financing Activities:

The change in fair value of investments was as follows:

Tyler Street Complex (600)	\$ 714
STP Justice Center Complex (606)	(3,733)
Wellness Center Building (611)	(147)
Safe Haven Facility (612)	(2,727)
Fairgrounds Building (613)	(132)
Koop Drive Administrative Complex (650)	2,861
St. Tammany Parish Administrative and Justice Complex - East (651)	3,285
Emergency Operations Center (664)	3,631
Risk Management Insurance (676)	9,730
Unemployment Compensation (677)	1,082
Post-Employment Health Insurance (678)	6,376
Post-Employment Leave Benefit (679)	2,501
Workers' Compensation Insurance (680)	5,413

Capital Contributions from governmental funds:

STP Justice Center Complex (606)	Justice Center Building	30,432,248	
STP Justice Center Complex (606)	Justice Center Sound System Upgrade	14,794	
STP Justice Center Complex (606)	Justice Center Emergency Power Upgrade	322,523	
STP Justice Center Complex (606)	Justice Center Courtroom Buildout	918,207	
STP Justice Center Complex (606)	Justice Center Courtroom Floor Improvements	37,507	
STP Justice Center Complex (606)	Justice Center UPS Power System	47,711	
STP Justice Center Complex (606)	Justice Center Elevator	604,059	
STP Justice Center Complex (606)	Justice Center Hurricane Shutters	53,441	
STP Justice Center Complex (606)	Justice Center Assessor Office Expansion	28,399	
STP Justice Center Complex (606)	Justice Center Carpet Replacement	180,271	
STP Justice Center Complex (606)	Justice Center Parking Garage	8,918,150	
STP Justice Center Complex (606)	Justice Center Communication Closet Switch	9,462	
STP Justice Center Complex (606)	Network and Server Equipment upgrade	2,278	
STP Justice Center Complex (606)	Network Server Equipment	91,936	
STP Justice Center Complex (606)	Network & Server Equipment	100,638	
STP Justice Center Complex (606)	Network Equipment Upgrade	18,867	
STP Justice Center Complex (606)	Domain Controller	8,389	
STP Justice Center Complex (606)	Courtroom Video Upgrade	20,472	
STP Justice Center Complex (606)	Generator	153,592	
STP Justice Center Complex (606)	Justice Center Land	5,503,191	
STP Justice Center Complex (606)	Public Defender Office Renovation	493,601	47,959,736
Wellness Center Building (611)	Community Wellness Center	560,456	
Wellness Center Building (611)	Wellness Center Parking Lot	18,864	579,320
Safe Haven Facility (612)	Safe Haven Guard House	3,521	
Safe Haven Facility (612)	Safe Haven Office Building	33,384	
Safe Haven Facility (612)	Safe Haven Cafeteria Building	333,788	
Safe Haven Facility (612)	Safe Haven Boiler House Boilers	97,035	
Safe Haven Facility (612)	Safe Haven Apartment House A	79,930	
Safe Haven Facility (612)	Safe Haven Apartment House C	79,930	
Safe Haven Facility (612)	Safe Haven Residence Building #2	35,640	
Safe Haven Facility (612)	Safe Haven Residence Building #4	34,080	
Safe Haven Facility (612)	Safe Haven Residence Building #5	34,080	
Safe Haven Facility (612)	Safe Haven Residence Building #6	34,080	
Safe Haven Facility (612)	Safe Haven Residence Building #7	59,605	
Safe Haven Facility (612)	Safe Haven Residence Building #8	89,809	
Safe Haven Facility (612)	Safe Haven Ward Hall A, D, & E	1,706,209	
Safe Haven Facility (612)	Safe Haven Ward Hall B, C, G, and Treatment	1,706,209	
Safe Haven Facility (612)	Safe Haven Complex Property	1,827,412	
Safe Haven Facility (612)	Safe Haven Boiler House	179,618	6,334,330
Fairgrounds Building (613)	STP Fairgrounds Annex Modular Building	217,206	
Fairgrounds Building (613)	Fairgrounds Annex Parking Lot	33,269	
Fairgrounds Building (613)	Network Server Equipment	10,615	261,090
Koop Drive Administrative Complex (650)	Koop Drive Admin Building C	735,530	
Koop Drive Administrative Complex (650)	Koop Drive Admin Building C 3rd Floor Buildout	143,877	879,407

The St. Tammany Parish School Board entered into a CEA with the Parish to provide a buildout for one of the buildings at Safe Haven in exchange for a reduction of rent over the next several years. The cost of the buildout was \$834,146. The rent reduction was \$14,173.

All of the transfers of capital assets were to account for the assets in the internal service funds in which the assets operate.

NON-MAJOR COMPONENT UNITS

ST. TAMMANY PARISH, LOUISIANA
Combining Schedule of Net Position
Non-Major Component Units, Discretely Presented
December 31, 2018

	(Component Units)			
	Fire Protection District No. 1	Fire Protection District No. 2	Fire Protection District No. 3	Fire Protection District No. 4
ASSETS				
Cash and cash equivalents	\$ 13,023,415	\$ 2,590,705	\$ 346,889	\$ 9,797,675
Investments	-	134,762	-	-
Receivables (net of allowances for uncollectibles)	18,346,068	3,926,191	1,548,536	13,421,879
Due from primary government/component units	-	-	-	-
Inventory	-	-	-	-
Prepaid items	110,356	-	37,196	335,022
Restricted assets	-	-	-	-
Other assets	-	886	-	987
Net pension asset	-	-	-	-
Capital assets:				
Land, improvements, and construction in progress	3,208,693	765,660	291,736	701,973
Other capital assets, net of depreciation	13,780,860	5,012,779	980,090	4,498,279
TOTAL ASSETS	48,469,392	12,430,983	3,204,447	28,755,815
DEFERRED OUTFLOWS OF RESOURCES				
Deferred charges - refundings	-	-	-	-
Deferred charges - pension	4,946,520	1,187,293	486,666	2,971,534
TOTAL DEFERRED OUTFLOWS OF RESOURCES	4,946,520	1,187,293	486,666	2,971,534
LIABILITIES				
Accounts, salaries, and other payables	797,866	221,757	111,532	868,253
Payable from restricted assets	-	-	-	-
Due to primary government/component units	25,590	5,811	2,111	18,998
Unearned revenue	-	-	-	-
Other liabilities	-	-	-	-
Interest payable	12,483	36,722	-	10,708
Long-term liabilities:				
Due within one year	478,790	375,196	65,251	888,928
Due in more than one year	23,090,706	7,861,573	1,909,524	20,336,358
TOTAL LIABILITIES	24,405,435	8,501,059	2,088,418	22,123,245
DEFERRED INFLOWS OF RESOURCES				
Deferred charges - pension	2,073,633	616,881	699,105	2,569,452
Deferred inflows - cell tower lease	-	-	-	-
TOTAL DEFERRED INFLOWS OF RESOURCES	2,073,633	616,881	699,105	2,569,452
NET POSITION				
Net investment in capital assets	12,373,750	1,642,159	1,203,452	4,495,396
Restricted for:				
Capital projects	-	745,929	-	-
Debt service	-	-	-	141,050
Other	-	-	-	-
Unrestricted	14,563,094	2,112,248	(299,862)	2,398,206
TOTAL NET POSITION	\$ 26,936,844	\$ 4,500,336	\$ 903,590	\$ 7,034,652

SCHEDULE 20
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
\$ 259,089	\$ 507,988	\$ 436,978	\$ 148,757	\$ 49,688	\$ 1,482,888	\$ 3,999,628
-	-	-	468,642	-	-	-
757,188	504,715	711,985	1,110,999	754,305	1,444,273	5,742,942
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	11,332	-	33,832	-	18,454	51,441
-	-	-	-	-	-	-
-	-	-	-	-	-	1,250
-	-	-	-	-	-	-
40,577	52,277	28,400	52,608	106,896	69,787	311,783
994,069	551,456	1,020,283	895,380	1,013,537	1,059,034	3,658,745
2,050,923	1,627,768	2,197,646	2,710,218	1,924,426	4,074,436	13,765,789
-	-	-	-	-	-	-
139,846	65,742	493,981	243,883	210,986	-	1,461,253
139,846	65,742	493,981	243,883	210,986	-	1,461,253
25,934	23,586	31,254	82,033	16,639	82,088	69,949
-	-	-	-	-	-	-
1,185	741	1,074	1,592	1,111	1,926	8,406
-	-	-	-	-	-	-
-	-	-	-	-	-	-
6,103	-	-	-	532	11,520	195,623
64,644	-	-	93,870	15,000	114,087	173,325
659,290	139,143	545,130	1,226,375	1,157,324	328,622	10,590,106
757,156	163,470	577,458	1,403,870	1,190,606	538,243	11,037,409
50,079	169,480	41,577	312,325	97,877	-	1,165,943
-	-	-	-	-	-	-
50,079	169,480	41,577	312,325	97,877	-	1,165,943
731,695	603,733	1,048,683	809,519	1,005,433	674,592	807,153
-	-	-	-	-	-	-
-	-	-	-	85	-	-
19,712	-	-	-	-	-	-
632,127	756,827	1,023,909	428,387	(158,589)	2,861,601	2,216,537
\$ 1,383,534	\$ 1,360,560	\$ 2,072,592	\$ 1,237,906	\$ 846,929	\$ 3,536,193	\$ 3,023,690

ST. TAMMANY PARISH, LOUISIANA
Combining Schedule of Net Position
Non-Major Component Units, Discretely Presented
December 31, 2018

	(Component Units)			
	Fire Protection District No. 13	Recreation District No. 1	Recreation District No. 2	Recreation District No. 4
ASSETS				
Cash and cash equivalents	\$ 1,703,492	\$ 5,757,900	\$ 1,292	\$ 155,808
Investments	-	44,950	-	-
Receivables (net of allowances for uncollectibles)	2,416,978	3,900,984	-	385,243
Due from primary government/component units	-	-	-	-
Inventory	-	3,536	-	-
Prepaid items	49,329	99,255	-	-
Restricted assets	1,301,022	1,041,113	-	-
Other assets	-	-	-	-
Net pension asset	-	171,078	-	-
Capital assets:				
Land, improvements, and construction in progress	151,638	1,600,719	100,034	-
Other capital assets, net of depreciation	3,253,261	19,602,605	416,243	935,809
TOTAL ASSETS	8,875,720	32,222,140	517,569	1,476,860
DEFERRED OUTFLOWS OF RESOURCES				
Deferred charges - refundings	-	70,624	-	-
Deferred charges - pension	926,296	385,778	-	-
TOTAL DEFERRED OUTFLOWS OF RESOURCES	926,296	456,402	-	-
LIABILITIES				
Accounts, salaries, and other payables	155,325	135,517	-	8,842
Payable from restricted assets	-	-	-	-
Due to primary government/component units	3,703	5,999	-	556
Unearned revenue	-	-	-	-
Other liabilities	-	55,387	-	-
Interest payable	-	71,780	-	-
Long-term liabilities:				
Due within one year	239,822	936,469	-	-
Due in more than one year	3,155,231	6,466,762	-	-
TOTAL LIABILITIES	3,554,081	7,671,914	-	9,398
DEFERRED INFLOWS OF RESOURCES				
Deferred charges - pension	93,469	518,084	-	-
Deferred inflows - cell tower lease	-	-	-	-
TOTAL DEFERRED INFLOWS OF RESOURCES	93,469	518,084	-	-
NET POSITION				
Net investment in capital assets	1,194,021	13,871,562	481,277	935,809
Restricted for:				
Capital projects	1,301,022	-	-	-
Debt service	-	1,647,189	-	-
Other	-	-	-	-
Unrestricted	3,659,423	8,969,793	36,292	531,653
TOTAL NET POSITION	\$ 6,154,466	\$ 24,488,544	\$ 517,569	\$ 1,467,462

SCHEDULE 20
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
\$ 184,140	\$ 517,033	\$ 252,727	\$ 56,130	\$ 11,913,565	\$ 7,487	\$ 56,292
-	-	-	539,435	-	-	100,000
254,608	-	555,151	237,223	2,480,883	-	20,894
-	-	-	-	-	-	314,180
-	-	-	-	-	-	-
-	-	8,381	13,452	-	-	-
-	-	10	-	-	-	47,600
-	-	150	-	14,138	-	-
-	-	12,271	-	-	-	-
-	624,050	666,468	91,580	5,702,002	-	152,433
851,481	154,125	2,728,639	940,746	8,077,210	-	106,838
1,290,229	1,295,208	4,223,797	1,878,566	28,187,798	7,487	798,237
-	-	-	-	310,441	-	-
-	-	26,456	-	-	-	-
-	-	26,456	-	310,441	-	-
648	390	33,375	8,364	50,319	-	20,917
-	-	-	-	-	-	-
370	-	815	407	3,851	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
10,993	-	9,830	-	191,683	-	-
-	-	-	-	-	-	-
100,000	-	325,000	44,000	1,012,169	-	111,687
1,035,000	-	1,260,000	456,000	18,889,445	-	-
1,147,011	390	1,629,020	508,771	20,147,467	-	132,604
-	-	36,315	-	-	-	-
-	55,075	-	-	-	-	-
-	55,075	36,315	-	-	-	-
(283,519)	778,175	1,786,039	440,746	4,266,895	-	259,271
-	-	-	-	-	-	-
196,766	-	-	6,759	1,627,734	-	-
-	-	-	-	-	-	-
229,971	461,568	798,879	922,290	2,456,143	7,487	406,362
\$ 143,218	\$ 1,239,743	\$ 2,584,918	\$ 1,369,795	\$ 8,350,772	\$ 7,487	\$ 665,633

ST. TAMMANY PARISH, LOUISIANA
Combining Schedule of Net Position
Non-Major Component Units, Discretely Presented
December 31, 2018

	(Component Units)			
	Sewerage District No. 2	Sewerage District No. 4	Water District No. 2	Water District No. 3
ASSETS				
Cash and cash equivalents	\$ 11,887	\$ 134,628	\$ 175,560	\$ 695,195
Investments	77,000	-	-	-
Receivables (net of allowances for uncollectibles)	1,616	14,922	174,037	35,037
Due from primary government/component units	-	45,514	-	-
Inventory	-	-	31,205	-
Prepaid items	-	5,058	1,268	6,978
Restricted assets	-	-	987,530	973,158
Other assets	-	-	200	-
Net pension asset	-	-	-	-
Capital assets:				
Land, improvements, and construction in progress	3,336	-	119,997	438,891
Other capital assets, net of depreciation	18,741	5,056	1,463,450	2,621,516
TOTAL ASSETS	112,580	205,178	2,953,247	4,770,775
DEFERRED OUTFLOWS OF RESOURCES				
Deferred charges - refundings	-	-	-	-
Deferred charges - pension	-	-	-	-
TOTAL DEFERRED OUTFLOWS OF RESOURCES	-	-	-	-
LIABILITIES				
Accounts, salaries, and other payables	3,575	15,902	23,591	7,680
Payable from restricted assets	-	-	101,191	103,298
Due to primary government/component units	-	-	148	359,694
Unearned revenue	-	-	-	16,583
Other liabilities	-	-	-	-
Interest payable	-	-	13,368	-
Long-term liabilities:				
Due within one year	-	9,000	80,000	45,000
Due in more than one year	-	-	1,255,000	2,077,842
TOTAL LIABILITIES	3,575	24,902	1,473,298	2,610,097
DEFERRED INFLOWS OF RESOURCES				
Deferred charges - pension	-	-	-	-
Deferred inflows - cell tower lease	-	-	-	-
TOTAL DEFERRED INFLOWS OF RESOURCES	-	-	-	-
NET POSITION				
Net investment in capital assets	22,077	(44,842)	424,690	1,703,043
Restricted for:				
Capital projects	-	-	-	-
Debt service	-	-	104,986	104,382
Other	-	-	-	-
Unrestricted	86,928	225,118	950,273	353,253
TOTAL NET POSITION	\$ 109,005	\$ 180,276	\$ 1,479,949	\$ 2,160,678

SCHEDULE 20
continued

<u>Sub-Drainage</u> <u>District No. 1 of 3</u>	<u>TOTAL Non-Major</u> <u>Component Units</u>
\$ 460,063	\$ 54,726,899
150,521	1,515,310
787	58,747,444
-	359,694
-	34,741
-	781,354
-	4,350,433
-	17,611
-	183,349
460,877	15,742,415
108,548	74,748,780
<u>1,180,796</u>	<u>211,208,030</u>
-	381,065
-	13,546,234
-	13,927,299
3,379	2,798,715
-	204,489
-	444,088
-	16,583
-	55,387
-	571,345
-	5,172,238
-	102,439,431
<u>3,379</u>	<u>111,702,276</u>
-	8,444,220
-	55,075
-	8,499,295
569,425	51,800,234
-	2,046,951
-	3,828,951
-	19,712
<u>607,992</u>	<u>47,237,910</u>
<u>\$ 1,177,417</u>	<u>\$ 104,933,758</u>

ST. TAMMANY PARISH, LOUISIANA
Combining Schedule of Activities
Non-Major Component Units, Discretely Presented
For the Year Ended December 31, 2018

	Program Revenues				Fire Protection District No. 1	Fire Protection District No. 2
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions		
Component Units						
Fire Protection District No. 1	\$ 20,470,978	\$ -	\$ -	\$ -	\$ (20,470,978)	\$ -
Fire Protection District No. 2	3,342,977	-	185,580	-	-	(3,157,397)
Fire Protection District No. 3	2,029,583	156,761	277,200	-	-	-
Fire Protection District No. 4	16,545,393	1,429,682	1,052,931	-	-	-
Fire Protection District No. 5	1,127,659	-	4,666	52,260	-	-
Fire Protection District No. 6	535,994	-	-	-	-	-
Fire Protection District No. 7	982,204	-	24,597	-	-	-
Fire Protection District No. 8	1,319,597	-	-	-	-	-
Fire Protection District No. 9	1,108,070	25	-	-	-	-
Fire Protection District No. 11	1,404,711	178,700	-	-	-	-
Fire Protection District No. 12	7,155,302	738,330	-	-	-	-
Page Subtotal	<u>\$ 56,022,468</u>	<u>\$ 2,503,498</u>	<u>\$ 1,544,974</u>	<u>\$ 52,260</u>	<u>(20,470,978)</u>	<u>(3,157,397)</u>
General Revenues						
Property taxes, special purpose (ad valorem, parcel fees, etc.)					20,422,323	4,303,159
Fire insurance tax					373,673	53,599
State revenue sharing (unrestricted)					499,002	66,856
Investment earnings					254,582	45,837
Grants and contributions not restricted to specific programs					1,891,525	-
Other general revenues					132,813	172,219
Gain (loss) on sale of capital assets					(184,241)	-
Total General Revenues					<u>23,389,677</u>	<u>4,641,670</u>
Change in Net Position					<u>2,918,699</u>	<u>1,484,273</u>
Net position - Beginning					<u>24,018,145</u>	<u>3,016,063</u>
Net position - Ending					<u>\$ 26,936,844</u>	<u>\$ 4,500,336</u>

SCHEDULE 21
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
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-	-
(1,595,622)	-	-	-	-	-	-	-	-
-	(14,062,780)	-	-	-	-	-	-	-
-	-	(1,070,733)	-	-	-	-	-	-
-	-	-	(535,994)	-	-	-	-	-
-	-	-	-	(957,607)	-	-	-	-
-	-	-	-	-	(1,319,597)	-	-	-
-	-	-	-	-	-	(1,108,045)	-	-
-	-	-	-	-	-	-	(1,226,011)	-
-	-	-	-	-	-	-	-	(6,416,972)
(1,595,622)	(14,062,780)	(1,070,733)	(535,994)	(957,607)	(1,319,597)	(1,108,045)	(1,226,011)	(6,416,972)
1,548,811	14,506,712	880,625	553,115	778,331	1,225,363	860,307	1,488,784	6,304,902
35,557	220,609	28,211	23,495	30,170	26,923	61,382	24,762	99,310
49,139	230,043	30,763	19,599	21,329	41,809	29,179	33,298	109,370
10,410	171,989	-	2,047	334	43,726	451	52,944	85,725
-	615,117	21,462	-	23,767	-	44,000	100,000	281,799
109,611	471,225	17,415	12,426	42,680	135,358	6,482	52,542	484,766
-	-	-	-	-	-	17,341	-	(2,898)
1,753,528	16,215,695	978,476	610,682	896,611	1,473,179	1,019,142	1,752,330	7,362,974
157,906	2,152,915	(92,257)	74,688	(60,996)	153,582	(88,903)	526,319	946,002
745,684	4,881,737	1,475,791	1,285,872	2,133,588	1,084,324	935,832	3,009,874	2,077,688
\$ 903,590	\$ 7,034,652	\$ 1,383,534	\$ 1,360,560	\$ 2,072,592	\$ 1,237,906	\$ 846,929	\$ 3,536,193	\$ 3,023,690

ST. TAMMANY PARISH, LOUISIANA
Combining Schedule of Activities
Non-Major Component Units, Discretely Presented
For the Year Ended December 31, 2018

	Program Revenues				Fire Protection District No. 13	Recreation District No. 1
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions		
Component Units						
Fire Protection District No. 13	\$ 2,857,851	\$ -	\$ -	\$ -	\$ (2,857,851)	\$ -
Recreation District No. 1	4,892,767	689,168	176,151	-	-	(4,027,448)
Recreation District No. 2	20,083	13,205	-	-	-	-
Recreation District No. 4	548,817	38,464	15,000	-	-	-
Recreation District No. 6	423,166	110,032	-	-	-	-
Recreation District No. 7	100,890	-	-	-	-	-
Recreation District No. 11	538,845	144,033	-	-	-	-
Recreation District No. 12	405,771	111,428	-	-	-	-
Recreation District No. 14	3,114,833	663,101	-	79,277	-	-
Recreation District No. 16	17,817	-	12,500	-	-	-
Sewerage District No. 1	131,460	218,077	-	-	-	-
Page Subtotal	<u>\$ 13,052,300</u>	<u>\$ 1,987,508</u>	<u>\$ 203,651</u>	<u>\$ 79,277</u>	<u>(2,857,851)</u>	<u>(4,027,448)</u>
General Revenues						
Property taxes, special purpose (ad valorem, parcel fees, etc.)					2,708,149	4,435,787
Fire insurance tax					21,458	-
State revenue sharing (unrestricted)					41,811	63,872
Investment earnings					21,000	111,278
Grants and contributions not restricted to specific programs					-	-
Other general revenues					41,179	131,879
Gain (loss) on sale of capital assets					-	-
Total General Revenues					<u>2,833,597</u>	<u>4,742,816</u>
Change in Net Position					<u>(24,254)</u>	<u>715,368</u>
Net position - Beginning					<u>6,178,720</u>	<u>23,773,176</u>
Net position - Ending					<u>\$ 6,154,466</u>	<u>\$ 24,488,544</u>

SCHEDULE 21
continued

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

Recreation District No. 2	Recreation District No. 4	Recreation District No. 6	Recreation District No. 7	Recreation District No. 11	Recreation District No. 12	Recreation District No. 14	Recreation District No. 16	Sewerage District No. 1
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-	-
(6,878)	-	-	-	-	-	-	-	-
-	(495,353)	-	-	-	-	-	-	-
-	-	(313,134)	-	-	-	-	-	-
-	-	-	(100,890)	-	-	-	-	-
-	-	-	-	(394,812)	-	-	-	-
-	-	-	-	-	(294,343)	-	-	-
-	-	-	-	-	-	(2,372,455)	-	-
-	-	-	-	-	-	-	(5,317)	-
-	-	-	-	-	-	-	-	86,617
(6,878)	(495,353)	(313,134)	(100,890)	(394,812)	(294,343)	(2,372,455)	(5,317)	86,617
-	408,081	287,682	369	624,411	296,346	2,836,602	-	-
-	-	-	-	-	-	-	-	-
-	11,870	4,627	-	20,658	10,088	23,170	-	-
-	398	-	290	349	4,600	18,768	-	1,400
-	-	-	-	-	-	-	-	-
-	12,057	6,736	70,096	10,022	1,834	124,681	-	-
-	-	-	-	-	-	-	-	-
-	432,406	299,045	70,755	655,440	312,868	3,003,221	-	1,400
(6,878)	(62,947)	(14,089)	(30,135)	260,628	18,525	630,766	(5,317)	88,017
524,447	1,530,409	157,307	1,269,878	2,324,290	1,351,270	7,720,006	12,804	577,616
\$ 517,569	\$ 1,467,462	\$ 143,218	\$ 1,239,743	\$ 2,584,918	\$ 1,369,795	\$ 8,350,772	\$ 7,487	\$ 665,633

ST. TAMMANY PARISH, LOUISIANA
Combining Schedule of Activities
Non-Major Component Units, Discretely Presented
For the Year Ended December 31, 2018

	Program Revenues				Sewerage District No. 2	Sewerage District No. 4
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions		
Component Units						
Sewerage District No. 2	45,491	49,358	-	-	\$ 3,867	\$ -
Sewerage District No. 4	130,798	182,088	-	-	-	51,290
Water District No. 2	831,307	838,926	-	-	-	-
Water District No. 3	345,983	418,703	-	-	-	-
Sub-Drainage District No. 1 of 3	13,454	-	-	-	-	-
Page Subtotal	<u>1,367,033</u>	<u>1,489,075</u>	<u>-</u>	<u>-</u>	<u>3,867</u>	<u>51,290</u>
Total Non-major Component Units	<u>\$ 70,441,801</u>	<u>\$ 5,980,081</u>	<u>\$ 1,748,625</u>	<u>\$ 131,537</u>		
General Revenues						
Property taxes, special purpose (ad valorem, parcel fees, etc.)					-	-
Fire insurance tax					-	-
State revenue sharing (unrestricted)					-	-
Investment earnings					384	743
Grants and contributions not restricted to specific programs					-	-
Other general revenues					-	-
Gain (loss) on sale of capital assets					-	-
Total General Revenues					<u>384</u>	<u>743</u>
Change in Net Position					<u>4,251</u>	<u>52,033</u>
Net position - Beginning					<u>104,754</u>	<u>128,243</u>
Net position - Ending					<u>\$ 109,005</u>	<u>\$ 180,276</u>

SCHEDULE 21
continued

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

Water District No. 2	Water District No. 3	Sub-Drainage District No. 1 of 3	TOTAL Non-Major Component Units
\$ -	\$ -	\$ -	
-	-	-	
7,619	-	-	
-	72,720	-	
-	-	(13,454)	
<u>7,619</u>	<u>72,720</u>	<u>(13,454)</u>	
			<u>\$ (62,581,558)</u>
114,303	-	(131)	64,584,031
-	-	-	999,149
-	-	-	1,306,483
1,865	14,497	10,869	854,486
-	-	-	2,977,670
3,600	-	-	2,039,621
-	-	-	(169,798)
<u>119,768</u>	<u>14,497</u>	<u>10,738</u>	<u>72,591,642</u>
<u>127,387</u>	<u>87,217</u>	<u>(2,716)</u>	<u>10,010,084</u>
<u>1,352,562</u>	<u>2,073,461</u>	<u>1,180,133</u>	<u>94,923,674</u>
<u>\$ 1,479,949</u>	<u>\$ 2,160,678</u>	<u>\$ 1,177,417</u>	<u>\$ 104,933,758</u>



BUDGETARY COMPARISON

ST. TAMMANY PARISH, LOUISIANA
Schedule of Revenues, Expenditures, and Changes in Fund Balances -
Budget and Actual
Capital Improvements - General (200-4640)
For the Year Ended December 31, 2018

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amounts Budgetary Basis</u>	<u>Variance with Final Budget- Positive (Negative)</u>
Revenues	\$ 1,924,451	\$ 9,513,087	\$ 4,973,589	\$ (4,539,498)
Expenditures	<u>26,596,370</u>	<u>36,020,690</u>	<u>4,823,682</u>	<u>31,197,008</u>
Excess of Revenues Over Expenditures	<u>(24,671,919)</u>	<u>(26,507,603)</u>	<u>149,907</u>	<u>26,657,510</u>
Other Financing Sources				
Transfers in	-	8,350,383	939,096	(7,411,287)
Transfers out	<u>-</u>	<u>(4,061,467)</u>	<u>(45,954)</u>	<u>4,015,513</u>
Net Change in Fund Balance	(24,671,919)	(22,218,687)	1,043,049	23,261,736
Fund Balance - Beginning	<u>24,671,919</u>	<u>24,671,919</u>	<u>24,671,919</u>	<u>-</u>
Fund Balance - Ending	<u>\$ -</u>	<u>\$ 2,453,232</u>	<u>\$ 25,714,968</u>	<u>\$ 23,261,736</u>

OTHER INFORMATION

ST. TAMMANY PARISH, LOUISIANA

Balance Sheet

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

December 31, 2018

	199 Sub-Drainage District No. 1 of 3 General	399 Sub-Drainage District No. 1 of 3 Debt	299 Sub-Drainage District No. 1 of 3 Capital	TOTAL GOVERNMENTAL FUNDS
ASSETS				
Cash and cash equivalents	\$ 364,205	\$ 6,213	\$ 89,645	\$ 460,063
Investments	-	-	150,521	150,521
Receivables, net of allowances for uncollectibles:				
Other receivables	-	-	787	787
TOTAL ASSETS	<u>\$ 364,205</u>	<u>\$ 6,213</u>	<u>\$ 240,953</u>	<u>\$ 611,371</u>
LIABILITIES				
Accounts, salaries, and other payables	\$ 317	\$ -	\$ 3,062	\$ 3,379
Total Liabilities	<u>317</u>	<u>-</u>	<u>3,062</u>	<u>3,379</u>
FUND BALANCES				
Restricted for Drainage	<u>363,888</u>	<u>6,213</u>	<u>237,891</u>	<u>607,992</u>
Total Fund Balances	<u>363,888</u>	<u>6,213</u>	<u>237,891</u>	<u>607,992</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	<u>\$ 364,205</u>	<u>\$ 6,213</u>	<u>\$ 240,953</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.

569,425

Total Net Position, Schedule 20

\$ 1,177,417

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, 2018

	199			399		
	Sub-Drainage District No. 1 of 3 General			Sub-Drainage District No. 1 of 3 Debt		
	Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)
Revenues						
Ad valorem/parcel fees	\$ -	\$ 3,042	\$ 3,042	\$ -	\$ -	\$ -
Other revenues:						
Investment earnings	1,000	6,451	5,451	120	185	65
Total Revenues	1,000	9,493	8,493	120	185	65
Expenditures						
Highways and streets	25,039	2,289	22,750	-	-	-
Capital outlay:						
Infrastructure	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	33,000	33,000	-
Interest	-	-	-	818	818	-
Total Expenditures	25,039	2,289	22,750	33,818	33,818	-
Net Change in Fund Balance	(24,039)	7,204	31,243	(33,698)	(33,633)	65
Fund Balance - Beginning	356,684	356,684	-	39,846	39,846	-
Fund Balance - Ending	\$ 332,645	\$ 363,888	\$ 31,243	\$ 6,148	\$ 6,213	\$ 65

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, 2018

	299			TOTAL		
	Sub-Drainage District No. 1 of 3 Capital			GOVERNMENTAL FUNDS		
	Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)
Revenues						
Ad valorem/parcel fees	\$ -	\$ -	\$ -	\$ -	\$ 3,042	\$ 3,042
Other revenues:						
Investment earnings	4,233	4,233	-	5,353	10,869	5,516
Total Revenues	<u>4,233</u>	<u>4,233</u>	<u>-</u>	<u>5,353</u>	<u>13,911</u>	<u>8,558</u>
Expenditures						
Highways and streets	207,536	5,517	202,019	232,575	7,806	224,769
Capital outlay:						
Infrastructure	19,978	-	-	19,978	-	-
Debt service:						
Principal	-	-	-	33,000	33,000	-
Interest	-	-	-	818	818	-
Total Expenditures	<u>227,514</u>	<u>5,517</u>	<u>202,019</u>	<u>286,371</u>	<u>41,624</u>	<u>224,769</u>
Net Change in Fund Balance	(223,281)	(1,284)	221,997	(281,018)	(27,713)	253,305
Fund Balance - Beginning	<u>239,175</u>	<u>239,175</u>	<u>-</u>	<u>635,705</u>	<u>635,705</u>	<u>-</u>
Fund Balance - Ending	<u>\$ 15,894</u>	<u>\$ 237,891</u>	<u>\$ 221,997</u>	<u>\$ 354,687</u>	<u>\$ 607,992</u>	<u>\$ 253,305</u>

ST. TAMMANY PARISH, LOUISIANA
Reconciliation of the Schedule of Revenues, Expenditures,
and Changes in Fund Balances of Component Units' Governmental Funds
to the Schedule of Activities
Sub-Drainage District No. 1 of Drainage District No. 3
For the Year Ended December 31, 2018

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

Net Change in fund balances, total governmental funds	\$	(27,713)
---	----	----------

Governmental funds report capital outlays as expenditures. However, in the Statement of Activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which depreciation exceeded capital outlay in the current period.		(5,375)
--	--	---------

Revenues in the Statement of Activities that do not provide current financial resources are not reported as revenues in the funds.		(3,173)
--	--	---------

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.		33,000
--	--	--------

Governmental funds report all expenditures in the period paid, without regard to when the expenditures were incurred. In the Statement of Activities, the expenses are recorded in the period incurred. Therefore, interest and bond insurance premiums paid in the current period that were incurred in the prior period are not expenses on the Statement of Activities.		545
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Change in Net Position of Governmental Activities, Schedule 21	\$	(2,716)
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ST. TAMMANY PARISH, LOUISIANA
Schedule of Insurance Coverage - Primary Government
In Effect as of December 31, 2018

Policy Number	Insurer	Expires	Type of Coverage
MAC4-0 9-3 0-7 4-0 1	Great American Ins Co of New York	January 1, 2019	Building and Personal Property Excl Wind/Hail/Named Storm
42-PRP-301025-03	National Fire & Marine Ins Co	January 1, 2019	Property Primary Wind, Hail & Named Storm only
MKLV13XP002027	Evanston Ins Co	January 1, 2019	Property Primary Wind, Hail & Named Storm only
NHD339053	RSUI Indemnity Co	January 1, 2019	Property Excess Wind, Hail & Named Storm only
MCD-170013	Lloyds of London	January 1, 2019	Deductible Buyback - Justice Center Complex only
MCP0168081	Mt. Hawley Ins Co.	August 24, 2019	All Risk - Coroner's Property Policy
791-00-03-70-0005	Atlantic Specialty Insurance Company, a OneBeacon Company	January 1, 2019	Auto Liability and Property Damage - (Dump Trucks, Specialty, and Mobile Surveillance Units) Auto Liability (Autos and Trailers) General Liability Professional Liability Package Public Officials Errors & Omissions Employment Practices Liability Employee Benefits Liability Law Enforcement Liability Umbrella Excess Liability
105726006	Travelers Casualty & Surety Co.	January 1, 2021	Crime Coverage
QT-660-3232R006-TIL-17	Travelers Property & Casualty Co.	January 1, 2019	Inland Marine - Contractor's Equip, Data Processing Equip/Media Cov
AAP N00989113 012	Ace Property & Casualty Co.	October 22, 2020	Airport Liability - St. Tammany Parish Regional Airport
15349795N01	Western Surety Company	August 25, 2019	Notary Bond & E&O for Clerk of Council
YB2-L9L-465176-017	Liberty Mutual Fire Ins Co.	January 1, 2019	Boiler and Machinery
YB2-L9L-464471-017	Liberty Mutual Fire Ins Co.	August 4, 2019	Boiler and Machinery - Coroner's Property
SP 4056442	Safety National Casualty Corporation	January 1, 2019	Excess Workers' Compensation & Employer's Liability
J170645	Underwriters at Lloyd's	January 25, 2019	Maritime Employer's Liability
106426826	Travelers Casualty & Surety Co.	January 1, 2019	Cyber Liability
87055212662018	Hartford Ins Co of the Midwest	January 1, 2019	Flood Insurance - 21454 Koop Dr.
87055212642018	Hartford Ins Co of the Midwest	January 1, 2019	Flood Insurance - 21490 Koop Dr.
87055212632018	Hartford Ins Co of the Midwest	January 1, 2019	Flood Insurance - 842 Gerard St.
87055212682018	Hartford Ins Co of the Midwest	January 1, 2019	Flood Insurance - 34783 Grantham College Rd.
87055212672018	Hartford Ins Co of the Midwest	January 1, 2019	Flood Insurance - 555 Robert Rd.
87055212592018	Hartford Ins Co of the Midwest	January 1, 2019	Flood Insurance - 510 E. Boston St.
87055487972018	Hartford Ins Co of the Midwest	March 15, 2019	Flood Insurance - 301 W 21st Ave.
87055487792018	Hartford Ins Co of the Midwest	March 15, 2019	Flood Insurance - 71683 Leveson St.
87055652162018	Hartford Ins Co of the Midwest	April 13, 2019	Flood Insurance - 701 N. Columbia St.
99057727192018	Hartford Ins Co of the Midwest	May 11, 2019	Flood Insurance - 1123 Main St.
87056259212018	Hartford Ins Co of the Midwest	August 13, 2019	Flood Insurance - 31078 Hwy. 36, Bldg. A
87056195432018	Hartford Ins Co of the Midwest	August 13, 2019	Flood Insurance - 31078 Hwy. 36, Bldg. B
87056095542018	Hartford Ins Co of the Midwest	August 22, 2019	Flood Insurance - 35122 Camp Salmen Rd.
87059509252018	Hartford Ins Co of the Midwest	August 26, 2019	Flood Insurance - 21404 Koop Dr.
99056595242018	Hartford Ins Co of the Midwest	October 2, 2019	Flood Insurance - 520 Old Spanish Trail
875058793052018	Hartford Ins Co of the Midwest	February 22, 2019	Flood Insurance - 3901 Pontchartrain Dr.
87056503232018	Hartford Ins Co of the Midwest	October 8, 2019	Flood Insurance - 65278 Hwy. 434 (Coroner's Building)

Note: For calendar year 2019, 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, 2018

<u>Name</u>	<u>District</u>	<u>Amount</u>
Marty Dean	District 1	\$ 31,232
David R. Fitzgerald	District 2	29,552
James A. Thompson	District 3	29,552
Michael Lorino, Jr.	District 4	31,352
Rykert Toledano, Jr.	District 5	29,552
Richard E. Tanner	District 6	31,232
Jacob B. Groby, III	District 7	30,872
Chris Canulette	District 8	31,232
E.L. Bellisario	District 9	30,452
Maureen O'Brien	District 10	31,232
Steve Stefancik	District 11	31,232
Jerry Binder	District 12	31,352
S. Michele Blanchard	District 13	29,552
Thomas J. Smith	District 14	31,232
		<hr/>
Total		<u>\$ 429,628</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 28

ST. TAMMANY PARISH, LOUISIANA
Schedule of Compensation, Benefits and Other Payments to
Agency Head or Chief Executive Officer
For the Year Ended December 31, 2018

Agency Head: Patricia Brister, Parish President

Purpose	Amount
Salary	\$ 171,729
Benefits-insurance	8,354
Benefits-FICA	7,961
Benefits-Medicare	2,521
Cell allowance	2,160
Travel and related	1,522
Registration fees	781
Special meals	478
Total	\$ 195,506

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

ST. TAMMANY PARISH, LOUISIANA
Statistical Section (Unaudited)

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

Contents	Page
Financial Trends These schedules contain trend information to help the reader understand the government's financial performance and well-being have changed over time.	200
Revenue Capacity These schedules contain information to help the reader assess the government's most significant local revenue source.	211
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.	219
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.	223
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.	225

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)

	2018	2017	2016	2015
Governmental activities				
Net investment in capital assets	\$ 419,372,910	\$ 420,832,029	\$ 406,351,930	\$ 396,041,276
Restricted	169,437,191	156,921,420	148,945,551	145,447,624
Unrestricted	58,394,162	56,856,062	58,967,674	50,057,760
Total governmental activities net position	<u>647,204,263</u>	<u>634,609,511</u>	<u>614,265,155</u>	<u>591,546,660</u>
Business-type activities				
Net investment in capital assets	1,486,263	303,171	(754,333)	(3,303,860)
Restricted	1,640,517	4,810,717	4,678,367	4,516,267
Unrestricted	20,317,433	17,549,136	14,543,320	12,967,159
Total business-type activities net position	<u>23,444,213</u>	<u>22,663,024</u>	<u>18,467,354</u>	<u>14,179,566</u>
Primary government				
Net investment in capital assets	420,859,173	421,135,200	405,597,597	392,737,416
Restricted	171,077,708	161,732,137	153,623,918	149,963,891
Unrestricted	78,711,595	74,405,198	73,510,994	63,024,919
Total primary government net position	<u>\$ 670,648,476</u>	<u>\$ 657,272,535</u>	<u>\$ 632,732,509</u>	<u>\$ 605,726,226</u>

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

TABLE 1

Fiscal Year					
2014	2013	2012	2011	2010	2009
\$ 366,268,854	\$ 342,467,359	\$ 334,288,631	\$ 298,454,992	\$ 224,406,111	\$ 207,428,450
142,878,282	138,876,727	119,607,914	121,116,461	131,309,898	148,262,128
30,755,975	30,442,781	15,668,946	16,695,819	57,104,563	54,096,725
539,903,111	511,786,867	469,565,491	436,267,272	412,820,572	409,787,303
(2,350,620)	(1,482,051)	470,958	4,882,870	6,123,203	13,229,962
4,546,543	4,196,582	3,793,997	3,706,454	3,703,283	-
10,499,122	8,848,243	7,572,201	5,867,972	3,833,528	1,760,833
12,695,045	11,562,774	11,837,156	14,457,296	13,660,014	14,990,795
363,918,234	340,985,308	334,759,589	303,337,862	230,529,314	220,658,412
147,424,825	143,073,309	123,401,911	124,822,915	135,013,181	148,262,128
41,255,097	39,291,024	23,241,147	22,563,791	60,938,091	55,857,558
\$ 552,598,156	\$ 523,349,641	\$ 481,402,647	\$ 450,724,568	\$ 426,480,586	\$ 424,778,098

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

	2018	2017	2016	2015
Expenses				
Governmental activities:				
General government	\$ 20,299,867	\$ 27,342,652	\$ 24,900,267	\$ 22,552,910
Public safety	18,200,650	25,572,849	27,801,879	25,613,378
Highways and streets	52,859,506	43,224,058	45,663,946	41,349,476
Sanitation	1,417,678	1,595,133	1,330,473	1,208,913
Health and welfare	11,292,275	14,726,689	15,456,350	13,424,990
Cultural and recreation	13,392,269	12,188,504	12,087,089	11,606,730
Economic development	1,046,213	3,949,400	57,057	1,230,533
Conservation	63,779	-	-	-
Transporation	3,634,927	-	-	-
Interest on long-term debt	2,016,274	2,190,712	2,496,157	2,923,447
Total governmental activities expenses	<u>124,223,438</u>	<u>130,789,997</u>	<u>129,793,218</u>	<u>119,910,377</u>
Business-type activities:				
Property management	-	-	-	-
Water/sewer	14,136,742	12,005,216	12,898,145	11,654,806
Total business-type activities expenses	<u>14,136,742</u>	<u>12,005,216</u>	<u>12,898,145</u>	<u>11,654,806</u>
Total primary government expenses	<u>\$ 138,360,180</u>	<u>\$ 142,795,213</u>	<u>\$ 142,691,363</u>	<u>\$ 131,565,183</u>
Program Revenues				
Governmental activities:				
Charges for services:				
General government	\$ 7,419,439	\$ 7,809,487	\$ 8,705,158	\$ 7,386,760
Public safety	2,780,061	2,307,803	2,724,807	2,134,023
Highways and streets	2,586,196	1,697,342	2,143,574	3,428,028
Sanitation	1,785,177	1,605,599	1,473,633	1,534,095
Health and welfare	784,474	896,502	796,675	388,883
Cultural and recreation	259,796	206,664	39,975	36,843
Economic development	-	-	-	-
Transporation	263,820	-	-	-
Operating grants and contributions	7,265,848	9,091,015	9,057,609	8,191,631
Capital grants and contributions	11,003,627	10,513,831	18,026,859	26,926,319
Total governmental activities program revenues	<u>34,148,438</u>	<u>34,128,243</u>	<u>42,968,290</u>	<u>50,026,582</u>
Business-type activities:				
Charges for services:				
Property management	-	-	-	-
Water/sewer	14,343,436	13,786,546	13,661,620	13,061,981
Operating grants and contributions	-	-	-	-
Capital grants and contributions	47,913	1,476,652	45,614	121,201
Total business-type activities program revenues	<u>14,391,349</u>	<u>15,263,198</u>	<u>13,707,234</u>	<u>13,183,182</u>
Total primary government program revenues	<u>\$ 48,539,787</u>	<u>\$ 49,391,441</u>	<u>\$ 56,675,524</u>	<u>\$ 63,209,764</u>
Net (Expense)/Revenue				
Governmental activities	\$ (90,075,000)	\$ (96,661,754)	\$ (86,824,928)	\$ (69,883,795)
Business-type activities	254,607	3,257,982	809,089	1,528,376
Total primary government net expenses	<u>\$ (89,820,393)</u>	<u>\$ (93,403,772)</u>	<u>\$ (86,015,839)</u>	<u>\$ (68,355,419)</u>

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

TABLE 2
continued

Fiscal Year					
2014	2013	2012	2011	2010	2009
\$ 21,013,347	\$ 22,890,790	\$ 19,777,480	\$ 19,931,285	\$ 18,145,039	\$ 17,652,244
19,458,275	16,260,579	23,665,792	33,548,559	28,719,942	20,415,372
39,608,176	36,628,105	36,737,940	38,321,722	39,582,188	52,059,250
889,591	1,053,250	3,200,714	1,478,697	1,754,022	4,196,016
10,989,796	10,042,280	10,547,450	10,926,489	14,885,917	9,564,563
10,762,156	10,339,088	10,247,857	9,671,399	15,911,265	10,142,970
1,313,786	952,898	619,167	676,727	405,937	180,307
-	-	-	-	-	-
-	-	-	-	-	-
3,252,376	4,790,681	4,507,312	4,755,122	4,920,272	5,278,374
107,287,503	102,957,671	109,303,712	119,310,000	124,324,582	119,489,096
-	-	657,134	779,943	727,791	733,655
11,399,430	11,146,235	11,134,247	10,925,013	9,774,052	1,705,427
11,399,430	11,146,235	11,791,381	11,704,956	10,501,843	2,439,082
<u>\$ 118,686,933</u>	<u>\$ 114,103,906</u>	<u>\$ 121,095,093</u>	<u>\$ 131,014,956</u>	<u>\$ 134,826,425</u>	<u>\$ 121,928,178</u>
\$ 7,612,317	\$ 7,869,235	\$ 7,167,372	\$ 7,553,095	\$ 7,059,961	\$ 7,428,061
2,254,057	2,075,778	1,485,568	1,649,929	1,624,735	2,026,461
2,573,920	1,497,617	4,336,732	3,441,261	1,437,408	1,058,726
1,607,527	1,390,199	2,221,511	1,386,814	1,201,404	1,270,897
284,709	352,946	297,531	299,085	210,409	236,696
23,397	281	28,641	-	1,000	150
-	-	147,632	13,440	-	-
-	-	-	-	-	-
8,768,482	17,223,677	11,778,395	21,455,458	18,772,107	10,883,718
9,274,134	7,374,478	16,998,860	21,005,804	12,877,559	15,538,504
32,398,543	37,784,211	44,462,242	56,804,886	43,184,583	38,443,213
-	-	716,454	1,049,850	837,358	1,033,104
12,531,285	11,207,575	11,677,867	10,539,418	8,420,795	1,946,762
-	-	-	-	-	76
91,967	50,800	2,233,075	165,221	-	625,668
12,623,252	11,258,375	14,627,396	11,754,489	9,258,153	3,605,610
<u>\$ 45,021,795</u>	<u>\$ 49,042,586</u>	<u>\$ 59,089,638</u>	<u>\$ 68,559,375</u>	<u>\$ 52,442,736</u>	<u>\$ 42,048,823</u>
\$ (74,888,960)	\$ (65,173,460)	\$ (64,841,470)	\$ (62,505,114)	\$ (81,139,999)	\$ (81,045,883)
1,223,822	112,140	2,836,015	49,533	(1,243,690)	1,166,528
<u>\$ (73,665,138)</u>	<u>\$ (65,061,320)</u>	<u>\$ (62,005,455)</u>	<u>\$ (62,455,581)</u>	<u>\$ (82,383,689)</u>	<u>\$ (79,879,355)</u>

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

	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
General Revenues and Other Changes in Net Position				
Governmental activities:				
Taxes:				
Property taxes, general	\$ 5,119,961	\$ 4,948,851	\$ 4,989,294	\$ 4,642,075
Property taxes, special purpose	32,006,823	31,029,718	31,227,876	28,983,212
Sales and use taxes	57,278,185	75,512,450	71,445,045	68,946,647
Franchise taxes	2,461,767	2,304,587	2,430,365	2,491,557
Hotel/motel tax	223,516	234,616	235,297	225,936
Timber severance tax	67,204	54,196	69,553	95,160
Mineral severance tax	9,702	7,802	4,985	14,678
Alcohol tax	20,709	58,091	59,606	60,457
Cigarette paper tax	12,497	11,677	9,660	10,803
Gaming revenue tax	182,126	177,465	181,823	179,531
Penalties and interest on taxes	62,890	-	-	-
State revenue sharing	803,117	801,419	100,523	273,191
Federal payment in lieu of ad valorem	66,225	81,223	71,627	68,108
Investment earnings	4,139,714	2,190,613	1,737,387	2,331,770
Sale of revoked property/easements	-	-	9,700	24,125
GNOE excess revenue	50,000	50,000	50,000	50,000
Pension contribution	294,343	291,467	281,704	256,636
Other general revenues	-	-	-	-
Extraordinary item	-	-	-	12,647,720
Transfers	(129,027)	(748,065)	(3,361,022)	225,738
Total governmental activities	<u>102,669,752</u>	<u>117,006,110</u>	<u>109,543,423</u>	<u>121,527,344</u>
Business-type activities:				
Investment earnings	371,864	169,703	98,707	163,156
Pension contribution	25,691	19,920	18,970	18,727
Transfers	129,027	748,065	3,361,022	(225,738)
Total business-type activities	<u>526,582</u>	<u>937,688</u>	<u>3,478,699</u>	<u>(43,855)</u>
Total primary government	<u>\$ 103,196,334</u>	<u>\$ 117,943,798</u>	<u>\$ 113,022,122</u>	<u>\$ 121,483,489</u>
Change in Net Position				
Governmental activities	\$ 12,594,752	\$ 20,344,356	\$ 22,718,495	\$ 51,643,549
Business-type activities	<u>781,189</u>	<u>4,195,670</u>	<u>4,287,788</u>	<u>1,484,521</u>
Total primary government	<u>\$ 13,375,941</u>	<u>\$ 24,540,026</u>	<u>\$ 27,006,283</u>	<u>\$ 53,128,070</u>

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

TABLE 2
continued

Fiscal Year					
2014	2013	2012	2011	2010	2009
\$ 4,524,597	\$ 4,335,248	\$ 4,335,894	\$ 4,014,866	\$ 4,038,196	\$ 3,682,007
25,307,458	24,226,067	24,691,288	22,915,206	23,059,388	21,190,881
65,667,400	61,868,200	58,869,911	54,711,026	51,699,305	52,024,479
2,322,561	2,095,607	1,912,709	1,780,484	1,612,113	1,629,828
578,665	546,352	269,707	-	-	-
93,961	65,772	87,446	99,921	58,279	220,454
9,193	12,932	13,437	16,709	20,549	119,325
58,355	58,815	60,306	57,579	67,277	80,528
10,939	10,234	11,478	16,369	21,394	15,894
188,055	199,057	218,240	238,875	254,583	280,352
-	-	-	-	-	-
277,808	280,397	287,321	286,557	292,125	272,060
72,767	30,493	35,543	46,065	70,434	101,717
3,497,663	(1,178,328)	1,634,416	2,336,794	2,759,197	4,160,584
53,200	11,400	113,500	20,000	33,000	30,000
50,000	50,000	50,000	50,000	50,000	50,000
-	-	-	-	-	-
-	-	-	-	-	276,469
-	14,454,779	-	-	-	-
292,582	327,811	5,548,493	(638,637)	137,428	(6,885,928)
103,005,204	107,394,836	98,139,689	85,951,814	84,173,268	77,248,650
201,031	(58,711)	92,338	109,112	50,337	19,876
-	-	-	-	-	-
(292,582)	(327,811)	(5,548,493)	638,637	(137,428)	6,885,928
(91,551)	(386,522)	(5,456,155)	747,749	(87,091)	6,905,804
<u>\$ 102,913,653</u>	<u>\$ 107,008,314</u>	<u>\$ 92,683,534</u>	<u>\$ 86,699,563</u>	<u>\$ 84,086,177</u>	<u>\$ 84,154,454</u>
\$ 28,116,244	\$ 42,221,376	\$ 33,298,219	\$ 23,446,700	\$ 3,033,269	\$ (3,797,233)
1,132,271	(274,382)	(2,620,140)	797,282	(1,330,781)	8,072,332
<u>\$ 29,248,515</u>	<u>\$ 41,946,994</u>	<u>\$ 30,678,079</u>	<u>\$ 24,243,982</u>	<u>\$ 1,702,488</u>	<u>\$ 4,275,099</u>

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

	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
General Fund				
Nonspendable, prepaid items	\$ 599,363	\$ 392,092	\$ 103,557	\$ 101,628
Unassigned	17,173,192	16,979,700	14,976,621	13,628,268
Total general fund	<u>\$ 17,772,555</u>	<u>\$ 17,371,792</u>	<u>\$ 15,080,178</u>	<u>\$ 13,729,896</u>
 All Other Governmental Funds				
Nonspendable, prepaid items	\$ 503,977	\$ 7,930	\$ 24,344	\$ 7,262
Restricted	169,437,191	156,921,420	148,945,551	144,292,871
Committed	32,107,128	31,606,179	32,000,990	25,734,472
Total all other governmental funds	<u>\$ 202,048,296</u>	<u>\$188,535,529</u>	<u>\$ 180,970,885</u>	<u>\$170,034,605</u>

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

TABLE 3

Fiscal Year					
2014	2013	2012	2011	2010	2009
\$ 8,829	\$ 5,861	\$ 5,511	\$ 7,641	\$ 5,460	\$ 5,360
11,728,298	10,004,207	8,410,804	6,398,876	5,996,774	6,716,440
<u>\$ 11,737,127</u>	<u>\$ 10,010,068</u>	<u>\$ 8,416,315</u>	<u>\$ 6,406,517</u>	<u>\$ 6,002,234</u>	<u>\$ 6,721,800</u>
\$ 11,254	\$ 9,242	\$ 7,927	\$ 8,819	\$ 6,041	\$ 9,464
139,882,720	138,876,727	122,880,961	130,079,803	144,387,274	162,502,650
21,581,482	24,021,382	24,097,913	27,497,259	33,278,345	32,419,292
<u>\$ 161,475,456</u>	<u>\$ 162,907,351</u>	<u>\$ 146,986,801</u>	<u>\$ 157,585,881</u>	<u>\$ 177,671,660</u>	<u>\$ 194,931,406</u>

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

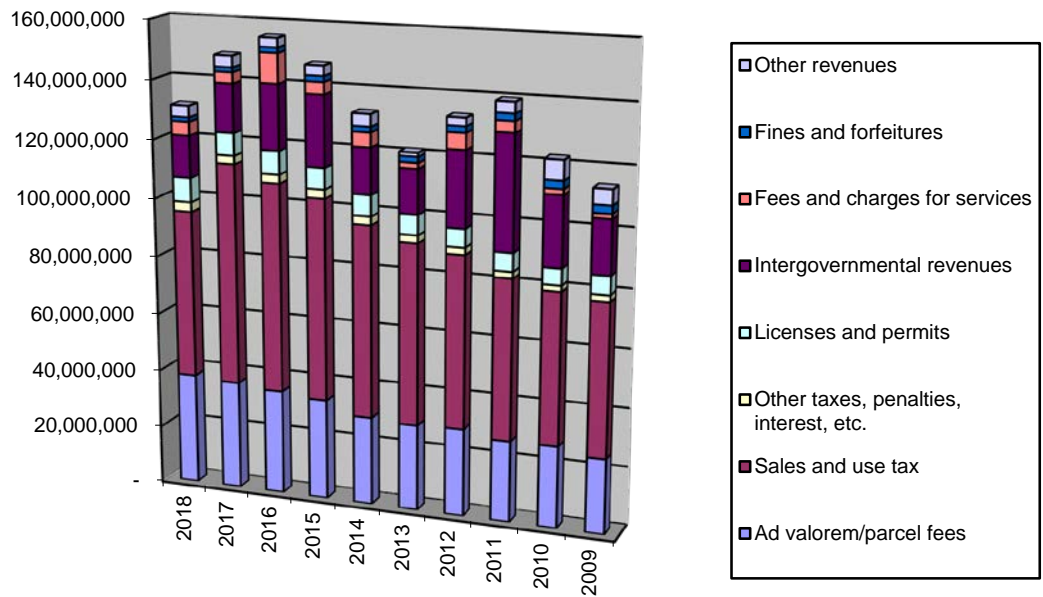
	2018	2017	2016	2015
REVENUES				
Taxes	\$ 98,722,665	\$ 115,599,879	\$ 110,391,957	\$ 106,674,350
Licenses and permits	8,249,029	7,595,819	7,960,092	7,186,947
Intergovernmental revenues	14,281,364	16,431,101	22,101,018	23,965,501
Fees and charges for services	4,643,628	3,689,107	10,003,674	4,139,930
Fines and forfeitures	1,517,690	1,634,371	1,804,560	1,938,064
Other revenues	3,910,185	3,796,836	3,131,108	3,395,064
Total revenues	<u>131,324,561</u>	<u>148,747,113</u>	<u>155,392,409</u>	<u>147,299,856</u>
EXPENDITURES				
General government	16,485,327	19,776,239	20,543,340	18,927,628
Public safety	16,666,814	22,920,822	25,074,891	24,031,530
Highways and streets	24,205,311	26,755,260	29,542,141	23,771,589
Sanitation	1,379,962	1,526,695	1,279,048	1,131,203
Health and welfare	10,332,356	14,515,490	15,198,064	13,216,749
Culture and recreation	11,976,244	11,410,341	10,812,472	10,796,406
Economic development	1,013,349	3,893,757	(441)	1,183,495
Conservation	63,779	-	-	-
Transportation	2,969,623	-	-	-
Capital outlay	22,054,023	28,218,934	27,657,787	47,566,418
Debt service:				
Principal/Impact fee credits used	8,768,103	8,082,304	10,894,125	8,274,437
Interest	1,855,088	2,181,795	2,569,073	2,965,314
Bond issuance costs	122,576	11,750	17,675	10,200
Total expenditures	<u>117,892,555</u>	<u>139,293,387</u>	<u>143,588,175</u>	<u>151,874,969</u>
Excess of revenues over (under) expenditures	<u>13,432,006</u>	<u>9,453,726</u>	<u>11,804,234</u>	<u>(4,575,113)</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	2,239,815	926,287	1,228,336	3,096,920
Transfers out	(1,875,133)	(523,755)	(746,008)	(617,609)
Issuance of refunding bonds	6,655,000	-	-	-
Payments to refunded bond escrow agent	(6,538,158)	-	-	-
Impact fee credits issued	-	-	-	-
Transfers in from component unit	-	-	-	-
Total other financing sources (uses)	<u>481,524</u>	<u>402,532</u>	<u>482,328</u>	<u>2,479,311</u>
EXTRAORDINARY ITEMS	<u>-</u>	<u>-</u>	<u>-</u>	<u>12,647,720</u>
Net change in fund balances	<u>\$ 13,913,530</u>	<u>\$ 9,856,258</u>	<u>\$ 12,286,562</u>	<u>\$ 10,551,918</u>
Debt service as a percentage of noncapital expenditures	11.1%	9.2%	11.6%	10.8%

TABLE 4

Fiscal Year					
2014	2013	2012	2011	2010	2009
\$ 98,956,754	\$ 94,051,585	\$ 91,331,635	\$ 84,791,494	\$ 81,771,092	\$ 80,123,492
7,143,151	6,772,351	6,166,759	6,224,555	5,554,355	6,228,619
15,599,505	15,041,946	25,615,276	38,603,520	23,710,236	18,271,945
4,882,974	1,924,608	5,443,299	3,735,819	1,894,590	1,604,204
1,904,572	2,011,702	2,172,129	2,428,076	2,652,782	2,707,534
4,106,414	1,291,363	2,679,826	3,691,910	6,621,549	5,178,493
132,593,370	121,093,555	133,408,924	139,475,374	122,204,604	114,114,287
18,494,003	17,520,451	16,682,195	18,110,502	18,493,516	17,492,135
18,057,632	14,763,937	22,195,044	32,147,773	27,380,990	17,688,875
25,892,079	24,218,775	25,146,352	26,549,076	29,642,267	43,031,212
1,014,390	1,044,732	3,179,445	1,455,282	1,716,265	4,163,202
10,846,713	9,863,120	10,380,295	10,823,356	14,801,487	9,488,729
9,800,126	9,779,606	9,763,995	9,313,944	15,613,194	9,852,279
998,968	898,198	584,224	654,675	402,929	177,299
-	-	-	-	-	-
-	-	-	-	-	-
34,843,783	22,603,952	44,315,639	50,086,324	20,592,266	20,340,233
7,393,565	6,477,379	6,216,524	7,701,761	7,414,349	6,734,000
3,292,321	3,879,854	4,322,176	4,528,255	4,756,832	5,023,120
8,725	815,055	7,052	31,398	5,626	119,446
130,642,305	111,865,059	142,792,941	161,402,346	140,819,721	134,110,530
1,951,065	9,228,496	(9,384,017)	(21,926,972)	(18,615,117)	(19,996,243)
4,690,858	487,974	833,874	765,971	27,171,279	28,626,571
(6,346,759)	(145,360)	(39,139)	(520,495)	(26,535,474)	(29,847,640)
-	43,537,804	-	2,000,000	-	12,000,000
-	(42,717,941)	-	-	-	-
-	-	-	-	-	6,276,319
-	7,123,330	-	-	-	-
(1,655,901)	8,285,807	794,735	2,245,476	635,805	17,055,250
-	-	-	-	-	-
\$ 295,164	\$ 17,514,303	\$ (8,589,282)	\$ (19,681,496)	\$ (17,979,312)	\$ (2,940,993)
11.2%	11.6%	10.7%	11.0%	10.1%	10.3%

ST. TAMMANY PARISH, LOUISIANA

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



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

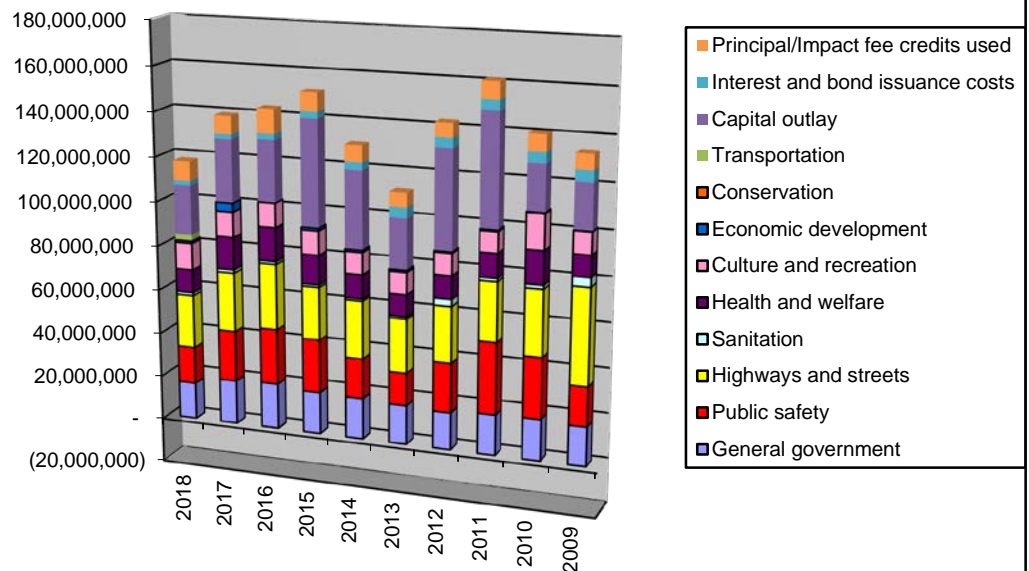


TABLE 5

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

Fiscal Year	Property	Sales and Use Tax	Cable Franchise Tax	Alcohol Tax	Timber Severance Tax	Hotel/Motel Tax	Mineral Severance Tax	Gaming Revenue Tax	Contributions Government Access TV	Other Taxes Penalties & Interest	Total
2018	\$38,147,015	\$57,278,185	\$2,461,767	\$ 20,709	\$ 67,204	\$ 223,516	\$ 9,702	\$ 182,126	\$ 225,196	\$ 107,245	\$ 98,722,665
2017	37,238,995	75,512,450	2,304,587	58,091	54,196	234,616	7,802	177,465	-	11,677	115,599,879
2016	35,955,623	71,445,045	2,430,365	59,606	69,553	235,297	4,985	181,823	-	9,660	110,391,957
2015	34,649,581	68,946,647	2,491,557	60,457	95,160	225,936	14,678	179,531	-	10,803	106,674,350
2014	30,379,917	65,667,400	2,322,561	58,355	93,961	226,373	9,193	188,055	-	10,939	98,956,754
2013	29,527,236	61,868,200	2,095,607	58,815	65,772	213,732	12,932	199,057	-	10,234	94,051,585
2012	30,052,599	58,869,911	1,912,709	60,306	87,446	105,509	13,437	216,886	-	12,832	91,331,635
2011	27,870,531	54,711,026	1,780,484	57,579	99,921	-	16,709	238,875	-	16,369	84,791,494
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

TABLE 6

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

Fiscal Year	Real Estate Assessed Value	Personal Property Assessed Value	Public Service Assessed Value	(1) Total Assessed Value	Less: Homestead Exemption Value	Total Taxable Assessed Value	Total Direct Tax Rate	Estimated Actual Value	Assessed Value as a Percentage of Actual Value
2018	\$ 2,194,903,407	\$ 258,036,499	\$ 133,340,220	\$ 2,586,280,126	\$ 517,271,813	\$ 2,069,008,313	19.9%	\$ 24,202,638,277	10.7%
2017	2,137,187,411	255,135,068	136,798,010	2,529,120,489	507,774,412	2,021,346,077	19.9%	23,619,966,603	10.7%
2016	2,083,892,697	249,924,596	140,782,480	2,474,599,773	515,492,919	1,959,106,854	19.9%	23,068,220,863	10.7%
2015	1,952,866,176	245,824,197	137,487,050	2,336,177,423	505,544,763	1,830,632,660	20.7%	21,717,437,940	10.8%
2014	1,653,788,138	485,971,275	139,303,800	2,279,063,213	501,455,681	1,777,607,532	19.0%	20,334,905,080	11.2%
2013	1,625,207,518	462,495,913	125,316,300	2,213,019,731	498,862,148	1,714,157,583	19.0%	19,836,646,467	11.2%
2012	1,611,086,720	454,962,856	104,498,020	2,170,547,596	499,788,758	1,670,758,838	19.4%	19,561,944,987	11.1%
2011	1,549,208,119	421,433,149	106,645,220	2,077,286,488	496,593,299	1,580,693,189	19.5%	18,728,216,397	11.1%
2010	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%
2009	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%

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

Real Estate	10%
Personal Property	15%
Public Service	25%

Source: Louisiana Tax Commission Annual Reports

TABLE 7

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

Taxpayer	2018			2009		
	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	\$ 48,867,250	1	2.36%	\$ 37,507,470	1	2.55%
FLORIDA MARINE TRANSPORTERS	14,339,810	2	0.69%			
ASSOCIATED WHOLESALE GROCERS	12,333,780	3	0.60%			
CHEVRON USA INC	11,427,970	4	0.55%	10,600,950	3	0.72%
ATMOS ENERGY CORPORATION	11,397,740	5	0.55%	5,899,250	10	0.40%
TRI-STATES NGL PIPELINE, LLC	10,495,160	6	0.51%			
BELL SOUTH COMMUNICATIONS	10,201,600	7	0.49%			
PARKWAY PIPELINE LLC	9,345,220	8	0.45%			
REGIONS BANK	8,649,565	9	0.42%			
J P MORGAN CHASE BANK	7,326,495	10	0.35%	7,828,873	4	0.53%
AT&T SOUTHEAST				18,553,760	2	1.26%
CAPITAL ONE				7,567,500	5	0.51%
VERIZON WIRELESS				7,017,160	6	0.48%
A T & T MOBILITY				6,139,180	7	0.42%
WHITNEY NATIONAL BANK				6,123,713	8	0.42%
WASH-ST TAMMANY ELEC COOP				5,969,650	9	0.41%
	<u>\$ 144,384,590</u>		<u>6.97%</u>	<u>\$ 113,207,506</u>		<u>7.70%</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)

	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009
Parish Direct Rates										
Alimony (General Government)										
Unincorporated Areas	2.89	2.89	2.89	3.00	3.00	3.00	3.00	3.02	3.02	3.02
Incorporated Areas	1.44	1.44	1.44	1.50	1.50	1.50	1.50	1.51	1.51	1.51
Drainage Maintenance	1.77	1.77	1.77	1.83	1.83	1.83	1.83	1.84	1.84	1.84
Public Health	1.77	1.77	1.77	1.83	1.83	1.83	1.83	1.84	1.84	1.84
Library	6.07	6.07	6.07	6.29	5.35	5.35	5.35	5.38	5.38	5.38
Council on Aging/STARC	1.92	1.92	1.92	1.99	1.69	1.69	1.69	1.70	1.70	1.70
Coroner	3.26	3.26	3.26	3.38	2.96	2.96	3.38	3.40	3.40	3.40
Animal Shelter	0.82	0.82	0.82	0.85	0.85	0.85	0.85	0.85	0.85	0.85
Total Direct Rate	19.94	19.94	19.94	20.67	19.01	19.01	19.43	19.54	19.54	19.54
School District Rates										
School District No.12 Bond	15.90	16.90	17.90	17.90	17.90	17.90	20.90	20.90	20.90	20.90
School Constitutional Tax	3.65	3.65	3.65	3.78	3.78	3.78	3.78	3.80	3.80	3.80
School Maintenance Operations	4.64	4.64	4.64	4.81	4.81	4.81	4.81	4.84	4.84	4.84
School Building Repairs	3.30	3.30	3.30	3.42	3.42	3.42	3.42	3.44	3.44	3.44
Operation and Maintenance Schools	34.03	34.03	34.03	35.27	35.27	35.27	35.27	35.47	35.47	35.47
School Additional Support II	2.89	2.89	2.89	3.00	3.00	3.00	-	-	-	-
Other Parish-wide Rates										
Law Enforcement	11.69	11.66	11.25	11.66	11.66	11.66	11.66	11.73	11.73	11.73
Florida Parishes Juv. Center	2.75	2.75	2.75	2.75	2.75	2.75	2.75	2.75	3.00	3.00
Parish Special Assessor	2.59	2.60	2.60	2.69	2.69	2.71	2.71	2.73	2.73	2.73
Mosquito Abatement District	4.05	4.05	4.05	4.20	4.30	4.40	4.50	4.72	4.72	4.72
City, Town and Village Rates										
Abita Springs	15.86	15.86	15.71	15.86	15.86	15.86	15.86	15.86	15.86	15.86
Covington	21.00	21.24	21.24	21.50	21.80	21.80	22.00	22.04	22.04	23.04
Madisonville	8.55	8.55	8.21	8.55	8.55	8.55	8.55	8.59	8.59	8.59
Mandeville	9.31	10.31	10.31	11.03	15.80	15.80	15.80	15.82	15.92	16.00
Pearl River	9.98	9.98	9.98	10.00	10.00	10.00	5.83	10.00	9.67	9.67
Slidell	26.93	27.08	27.52	22.50	25.85	25.89	26.56	26.79	27.82	27.82
Fire District Rates										
Fire District No. 1	35.00	35.00	35.00	35.00	33.50	29.70	29.70	30.00	29.00	31.00
Fire District No. 2	20.52	20.52	20.52	20.52	20.52	20.52	20.52	20.62	20.62	20.62
Fire District No. 3	34.94	34.94	34.94	34.95	34.95	34.95	34.83	35.00	35.63	35.63
Fire District No. 4	26.00	26.00	26.00	26.00	26.00	26.00	26.00	27.00	26.00	26.00
Fire District No. 5	29.58	29.58	29.58	28.36	28.36	28.36	28.36	28.50	28.50	8.82
Fire District No. 6	20.12	20.12	20.12	20.12	20.12	20.12	20.12	20.12	20.12	20.12
Fire District No. 7	20.17	20.17	20.17	20.20	20.20	20.20	25.16	25.21	25.21	23.62
Fire District No. 8	34.18	34.18	34.18	34.88	34.88	34.88	34.88	35.00	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	35.00
Fire District No. 10	-	-	-	-	-	-	-	-	-	40.88
Fire District No. 11	42.17	42.17	42.17	42.78	34.36	42.36	42.36	42.23	42.23	42.23
Fire District No. 12	24.95	24.95	24.95	24.88	24.88	24.88	24.88	25.00	25.00	25.00
Fire District No. 13	29.00	29.00	29.00	29.77	29.77	29.77	30.77	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)

	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009
Lighting District Rates										
Lighting District No. 1	4.13	4.13	4.13	4.15	4.15	4.15	4.15	4.17	4.17	4.17
Lighting District No. 4	3.97	3.97	3.97	4.03	4.03	4.03	4.03	4.07	4.07	4.07
Lighting District No. 5	3.07	3.07	3.07	3.14	3.14	3.14	3.14	3.17	3.17	3.17
Lighting District No. 6	2.15	-	-	2.15	2.15	2.15	2.15	2.16	2.16	2.16
Lighting District No. 7	2.97	2.97	2.97	2.98	2.98	2.98	2.98	3.01	3.01	3.01
Lighting District No. 16	-	1.16	1.16	1.20	1.20	1.20	1.99	2.00	2.00	2.00
Recreation District Rates										
Recreation District No. 1, Original	7.30	7.60	8.10	8.84	8.89	8.99	9.09	9.31	9.51	10.01
Recreation District No. 1, Annex 1	6.35	6.35	6.35	6.49	6.49	3.00	2.99	3.00	3.00	-
Recreation District No. 1, Annex 2	3.43	3.43	3.43	3.50	3.50	-	-	-	-	-
Recreation District No. 2	-	0.80	0.80	0.80	0.80	4.80	5.00	5.00	11.00	11.00
Recreation District No. 4	10.82	10.82	8.82	8.06	8.06	8.06	8.06	8.06	8.06	8.06
Recreation District No. 6	10.59	11.59	11.59	14.00	14.00	16.00	16.00	11.00	11.00	11.00
Recreation District No. 7	-	-	-	3.98	3.98	3.98	3.98	4.00	3.37	3.37
Recreation District No. 11	9.79	9.79	9.79	10.00	10.00	10.00	7.55	7.59	7.59	7.59
Recreation District No. 12	10.00	11.70	11.70	12.25	12.50	11.70	11.70	11.70	15.50	13.10
Recreation District No. 14	9.40	9.40	9.40	9.45	9.45	9.45	9.45	9.47	8.87	8.87
Other District Rates										
Northshore Harbor Center	0.75	0.75	3.70	5.00	5.00	5.00	5.00	5.00	5.15	5.48
Gravity Drainage District No. 5	1.10	1.10	1.10	0.75	1.00	1.75	2.00	2.00	1.00	1.00
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	5.15	5.15	5.15	6.00	6.00	6.00	6.00	6.00	6.00
Parcel Fees - Other Districts										
Drainage District No. 5 Ph I	250.00	250.00	225.00	225.00	225.00	225.00	175.00	175.00	125.00	125.00
Drainage District No. 2 Ph II	295.50	295.50	24.44	48.89	18.20	18.20	18.20	18.20	18.20	18.20
Drainage District No. 4	135.00	135.00	135.00	135.00	135.00	174.00	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
Lakeshore Village Development Dist.	169.23	-	-	-	-	-	-	-	-	-
Lighting District No. 9	32.00	32.00	32.00	-	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	25.00	25.00	35.00	35.00	35.00	35.00	35.00	35.00	35.00	35.00
Lighting District No. 14	150.00	150.00	-	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
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
Sub-drainage No. 2 of GDD 5	250.00	250.00	250.00	250.00	250.00	250.00	250.00	250.00	250.00	250.00
Sub-drainage No. 3 of GDD 5	200.00	200.00	200.00	200.00	200.00	200.00	200.00	200.00	200.00	200.00
Sub-road District No. 2 of RD 19	-	-	-	-	-	-	-	-	-	500.00

TABLE 9

**ST. TAMMANY PARISH, LOUISIANA
PRINCIPAL SALES TAX PAYERS
FOR THE YEAR ENDED DECEMBER 31, 2018
(UNAUDITED)**

<u>Sales Tax District No. 3</u>		
<u>Type of Business</u>	<u>Percentage of Total</u>	<u>Total</u>
Grocery / Discount Retailer	5.20%	
Grocery / Discount Retailer	2.83%	
Building Materials	2.03%	
Discount Retailer	1.75%	
Grocery / Discount Retailer	1.72%	
Building Materials	1.52%	
Retailer	1.41%	
Grocery / Discount Retailer	1.19%	
Grocery	1.08%	
Grocery	0.83%	
Total - 10 largest taxpayers	19.56%	\$ 9,854,447
Total - All other taxpayers	80.44%	40,526,425
Total - All taxpayers	100.00%	\$ 50,380,872

Source: St. Tammany Parish Sheriff's office

TABLE 10

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

Fiscal Year	Total Tax Levied	Current Collection		Collections for Prior Years	Total Collections	
		Amount	Percent of Levy		Amount	Percent of Levy
2018	\$ 38,512,027	\$ 36,651,782	95%	1,495,233	\$ 38,147,015	99%
2017	37,556,036	35,481,121	94%	1,757,874	37,238,995	99%
2016	36,408,445	34,289,710	94%	1,665,913	35,955,623	99%
2015	35,338,265	33,160,821	94%	1,488,760	34,649,581	98%
2014	31,416,252	29,407,136	94%	972,781	30,379,917	97%
2013	30,309,803	28,799,239	95%	727,997	29,527,236	97%
2012	30,305,351	28,795,017	95%	223,722	30,052,599	99%
2011	27,882,232	27,411,372	98%	568,623	29,018,739	104%
2010	27,756,066	27,292,950	98%	192,553	27,979,995	101%
2009	26,866,338	25,528,910	95%	144,282	27,485,503	102%

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>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>
St. Tammany Parish Direct Rate										
Sales Tax District No. 3 (1)	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
St. Tammany Parish Jail	-	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25
St. Tammany Parish Courthouse	-	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25
Total Direct Rate	2.00	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50
Overlapping Parish-wide Rates										
State of Louisiana	4.45	5.00	5.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00
St. Tammany Parish School Board	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Law Enforcement District	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25
City, Town, and Village Rates										
Slidell	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Covington	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Mandeville	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50
Pearl River	2.25	2.25	2.25	2.25	2.25	2.25	2.25	2.25	2.25	2.25
Madisonville	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Abita Springs	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Folsom	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50
Sun	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50
Other Jurisdiction Rates										
Hwy 21 (Nord Du Lac)	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75
Rooms To Go	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75
Summit Fremaux Town Center	0.50	0.50	0.50	0.50	0.50	0.50	0.50	1.00	1.00	1.00
Camellia Square	1.00	1.00	1.00	1.00	1.00	1.00	-	-	-	-
Northshore Square	0.50	0.50	0.50	0.50	-	-	-	-	-	-
Airport Rd.	-	0.75	-	-	-	-	-	-	-	-
Hwy 59	-	0.75	-	-	-	-	-	-	-	-
Hwy 1077	-	0.75	-	-	-	-	-	-	-	-
Hwy 434	-	0.75	-	-	-	-	-	-	-	-
Hwy 1088	-	0.75	-	-	-	-	-	-	-	-

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

Source: St. Tammany Parish Sheriff's Office

TABLE 12

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

	Governmental Activities						Business-type Activities	Total Primary Government	Percentage of Personal Income	Per Capita
	General Obligation Bonds	Sales Tax Bonds **	Certificates of Indebtedness	Community Disaster Loan	Revenue Bonds	Lease-Purchase Owner Financing Impact Fee Credit	Revenue Bonds **			
2018	\$ 7,180,000	\$ 37,298,304	\$ -	\$ -	\$ 1,940,000	\$ 9,387,269	\$37,600,420	\$ 93,405,993	*	\$362
2017	7,760,929	44,800,258	-	-	2,215,000	9,660,698	39,175,587	103,612,472	0.73%	405
2016	8,521,757	52,052,004	-	-	2,475,000	9,746,701	39,955,587	112,751,049	0.81%	447
2015	11,832,584	59,105,006	-	-	2,725,000	10,364,660	40,700,587	124,727,837	0.90%	501
2014	12,713,411	65,823,008	-	-	2,965,000	10,734,028	41,425,587	133,661,034	1.03%	545
2013	13,549,238	72,186,011	-	-	3,190,000	9,369,014	42,135,586	140,429,849	1.13%	580
2012	14,345,066	72,277,518	-	12,231,219	3,405,000	9,411,977	42,140,586	153,811,366	1.27%	643
2011	15,100,893	77,656,831	-	12,231,219	3,610,000	9,417,166	41,812,886	159,828,995	1.44%	675
2010	15,816,720	80,561,145	-	12,231,219	3,810,000	9,522,382	41,456,886	163,398,352	1.50%	697
2009	16,492,548	85,255,458	15,000	12,231,219	4,000,000	6,276,319	-	124,270,544	1.21%	537

* Information not available.

** Presented net of premiums and discounts.

TABLE 13

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

	General Obligation Bonds	Certificates of Indebtedness	Revenue Bonds	Total Bonded Debt	Percentage of Estimated Actual Taxable Value of Property	Per Capita
2018	\$ 7,180,000	\$ -	\$ 1,940,000	\$ 9,120,000	0.04%	\$ 35
2017	7,760,929	-	2,215,000	9,975,929	0.04%	39
2016	8,521,757	-	2,475,000	10,996,757	0.05%	44
2015	11,832,584	-	2,725,000	14,557,584	0.07%	58
2014	12,713,411	-	2,965,000	15,678,411	0.08%	64
2013	13,549,238	-	3,190,000	16,739,238	0.08%	69
2012	14,345,066	-	3,405,000	17,750,066	0.09%	74
2011	15,100,893	-	3,610,000	18,710,893	0.10%	79
2010	15,816,720	-	3,810,000	19,626,720	0.10%	84
2009	16,492,548	15,000	4,000,000	20,507,548	0.12%	89

ST. TAMMANY PARISH GOVERNMENT
DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT
AS OF DECEMBER 31, 2018
(UNAUDITED)

Governmental Unit	Debt Outstanding	Percentage Applicable	Share of Overlapping Debt
Debt repaid with property taxes			
City of Slidell	* \$ 19,279,144	100%	\$ 19,279,144
City of Covington	*** 4,229,000	100%	4,229,000
Fire Protection District No. 1	1,750,000	100%	1,750,000
Fire Protection District No. 2	3,555,000	100%	3,555,000
Fire Protection District No. 4	285,000	100%	285,000
Fire Protection District No. 9	115,000	100%	115,000
Fire Protection District No. 12	2,650,000	100%	2,650,000
Fire Protection District No. 13	1,365,000	100%	1,365,000
Gravity Drainage District No. 5	*** 415,000	100%	415,000
Northshore Harbor Center	*** 1,655,000	100%	1,655,000
Recreation District No. 1	7,331,762	100%	7,331,762
Recreation District No. 6	1,135,000	100%	1,135,000
Recreation District No. 11	1,585,000	100%	1,585,000
Recreation District No. 12	500,000	100%	500,000
Recreation District No. 14	19,370,446	100%	19,370,446
Sub-drainage District No. 3 of GDD No. 5	51,000	100%	51,000
St. Tammany Parish School Board	* 277,825,445	100%	277,825,445
St. Tammany Parish Hospital Service District No. 2	*** 42,625,000	100%	42,625,000
Town of Abita Springs	*** 973,000	100%	973,000
Water District No. 2	1,335,000	100%	1,335,000
Other debt			
City of Covington	*** 1,235,000	100%	1,235,000
City of Mandeville	** 515,000	100%	515,000
Fire Protection District No. 11	75,861	100%	75,861
Fire Protection District No. 12	513,375	100%	513,375
Sewerage District No. 1	111,687	100%	111,687
Sewerage District No. 4	9,000	100%	9,000
St. Tammany Parish Communications District No.1	*** 5,990,000	100%	5,990,000
St. Tammany Parish School Board	* 2,333,334	100%	2,333,334
St. Tammany Parish Sheriff	* 18,873,788	100%	18,873,788
St. Tammany Parish Hospital Service District No. 2	*** 7,615,000	100%	7,615,000
Town of Abita Springs	*** 29,000	100%	29,000
Water District No. 3	2,077,842	100%	2,077,842
Capital leases/notes payable			
Fire Protection District No. 2	581,280	100%	581,280
Fire Protection District No. 4	409,148	100%	409,148
Fire Protection District No. 5	302,951	100%	302,951
Fire Protection District No. 8	138,469	100%	138,469
Fire Protection District No. 11	366,848	100%	366,848
Fire Protection District No. 13	845,879	100%	845,879
Recreation District No. 14	531,168	100%	531,168
St. Tammany Parish School Board	* 1,108,631	100%	1,108,631
Town of Abita Springs	*** 121,410	100%	121,410
Town of Pearl River	*** 59,837	100%	59,837
Subtotal, overlapping debt			431,874,305
Parish direct debt			55,805,573
Total direct and overlapping debt			<u>\$ 487,679,878</u>
* as of 6/30/18			
** as of 8/31/18			
*** as of 12/31/17			

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 Complex (2)			Jail Addition (2)		
	Sales Tax Revenue	Total Debt Service (1)	Coverage	Sales Tax Revenue	Total Debt Service (1)	Coverage	Sales Tax Revenue	Total Debt Service (1)	Coverage
2018	\$ 50,380,872	\$ 3,438,894	14.65	\$ 3,117,047	\$ 3,444,000	0.91	\$ 3,117,047	\$ 1,854,337	1.68
2017	47,521,110	3,441,194	13.81	12,059,452	3,371,125	3.58	12,059,452	1,841,329	6.55
2016	47,134,185	3,416,194	13.80	11,858,994	3,430,000	3.46	11,858,994	1,845,399	6.43
2015	45,410,250	3,417,244	13.29	11,467,165	3,402,125	3.37	11,467,465	1,831,818	6.26
2014	43,191,445	3,363,768	12.84	10,956,883	3,391,125	3.23	10,956,883	1,820,516	6.02
2013	40,257,950	3,314,691	12.15	10,527,205	3,400,650	3.10	10,527,205	1,816,762	5.79
2012	38,240,946	3,492,875	10.95	10,057,569	3,387,150	2.97	10,057,569	1,805,658	5.57
2011	35,076,012	3,486,375	10.06	9,586,034	3,379,250	2.84	9,586,034	1,508,684	6.35
2010	33,141,827	3,486,625	9.51	9,132,809	3,372,250	2.71	9,132,809	1,490,200	6.13
2009	33,502,745	3,479,694	9.63	9,260,867	3,371,449	2.75	9,260,867	1,491,000	6.21

(1) Includes principal and interest.

(2) These taxes were only collectible through March 31, 2018 when debt was paid off.

TABLE 16

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

Fiscal Year	(1) Population	Personal Income	(2) Per Capita Personal Income	(3) Unemployment Rate
2018	258,111	\$ *	\$ *	4.2
2017	255,820	14,237,917,920	55,656	4.3
2016	252,389	13,920,515,295	55,155	5.0
2015	248,913	13,836,326,931	55,587	5.3
2014	245,232	12,964,680,144	52,867	5.7
2013	241,941	12,373,346,622	51,142	5.1
2012	239,139	12,082,019,697	50,523	5.2
2011	236,780	11,077,278,740	46,783	5.8
2010	234,533	10,889,836,256	46,432	5.6
2009	231,224	10,282,762,504	44,471	5.3

* Information not available

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

(2) Bureau of Economic Analysis

(3) U.S. Bureau of Labor Statistics

TABLE 17

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

Employer	2018			2009		
	Employees	Rank	Percentage of Total Parish Employment	Employees	Rank	Percentage of Total Parish Employment
St. Tammany Parish School Board	5,549	1	4.92%	7,716	1	7.34%
St. Tammany Parish Hospital	1,611	2	1.43%	1,684	2	1.60%
Ochsner Medical Center - Northshore	1,359	3	1.21%		N/A	
Home Health of St. Tammany Hospice	1,000	4	0.89%		N/A	
Slidell Memorial Hospital	959	5	0.85%	1,008	3	0.96%
Textron Systems Marine & Land Systems	901	6	0.80%	621	7	0.59%
Lakeview Regional Medical Center	740	7	0.66%	745	4	0.71%
St. Tammany Parish Sheriff's Office	700	8	0.62%	734	5	0.70%
St. Tammany Parish Government	675	9	0.60%	630	6	0.60%
Covington Behavioral Health	500	10	0.44%		N/A	
Southeast Louisiana Hospital		N/A		480	8	0.46%
Northshore Regional Medical Center		N/A		448	9	0.43%
City of Slidell		N/A		394	10	0.38%
Total - 10 largest employers	13,994		12.42%	14,460		13.77%
Total - All other employers	98,734		87.58%	90,535		86.23%
Total - All employers	112,728		100.00%	104,995		100.00%

Source: 2009: Book of Lists 2008-2009, New Orleans City Business, St. Tammany Parish Government, Bureau of Labor Statistics

2018: St. Tammany Corporation, St. Tammany Parish Sheriff's Office, St. Tammany Parish School Board, St. Tammany Parish Government, Bureau of Labor Statistics

TABLE 18

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

	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009
General Government										
Legislative	24	27	27	26	27	27	26	24	22	22
Judicial	197	200	200	190	183	176	177	193	194	197
Executive	8	10	10	9	9	13	13	15	15	14
Elections	10	10	12	11	11	11	11	11	11	9
Financial administration	40	48	56	52	51	42	44	38	32	25
Other - unclassified	59	74	75	65	66	63	64	66	70	66
Public Safety	24	25	28	30	32	30	30	29	32	36
Highways and Streets	214	215	215	224	220	204	215	220	217	207
Sanitation	64	58	56	58	56	59	59	56	57	19
Health and Welfare	28	28	38	36	33	31	29	35	40	35
Culture and Recreation	6	4	5	5	4	4	4	3	1	-
Economic Development	-	-	-	-	1	1	-	-	-	-
Transportation	1	-	-	-	-	-	-	-	-	-
Total Parish Employees	675	699	722	706	693	661	672	690	691	630

Note: This schedule is prepared using the headcount as of the last payroll for each fiscal year presented.

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

	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
General Government				
Planning department:				
Zoning cases	143	79	116	111
Conditional use permits	-	-	1	-
Plan reviews	2	1	2	4
Agenda items	123	175	170	179
Zoning board adjustments	48	42	63	52
Council appeals	20	15	18	27
Public Safety				
Building permits issued:				
Single family new construction	1,212	1,236	1,163	1,017
Mobile homes	86	88	100	98
Commercial construction	406	405	370	368
Residential permits (other)	5,907	5,547	5,810	6,347
Approved commercial/residential plan reviews	1,524	1,467	1,574	1,577
Code enforcement:				
Cases closed	1,315	1,799	1,995	1,631
Highways and Streets				
Capital road improvements completed:				
Number of roads	50	105	99	143
Total cost	\$ 4,480,110	\$ 14,408,032	\$ 10,455,866	\$ 24,645,880
Sanitation				
Sewerage inspection permits issued	2,090	1,886	1,933	2,025
New systems installed	166	118	141	160
Health and Welfare				
Animal services				
Animal intakes	4,054	3,814	4,071	4,078
Community Action Agency				
Households served	3,087	3,041	2,196	2,675
Culture and Recreation				
Tammany Trace visitors	188,148	187,731	180,011	172,587
Kids Konnection visitors	86,445	88,315	105,088	104,683
Fishing Pier	4,068	6,064	8,025	11,359

Note A: Information not readily available.

* Fishing Pier opened in 2015

Source: Various St. Tammany Parish Departments

TABLE 19

2014	2013	2012	2011	2010	2009
79	88	126	106	150	49
-	1	-	12	8	91
3	2	2	-	1	1
74	188	152	157	154	129
22	33	29	22	15	12
15	17	28	24	38	21
1,011	952	736	624	549	535
108	115	105	115	150	233
319	289	246	305	407	436
6,395	6,760	Note A	Note A	Note A	Note A
1,398	1,345	1,168	1,071	1,012	1,169
1,504	1,290	1,546	1,845	1,673	1,814
106	65	78	155	61	40
\$ 8,794,186	\$ 4,716,384	\$ 10,034,671	\$ 14,251,696	\$ 7,935,241	\$ 8,222,377
1,988	1,902	1,925	1,708	1,695	1,593
162	147	170	110	132	125
4,538	5,180	5,651	5,909	6,749	6,412
2,836	3,063	2,619	3,110	2,596	4,623
191,060	186,568	202,828	227,893	201,049	196,113
121,276	113,066	130,801	110,596	104,220	100,276
*	*	*	*	*	*

TABLE 20

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

	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>
General Government										
Legislative										
Vehicles	3	3	3	1	2	1	3	3	2	2
Executive										
Vehicles	1	1	1	4	3	4	4	5	9	8
Financial Administration										
Vehicles	1	1	1	0	0	1	1	1	1	1
Other-Unclassified										
Vehicles	17	23	18	22	19	21	22	22	22	22
Tractors	1	0	0	0	0	0	1	1	3	0
Trailers	6	1	1	1	1	1	1	1	4	4
Public Safety										
Vehicles	30	22	26	28	25	28	24	28	29	29
Trailers	10	7	7	7	7	7	9	7	5	5
Highways and Streets										
Vehicles	109	125	128	140	135	139	136	125	111	111
Dump Trucks	83	77	78	78	73	71	70	67	70	68
Motorgraders	10	10	10	10	10	10	11	11	11	11
Tractors	80	78	65	59	56	73	79	75	66	60
Dozers	4	4	4	4	4	3	3	3	3	3
Excavators	65	68	65	63	59	54	59	53	57	57
Trailers	56	51	52	52	50	49	46	48	62	61
Sanitation										
Vehicles	11	8	5	8	4	11	16	10	10	16
Excavators	1	1	0	0	1	1	1	0	1	2
Trailers	1	0	0	0	0	0	0	0	5	5
Health and Welfare										
Vehicles	15	15	17	16	17	18	17	17	16	16
Trailers	3	3	2	3	3	3	3	3	12	12
Culture and Recreation										
Vehicles	4	2	4	4	20	8	13	22	17	17
Dump Trucks	0	0	0	0	1	0	1	1	1	1
Tractors	1	2	3	3	3	4	6	4	5	5
Excavators	0	1	1	1	1	1	1	1	1	0
Trailers	2	2	3	2	2	2	3	2	5	5
Total										
Vehicles	191	200	203	223	225	231	236	233	217	222
Tractors	82	80	68	62	59	77	86	80	74	65
Trailers	78	64	65	65	63	62	62	61	93	92
Dump Trucks	83	77	78	78	74	71	71	68	71	69
Motorgraders	10	10	10	10	10	10	11	11	11	11
Dozers	4	4	4	4	4	3	3	3	3	3
Excavators	66	70	66	64	61	56	61	54	59	59

Source: St. Tammany Parish Department of Finance

SINGLE AUDIT SECTION



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

Independent Auditor's Report

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of St. Tammany Parish, Louisiana (the Parish), as of and for the year ended December 31, 2018, 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 28, 2019. Our report includes a reference to other auditors who audited the financial statements of Fire Protection District No. 1; Fire Protection District No. 3; Fire Protection District No. 4; Fire Protection District No. 6; Fire Protection District No. 8; Fire Protection District No. 9; Fire Protection District No. 11; Fire Protection District No. 12; Fire Protection District No. 13; Recreation District No. 11; Recreation District No. 12; Mosquito Abatement District No. 2; and the St. Tammany Parish Coroner, as described in our report on the Parish's financial statements. This report does not include the results of the other auditor's testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Parish's internal control over financial reporting (internal control) 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.

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 28, 2019

**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, 2018. 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.

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, 2018.

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 28, 2019

ST. TAMMANY PARISH, LOUISIANA
Schedule of Findings and Questioned Costs
For The Year Ended December 31, 2018

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 2 CFR section 200.516(a)? No

Identification of major programs:

<u>PROGRAM</u>	<u>CFDA No.</u>
Community Development Block Grants/Entitlement Grants	14.218
Airport Improvement Program	20.106
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, 2018

Fed Grantor	Pass Through Grantor	Fed Office	CFDA Title	Program Title	CFDA #	Identifying Pass Through Number	Expenditures	Amounts Provided to Sub-recipients
U.S. DEPT. OF COMMERCE								
	Passed through Louisiana Department of Natural Resources -							
	NOAA		Coastal Zone Management Administration Awards		11.419			
			Local Coastal Zone Program Implementation			LaGov 2000275629	\$ 32,866	\$ -
			Local Coastal Zone Program Implementation			LaGov 2000358023	30,913	-
			Total Coastal Zone Management Administration Awards				63,779	-
U.S. DEPT. OF HOUSING AND URBAN DEVELOPMENT								
	Direct Awards							
			Community Development Block Grants/Entitlement Grants		14.218			
			FY 2012 CDBG Entitlement Grant			B-12-UC-22-0002	10,234	-
			FY 2013 CDBG Entitlement Grant			B-13-UC-22-0002	449	-
			FY 2014 CDBG Entitlement Grant			B-14-UC-22-0002	89,919	-
			FY 2015 CDBG Entitlement Grant			B-15-UC-22-0002	43,764	-
			FY 2016 CDBG Entitlement Grant			B-16-UC-22-0002	377,239	47,038
			FY 2017 CDBG Entitlement Grant			B-17-UC-22-0002	188,402	69,362
			Total Community Development Block Grants/Entitlement Grants				710,007	116,400
			Supportive Housing Program		14.235			
			Supportive Housing Program FY 2017/2018			LA0133L6H061609	63,053	-
			Supportive Housing Program FY 2018/2019			LA0133L6H061710	50,354	-
			Total Supportive Housing Program				113,407	-
			Hurricane Sandy Community Development Block Grant Disaster Recovery Grants (CDBG-DR)		14.269			
			St. Tammany Advanced Campus - Safe Room - Family Promise			B-13-US-22-0002	214,915	-
	Passed through LA Division of Administration's Office of Community Development -							
			Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii		14.228			
			Road Home Auction Properties			Not Available	146,018	146,018
	Passed through LA Department of Social Services -							
			Emergency Solutions Grants Program		14.231			
			Emergency Solutions Grants Program FY 2016-2018			Not Available	68,972	16,000
			Emergency Solutions Grants Program FY 2017-2019			Not Available	30,231	-
			Total Emergency Solutions Grants Program				99,203	16,000
U.S. DEPT. OF THE INTERIOR								
	Direct Awards							
	ONRR		Gulf of Mexico Energy Security Act of 2006		15.435			
			Coastal Protection and Restoration			Not Available	43,860	-
U.S. DEPT. OF JUSTICE								
	Direct Awards							
	COAP		Comprehensive Opioid Abuse Site-Based Program		16.838			
			Opioid Site Based Intervention Program FY 17			2017-AR-BX-K011	1,362	-
U.S. DEPT. OF TRANSPORTATION								
	Direct Awards							
	FAA		Airport Improvement Program		20.106			
			Airport Improvement Program - Airport Lighting			3-22-0012-009-2017	676,474	-
	FTA		Federal Transit Formula Grants		20.507			
			2012 5307 Urban Transit Operations			FTA-LA-90-X406	6,032	-
			2013 5307 Urban Transit Operations			FTA-LA-90-X415	74,531	-
			2016 5307 Urban Transit Operations			FTA-LA-90-X445	1,345,756	-
			Total Federal Transit Formula Grants				1,426,319	-
	Passed through LA Department of Transportation and Development -							
	FHWA		Transportation Alternative Program		20.205			
			Camp Salmen Trace Connect			H.006599	314,711	-
	FTA		Formula Grants for Rural Areas		20.509			
			Rural Transportation			RU-18-52-18	108,413	-
			Rural Transportation			RU-18-52-19	94,632	-
			Total Formula Grants for Rural Areas				203,045	-
NATIONAL ENDOWMENT FOR THE ARTS								
	Passed through Arts Council of Greater Baton Rouge -							
			Promotion of the Arts Partnership Agreements		45.025			
			Poetry Out Loud			Poetry Out Loud 2018	194	-

ST. TAMMANY PARISH, LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS - PRIMARY GOVERNMENT
For the Year Ended December 31, 2018

Fed Grantor		CFDA #	Identifying Pass Through Number	Expenditures	Amounts Provided to Sub-recipients
Pass Through Grantor	Fed Office CFDA Title				
	Program Title				
ENVIRONMENTAL PROTECTION AGENCY					
Passed through The Lake Pontchartrain Basin Restoration Program -					
	Lake Pontchartrain Basin Restoration Program	66.125			
	Pollution Source Tracking for Bayou Liberty		BR-01F04801	18,838	-
	Pollution Source Tracking for Pontchitola Creek Watershed		BR-01F22601	3,598	-
	Total Lake Pontchartrain Basin Restoration Program			<u>22,436</u>	-
	Gulf of Mexico Program	66.475			
	Pollution Source Tracking for Abita Watershed		MX-00D43316-0	83,503	-
U.S. DEPT. OF HEALTH AND HUMAN SERVICES					
Passed through Louisiana Department of Health & Hospitals -					
	Public Health Emergency Preparedness	93.074			
	FY 2018 SNS/CRI Program		LaGov 2000288173	23,345	-
Passed through Louisiana Association of Community Action Partnerships -					
	Low-Income Home Energy Assistance Program	93.568			
	LIHEAP FY 2016 - 2nd Allocation		Not Available	658	-
	LIHEAP FY 2017		Not Available	16,366	-
	LIHEAP FY 2017 - 2nd Allocation		Not Available	29,086	-
	LIHEAP FY 208		Not Available	1,047,504	-
	Total Low-Income Home Energy Assistance Program			<u>1,093,614</u>	-
Passed through Louisiana Department of Labor -					
	Community Services Block Grant	93.569			
	CSBG FY17		2000147071	326,957	50,050
	CSBG FY18		2000235247	97,850	-
				<u>424,807</u>	<u>50,050</u>
U.S. DEPT. OF HOMELAND SECURITY					
Passed through LA Governor's Office of Homeland Security and Emergency Preparedness -					
	Flood Mitigation Assistance	97.029			
	FMA-PJ-06-LA-2013-002		EMT-2014-FM-E003	34,154	-
	FMA-PJ-06-LA-2013-011		EMT-2014-FM-E003	113,654	-
	FMA-PJ-06-LA-2013-012		EMT-2014-FM-E003	457,800	-
	FMA-PJ-06-LA-2014-014		EMT-2014-FM-E004	142,594	-
	FMA-PJ-06-LA-2015-014		EMT-2014-FM-E004	305,765	-
	FMA-PJ-06-LA-2016-018		EMT-2016-FM-E003	311,259	-
	Total Flood Mitigation Assistance			<u>1,365,226</u>	-
	Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036			
	Hurricane Katrina		DR-1603	4,921	-
	Tropical Storm Nate		EM-3392	49,270	-
	Hurricane Isaac		DR-4080	(53)	-
	March 2016 Flood		DR-4277	823	-
	Total Disaster Grants - Public Assistance (Presidentially Declared Disasters)			<u>54,961</u>	-
	Hazard Mitigation Grant	97.039			
	1786-103-0006		Project #172	97,315	-
	1603-103-0054		Project #322	2,373	-
	1603-103-0061		Project #366	851,440	-
	1791-103-0005		Project #0007	2,653,559	-
	Fritchie Marsh Hydrologic Restoration - W14		Project #0016	162,576	-
	Total Hazard Mitigation Grant			<u>3,767,263</u>	-
	Emergency Management Performance Grants	97.042			
	2017 EMPG - OEP Operations		EMT-2017-EP-00001-S01	42,986	-
	Homeland Security Grant Program	97.067			
	FY 2015 State Homeland Security Grant		EMW-2015-SS-00043-S01	780	-
	FY 2016 State Homeland Security Grant		EMW-2016-SS-00018-S01	1,524	-
	FY 2017 State Homeland Security Grant		EMW-2016-SS-00018-S01	28,500	-
	Total Homeland Security Grant Program			<u>30,804</u>	-
				\$ 10,922,239	\$ 328,468

ST. TAMMANY PARISH, LOUISIANA
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS – PRIMARY GOVERNMENT
For the Year Ended December 31, 2018

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, 2018. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the Parish, it is not intended to and does not present the net position, changes in net position, or cash flows of the Parish.

DESCRIPTION OF GRANTS

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

NOTE B

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

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

ACCRUED REIMBURSEMENT

Various reimbursement procedures are used for Federal Awards received by the Parish. Consequently, timing differences between expenditures and program reimbursements exist at the beginning and end of the year. Accrued revenue represents an excess of expenditures over cash reimbursements received. Unearned revenue represents an excess of cash reimbursements over expenditures.

NOTE C

SUB-RECIPIENTS

During 2018, the Parish made payments, to sub-recipients out of funds received under Community Development Block Grants as follows (accrual basis):

CFDA	GRANTS	SUB-RECIPIENTS	AMOUNT
14.218	Community Development Block Grant	Volunteers for America Greater New Orleans	\$47,038
14.218	Community Development Block Grant	Family Promise	46,000
14.218	Community Development Block Grant	Northshore Housing Initiative	23,000
14.218	Community Development Block Grant	STAR Transit Voucher Program	362
14.228	Community Development Block Grant	Northshore Housing Initiative	146,018
14.231	Emergency Solutions Grant	Northlake Homeless Coalition	16,000
93.569	Community Service Block Grant	Boys and Girls Club	18,308
93.569	Community Service Block Grant	Family Promise	1,960
93.569	Community Service Block Grant	Habitat for Humanity	5,520
93.569	Community Service Block Grant	Upward Community Services	9,020
93.569	Community Service Block Grant	Community Christian Concerns	15,242
	Total Payments to Sub-Recipients		<u>\$ 328,468</u>

NOTE D

LOANS OUTSTANDING

During 2018, the Parish paid \$55,000 on the outstanding Capitalization Grants for Clean Water State Revolving Funds Loan under CFDA 66.458. As of December 31, 2018, \$490,587 remains outstanding. The interest rate is .95% and final payment is due June 1, 2030. This loan balance is not presented in the Schedule as it has no significant compliance requirements other than repayment.



ST. TAMMANY PARISH

PATRICIA P. BRISTER
PARISH PRESIDENT

ST. TAMMANY PARISH, LOUISIANA Summary Schedule of Prior Audit Findings For the Year Ended December 31, 2018

None.

