

ST. TAMMANY
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ST. TAMMANY, LOUISIANA
COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED DECEMBER 31, 2017

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, 2017



Patricia P. Brister
Parish President

2017 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, 2017**

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**ST. TAMMANY PARISH GOVERNMENT
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INTRODUCTORY SECTION





ST. TAMMANY PARISH

PATRICIA P. BRISTER
PARISH PRESIDENT

June 29, 2018

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, 2017 is submitted herewith. This report represents a comprehensive picture of the Parish's financial activities during 2017 and the financial condition of its various funds at December 31, 2017. 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, 2017. 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-four special districts (component units) located within the parish. These districts are comprised of fire districts, recreation districts, sewer and water districts, a mosquito abatement district, as well as the Parish Library system, the Parish Coroner’s office and the Development District. In addition, the Parish has determined that seven additional fire districts that do not meet the financial accountability criteria should be included as component units so that the financial statements will not be misleading. A more detailed discussion of the entire reporting entity is included in Note I.B. in the Notes to the Financial Statements.

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

Officer uses these requests as a starting point for developing the proposed budgets. The Parish President, Chief Administrative Officer, and Deputy Chief Administrative Officer review the proposed budgets. The Parish President then submits the proposed budgets to the Parish Council at least 90 days prior to the beginning of the fiscal year. The 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 (4.4%) remained lower than the average rate for the State of Louisiana (5.3%). The number of residential building permits increased by 6.3% in 2017, and the number of commercial building permits decreased by .3%. The number of houses sold increased by .2%, and the average sales price of a home increased by 3.9%. Total sales and sales tax collections in the Parish increased by 3.0%. 2,978 new businesses were incorporated in the Parish in 2017, a 24.0% increase from 2016.

Source: St. Tammany Development District, Economic Trends, 4th Quarter 2017

Long-term Financial Planning and Major Initiatives

Unassigned fund balance in the General Fund of \$16,979,700 (106.6 percent of revenues and 128.5 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 \$10,299,148. 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 thrive and this sustained growth, evidenced by the continued increase in building permits, is a prime indicator of our economic stability. We know St. Tammany is a desirable place to live, and we want to ensure it remains that way for our residents to live, work, and explore for generations to come. Given the recent failure of two 1/5 cent sales tax renewals in March of 2018, Parish Administration faces considerable cuts and reorganization to allow us to continue to meet our State-mandated obligations, as well as the needs of our growing community. We have a talented workforce within Parish Government, and we will meet this challenge head on to minimize the impact of these cuts to residents who depend upon our services.

Over the next year, Parish Government will reprioritize our overall efforts to focus on infrastructure and development projects as well as Public Health initiatives in our community.

- We recently unveiled the “Path to the Future”, a 40-year Major Streets Plan that includes improvements of existing roadways, coordination with other agencies on collaborative projects, and the design and creation of future roads to ultimately increase travel efficiency. This plan takes a focused, systematic approach to making capital road improvements. This visionary plan provides a projection of our community’s infrastructure needs over the next 40 years. Two major connector roads included in this plan, Mandeville Bypass Road and Ochsner Connector Road, will likely move forward within the year.
- Our Development Code Rewrite was introduced to the public late last year and implementation is underway. These new development standards will incorporate changes to the ordinances to create a streamlined, organized development process and improve regulations in several areas including, building code, drainage and flood control, health and sanitation, and zoning. In establishing these standards, every structure built in St. Tammany will reflect well thought out parameters to encourage, maintain, and institute a unique and identifiable image for residential and commercial development in our community.
- 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.
- Finally, St. Tammany Parish Government will continue to develop “Safe Haven”, a comprehensive, multi-faceted program that will provide a full continuum of care for those suffering with behavioral health illnesses within the Parish. The vision for Safe Haven is to serve as a single “point of entry” into the behavioral health continuum for law enforcement, the judiciary, and local area hospitals, where these agencies will share common resources, while continuing current programs provided by behavioral health entities and non-profits. Progress continues at the campus with the renovation of an existing facility scheduled to begin this year to create the Crisis Respite Center to assist those in a behavioral health crisis.

Relevant Financial Policies

Fiscal year 2017 was the second year the Parish utilized a cost allocation plan to appropriately allocate the expenses of internal service departments to the operational units, which receive these services that had an impact on the financial statements. The plan allows for the recovery of costs of internal service departments based on several criteria, cost pools, and allocation bases. The Parish continues to refine the allocation bases based on the increasing availability of statistical data.


Awards and Acknowledgements

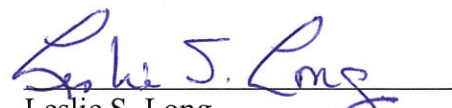
The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to St. Tammany Parish Government for its CAFR for the fiscal year ended December 31, 2016. This was the fourteenth consecutive year that the Parish 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. Credit is also due to the Parish administration team and the Council for their unfailing support for maintaining the highest standards of professionalism in the management of St. Tammany Parish Government's finances.

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**

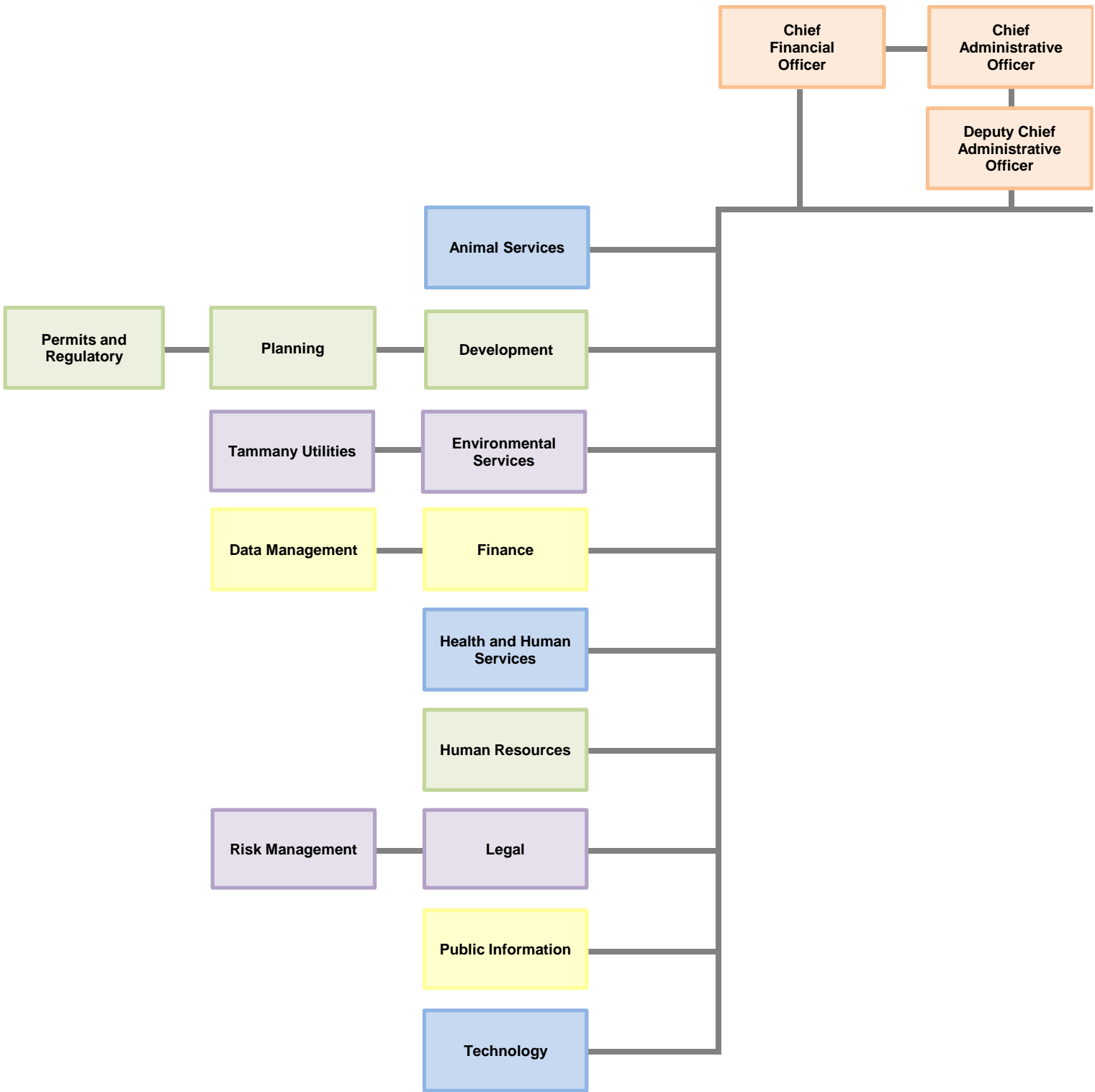
For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

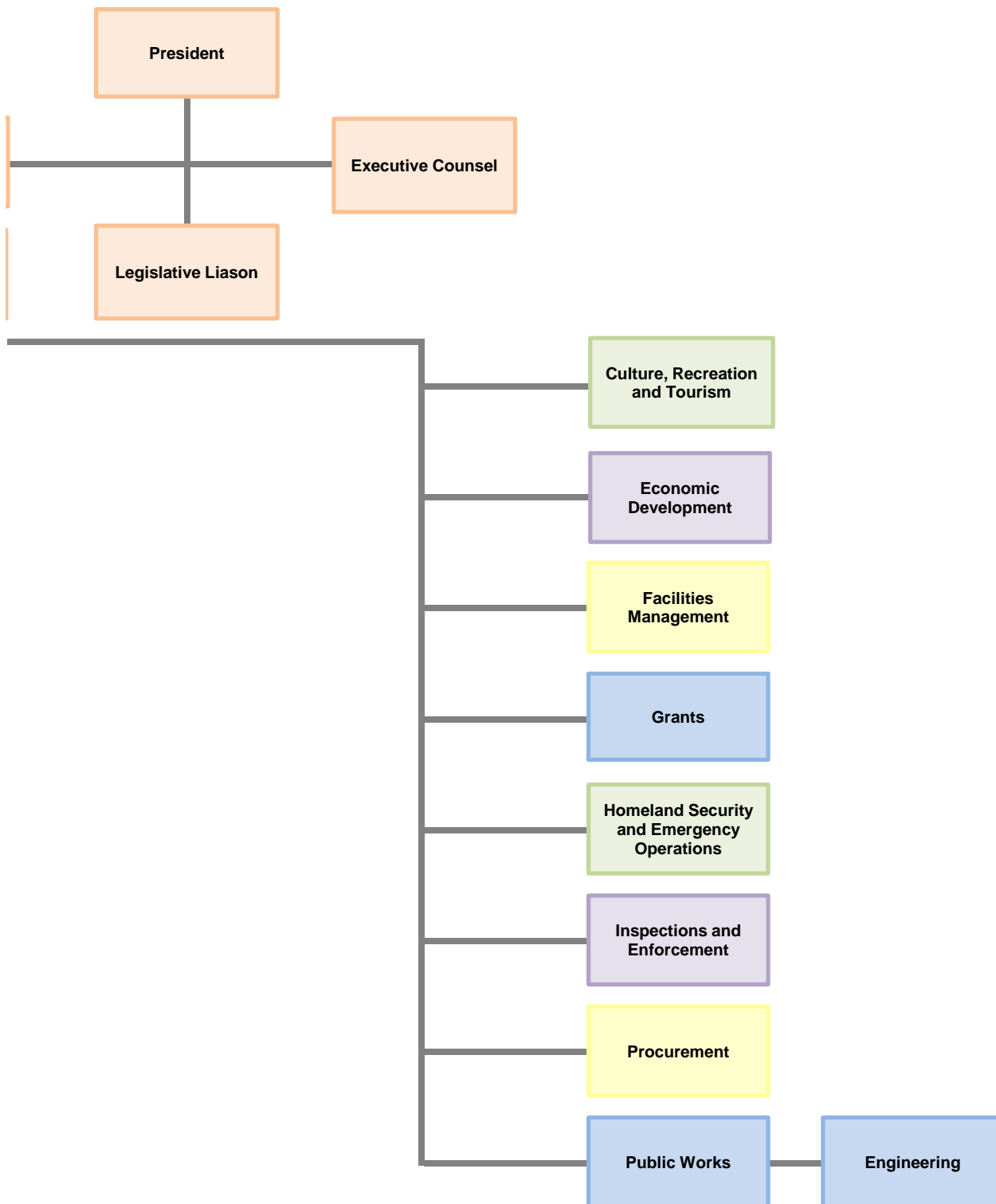
December 31, 2016

Christopher P. Morrell

Executive Director/CEO

**ST. TAMMANY PARISH
EXECUTIVE BRANCH
2017 ORGANIZATIONAL CHART**





**ST. TAMMANY PARISH GOVERNMENT
PRINCIPAL OFFICIALS**

As of December 31, 2017

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, 2017, 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 58%, 57%, and 68%, 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, 2017 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, the prior year financial statements have been restated to correct a misstatement. Our opinion is not modified with respect to this matter.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information, schedule of the Parish's proportionate share of net pension liability, and schedule of St. Tammany Parish contributions on pages 19 through 27 and pages 90 through 94, 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 27, 2018 on our consideration of the Parish's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Parish's internal control over financial reporting and compliance.



A Professional Accounting Corporation

Metairie, Louisiana
June 27, 2018

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ST. TAMMANY PARISH, LOUISIANA
Management's Discussion and Analysis (Unaudited)
For the Fiscal Year Ended December 31, 2017

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, 2017. We encourage readers to consider the information presented here in conjunction with additional information that we have furnished in our Letter of Transmittal, which can be found on pages 3-7 of this report.

Financial Highlights

- The Parish's assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources at the close of the most recent fiscal year by \$662,041,854 (*net position*). Of this amount, \$79,174,517 (*unrestricted net position*) may be used to meet the Parish's ongoing obligations to citizens and creditors.
- The Parish's total net position increased by \$29,309,345. Parish revenues decreased by 1.4%, while expenses decreased by 3.3%.
- As of the close of the current fiscal year, St. Tammany Parish's governmental funds reported combined ending fund balances of \$205,907,321, an increase of \$9,856,258 in comparison with the prior year. Approximately 76.2% of this total amount, or \$156,921,420, constitutes restricted fund balance, which can only be used for specific purposes. Another 15.3%, or \$31,606,179, 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, unrestricted fund balance for the General Fund was \$16,979,700, or approximately 128.5% of total General Fund expenditures.

Overview of the Financial Statements

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

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

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

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

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

The government-wide financial statements include not only the Parish itself (known as the *primary government*), but also thirty-one legally separate organizations. Twenty-four of these organizations are ones in which the Parish is financially accountable. These *component units* include fire protection districts, recreation districts, sewer and water districts, a mosquito abatement district, the Parish Library system, the Parish Coroner's office, and the Development District. 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-nine individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the General Fund and the three major governmental funds of the Parish. Data from the other ninety-five 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-one component units, of which four are considered major component units. The component unit financial statements provide separate information for the four major component units. The twenty-seven non-major component units are presented in the aggregate. Individual component unit data for the non-major component units is provided in the form of *combining statements* elsewhere in this report. The basic component unit financial statements can be found on pages 43-45 of this report.

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 47-87 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 90-99 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 102-195 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 \$662,041,854 at the close of the most recent fiscal year.

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

The second largest portion of the Parish's net position (24.4%) represents resources that are subject to external restrictions on how they may be used. The remaining balance of \$79,174,517 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>2017</i>	<i>2016</i>	<i>2017</i>	<i>2016</i>	<i>2017</i>	<i>2016</i>
Current and other assets	\$288,116,212	\$275,510,930	\$25,275,878	\$21,997,523	\$ 313,392,090	\$297,508,453
Capital assets, net	472,004,734	465,421,564	39,478,758	39,201,254	511,483,492	504,622,818
Total assets	760,120,946	740,932,494	64,754,636	61,198,777	824,875,582	802,131,271
Total deferred outflows of resources	14,545,432	18,598,790	762,740	1,014,094	15,308,172	19,612,884
Long-term liabilities outstanding	83,844,225	93,960,280	39,733,853	40,654,310	123,578,078	134,614,590
Other liabilities	49,976,685	49,634,355	3,019,447	2,976,154	52,996,132	52,610,509
Total liabilities	133,820,910	143,594,635	42,753,300	43,630,464	176,574,210	187,225,099
Total deferred inflows of resources	1,466,638	1,671,494	101,052	115,053	1,567,690	1,786,547
Net position:						
Net investment in capital assets	420,832,029	406,351,930	303,171	(754,333)	421,135,200	405,597,597
Restricted	156,921,420	148,945,551	4,810,717	4,678,367	161,732,137	153,623,918
Unrestricted	61,625,381	58,967,674	17,549,136	14,543,320	79,174,517	73,510,994
Total net position	\$639,378,830	\$614,265,155	\$22,663,024	\$18,467,354	\$662,041,854	\$632,732,509

The Parish's overall net position increased \$29,309,345 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 \$25,113,675.

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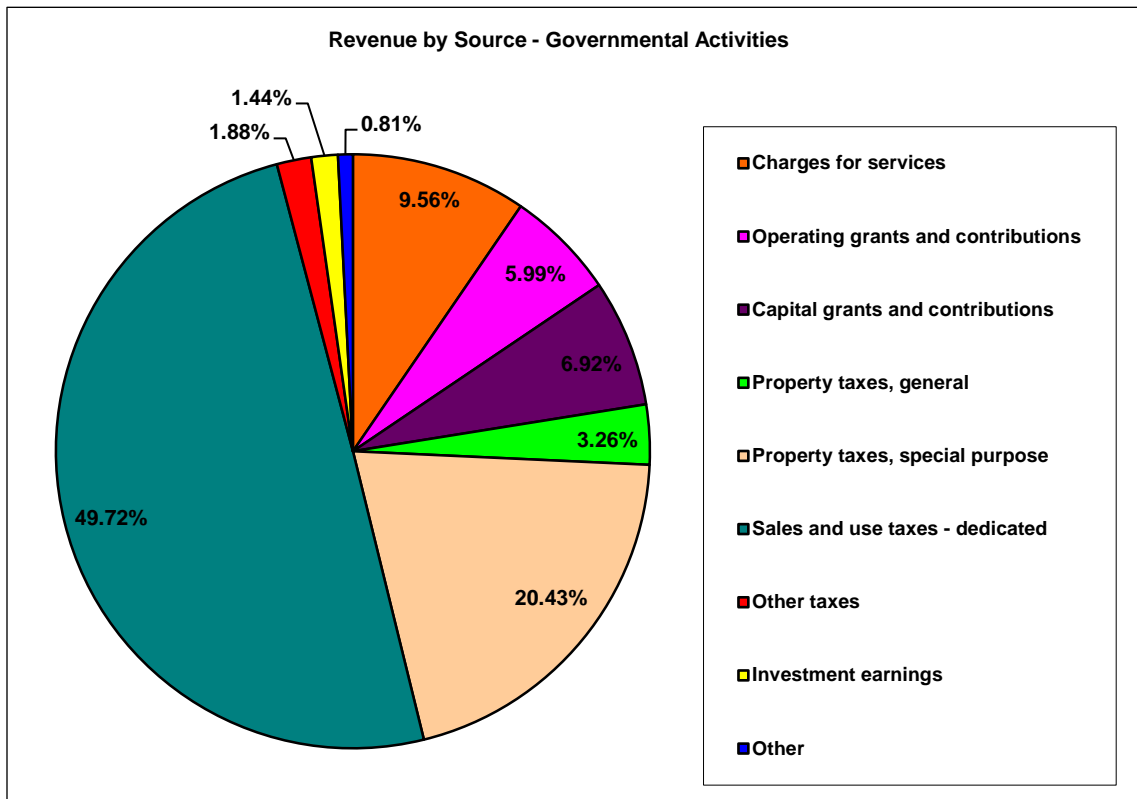
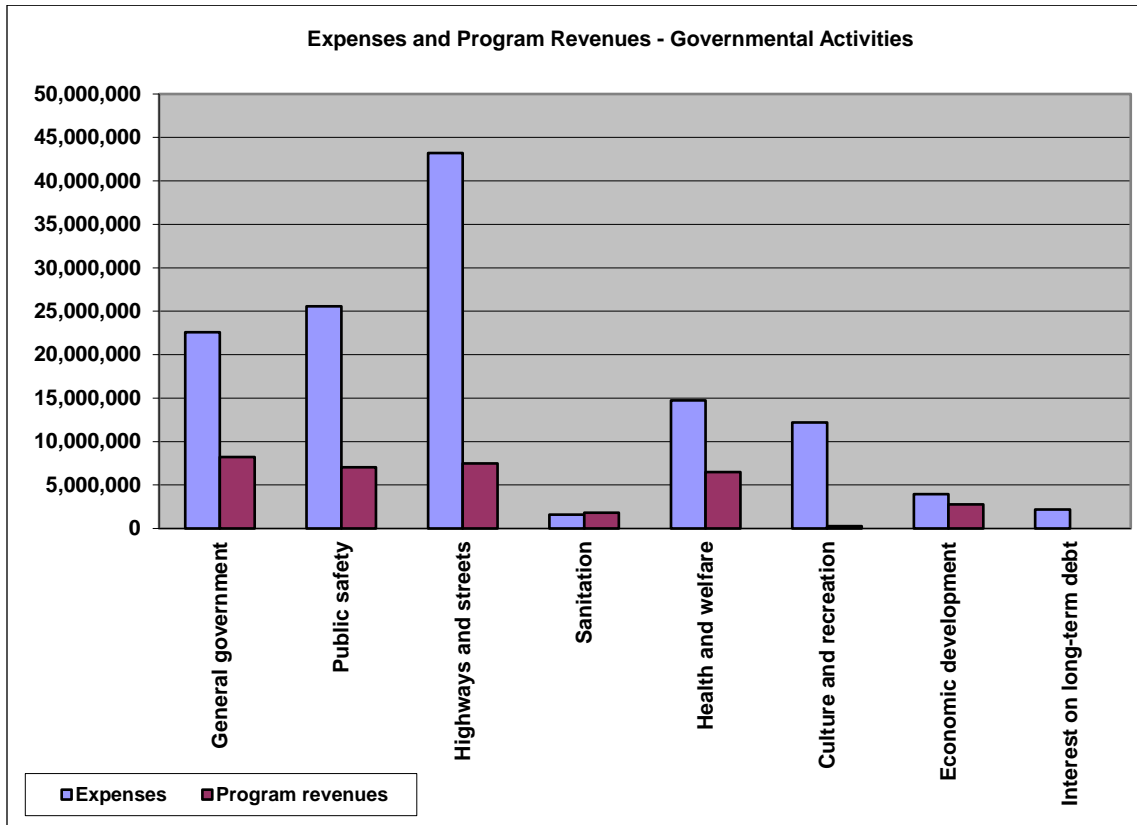
Key elements of this increase are as follows:

St. Tammany Parish's Changes in Net Position						
	<i>Governmental Activities</i>		<i>Business-type Activities</i>		<i>Total</i>	
	<i>2017</i>	<i>2016</i>	<i>2017</i>	<i>2016</i>	<i>2017</i>	<i>2016</i>
Revenues:						
Program revenues:						
Charges for services	\$14,523,397	\$15,883,822	\$13,786,546	\$13,661,620	\$28,309,943	\$29,545,442
Operating grants and contributions	9,091,015	9,057,609	-	-	9,091,015	9,057,609
Capital grants and contributions	10,513,831	18,026,859	1,476,652	45,614	11,990,483	18,072,473
General revenues:						
Property taxes	35,978,569	36,217,170	-	-	35,978,569	36,217,170
Sales and use taxes	75,512,450	71,445,045	-	-	75,512,450	71,445,045
Other taxes	2,848,434	2,991,289	-	-	2,848,434	2,991,289
State revenue sharing	801,419	100,523	-	-	801,419	100,523
Federal payment in lieu of ad valorem	81,223	71,627	-	-	81,223	71,627
Sale of revoked property	-	9,700	-	-	-	9,700
Other	2,532,080	2,069,091	189,623	117,677	2,721,703	2,186,768
Total revenues	151,882,418	155,872,735	15,452,821	13,824,911	167,335,239	169,697,646
Expenses:						
General government	22,573,333	24,900,267	-	-	22,573,333	24,900,267
Public safety	25,572,849	27,801,879	-	-	25,572,849	27,801,879
Highways and streets	43,224,058	45,663,946	-	-	43,224,058	45,663,946
Sanitation	1,595,133	1,330,473	-	-	1,595,133	1,330,473
Health and welfare	14,726,689	15,456,350	-	-	14,726,689	15,456,350
Culture and recreation	12,188,504	12,087,089	-	-	12,188,504	12,087,089
Economic development	3,949,400	57,057	-	-	3,949,400	57,057
Interest on long-term debt	2,190,712	2,496,157	-	-	2,190,712	2,496,157
Water/sewer	-	-	12,005,216	12,898,145	12,005,216	12,898,145
Total expenses	126,020,678	129,793,218	12,005,216	12,898,145	138,025,894	142,691,363
Change in net position before transfers	25,861,740	26,079,517	3,447,605	926,766	29,309,345	27,006,283
Transfers	(748,065)	(3,361,022)	748,065	3,361,022	-	-
Change in net position	25,113,675	22,718,495	4,195,670	4,287,788	29,309,345	27,006,283
Net position – beginning	614,265,155	598,659,901	18,467,354	14,179,566	632,732,509	612,839,467
Prior period adjustment	-	(7,113,241)	-	-	-	(7,113,241)
Net position – beginning as restated	614,265,155	591,546,660	18,467,354	14,179,566	632,732,509	605,726,226
Net position – ending	\$639,378,830	\$614,265,155	\$22,663,024	\$18,467,354	\$662,041,854	\$632,732,509

Governmental activities revenues decreased by 2.6%, while expenses decreased by 2.9%. Expenses are down primarily due to the decrease in grants. Hazard Mitigation grant revenues decreased which decreased the associated expenses for these grants. In addition, the cost allocation plan charges for 2016 were trued up in 2017 based on finalized actual statistical data, thereby decreasing expenses. The increase in Economic Development expenses was due to a significant portion of the Highway 21 Economic Development District sales tax being reverted to the Parish in 2016 rather than being recorded as an expense and payable due to a third party.

Information on the restatement of the prior period net position can be found in Note III.T on page 86.

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

- Capital grants and contributions decreased by 41.7%, or \$7,513,028, which is in large part due to the decrease in Hazard Mitigation grants as well as not receiving a Coastal Impact Assistance grant in 2017.
- Sales tax increased by 5.7%, or \$4,067,405, as a result of continued growth within the Parish, as well as due to the taxes generated from the new economic development sales tax districts, which were effective January 1, 2017.
- Charges for services decreased by 8.6%, or \$1,360,425, which is primarily due to the Parish's gain on the sale of certain buildings and associated acreage at the Safe Haven campus during fiscal year 2016.

Business-type activities. Business-type activities increased St. Tammany Parish's net position by \$4,195,670. This was primarily due to the donation of capital assets by developers and a transfer of grant-funded assets to Utility Operations from which 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 special revenue 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 \$205,907,321, an increase of \$9,856,258 in comparison with the prior year. Approximately 76.2% of this total amount, or \$156,921,420, constitutes *restricted fund balance*, which is available for spending for specific purposes. Another 15.3%, or \$31,606,179, constitutes *committed fund balance*, which can only be used for specific purposes as directed by the Parish Council. The Parish has \$16,979,700, or 8.2%, 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 \$16,979,700. As a measure of the General Fund's liquidity, it may be useful to compare the unassigned fund balance to total fund expenditures. The Parish's policy on the fund balance required in the General Fund is to keep a minimum fund balance of the greater of 25% of budgeted revenues or 30% of budgeted expenditures prior to cost allocation plan recovery plus two million for cash flow for grants and one million for contingencies. The Parish continues to stay within its guidelines. The unassigned fund balance represents 128.5% of total General Fund expenditures.

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The fund balance of the Parish's General Fund increased by \$2,291,614, or 15.2%. Revenues basically stayed the same, while expenditures decreased by 7.9% or \$1,130,825. The majority of this decrease is due to the cost allocation plan charges true-up from 2016 being recorded in 2017, as well as other reduction measures taken due to the second failure of two tax renewal propositions.

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. Ad valorem collection recorded in the debt service fund decreased by approximately \$400,000 while increasing by a similar amount in the operating fund. In addition, collections increased by 3.1% which accounts for the increase in revenue and expenditures.

The change in fund balance in the Public Works Fund is due to an additional 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.

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

The increase in fund balance for non-major special revenue funds is primarily due to the taxes generated from the new economic development sales tax districts, which were effective January 1, 2017. These new Districts accounted for a \$792,529 increase in fund balance. In addition, the Justice Center Complex fund halted all capital projects thereby reducing expenditures, as a result of the second failure of the tax renewal proposition.

Non-major debt service funds showed only a slight increase in fund balance which is similar to the prior year.

Non-major capital project funds showed an increase in fund balance as compared to the prior year, which is primarily due to the allocation of sales tax for capital projects for 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 \$17,549,138. The total change in net position, from the prior year, was an increase of \$4,195,670, or 22.7%, 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 a decrease of 41.8% in appropriations and a 45.3% decrease in budgeted revenue. All of the difference in budgeted revenue and the majority of the difference in appropriations is due to the Parish originally budgeting cost allocation plan charges to other funds as revenues and subsequently, amending the budget to include these charges as contra-expenditures. Excluding that amendment, appropriations increased 3.5% which was primarily for contracts and purchases that were encumbered in 2016, but not completed until 2017, as well as appropriations for a new enterprise resource planning (ERP) software.

There was a 15.0% difference in the final amended budget for expenditures and actual results. The majority of this difference is due to a hiring and travel freeze implemented during 2017, as a result of the second failure of two tax renewal propositions. Additionally, health insurance premiums and retirement contribution rates decreased. The 4.9% difference in budgeted revenue and actual results was primarily due to an increase in the sale of adjudicated property.

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Capital Asset and Debt Administration

Capital assets. St. Tammany Parish's capital assets for governmental and business-type activities as of December 31, 2017, amounted to \$511,483,492 (net of accumulated depreciation). Capital assets include land, buildings, improvements, water and sewer systems, vehicles, machinery and equipment, office equipment, roads, bridges, ponds and canals, and pump stations.

The total increase in the Parish's investment in capital assets for the current fiscal year was 1.4%, or \$6,860,674. There was a \$6,583,170 increase for governmental activities while business-type activities had a \$277,504 increase.

St. Tammany Parish's Capital Assets (net of depreciation)						
	Governmental Activities		Business-type Activities (1)		Total	
	2017	2016	2017	2016	2017	2016
Land	\$48,436,492	\$47,414,967	\$ 577,560	\$ 577,560	\$49,014,052	\$47,992,527
Construction in progress	2,671,045	2,819,046	570,237	756,165	3,241,282	3,575,211
Buildings	92,145,880	95,415,342	9,051	9,586	92,154,931	95,424,928
Improvements	14,896,648	15,006,138	31,551	34,086	14,928,199	15,040,224
Water and sewer systems	403,495	428,788	-	-	403,495	428,788
Vehicles	1,114,781	1,085,673	314,226	297,137	1,429,007	1,382,810
Machinery and equipment	5,514,757	5,056,998	140,109	149,660	5,654,866	5,206,658
Office/other equipment	4,300,999	4,796,086	938	2,874	4,301,937	4,798,960
Infrastructure:						
Land and improvements	40,062,155	46,821,776	-	-	40,062,155	46,821,776
Construction in progress	27,410,024	24,677,016	-	-	27,410,024	24,677,016
Roads	194,976,005	189,414,580	-	-	194,976,005	189,414,580
Sewer equipment	-	-	24,178,228	24,058,395	24,178,228	24,058,395
Water equipment	-	-	13,656,858	13,315,791	13,656,858	13,315,791
Other	40,072,453	32,485,154	-	-	40,072,453	32,485,154
Total	\$472,004,734	\$465,421,564	\$39,478,758	\$39,201,254	\$511,483,492	\$504,622,818

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

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

- The Lapin St. Pond project and the Sharpe Rd. Pond/Drainage project were completed.
- The Three Rivers Rd. widening project was completed.
- The roof repair project was completed at the St. Tammany Parish Jail.
- The elevation of Oak Harbor Blvd. was completed.
- The Holly Dr. bridge 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.

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 2017, construction in progress for road improvement projects and other infrastructure totaled \$27,410,024. Road improvement and other infrastructure projects completed during the current year totaled \$18,577,592.

Long-term debt. At the end of the current fiscal year, the Parish had total bonded debt outstanding of \$91,845,587, of which \$7,755,000 is backed by ad valorem tax revenue, \$42,700,000 is backed by sales tax revenue, \$2,215,000 is backed by general revenues of the Parish, and \$39,175,587 is backed by excess revenue generated from Utility Operations.

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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 2017 is related to governmental-type activities except for \$39,175,587 outstanding in Utility Revenue Bonds and \$558,266 in net pension liability, which is related to business-type activities.

The Parish's bonded debt decreased by \$9,052,574, or 8.8%, during the current fiscal year while the Parish's other obligations decreased by \$1,983,938, or 6.3%. This change is primarily due to the net pension liability decrease.

St. Tammany Parish Government's Outstanding Debt		
	2017	2016
<u>Governmental Activities</u>		
General Obligation Bonds	\$7,755,000	\$8,515,000
Sales Tax Bonds	42,700,000	49,645,000
Revenue Bonds	2,215,000	2,475,000
Unamortized Premium	2,106,187	2,413,761
Compensated Absences	1,458,622	1,583,623
Impact Fee Credits	9,660,697	9,746,701
Claims Payable	5,000,000	5,000,000
Net Pension Liability	8,123,398	10,178,519
Health Plan Payable-Retirees	4,825,321	4,402,676
	<u>83,844,225</u>	<u>93,960,280</u>
<u>Business-type Activities</u>		
Utility Revenue Bonds	39,175,587	39,955,587
Net Pension Liability	558,266	698,723
	<u>39,733,853</u>	<u>40,654,310</u>
Total Primary Government Debt	<u>\$123,578,078</u>	<u>\$134,614,590</u>

Additional information on the Parish's long-term debt can be found in Note III.J. on pages 72-74 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 3.0% from the prior year.
- New single-family building permits increased by 6.3%.
- New business incorporations increased by 24.0% from the prior year.

Source: St. Tammany Economic Development Foundation

All of these factors were considered in preparing the St. Tammany Parish Government's budget for the 2018 fiscal year. In addition, the two renewal propositions to operate and maintain the parish courthouse and jail were rejected and expire March 2018. Administration began preparing to overcome the deficit in 2017 when an across the board hiring freeze was implemented, as well as eliminating the possibility of merit or cost of living raises. The total operating budget for 2018 amounted to a 10.94% decrease from the 2017 budget.

Management faces considerable cuts and reorganization in order to continue to meet State-mandated obligations, as well as the needs of the growing population of residents who depend upon Parish services.

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, 2017

	PRIMARY GOVERNMENT				
	GOVERNMENTAL ACTIVITIES	BUSINESS-TYPE ACTIVITIES	TOTAL	COMPONENT UNITS	TOTAL
ASSETS					
Cash and cash equivalents	\$ 82,693,523	\$ 7,048,249	\$ 89,741,772	\$ 60,673,338	\$ 150,415,110
Investments	138,284,050	12,434,441	150,718,491	3,457,500	154,175,991
Receivables (net of allowances for uncollectibles)	55,934,802	976,504	56,911,306	68,073,204	124,984,510
Due from primary government/component units	129,163	-	129,163	10,099,413	10,228,576
Inventory	-	-	-	2,819,990	2,819,990
Prepaid items	475,232	-	475,232	710,217	1,185,449
Restricted assets	10,556,999	4,810,717	15,367,716	2,964,466	18,332,182
Other assets	42,443	5,967	48,410	19,050	67,460
Capital assets:					
Land, improvements, and construction in progress	118,579,716	1,147,797	119,727,513	17,651,879	137,379,392
Other capital assets, net of depreciation	353,425,018	38,330,961	391,755,979	82,994,463	474,750,442
TOTAL ASSETS	760,120,946	64,754,636	824,875,582	249,463,520	1,074,339,102
DEFERRED OUTFLOWS OF RESOURCES					
Deferred charges - refundings	3,603,481	-	3,603,481	1,094,337	4,697,818
Deferred charges - pension	10,941,951	762,740	11,704,691	15,573,809	27,278,500
TOTAL DEFERRED OUTFLOWS OF RESOURCES	14,545,432	762,740	15,308,172	16,668,146	31,976,318
LIABILITIES					
Accounts, salaries, and other payables	20,285,179	656,507	20,941,686	5,001,468	25,943,154
Payable from restricted assets	-	-	-	198,402	198,402
Due to primary government/component units	10,295,128	-	10,295,128	424,405	10,719,533
Unearned revenue	15,449,437	-	15,449,437	277,696	15,727,133
Other liabilities	3,638,738	1,572,569	5,211,307	62,165	5,273,472
Interest payable	308,203	790,371	1,098,574	472,398	1,570,972
Non-current liabilities:					
Due within one year	9,288,264	800,000	10,088,264	5,746,308	15,834,572
Due in more than one year	74,555,961	38,933,853	113,489,814	95,938,205	209,428,019
TOTAL LIABILITIES	133,820,910	42,753,300	176,574,210	108,121,047	284,695,257
DEFERRED INFLOWS OF RESOURCES					
Deferred charges - pension	1,466,638	101,052	1,567,690	6,650,989	8,218,679
NET POSITION					
Net investment in capital assets	420,832,029	303,171	421,135,200	65,405,793	486,540,993
Restricted for:					
Capital projects	4,418,628	1,052,119	5,470,747	-	5,470,747
Culture and recreation	642,044	-	642,044	-	642,044
Debt service	10,779,136	3,758,598	14,537,734	4,440,145	18,977,879
Economic development	2,988,198	-	2,988,198	-	2,988,198
Health and welfare	5,944,373	-	5,944,373	-	5,944,373
Judicial	17,339,093	-	17,339,093	-	17,339,093
Lighting districts	4,629,687	-	4,629,687	-	4,629,687
Public safety	13,807,545	-	13,807,545	-	13,807,545
Roads, bridges, and drainage	96,372,716	-	96,372,716	-	96,372,716
Unrestricted	61,625,381	17,549,136	79,174,517	81,513,692	160,688,209
TOTAL NET POSITION	\$ 639,378,830	\$ 22,663,024	\$ 662,041,854	\$ 151,359,630	\$ 813,401,484

The accompanying notes are an integral part of this statement.

ST. TAMMANY PARISH, LOUISIANA
Statement of Activities
For the Year Ended December 31, 2017

		Program Revenues		
		Charges for	Operating	Capital Grants
	Expenses	Services	Grants and	and
			Contributions	Contributions
Governmental Activities				
General government	\$ 22,573,333	\$ 7,809,487	\$ 407,203	\$ 15,690
Public safety	25,572,849	2,307,803	725,364	4,013,309
Highways and streets	43,224,058	1,697,342	1,953,791	3,831,573
Sanitation	1,595,133	1,605,599	26,010	167,872
Health and welfare	14,726,689	896,502	5,608,656	-
Cultural and recreation	12,188,504	206,664	70,166	-
Economic development	3,949,400	-	299,825	2,485,387
Interest on long-term debt	2,190,712	-	-	-
Total Governmental Activities	126,020,678	14,523,397	9,091,015	10,513,831
Business-type Activities				
Water/sewer	12,005,216	13,786,546	-	1,476,652
Total Business-type Activities	12,005,216	13,786,546	-	1,476,652
Total Primary Government	\$ 138,025,894	\$ 28,309,943	\$ 9,091,015	\$ 11,990,483
Component Units				
Total Component Units	\$ 96,742,894	\$ 7,055,249	\$ 1,721,513	\$ 1,358,712
General Revenues				
Property taxes, general (ad valorem, parcel fees etc.)				
Property taxes, special purpose (ad valorem, parcel fees, etc.)				
Sales and use taxes				
Franchise taxes				
Hotel/motel tax				
Timber severance tax				
Mineral severance tax				
Alcohol tax				
Cigarette paper tax				
Gaming revenue tax				
Fire insurance tax				
State revenue sharing (unrestricted)				
Federal payment in lieu of ad valorem				
Investment earnings				
GNOE excess revenue				
Grants and contributions not restricted to specific programs				
Pension contribution				
Other general revenues				
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
\$ (14,340,953)	\$ -	\$ (14,340,953)	
(18,526,373)	-	(18,526,373)	
(35,741,352)	-	(35,741,352)	
204,348	-	204,348	
(8,221,531)	-	(8,221,531)	
(11,911,674)	-	(11,911,674)	
(1,164,188)	-	(1,164,188)	
(2,190,712)	-	(2,190,712)	
(91,892,435)	-	(91,892,435)	
-	3,257,982	3,257,982	
-	3,257,982	3,257,982	
\$ (91,892,435)	\$ 3,257,982	\$ (88,634,453)	
			(86,607,420)
4,948,851	-	4,948,851	-
31,029,718	-	31,029,718	71,522,673
75,512,450	-	75,512,450	-
2,304,587	-	2,304,587	-
234,616	-	234,616	527,784
54,196	-	54,196	-
7,802	-	7,802	-
58,091	-	58,091	-
11,677	-	11,677	-
177,465	-	177,465	-
-	-	-	1,082,653
801,419	-	801,419	1,467,041
81,223	-	81,223	-
2,190,613	169,703	2,360,316	987,648
50,000	-	50,000	-
-	-	-	17,309,679
291,467	19,920	311,387	-
-	-	-	2,886,785
(748,065)	748,065	-	-
117,006,110	937,688	117,943,798	95,784,263
25,113,675	4,195,670	29,309,345	9,176,843
614,265,155	18,467,354	632,732,509	142,182,787
\$ 639,378,830	\$ 22,663,024	\$ 662,041,854	\$ 151,359,630

ST. TAMMANY PARISH, LOUISIANA

**Balance Sheet
Governmental Funds**

December 31, 2017

	(Major Funds)		
	010, 012 General Fund	013 St. Tammany Parish Library	015 Public Works
ASSETS			
Cash and cash equivalents	\$ 2,283,091	\$ 759,820	\$ 4,525,835
Investments	13,352,143	-	10,978,994
Receivables, net of allowances for uncollectibles:			
Ad valorem/parcel fees	4,564,045	11,151,652	-
Sales and use tax	-	-	8,651,025
Other receivables	1,713,447	178,222	792,837
Due from other funds	-	-	-
Due from component units	106,818	-	-
Prepaid items	392,092	-	2,638
Restricted assets	-	-	-
Other assets	39,363	-	500
Total Assets	22,450,999	12,089,694	24,951,829
DEFERRED OUTFLOWS OF RESOURCES			
Deferred charges - state revenue sharing	2,254	5,289	-
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	\$ 22,453,253	\$ 12,094,983	\$ 24,951,829
LIABILITIES			
Accounts, salaries, and other payables	\$ 1,552,731	\$ 493,534	\$ 627,017
Due to other funds	-	1,300,000	-
Due to component units	-	9,804,171	-
Unearned revenue	51,500	-	282,016
Other liabilities	3,269,745	1,032	28,500
Total Liabilities	4,873,976	11,598,737	937,533
DEFERRED INFLOWS OF RESOURCES			
Unavailable revenue - ad valorem/parcel fees	169,513	407,135	-
Unavailable revenue - state revenue sharing	37,972	89,111	-
Total Deferred Inflows of Resources	207,485	496,246	-
FUND BALANCES			
Nonspendable, prepaid items	392,092	-	2,638
Restricted	-	-	23,441,328
Committed	-	-	570,330
Unassigned	16,979,700	-	-
Total Fund Balances	17,371,792	-	24,014,296
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	\$ 22,453,253	\$ 12,094,983	\$ 24,951,829

The accompanying notes are an integral part of this statement.

STATEMENT C

<u>300</u> Capital Improvements - General	Total Non-Major Governmental Funds	TOTAL GOVERNMENTAL FUNDS
\$ 6,887,773	\$ 59,959,759	\$ 74,416,278
18,570,233	74,293,326	117,194,696
-	18,396,071	34,111,768
-	5,224,915	13,875,940
224,874	4,894,890	7,804,270
-	1,300,000	1,300,000
-	22,345	129,163
-	5,292	400,022
-	10,556,999	10,556,999
-	2,000	41,863
<u>25,682,880</u>	<u>174,655,597</u>	<u>259,830,999</u>
-	8,832	16,375
<u>\$ 25,682,880</u>	<u>\$ 174,664,429</u>	<u>\$ 259,847,374</u>
\$ 1,010,961	\$ 16,292,972	\$ 19,977,215
-	2,238,790	3,538,790
-	-	9,804,171
-	15,114,837	15,448,353
-	339,461	3,638,738
<u>1,010,961</u>	<u>33,986,060</u>	<u>52,407,267</u>
-	680,239	1,256,887
-	148,816	275,899
-	829,055	1,532,786
-	5,292	400,022
24,671,919	108,808,173	156,921,420
-	31,035,849	31,606,179
-	-	16,979,700
<u>24,671,919</u>	<u>139,849,314</u>	<u>205,907,321</u>
<u>\$ 25,682,880</u>	<u>\$ 174,664,429</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.

451,526,924

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

870,091

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

40,817,730

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

(59,743,236)

Net position of governmental activities

\$ 639,378,830

ST. TAMMANY PARISH, LOUISIANA
Statement of Revenues, Expenditures, and Changes in Fund Balances
Governmental Funds
For the Year Ended December 31, 2017

	(Major Funds)		
	010, 012 General	013 St. Tammany Parish Library	015 Public Works
Revenues			
Taxes:			
Ad valorem/parcel fees	\$ 4,983,070	\$ 10,444,583	\$ -
Sales and use	-	-	19,805,758
Other taxes, penalties, interest, etc.	2,602,141	-	11,677
Licenses and permits	5,904,701	-	3,325
Intergovernmental revenues:			
Federal and state grants	-	-	-
Other federal funds	81,223	-	-
State funds:			
Parish transportation funds	-	-	1,519,516
State revenue sharing	113,101	265,516	-
Other state funds	6,749	-	-
Fees and charges for services	1,463,972	-	190,660
Fines and forfeitures	224,078	-	-
Other revenues:			
Investment earnings	200,134	29,148	241,028
Contributions	230,480	-	-
Miscellaneous	112,995	-	153,626
Total Revenues	<u>15,922,644</u>	<u>10,739,247</u>	<u>21,925,590</u>
Expenditures			
General government:			
Legislative	968,490	-	-
Judicial	5,977,959	-	-
Executive	150,230	-	-
Elections	215,192	-	-
Financial administration	1,420,535	-	-
Other - unclassified	2,562,947	-	962,281
Public safety	1,601,288	-	1,079,319
Highways and streets	(133,609)	-	22,491,253
Sanitation	-	-	-
Health and welfare	150,060	-	-
Cultural and recreation	163,785	10,739,247	121,549
Economic development	25,000	-	-
Capital outlay:			
Capital assets	111,032	-	1,697,889
Infrastructure	-	-	808,077
Debt service:			
Principal	-	-	-
Interest	-	-	-
Bond issuance costs	-	-	-
Impact fee credits used	-	-	-
Total Expenditures	<u>13,212,909</u>	<u>10,739,247</u>	<u>27,160,368</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>2,709,735</u>	<u>-</u>	<u>(5,234,778)</u>
Other Financing Sources (Uses)			
Transfers in	42,555	-	3,222
Transfers out	(460,676)	-	-
Total Other Financing Sources (Uses)	<u>(418,121)</u>	<u>-</u>	<u>3,222</u>
Net Change in Fund Balance	2,291,614	-	(5,231,556)
Fund Balance - Beginning as Restated	15,080,178	-	29,245,852
Fund Balance - Ending	<u>\$ 17,371,792</u>	<u>\$ -</u>	<u>\$ 24,014,296</u>

The accompanying notes are an integral part of this statement.

STATEMENT D

300 Capital Improvements - General	Total Non-Major Governmental Funds	TOTAL GOVERNMENTAL FUNDS
\$ -	\$ 21,811,342	\$ 37,238,995
8,000,000	47,706,692	75,512,450
-	234,616	2,848,434
-	1,687,793	7,595,819
-	13,701,616	13,701,616
-	-	81,223
-	-	1,519,516
-	443,555	822,172
-	299,825	306,574
61,432	1,973,043	3,689,107
-	1,410,293	1,634,371
263,164	1,192,336	1,925,810
215,062	1,123,244	1,568,786
-	35,619	302,240
8,539,658	91,619,974	148,747,113
-	-	968,490
-	6,171,591	12,149,550
-	69,972	220,202
-	182,759	397,951
-	334,735	1,755,270
-	759,548	4,284,776
-	20,240,215	22,920,822
1,178,178	3,219,438	26,755,260
-	1,526,695	1,526,695
-	14,365,430	14,515,490
-	385,760	11,410,341
-	3,868,757	3,893,757
-	4,117,050	5,925,971
7,564,164	13,920,722	22,292,963
-	7,965,000	7,965,000
-	2,181,795	2,181,795
-	11,750	11,750
30,000	87,304	117,304
8,772,342	79,408,521	139,293,387
(232,684)	12,211,453	9,453,726
-	880,510	926,287
-	(63,079)	(523,755)
-	817,431	402,532
(232,684)	13,028,884	9,856,258
24,904,603	126,820,430	196,051,063
\$ 24,671,919	\$ 139,849,314	\$ 205,907,321

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, 2017

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

Net Change in fund balances, total governmental funds, Statement D	\$ 9,856,258
Governmental funds report capital outlays as expenditures. However, in the Statement of Activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlays exceeded depreciation in the current period.	7,854,359
Revenues in the Statement of Activities that do not provide current financial resources are not reported as revenues in the funds.	(13,651)
The net effect of various miscellaneous transactions involving capital assets is to decrease net position.	(417,486)
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.	8,051,004
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.	(1,959,561)
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.	382,570
The net activities of internal service funds is reported with governmental activities.	1,360,182
	<hr/>
Change in Net Position of Governmental Activities, Statement B	<u><u>\$ 25,113,675</u></u>

The accompanying notes are an integral part of this statement.

ST. TAMMANY PARISH, LOUISIANA
Statement of Net Position
Proprietary Funds
December 31, 2017

	BUSINESS-TYPE ACTIVITIES		GOVERNMENTAL
	ENTERPRISE FUNDS		ACTIVITIES
	622		TOTAL
	Utility		INTERNAL
	Operations		SERVICE
	(Major)		FUNDS
	Current Year	Prior Year	Current Year
ASSETS			
Current Assets:			
Cash and cash equivalents	\$ 7,048,249	\$ 4,662,188	\$ 8,277,245
Investments	12,434,441	11,696,422	21,089,354
Receivables (net of allowances for uncollectibles)	976,504	954,234	142,824
Due from other funds	-	-	2,238,790
Prepaid items	-	345	28,755
Restricted assets	4,810,717	4,678,367	-
Other assets	5,967	5,967	580
Total Current Assets	<u>25,275,878</u>	<u>21,997,523</u>	<u>31,777,548</u>
Non-Current Assets:			
Land, improvements, and construction in progress	1,147,797	1,333,725	1,718,617
Other capital assets, net of depreciation	38,330,961	37,867,529	18,759,193
Total Non-Current Assets	<u>39,478,758</u>	<u>39,201,254</u>	<u>20,477,810</u>
TOTAL ASSETS	<u>64,754,636</u>	<u>61,198,777</u>	<u>52,255,358</u>
DEFERRED OUTFLOWS OF RESOURCES			
Deferred charges - pension	<u>762,740</u>	<u>1,014,094</u>	<u>-</u>
LIABILITIES			
Current Liabilities:			
Accounts, salaries, and other payables	656,507	692,351	152,601
Unearned revenue	-	-	1,084
Interest payable	790,371	799,434	-
Other liabilities	1,572,569	1,484,369	-
Claims payable	-	-	800,000
Compensated absences	-	-	60,000
Bonds payable	800,000	780,000	-
Total Current Liabilities	<u>3,819,447</u>	<u>3,756,154</u>	<u>1,013,685</u>
Non-Current Liabilities:			
Claims payable	-	-	4,200,000
Compensated absences	-	-	1,398,622
Health plan payable - retirees	-	-	4,825,321
Net pension liability	558,266	698,723	-
Bonds payable	38,375,587	39,175,587	-
Total Non-Current Liabilities	<u>38,933,853</u>	<u>39,874,310</u>	<u>10,423,943</u>
TOTAL LIABILITIES	<u>42,753,300</u>	<u>43,630,464</u>	<u>11,437,628</u>
DEFERRED INFLOWS OF RESOURCES			
Deferred charges - pension	<u>101,052</u>	<u>115,053</u>	<u>-</u>
NET POSITION			
Net investment in capital assets	303,171	(754,333)	20,477,810
Restricted for:			
Capital projects	1,052,119	936,137	-
Debt service	3,758,598	3,742,230	-
Unrestricted	<u>17,549,136</u>	<u>14,543,320</u>	<u>20,339,920</u>
TOTAL NET POSITION	<u>\$ 22,663,024</u>	<u>\$ 18,467,354</u>	<u>\$ 40,817,730</u>

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, 2017

	BUSINESS-TYPE ACTIVITIES		GOVERNMENTAL
	ENTERPRISE FUNDS		ACTIVITIES
	622		TOTAL
	Utility Operations		INTERNAL
	(Major)		SERVICE
	FUNDS		FUNDS
	Current Year	Prior Year	Current Year
Operating Revenues			
Charges for services:			
Water and sewer sales	\$ 11,680,974	\$ 11,545,435	\$ -
Connect/reconnect fees	168,579	170,977	-
Tap fees	314,812	334,006	-
Late fees	128,023	120,307	-
Capacity fees	409,497	405,959	-
Garbage collection	566,442	562,697	-
Rent	6,000	6,000	254,686
Interfund charges	-	-	6,907,642
Other fees	394,543	392,418	-
Other services	115,888	119,295	203,562
Total Operating Revenues	13,784,758	13,657,094	7,365,890
Operating Expenses			
Cost of sales and services	7,473,419	7,029,214	4,704,032
Administration	(38,206)	1,328,999	455,670
Depreciation	2,660,710	2,600,978	1,059,779
Total Operating Expenses	10,095,923	10,959,191	6,219,481
Operating Income	3,688,835	2,697,903	1,146,409
Non-operating Revenues (Expenses)			
Bond issuance expenses	(1,250)	(1,225)	-
Interest expense	(1,908,043)	(1,937,729)	-
Gain (Loss) on sale of capital assets	(217,867)	4,526	-
Pension contribution	19,920	18,970	-
Investment earnings	169,703	98,707	264,803
Total Non-operating Revenues (Expenses)	(1,937,537)	(1,816,751)	264,803
Income Before Contributions and Transfers	1,751,298	881,152	1,411,212
Contributions	1,696,307	45,614	-
Contributed capital	1,099,567	3,778,572	-
Transfers in	-	-	3,773
Transfers out	(351,502)	(417,550)	(54,803)
Change in Net Position	4,195,670	4,287,788	1,360,182
Net Position - Beginning	18,467,354	14,179,566	39,457,548
Net Position - Ending	\$ 22,663,024	\$ 18,467,354	\$ 40,817,730

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, 2017

	BUSINESS-TYPE ACTIVITIES		GOVERNMENTAL
	ENTERPRISE FUND		ACTIVITIES
			TOTAL
			INTERNAL
			SERVICE
			FUNDS
	622		
	Utility		
	Operations (Major)		
	Current Year	Prior Year	Current Year
Cash Flows from Operating Activities:			
Receipts from customers	\$ 13,798,695	\$ 13,801,970	\$ 430,915
Receipts from interfund services provided	-	-	6,907,642
Payments to suppliers	(4,336,856)	(3,928,816)	(4,425,372)
Payments to employees	(2,990,118)	(2,970,108)	(61,342)
Payments for interfund services used	(8,826)	(1,370,343)	(455,670)
Net Cash Provided by Operating Activities	6,462,895	5,532,703	2,396,173
Cash Flows from Non-capital Financing Activities:			
Transfers from other funds	-	-	3,773
Transfers to other funds	-	-	(54,803)
Loans to other funds	-	-	(175,975)
Net Cash (Used) by Non-capital Financing Activities	-	-	(227,005)
Cash Flows from Capital and Related Financing Activities:			
Payments for bond issuance expenses	(1,250)	(1,225)	-
Transfers to other funds	(351,502)	(417,550)	-
Principal payments	(780,000)	(745,000)	-
Interest payments	(1,917,106)	(1,952,104)	-
Payments for restricted assets	(129,964)	(161,903)	-
Sale of capital assets	1,788	4,526	-
Purchase of capital assets	(361,995)	(581,319)	(206,077)
Net Cash (Used) by Capital and Related Financing Activities	(3,540,029)	(3,854,575)	(206,077)
Cash Flows from Investing Activities:			
Proceeds from sales/maturities of investments	558,156	1,140,036	5,105,572
Purchase of investments	(1,333,129)	(1,262,370)	(5,120,026)
Interest and dividends received	238,168	146,138	385,937
Net Cash Provided (Used) by Investing Activities	(536,805)	23,804	371,483
Net Increase in Cash and Cash Equivalents	2,386,061	1,701,932	2,334,574
Cash and Cash Equivalents, Beginning Year	4,662,188	2,960,256	5,942,671
Cash and Cash Equivalents, End Year	\$ 7,048,249	\$ 4,662,188	\$ 8,277,245
Reconciliation of Operating Income to Net Cash Provided by Operating Activities:			
Operating income	\$ 3,688,835	\$ 2,697,903	\$ 1,146,409
Adjustments to reconcile operating income to net cash provided by operating activities:			
Depreciation expense	2,660,710	2,600,978	1,059,779
Pension expense	116,816	90,692	-
(Increase) decrease in receivables	(56,167)	68,778	(28,054)
(Increase) Decrease in prepaid items and other assets	345	6,847	(11,035)
Increase (decrease) in accounts payable and other payables	(33,882)	(49,078)	311,044
Increase (decrease) in salaries/benefits payable	(1,962)	14,597	(82,691)
Increase in other liabilities	88,200	101,986	-
Increase in unearned revenue	-	-	721
Total Adjustments	2,774,060	2,834,800	1,249,764
Net Cash Provided by Operating Activities	\$ 6,462,895	\$ 5,532,703	\$ 2,396,173

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, 2017

Non-cash and Financing Activities

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.

2016

A sewer collection project was completed at a cost of \$3,778,572 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 \$18,025 and \$27,589, respectively.

Change in fair value of investments was \$67,509.

Pension contribution in the amount of \$18,970 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, 2017

	(Major Component Units)					
	St. Tammany Parish Coroner	St. Tammany Parish Development District	St. Tammany Parish Library	Mosquito Abatement District	Total Non-Major Component Units	TOTAL Component Units
ASSETS						
Cash and cash equivalents	\$ 627,722	\$ 505,825	\$ 4,807,620	\$ 13,062,098	\$ 41,670,073	\$ 60,673,338
Investments	-	1,014	-	2,244,865	1,211,621	3,457,500
Receivables (net of allowances for uncollectibles)	134,717	577,995	145,416	8,073,127	59,141,949	68,073,204
Due from primary government/component units	-	-	9,804,171	-	295,242	10,099,413
Inventory	-	-	-	2,779,941	40,049	2,819,990
Prepaid items	64,139	2,924	-	85,559	557,595	710,217
Restricted assets	-	-	-	-	2,964,466	2,964,466
Other assets	-	-	1,981	-	17,069	19,050
Capital assets:						
Land, improvements, and construction in progress	-	400,000	508,994	-	16,742,885	17,651,879
Other capital assets, net of depreciation	597,275	20,838	2,713,172	7,953,032	71,710,146	82,994,463
TOTAL ASSETS	1,423,853	1,508,596	17,981,354	34,198,622	194,351,095	249,463,520
DEFERRED OUTFLOWS OF RESOURCES						
Deferred charges - refundings	-	-	-	-	1,094,337	1,094,337
Deferred charges - pension	905,035	-	1,768,291	775,358	12,125,125	15,573,809
TOTAL DEFERRED OUTFLOWS OF RESOURCES	905,035	-	1,768,291	775,358	13,219,462	16,668,146
LIABILITIES						
Accounts, salaries, and other payables	466,836	10,977	451,378	322,357	3,749,920	5,001,468
Payable from restricted assets	-	-	-	-	198,402	198,402
Due to primary government/component units	-	22,345	-	12,137	389,923	424,405
Unearned revenue	-	277,696	-	-	-	277,696
Other liabilities	-	-	-	-	62,165	62,165
Interest payable	-	-	-	-	472,398	472,398
Long-term liabilities:						
Due within one year	-	-	-	-	5,746,308	5,746,308
Due in more than one year	682,685	-	3,238,166	743,276	91,274,078	95,938,205
TOTAL LIABILITIES	1,149,521	311,018	3,689,544	1,077,770	101,893,194	108,121,047
DEFERRED INFLOWS OF RESOURCES						
Deferred charges - pension	143,310	-	242,662	96,296	6,168,721	6,650,989
NET POSITION						
Net investment in capital assets	597,275	420,838	3,222,166	7,953,032	53,212,482	65,405,793
Restricted for:						
Debt service	-	-	-	-	4,440,145	4,440,145
Unrestricted	438,782	776,740	12,595,273	25,846,882	41,856,015	81,513,692
TOTAL NET POSITION	\$ 1,036,057	\$ 1,197,578	\$ 15,817,439	\$ 33,799,914	\$ 99,508,642	\$ 151,359,630

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, 2017

	Program Revenues			
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Component Units				
St. Tammany Parish Coroner	\$ 5,415,912	\$ 543,241	\$ 24,486	\$ 246,746
St. Tammany Parish Development District	945,641	686,487	-	-
St. Tammany Parish Library	10,762,916	135,327	34,905	-
Mosquito Abatement District	7,904,815	-	-	-
Non-Major Component Units	71,713,610	5,690,194	1,662,122	1,111,966
Total Component Units	<u>\$ 96,742,894</u>	<u>\$ 7,055,249</u>	<u>\$ 1,721,513</u>	<u>\$ 1,358,712</u>
General Revenues				
Property taxes, special purpose (ad valorem, parcel fees, etc.)				
Hotel/motel tax				
Fire insurance tax				
State revenue sharing (unrestricted)				
Investment earnings				
Grants and contributions not restricted to specific programs				
Other general revenues				
Total General Revenues				
Change in Net Position				
Net Position - Beginning				
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 Development District	St. Tammany Parish Library	Mosquito Abatement District	Total Non-Major Component Units	TOTAL Component Units
\$ (4,601,439)	\$ -	\$ -	\$ -	\$ -	\$ (4,601,439)
-	(259,154)	-	-	-	(259,154)
-	-	(10,592,684)	-	-	(10,592,684)
-	-	-	(7,904,815)	-	(7,904,815)
-	-	-	-	(63,249,328)	(63,249,328)
(4,601,439)	(259,154)	(10,592,684)	(7,904,815)	(63,249,328)	(86,607,420)
-	-	-	8,519,132	63,003,541	71,522,673
-	527,784	-	-	-	527,784
-	-	-	-	1,082,653	1,082,653
-	-	-	167,792	1,299,249	1,467,041
13,712	-	14,816	215,189	743,931	987,648
4,320,694	-	10,011,294	-	2,977,691	17,309,679
62,147	-	48,508	101,841	2,674,289	2,886,785
4,396,553	527,784	10,074,618	9,003,954	71,781,354	95,784,263
(204,886)	268,630	(518,066)	1,099,139	8,532,026	9,176,843
1,240,943	928,948	16,335,505	32,700,775	90,976,616	142,182,787
\$ 1,036,057	\$ 1,197,578	\$ 15,817,439	\$ 33,799,914	\$ 99,508,642	\$ 151,359,630



ST. TAMMANY PARISH, LOUISIANA
Notes to the Financial Statements 2017

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ST. TAMMANY PARISH, LOUISIANA

Notes to the Financial Statements 2017

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Description of Government-wide Financial Statements

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

B. Reporting Entity

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

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

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

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

1. The ability to remove appointed members of the organization's governing board at will.
2. The ability to modify or approve the budget of the organization.
3. The ability to modify or approve rate or fee changes affecting revenues, such as water usage rate increases.
4. The ability to veto, 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 2017

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 Development District
St. Tammany Parish Library
Sewerage District Nos. 1, 2, and 4
Water District Nos. 2 and 3

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

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

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

Fund financial statements are included in the Other Supplementary Information section of this report for Sub-Drainage District Number 1 of 3. Separate financials are not issued for this district since St. Tammany Parish performs administrative and accounting services for the district. All other discretely presented component units' complete financial information can be obtained at the Office of the Legislative Auditor of the State of Louisiana, 1600 North Third Street, Baton Rouge, LA 70802, at the Legislative Auditors web site, www.la.state.la.us/ or from 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 2017

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

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

C. Basis of Presentation – Government-wide Financial Statements

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

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

D. Basis of Presentation – Fund Financial Statements

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

The Parish reports the following major governmental funds:

General Fund (010, 012) accounts for all financial transactions except those required to be accounted for in another fund 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.

St. Tammany Parish Library Fund (013) 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.

Public Works Fund (015) 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.

Capital Improvements – General Fund (300) 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 (622) 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 2017

Additionally, the Parish reports the following fund types:

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

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

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

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

Internal Service Funds 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 and advances to/from other funds. While these balances are reported in fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements. Balances between the funds included in governmental activities (i.e., the governmental and internal service funds) are eliminated so that only the net amount is included as internal balances in the governmental activities column. Similarly, balances between the funds included in business-type activities (i.e., the enterprise funds) are eliminated so that only the net amount is included as internal balances in the business-type activities column.

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.

ST. TAMMANY PARISH, LOUISIANA

Notes to the Financial Statements 2017

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 project or subdivision, if newly donated. If the entire capital road improvement project is over \$25,000, then each road in that project will be capitalized, as well as new roads taken into the maintenance system. For roads donated by subdivision developers, if the fair value of all of the roads in the new subdivision is over \$25,000, then all new roads in that subdivision will be capitalized. If the value of any road met the threshold of \$25,000, it was included in infrastructure regardless of the time that it was added to road inventory, including those infrastructure assets acquired prior to June 30, 1980. Only those roads in road inventory which were valued below the threshold were excluded from infrastructure. The estimated useful lives for concrete, asphalt, and gravel roads are 30, 20, and 50 years, respectively.

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

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

The value of the land underneath the roads is valued at estimated fair value 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 \$10,480/acre for 2017. 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. The square feet of the 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 thresholds for capitalizing these assets and the estimated useful lives of capital assets:

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

5. Deferred Outflows/Inflows of Resources

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

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

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sheet. The governmental funds report unavailable revenues from two sources: property taxes and state revenue sharing. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available.

6. Net Position Flow Assumptions

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

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 (010, 012)	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 (015)	25% of revenue including amounts for debt and capital
Drainage (016)	95% of revenue including amounts for capital
Public Health (017)	95% of revenue including amounts for capital
Economic Development (019)	25% of revenue
Environmental Services (020)	25% of revenue
Justice Center Complex (037)	25% of revenue including amounts for debt and capital
St. Tammany Parish Coroner (039)	95% of revenue including amounts for debt and capital
Animal Services (043)	80% of revenue including amounts for capital
Lighting Districts (161 – 176)	100% of revenue
Debt Service Funds (all)	In accordance with bond ordinances

H. Revenues and Expenditures/Expenses

1. Program Revenues

Amounts reported as *program revenues* include: (1) charges to customers or applicants for goods, services, or privileges provided, (2) operating grants and contributions, and (3) capital grants and contributions. Internally dedicated resources

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are reported as general revenues rather than as program revenues. Likewise, general revenues include all taxes except for some specially assessed property taxes, which are classified as program revenues. Property taxes assessed in the Lighting Districts are classified as program revenues because the residents of these districts directly benefit from the installation and maintenance of lighting in their district.

2. Taxes

Property Taxes – Property taxes are levied on a calendar year basis. On July 13, 2017 the taxes were levied for the 2017 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 98.6% 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 are effective through March 2018.

3. Compensated Absences

Annual Leave – Employees of the Parish earn annual vacation leave at varying rates according to years of service. Unused annual leave may be accumulated from year to year up to 240 hours. 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.

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

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defined benefit pension plan in which the Parish participates has been determined on the same basis as they are reported by the defined benefit pension plan. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

II. RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

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

The governmental funds Balance Sheet includes a reconciliation between *fund balance – total governmental funds* and *net position – governmental activities* as reported in the government-wide Statement of Net Position. One element of that 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 \$451,526,924 are as follows:

Capital assets, not being depreciated	\$ 116,861,099
Capital assets being depreciated	561,368,223
Less: Accumulated depreciation	<u>(226,702,398)</u>
<i>Net adjustment to increase fund balance – total governmental funds to arrive at net position – governmental activities</i>	<u><u>\$ 451,526,924</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 \$870,091 difference are as follows:

Deferred inflows of resources - ad valorem/parcel fees and state revenue sharing	\$ 1,532,786
Deferred outflows of resources - state revenue sharing	(16,375)
Less amounts due to outside agencies:	
Library	(490,957)
STARC/Council on Aging	<u>(155,363)</u>
<i>Net adjustment to increase fund balance – total governmental funds to arrive at net position – governmental activities</i>	<u><u>\$ 870,091</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 \$59,743,236 difference are as follows:

Accrued interest payable	\$ 308,203
Impact fee credits due	9,660,697
Bonds payable and certificates of indebtedness	52,670,000
Premium on bonds (amortized as reduction of interest expense)	2,106,187
Prepaid insurance on bonds (amortized over life of debt)	(46,455)
Pension liability	8,123,398
Deferred inflows of resources – pension	1,466,638
Deferred outflows of resources – pension	(10,941,951)
Deferred charges on refunding (amortized over life of debt)	<u>(3,603,481)</u>
<i>Net adjustment to decrease fund balance – total governmental funds to arrive at net position – governmental activities</i>	<u><u>\$ 59,743,236</u></u>

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

The governmental funds Statement of Revenues, Expenditures, and Changes in Fund Balances includes a reconciliation between *net change in fund balances – total governmental funds* and *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 capital outlays exceeded depreciation in the current period.” The details of this \$7,854,359 difference are:

Capital outlay	\$ 28,218,934
Depreciation expense	<u>(20,364,575)</u>
<i>Net adjustment to increase net changes in fund balances – total governmental funds to arrive at changes in net position of governmental activities</i>	<u><u>\$ 7,854,359</u></u>

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Notes to the Financial Statements 2017

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 \$13,651 includes the following:

Pension revenue	\$(291,467)
Ad valorem tax/parcel fees recognized current year	(1,256,887)
Ad valorem tax/parcel fees recognized prior year	1,567,532
State revenue sharing recognized current year	(275,899)
State revenue sharing recognized prior year	270,372
<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>\$ 13,651</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 \$417,486 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	\$ (2,457,205)
Capital contribution to other funds	1,099,567
Loss on roads and vehicles	1,775,124
<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>\$ 417,486</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 \$8,051,004 difference are as follows:

Principal repayments:	
General obligation bonds	\$ 760,000
Sales tax bonds	6,945,000
Revenue bonds	260,000
Impact fee credits used	117,304
Issuance of debt:	
Impact fee credits	(31,300)
<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>\$ 8,051,004</u>

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Notes to the Financial Statements 2017

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 \$1,959,561 difference are as follows:

Interest expense	\$ 308,203
Amortization of prepaid insurance	3,462
Amortization of deferred charges on refunding	375,646
Pension expense	1,709,202
Amortization of premiums on bonds payable	(307,574)
State revenue sharing expenses Parish operating funds recognized in current year	16,375
State revenue sharing expenses Parish operating funds recognized in prior year	(17,338)
State revenue sharing expenses to outside agencies: Library, STARC, and Council on Aging	(6,961)
State revenue sharing expenses to outside agencies: Library, STARC, and Council on Aging prior year	7,368
Ad valorem and state revenue sharing due to outside agencies: Library, STARC, and Council on Aging recognized in current year	653,281
Ad valorem and state revenue sharing due to outside agencies: Library, STARC, and Council on Aging recognized in prior year	(782,103)
<i>Net adjustment to decrease net changes in fund balances – total governmental funds to arrive at changes in net position of governmental activities</i>	\$ 1,959,561

III. DETAILED NOTES ON ALL ACTIVITIES AND FUNDS

A. Cash Deposits with Financial Institutions

At December 31, 2017, the Parish had cash and cash equivalents (book balances) totaling \$89,741,772 as follows:

	<u>Primary Government</u>
Non-Interest Bearing Demand Deposits	\$ 4,122,296
Interest Bearing Demand Deposits	85,618,976
Other	500
Total	\$89,741,772

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, 2017, none of the primary government’s bank balance of \$94,249,128 was exposed to custodial credit risk as \$93,999,128 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, 2017, 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	01/12/18	\$175,000
Federal Farm Credit Bank	01/30/18	3,998,840
Federal Farm Credit Bank	04/24/18	3,992,960
Federal Farm Credit Bank	11/06/18	3,990,467
Federal Farm Credit Bank	01/06/20	4,424,580
Federal Farm Credit Bank	03/02/20	2,301,515
Federal Farm Credit Bank	04/13/20	3,942,360
Federal Farm Credit Bank	05/18/20	3,939,320
Federal Farm Credit Bank	07/13/20	2,943,720
Federal Farm Credit Bank	08/24/20	3,930,120
Federal Farm Credit Bank	12/14/20	2,399,960
Federal Farm Credit Bank	12/14/20	1,534,400
Federal Farm Credit Bank	01/19/21	3,977,160

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continued

<u>Investment</u>	<u>Maturity Date</u>	<u>Fair Value</u>
Federal Farm Credit Bank	02/09/21	9,867,300
Federal Farm Credit Bank	04/05/21	9,981,800
Federal Home Loan Bank	12/20/18	3,974,280
Federal Home Loan Bank	09/13/19	2,102,730
Federal Home Loan Bank	09/14/20	1,859,663
Federal Home Loan Bank	09/23/20	1,471,905
Federal Home Loan Bank	10/26/20	3,914,560
Federal Home Loan Mortgage Corporation	11/15/18	3,976,400
Federal Home Loan Mortgage Corporation	05/30/19	2,246,693
Federal Home Loan Mortgage Corporation	08/01/19	2,227,995
Federal Home Loan Mortgage Corporation	08/28/19	9,918,700
Federal Home Loan Mortgage Corporation	10/02/19	1,976,180
Federal Home Loan Mortgage Corporation	12/30/19	2,943,120
Federal Home Loan Mortgage Corporation	09/30/20	2,463,900
Federal Home Loan Mortgage Corporation	12/27/21	3,994,840
Federal National Mortgage Association	07/30/18	3,984,080
Federal National Mortgage Association	10/30/18	2,984,220
Federal National Mortgage Association	11/16/18	2,486,025
Federal National Mortgage Association	12/20/18	2,482,900
Federal National Mortgage Association	02/19/19	2,000,520
Federal National Mortgage Association	04/29/19	3,966,520
Federal National Mortgage Association	04/29/19	1,982,900
Federal National Mortgage Association	11/26/19	3,986,480
Federal National Mortgage Association	12/30/19	1,964,940
Federal National Mortgage Association	12/30/19	2,967,482
Federal National Mortgage Association	02/25/20	3,936,200
Federal National Mortgage Association	03/30/20	3,923,480
Federal National Mortgage Association	06/16/20	3,902,560
Federal National Mortgage Association	07/13/20	1,967,860
Federal National Mortgage Association	12/30/20	3,887,920
Total Investments		\$150,894,555

The difference of \$176,064 between the investment balance on the Statement of Net Position and this listing is due to Sub-Drainage Dist. No. 1 of 3 taking part in the Parish's investment pool.

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

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

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

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

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8. Investment grade commercial paper of domestic United States corporations
9. LAMP

Concentration of Credit Risk. The Parish's policy on the amount the Parish may invest in any one issuer is to diversify its holdings to manage the concentration of credit risk. The Parish's investments in the certificates of deposit, Federal Farm Credit Bank, Federal Home Loan Bank, Federal Home Loan Mortgage Corporation, and Federal National Mortgage Association are .1%, 40.6%, 8.8%, 19.7% and 30.8%, 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, 2017:

	December 31, 2017	Fair Value Measurement Using:		
		Level 1	Level 2	Level 3
Federal Farm Credit Bank	\$ 61,224,503	\$ -	\$61,224,503	\$ -
Federal Home Loan Bank	13,323,138	-	13,323,138	-
Federal Home Loan Mortgage Corporation	29,747,827	6,450,868	23,296,959	-
Federal National Mortgage Association	46,424,087	5,984,600	40,439,487	-
Total	\$150,719,555	\$12,435,468	\$138,284,087	\$ -

C. Receivables

The primary government's receivables of \$56,911,306 (net of allowances of \$331,965 recorded in the General Fund, \$1,254 in Non-major Special Revenue Funds, and \$7,212 in the Enterprise Fund) at December 31, 2017, 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 (010, 012)	\$4,564,045	\$ -	\$609,627	\$936,018	\$67,014	\$100,788	\$6,277,492
St. Tammany Parish Library (013)	11,151,652	-	-	178,222	-	-	11,329,874
Public Works (015)	-	8,651,025	-	730,708	61,273	856	9,443,862
Capital Improvements-General (300)	-	-	-	134,475	89,749	650	224,874
Non-major Special Revenue Funds	18,396,071	5,224,915	56,315	3,794,001	50,506	335,140	27,856,948
Non-major Capital Projects Funds	-	-	-	334,021	295,843	29,064	658,928
Internal Service Funds	-	-	-	40,418	98,726	3,680	142,824
Total governmental activities	\$34,111,768	\$13,875,940	\$665,942	\$6,147,863	\$663,111	\$470,178	55,934,802
Business-type activities:							
Enterprise Fund	-	-	-	-	57,624	918,880	976,504
Total Primary Government	\$34,111,768	\$13,875,940	\$665,942	\$6,147,863	\$720,735	\$1,389,058	\$56,911,306

D. Capital Assets

Capital assets and depreciation activity as of and for the year ended December 31, 2017, for the primary government are as follows:

Primary Government

Governmental Activities:	Beginning Balance	Increases	Decreases	Re-classes	Ending Balance
Capital assets, not being depreciated:					
Land	\$45,589,228	\$1,000,694	\$ -	\$20,831	\$46,610,753
Land Improvements-non-exhaustible	107,122	-	-	-	107,122
Construction in Progress	2,819,046	1,898,571	(986,824)	(1,059,748)	2,671,045

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Notes to the Financial Statements 2017

Primary Government (continued)

Governmental Activities:

	Beginning Balance	Increases	Decreases	Re-classes	Ending Balance
Infrastructure:					
Land	21,815,159	220,913	-	(29,472)	22,006,600
Land Improvements-non-exhaustible	25,006,617	509,289	-	(7,460,351)	18,055,555
Construction in Progress	24,677,016	21,711,142	(400,542)	(18,577,592)	27,410,024
<i>Total capital assets, not being depreciated</i>	120,014,188	25,340,609	(1,387,366)	(27,106,332)	116,861,099
Capital assets being depreciated:					
Land Improvements	7,478,773	-	-	242,677	7,721,450
Buildings	116,709,172	539,739	(266,559)	-	116,982,352
Building Improvements	7,336,629	-	-	691,384	8,028,013
Water and Sewer Systems	632,317	-	-	-	632,317
Vehicles	4,922,578	278,886	(339,579)	-	4,861,885
Machinery and Equipment	26,022,517	1,894,168	(950,909)	641,264	27,607,040
Office/Other Equipment	15,115,211	363,913	-	(515,576)	14,963,548
Infrastructure:					
Roads	313,121,672	2,258,824	(1,287,273)	15,694,185	329,787,408
Other	41,531,379	-	-	9,252,831	50,784,210
<i>Total capital assets being depreciated</i>	532,870,248	5,335,530	(2,844,320)	26,006,765	561,368,223
Less accumulated depreciation for:					
Land Improvements	(2,776,438)	(363,629)	-	-	(3,140,067)
Buildings	(35,443,052)	(3,148,799)	123,283	-	(38,468,568)
Building Improvements	(1,919,454)	(330,948)	-	-	(2,250,402)
Water and Sewer Systems	(203,529)	(25,293)	-	-	(228,822)
Vehicles	(3,836,905)	(268,009)	339,579	-	(3,765,335)
Machinery and Equipment	(20,965,519)	(1,467,287)	950,909	(610,386)	(22,092,283)
Office/Other Equipment	(10,896,170)	(947,977)	-	610,386	(11,233,761)
Infrastructure:					
Roads	(123,707,092)	(12,147,101)	1,042,790	-	(134,811,403)
Other	(9,046,225)	(1,665,532)	-	-	(10,711,757)
Total accumulated depreciation	(208,794,384)	(20,364,575)	2,456,561	-	(226,702,398)
<i>Total capital assets being depreciated, net</i>	324,075,864	(15,029,045)	(387,759)	26,006,765	334,665,825
Internal Service Funds:					
Capital assets, not being depreciated:					
Land	1,718,617	-	-	-	1,718,617
Construction in Progress	-	185,438	-	(185,438)	-
<i>Total capital assets, not being depreciated</i>	1,718,617	185,438	-	(185,438)	1,718,617
Capital assets being depreciated:					
Land Improvements	455,413	-	-	-	455,413
Buildings	23,637,722	-	-	-	23,637,722
Building Improvements	7,081,672	-	-	-	7,081,672
Vehicles	-	20,639	-	-	20,639
Office/Other Equipment	1,452,325	-	-	185,438	1,637,763
<i>Total capital assets being depreciated</i>	32,627,132	20,639	-	185,438	32,833,209
Less accumulated depreciation for:					
Land Improvements	(236,385)	(22,770)	-	-	(259,155)
Buildings	(9,488,500)	(517,126)	-	-	(10,005,626)
Building Improvements	(2,414,072)	(326,204)	-	-	(2,740,276)
Vehicles	-	(2,408)	-	-	(2,408)
Office/Other Equipment	(875,280)	(191,271)	-	-	(1,066,551)
Total accumulated depreciation	(13,014,237)	(1,059,779)	-	-	(14,074,016)
<i>Total capital assets being depreciated, net</i>	19,612,895	(1,039,140)	-	185,438	18,759,193
<i>Total Capital Assets Internal Service Funds, net</i>	21,331,512	(853,702)	-	-	20,477,810
<i>Total Capital Assets Governmental Activities, net</i>	\$465,421,564	\$9,457,862	(\$1,775,125)	(\$1,099,567)	\$472,004,734

ST. TAMMANY PARISH, LOUISIANA
Notes to the Financial Statements 2017

Primary Government (continued)

Business-type Activities:

	Beginning Balance	Increases	Decreases	Re-classes	Ending Balance
Capital assets, not being depreciated:					
Land	\$577,560	\$ -	\$ -	\$ -	\$577,560
Construction in Progress	756,165	187,554	(219,655)	(153,827)	570,237
<i>Total capital assets, not being depreciated</i>	<i>1,333,725</i>	<i>187,554</i>	<i>(219,655)</i>	<i>(153,827)</i>	<i>1,147,797</i>
Capital assets being depreciated:					
Land Improvements	50,707	-	-	-	50,707
Buildings	13,376	-	-	-	13,376
Vehicles	738,156	124,349	-	-	862,505
Machinery and Equipment	603,689	50,091	(20,000)	-	633,780
Office/Other Equipment	6,354	-	-	-	6,354
Infrastructure:					
Sewer equipment, lines and pumps	39,537,973	728,592	-	1,189,260	41,455,825
Water equipment, lines and wells	18,381,307	967,716	-	64,134	19,413,157
<i>Total capital assets being depreciated</i>	<i>59,331,562</i>	<i>1,870,748</i>	<i>(20,000)</i>	<i>1,253,394</i>	<i>62,435,704</i>
Less accumulated depreciation for:					
Land Improvements	(16,621)	(2,535)	-	-	(19,156)
Buildings	(3,790)	(535)	-	-	(4,325)
Vehicles	(441,019)	(107,260)	-	-	(548,279)
Machinery and Equipment	(454,029)	(59,642)	20,000	-	(493,671)
Office/Other Equipment	(3,480)	(1,936)	-	-	(5,416)
Infrastructure:					
Sewer equipment, lines and pumps	(15,479,578)	(1,798,019)	-	-	(17,277,597)
Water equipment, lines and wells	(5,065,516)	(690,783)	-	-	(5,756,299)
Total accumulated depreciation	(21,464,033)	(2,660,710)	20,000	-	(24,104,743)
<i>Total capital assets being depreciated, net</i>	<i>37,867,529</i>	<i>(789,962)</i>	<i>-</i>	<i>1,253,394</i>	<i>38,330,961</i>
<i>Total Capital Assets Business-type Activities, net</i>	<i>\$39,201,254</i>	<i>(\$602,408)</i>	<i>(\$219,655)</i>	<i>\$1,099,567</i>	<i>\$39,478,758</i>
Total Capital Assets - Primary Government, net	\$504,622,818	\$8,855,454	(\$1,994,780)	\$ -	\$511,483,492

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 \$23,025,285 for the year ended December 31, 2017, was charged to the following functions:

Governmental Activities:

General Government	\$2,437,230
Public Safety	1,389,401
Highways and Streets	15,435,109
Sanitation	14,843
Health and Welfare	172,144
Cultural and Recreation	860,205
Economic Development	55,643
Total depreciation expense – governmental activities	<u>\$20,364,575</u>

Business-type Activities:

Utility Operations	\$2,660,710
Total depreciation expense – business-type activities	<u>\$2,660,710</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.

ST. TAMMANY PARISH, LOUISIANA
Notes to the Financial Statements 2017

E. Accounts, Salaries and Benefits, and Other Payables

The payables of \$20,786,323 at December 31, 2017 for the primary government are as follows:

	Salaries/Benefits	Accounts	Other	Total
Governmental activities:				
General Fund (010, 012)	\$ 380,680	\$ 1,143,505	\$ 28,546	\$1,552,731
Library (013)	-	493,534	-	493,534
Public Works (015)	230,704	347,155	49,158	627,017
Capital Improvements-General (300)	-	770,146	240,815	1,010,961
Non-major Special Revenue Funds	72,336	2,572,966	10,752,429	13,397,731
Non-major Capital Project Funds	-	2,189,354	705,887	2,895,241
Internal Service Funds	1,123	151,248	230	152,601
Total governmental activities	\$684,843	\$7,667,908	\$11,777,065	\$20,129,816
Business-type activities:				
Utility Operations (622)	57,386	587,524	11,597	656,507
Total Primary Government	\$742,229	\$8,255,432	\$11,788,662	\$20,786,323

The difference of \$155,363 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.

ST. TAMMANY PARISH, LOUISIANA
Notes to the Financial Statements 2017

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 2017 was 12.5% 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.

2017	2016	2015
\$3,312,071	\$3,249,952	\$3,435,429

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions – The following table reflects the Parish's reported net pension liability, pension expense, proportion share of the net pension liability, and changes in proportion as of December 31, 2017.

Net Pension Liability	\$ 8,681,664
Pension Expense	\$ 5,149,724
Proportion of Net Pension Liability	4.215396%
Change in Proportion Increase	.083157%

The net pension liabilities were measured as of December 31, 2016 and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The required projected employer contributions are used to determine the proportionate relationship of each employer to all employers of PERS. The Parish's proportion was determined on a basis that is consistent with the manner in which contributions to the pension plan are determined. The allocation percentage was used in calculating the Parish's proportionate share of pension amounts.

The allocation method used in determining the Parish's proportion was based on the Parish's contribution to the plan during the fiscal year ended December 31, 2016 as compared to the total of all employers' contributions received by the plan for the fiscal year ended December 31, 2016.

At December 31, 2017, 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	\$ -	\$(1,519,210)
Changes in Assumptions	1,648,263	-
Net Difference between Projected and Actual Earnings on Pension Plan Investments	6,737,293	-
Changes in Proportion and Differences between Employer and Non-Employer		
Contributions and Proportionate Share of Contributions		
Change in Proportionate Share	7,064	(23,672)
Difference in Contributions	-	(24,808)
Employer Contributions Subsequent to the Measurement Date	3,312,071	-
Total	<u>\$11,704,691</u>	<u>\$(1,567,690)</u>

Deferred outflows of resources related to pensions resulting from employer contributions subsequent to the measurement date for PERS of \$3,312,071, will be recognized as a reduction of the net pension liability during the year ending December 31, 2018.

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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:	
2018	\$2,533,027
2019	2,702,186
2020	1,771,741
2021	(182,024)
Total	<u>\$6,824,930</u>

Actuarial Methods and Assumptions – A summary of the actuarial methods and assumptions used in determining the total pension liability as of December 31, 2016 are as follows:

Valuation Date	December 31, 2016
Actuarial Cost Method	Entry Age Normal
Investment Rate of Return	7.00% (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.

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 is 7.66% for the year ended December 31, 2016.

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, 2016 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%	3.63%
Alternatives	11%	.67%
Real Assets	2%	.12%
Totals	100%	5.66%
Inflation		2.00%
Expected Arithmetic Nominal Return		7.66%

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 one year for females) projected to 2031 using Scale AA was selected for annuitants and beneficiaries. For disabled annuitants,

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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 7.00%. 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, 2016 using the current discount rate of 7.00%, 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
\$25,970,342	\$8,681,664	(\$5,936,439)

Payables to the Pension Plan – At December 31, 2017, 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. Other Post-employment Benefit (OPEB) Obligations

Employees hired prior to January 1, 1998

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

The employer pays only for the employee's or retiree's (not dependents') medical coverage. The employer pays 100% of the employee coverage before retirement and, for those employees hired prior to January 1, 1998, a percentage of the retiree coverage varying depending on years of service at retirement (25% for 10-15 years; 50% for 15-20 years; and, 75% for 20 years or more). The retirement eligibility (D.R.O.P. entry) provisions are as follows: the earliest of 30 years of service; age 55 and 25 years of service; age 60 and 10 years of service; or, age 65 and 7 years of service. Complete plan provisions are contained in the official plan documents.

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

Funding Policy – Until 2008, the Parish recognized the cost of providing post-employment medical benefits (the Parish's portion of the retiree medical benefit premiums) as an expense when the benefit premiums were due and thus financed the cost of the post-employment benefits on a pay-as-you-go basis. Effective January 1, 2008, the Parish follows Government Accounting Standards Board Codification Section P50, *Accounting and Financial Reporting by Employers for Post-employment Benefits Other than Pensions* (GASB Codification Section P50). In 2015, 2016, and 2017, respectively, the Parish's portion of health care funding cost for retired employees totaled \$185,062, \$177,770, and \$191,992. This amount was applied toward the Net OPEB Benefit Obligation as shown in the following table.

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

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The actuarially computed ARC for the fiscal year beginning January 1, 2017 is \$693,137, as set forth below:

	Medical		
	2017	2016	2015
Normal cost	\$236,830	\$227,721	\$235,790
30-year UAL amortization	456,307	438,757	422,533
Annual required contribution (ARC)	<u>\$693,137</u>	<u>\$666,478</u>	<u>\$658,323</u>

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

	Medical		
	2017	2016	2015
Beginning Net OPEB Obligation, January 1	\$4,402,676	\$3,985,021	\$3,575,512
Annual required contribution	693,137	666,478	658,323
Interest on Net OPEB Obligation	176,107	159,401	143,020
ARC Adjustment	(254,607)	(230,454)	(206,772)
OPEB Cost	614,637	595,425	594,571
Contribution	-	-	-
Current year retiree premium	(191,992)	(177,770)	(185,062)
Change in Net OPEB Obligation	422,645	417,655	409,509
Ending Net OPEB Obligation, December 31	<u>\$4,825,321</u>	<u>\$4,402,676</u>	<u>\$3,985,021</u>

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

Post-Employment Benefit	Fiscal Year Ended	Annual OPEB Cost	Percentage of Annual Cost Contributed	Net PEB Liability
Medical	December 31, 2015	\$594,571	31.13%	\$ 3,985,021
Medical	December 31, 2016	595,425	29.86%	4,402,676
Medical	December 31, 2017	614,637	31.24%	4,825,321

Funded Status and Funding Progress – In the fiscal years ending December 31, 2015, 2016, and 2017, the Parish made no contributions to its post-employment benefits plan. The plan was not funded at all, has no assets, and hence, has a funded ratio of zero. Therefore, a schedule of funding progress is not presented. Based on the January 1, 2016 actuarial valuation, the most recent valuation, the Actuarial Accrued Liability (AAL) at the end of the year December 31, 2017 was \$8,205,970, which is defined as that portion, as determined by a particular actuarial cost method (the Parish uses the Projected Unit Credit Cost Method), of the actuarial present value of post-employment plan benefits and expenses which is not provided by normal cost. Since the plan was not funded in fiscal year 2017, the entire actuarial accrued liability of \$8,205,970 was unfunded. However, the Parish has accrued for the net OPEB obligation in an internal service fund.

	Medical		
	2017	2016	2015
Actuarial Accrued Liability (AAL)	\$8,205,970	\$7,890,356	\$7,598,660
Actuarial Value of Plan Assets	-	-	-
Unfunded Act. Accrued Liability (UAAL)	<u>\$8,205,970</u>	<u>\$7,890,356</u>	<u>\$7,598,660</u>
Funded Ratio (Act. Val. Assets/AAL)	0%	0%	0%
Covered Payroll (active plan members)	\$26,496,531	\$24,999,534	\$23,692,568
UAAL as a percentage of covered payroll	30.97%	31.56%	32.07%

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

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service by employees). Actuarially determined amounts are subject to continual revision as actual results are compared to past expectations and new estimates are made about the future.

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

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

Actuarial Value of Plan Assets – There are no plan assets. It is anticipated that in future valuations, should funding take place, a smoothed market value consistent with Actuarial Standards Board ASOP 6, as provided in paragraph number 125 of GASB Codification Section P50.

Turnover Rate – An age-related turnover scale based on actual experience has been used. The rates, when applied to the active employee census, produce composite average annual turnover of approximately 2.5%.

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

Investment Return Assumption (Discount Rate) – GASB Codification Section P50 states that the investment return assumption should be the estimated long-term investment yield on investments that are expected to be used to finance the payment of benefits (that is, for a plan which is funded). Based on the assumption that the ARC will not be funded, a 4% annual investment return has been used in this valuation.

Health Care Cost Trend Rate – The expected rate of increase in medical cost is based on a graded schedule beginning with 8% annually, down to an ultimate annual rate of 5.0% for ten years out and later.

Mortality Rate – The 1994 Group Annuity Reserving (94GAR) table, projected to 2002, based on a fixed blend of 50% of the unloaded male mortality rate and 50% of the unloaded female mortality rates, is used. This is a published mortality table which was designed to be used in determining the value of accrued benefits in defined benefit pension plans. Projected future mortality improvement has not been used since it is our opinion that this table contains sufficiently conservative margin for the population involved in this valuation.

Method of Determining Value of Benefits – The "value of benefits" has been assumed to be the portion of the premium after the retirement date expected to be paid by the employer for each retiree and has been used as the basis for calculating the actuarial present value of OPEB benefits to be paid. The medical rates provided are "blended" rates for active and retired prior to Medicare eligibility. The estimated total "unblended" rates as required by GASBS 45 for valuation purposes is 130% of the blended rates prior to Medicare eligibility. The appropriate percentage of the blended rate paid by the retiree (one minus the percentage paid by the employer) was then deducted from the gross unblended rate to determine the resulting employer contribution. After Medicare eligibility at age 65, the rates provided are "unblended" rates, as mandated by GASBS 45, and vary by five-year age brackets from \$400.69 monthly for ages 66 to 69 up to \$584.82 monthly for ages over 85. It has been assumed that 50% of retirees would decline coverage upon Medicare eligibility (typically at age 65) because of the premium size required of the retiree.

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

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

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

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

	2017	2016	2015
OPEB Cost	\$614,637	\$595,425	\$594,571
Contribution	-	-	-
Retiree Premium	191,992	177,770	185,062
Total Contribution and Premium	191,992	177,770	185,062
Change in Net OPEB Obligation	\$422,645	\$417,655	\$409,509
% of Contribution to Cost	0.00%	0.00%	0.00%
% of Contribution Plus Premium to Cost	31.24%	29.86%	31.13%

All Employees

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

H. Construction and Other Significant Commitments

Construction Commitments – The Parish had active projects as of December 31, 2017. At year-end, the commitments with contractors are as follows:

Project Name	Expenditures to Date	Remaining Commitment
Governmental Activities:		
Abita River Regional Detention Pond	\$12,492	\$633,398
Airport Airfield Lighting	46,130	761,406
Airport Corporate Hangar	101,370	15,975
Airport Runway Rehabilitation	19,279	43,968
Alton Drainage	221,878	69,371
Aviator Ct.	41,192	-
Bayou Castine & Bayou Cane	7,450,335	55,525
Ben Thomas Rd. & Sidewalk	159,035	3,000
Ben Thomas Rd. Pond & Drainage	382,552	222,878
Bootlegger Rd.	268,149	62,199
Bootlegger Rd. Bridge	128,281	-
Browns Village Rd.	22,835	340
Building B - DHHS Buildout	35,619	32,240
Camp Salmen Lodge Restoration	2,288	176
Canary Pine Ct. Drainage	12,998	13,311
Clipper Dr. Bridge	362,048	1,458,182
Copal St.	65,725	4,786
Covington Library Renovations	86,463	110,677
Cypress Park Drainage	110,480	12,696
Destin St. Drainage	31,800	-
Dogwood Dr.	19,344	40,689
Dove Park Rd.	127,486	3,553
El Centro St.	22,743	-
Emerald Forest Blvd. Extension	1,626,782	234,702
Fifteenth St.	25,016	3,050
Fifth St.	25,334	3,240
First St.	54,823	-
Frenchman Dr. Drainage	33,469	-

ST. TAMMANY PARISH, LOUISIANA
Notes to the Financial Statements 2017

Project Name	Expenditures to Date	Remaining Commitment
Governmental Activities (continued):		
Francis Rd. Extension	1,131,933	489
French Branch Area Drainage	876,248	18,000
Hickory Barn - Office Addition	12,975	-
Hosmer Mill Rd. Bridge	9,355	29,560
Hunter's Creek Rd.	75,724	24,276
Huntwyck Village Drainage	4,907,954	170,263
Hwy 22 ROW Fence	29,472	1,710
Indian Village Dr.	132,560	47,440
James Crosby Rd.	24,501	-
Javery Rd.	46,311	16,809
Keen Rd.	155,018	1,197
King's Rd. Bridge	87,488	-
Koop - Control Room Buildout	15,316	-
LA 1088 Interstate Lighting	95,709	26,496
LA 11 Interstate Lighting	105,742	15,872
LA 434 Interstate Lighting	114,328	19,712
LA 59 Tammany Trace Tunnel/Curve	258,520	8,956
Lafitte Ct. Drainage	17,218	32,783
Lake Village Drainage	232,745	821,241
Little Bayou Castine Drainage	284,886	13,673
Lower W-15 Drainage	1,604,090	4,505,862
Magnolia Dr.	1,800	-
Magnolia Dr. Drainage	15,496	1,339
Mandeville Bypass	1,729,246	312,208
Middle Pearl Dr.	20,533	-
Million Dollar Rd. Bridge	5,205	42,510
Northlake Ct.	9,914	3,086
Northlake Dr.	35,859	12,014
Northshore Interstate Lighting	16,000	112,894
Northwood/Whisperwood/Eddins	485,739	189,984
Oak Harbor Interstate Lighting	128	25,486
Ochsner Blvd. Connector Rd.	616,404	217,730
Ondine Ln.	52,752	-
Ozone Park Pond	16,360	52,768
Park Pl.	18,009	16,991
Performing Arts Center	801,894	-
Queen Anne Drainage	1,640	-
River Glen Drainage	321,537	36,179
Riverwood/Country Club Drainage	407,165	178,420
Safe Haven facility Improvement	21,759	18,020
Safe Haven Handicap Day Center	259,407	227,878
Safe Haven Renovations	416,677	97,219
Salvation Church Cemetery Rd.	48,500	3,074
STAC Drainage	264,225	-
STAC Pond	771,249	183,255
STAC Water Utilities	74,775	-
Sunny Meadow Dr.	58,598	7,075
Tammany Trace Crack Repairs	85,790	269,878
Tchefuncte Parc Dr. Bridge	156,569	288,000
Three Rivers Rd. Drainage	10,033	3,600
Tyler Munis Software	842,500	395,323
West St. Tammany WWTP	472,775	-
Woodridge Blvd. Drainage	92,017	83,298
WST Wastewater Consolidation	236,475	-
<i>Total Governmental Activities</i>	<u>\$30,081,069</u>	<u>\$12,317,930</u>

ST. TAMMANY PARISH, LOUISIANA
Notes to the Financial Statements 2017

Project Name	Expenditures to Date	Remaining Commitment
Business-type Activities:		
Bedico Creek Timberlane Connection	25,800	11,340
Castine EQ Recondition	211,100	-
Colonial Court Lift Station	34,875	-
Copperstill Market Lift Station	10,787	-
LA22 Pump Station and Force Main	283,075	79,800
Ruelle Du Chene WWTP Expansion	4,600	-
<i>Total Business-type Activities</i>	<i>\$570,237</i>	<i>\$91,140</i>
Total Primary Government	\$30,651,306	\$12,409,070

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
2018	\$202,407
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	\$2,255,509

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 2017, 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 2017

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, 2017. 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:

	2017	2016
Unpaid claims, beginning of year	\$5,000,000	\$2,867,500
Incurred claims and changes in estimates	1,170,103	3,041,798
Claim payments	(1,170,103)	(909,298)
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, 2017:

	Long-term Obligations at 12/31/16	Additions	Deductions	Long-term Obligations at 12/31/17	Due within One Year
Governmental Activities					
Bonds Payable					
General Obligation Bonds	\$8,515,000	\$ -	(\$760,000)	\$7,755,000	\$805,000
Sales Tax Bonds	49,645,000	-	(6,945,000)	42,700,000	7,310,000
Revenue Bonds	2,475,000	-	(260,000)	2,215,000	275,000
Unamortized Premium	2,413,761	-	(307,574)	2,106,187	38,264
Total Bonds Payable	<u>63,048,761</u>	<u>-</u>	<u>(8,272,574)</u>	<u>54,776,187</u>	<u>8,428,264</u>
Compensated Absences	1,583,623	1,495,490	(1,620,491)	1,458,622	60,000
Impact Fee Credits	9,746,701	31,300	(117,304)	9,660,697	-
Claims Payable	5,000,000	1,170,103	(1,170,103)	5,000,000	800,000
Net Pension Liability	10,178,519	5,027,299	(7,082,420)	8,123,398	-
Health Plan Payable Retirees	4,402,676	614,637	(191,992)	4,825,321	-
Total Governmental Activities	<u>93,960,280</u>	<u>8,338,829</u>	<u>(18,454,884)</u>	<u>83,844,225</u>	<u>9,288,264</u>
Business-type Activities					
Utility Revenue Bonds	39,955,587	-	(780,000)	39,175,587	800,000
Net Pension Liability	698,723	343,592	(484,049)	558,266	-
Total Business-type Activities	<u>40,654,310</u>	<u>343,592</u>	<u>(1,264,049)</u>	<u>39,733,853</u>	<u>800,000</u>
Total Primary Government	<u>\$134,614,590</u>	<u>\$8,682,421</u>	<u>(\$19,718,933)</u>	<u>\$123,578,078</u>	<u>\$10,088,264</u>

The compensated absences liability is accounted for in two internal service funds. The Post-Employment Leave Benefit Internal Service Fund (587) is used, after the department pays for the first two weeks of vacation, to account for vacation and one-third of compensable sick leave paid to an eligible employee upon separation from employment. At the end of 2017, the liability in this fund was \$1,274,648, of which \$40,000 is considered current and \$1,234,648 is considered long-term.

ST. TAMMANY PARISH, LOUISIANA
Notes to the Financial Statements 2017

The Health Insurance Internal Service Fund (585) is used to account for the two-thirds of compensable accumulated sick leave paid out for eligible employees upon separation of employment to the Post-employment Health Plan on the employees' behalf. The liability was \$183,974, of which \$20,000 is considered current and \$163,974 is considered long-term as of December 31, 2017.

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.

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	4.75% to 6.5%	03/01/25	\$4,865,000	Ad valorem tax
		Limited Tax Revenue Bonds, Series 2008 (Library)	07/01/08	5,000,000	4.0% to 4.25%	03/01/25	2,890,000	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	37,525,000	2% sales tax
		Sales Tax Bonds Series 2011 (Jail)	07/20/11	2,000,000	2.81%	04/01/18	330,000	¼% sales tax
		Sales Tax Bonds Series 2006 (Jail)	11/30/06	12,275,000	4.0% to 5.0%	04/01/18	1,485,000	¼% sales tax
		Sales Tax Bonds Series 2006 (Justice Complex)	11/30/06	26,985,000	4.0% to 5.0%	04/01/18	3,360,000	¼% sales tax
	Other	Revenue Bonds, Series 2009	05/01/09	4,000,000	3.87%	05/01/24	2,215,000	Excess revenues
	Total Governmental Activities							\$52,670,000
Business-type Activities	Other	Utility Revenue Bonds, Series 2010A	04/21/10	1,000,000	.95%	06/01/30	\$545,587	Net revenues of the system
		Utility Revenue Bonds, Series 2010B	03/02/10	41,370,000	2.0% to 5.5%	08/01/44	38,630,000	Net revenues of the system
	Total Business-type Activities							\$39,175,587
TOTAL PRIMARY GOVERNMENT							\$91,845,587	

The primary government has accumulated \$12,531,798 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, 2017, the statutory limit is \$202,134,608 and the Parish has \$7,755,000 of outstanding general obligation bonded debt. In addition, under R.S. 39:698.4, the Parish is legally restricted from incurring long-term bonded debt secured by sales and use taxes where principal and interest payment(s) falling due in any one year exceed 75% of the avails of the tax for the year. The Parish was within the 75% limitation on principal and interest payments in all years that sales tax bonds were issued and outstanding.

ST. TAMMANY PARISH, LOUISIANA
Notes to the Financial Statements 2017

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

		Year Ending December 31	Principal	Interest	Total
Governmental Activities	General Obligation Bonds	2018	\$805,000	\$347,458	\$1,152,458
		2019	845,000	310,745	1,155,745
		2020	890,000	271,433	1,161,433
		2021	935,000	229,233	1,164,233
		2022	985,000	184,269	1,169,269
		2023-2025	3,295,000	248,766	3,543,766
	Sales Tax Bonds	2018	7,310,000	1,427,230	8,737,230
		2019	2,180,000	1,249,844	3,429,844
		2020	2,245,000	1,172,244	3,417,244
		2021	2,335,000	1,080,644	3,415,644
		2022	2,430,000	997,494	3,427,494
		2023-2027	13,435,000	3,614,219	17,049,219
		2028-2031	12,765,000	859,853	13,624,853
	Revenue Bonds	2018	275,000	80,399	355,399
		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
		2023-2024	700,000	27,477	727,477
Business-type Activities	Utility Revenue Bonds	2018	800,000	1,895,094	2,695,094
		2019	835,000	1,857,322	2,692,322
		2020	865,000	1,828,524	2,693,524
		2021	905,000	1,787,502	2,692,502
		2022	945,000	1,752,979	2,697,979
		2023-2027	5,275,587	8,170,965	13,446,552
		2028-2032	6,245,000	6,929,975	13,174,975
		2033-2037	8,065,000	5,109,125	13,174,125
		2038-2042	10,340,000	2,826,500	13,166,500
		2043-2044	4,900,000	370,500	5,270,500
Total		\$91,845,587	\$44,837,032	\$136,682,619	

K. Landfill Post-closure Care

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

ST. TAMMANY PARISH, LOUISIANA
Notes to the Financial Statements 2017

L. Fund Balance

The fund balance for governmental funds as of December 31, 2017 was \$205,906,321. The following table indicates the purpose for each restriction or commitment:

	General Fund (010, 012)	Public Works (015)	Capital Imp.- General (300)	Non-major Special Revenue	Non-major Debt Service	Non-major Capital Projects	Total
Non-Spendable:							
Prepaid items	\$392,092	\$2,638	\$ -	\$5,292	\$ -	\$ -	\$400,022
Restricted for:							
22 nd JD Commissioner	-	-	-	68,793	-	-	68,793
22 nd JD Criminal Court	-	-	-	247,228	-	-	247,228
Animal Shelter	-	-	-	-	-	435,506	435,506
Arts	-	-	-	62,566	-	-	62,566
Coastal Restoration	-	-	-	43,859	-	-	43,859
Debt Service	-	-	-	-	10,779,136	-	10,779,136
Drainage	-	-	-	5,150,048	-	11,886,879	17,036,927
Drainage Capital	-	-	-	-	-	433,162	433,162
Economic Development	-	-	-	2,988,198	-	-	2,988,198
Jail Capital	-	-	-	-	-	167,104	167,104
Juror Compensation	-	-	-	287,009	-	-	287,009
Justice Center Complex	-	-	-	12,938,497	-	3,485,502	16,423,999
Library	-	-	-	-	429,351	-	429,351
Library Capital	-	-	-	-	-	2,579,173	2,579,173
Lighting Districts	-	-	-	4,629,687	-	-	4,629,687
Public Health	-	-	-	4,955,164	-	553,703	5,508,867
Roads, Bridges, and Drainage	-	23,441,328	24,671,919	-	-	31,222,542	79,335,789
St. Tammany Parish Coroner	-	-	-	11,345,772	1,266,424	1,195,349	13,807,545
TMDL	-	-	-	-	-	601,902	601,902
Transportation Capital	-	-	-	-	-	593,428	593,428
Tree Mitigation	-	-	-	-	-	150,127	150,127
Witness Fees	-	-	-	312,064	-	-	312,064
Total Restricted	-	23,441,328	24,671,919	43,028,885	12,474,911	53,304,377	156,921,420
Committed for:							
Administration Building	-	-	-	-	-	274,890	274,890
Animal Shelter	-	-	-	2,926,072	-	-	2,926,072
Culture and Recreation	-	-	-	-	-	11,689,406	11,689,406
Debt Service	-	-	-	-	56,887	-	56,887
Disaster Relief	-	-	-	-	-	307,427	307,427
Economic Development	-	-	-	-	-	317,199	317,199
Environmental Services	-	-	-	4,759,884	-	-	4,759,884
Information Systems	-	-	-	-	-	629,994	629,994
OEP/911 Building	-	-	-	-	-	796,805	796,805
Parish Buildings	-	-	-	-	-	7,065,619	7,065,619
Property Management	-	-	-	-	-	81,688	81,688
Solid Waste	-	-	-	-	-	559	559
STP Admin/Justice Complex East	-	-	-	-	-	1,531,280	1,531,280
Tammany Trace	-	570,330	-	-	-	598,139	1,168,469
Total Committed	-	570,330	-	7,685,956	56,887	23,293,006	31,606,179
Unassigned	16,979,700	-	-	-	-	-	16,979,700
TOTAL FUND BALANCES	\$17,371,792	\$24,014,296	\$24,671,919	\$50,720,133	\$12,531,798	\$76,597,383	\$205,907,321

ST. TAMMANY PARISH, LOUISIANA
Notes to the Financial Statements 2017

M. Inter-fund Receivables and Payables

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

		Receivable Entity						
		Primary Government		Component Units				
		General Fund (010, 012)*	Economic Development (019)	STP Library*	Sewerage District 1	Sewerage District 4	Total	
* Indicates major component unit or fund as appropriate.								
Payable Entity	Component Units	Mosquito Abatement District*	\$ 12,137	\$ -	\$ -	\$ -	\$ -	\$12,137
		STP Development District*	-	22,345	-	-	-	22,345
		Fire Protection District 1	28,696	-	-	-	-	28,696
		Fire Protection District 2	6,215	-	-	-	-	6,215
		Fire Protection District 3	2,294	-	-	-	-	2,294
		Fire Protection District 4	21,522	-	-	-	-	21,522
		Fire Protection District 5	1,335	-	-	-	-	1,335
		Fire Protection District 6	792	-	-	-	-	792
		Fire Protection District 7	1,168	-	-	-	-	1,168
		Fire Protection District 8	1,794	-	-	-	-	1,794
		Fire Protection District 9	1,251	-	-	-	-	1,251
		Fire Protection District 11	2,127	-	-	-	-	2,127
		Fire Protection District 12	9,593	-	-	-	-	9,593
		Fire Protection District 13	3,962	-	-	-	-	3,962
		Recreation District No. 1	7,049	-	-	-	-	7,049
		Recreation District No. 2	42	-	-	-	-	42
		Recreation District No. 4	626	-	-	-	-	626
		Recreation District No. 6	459	-	-	-	-	459
		Recreation District No. 11	918	-	-	-	-	918
		Recreation District No. 12	542	-	-	-	-	542
		Recreation District No. 14	4,129	-	-	-	-	4,129
		Water District No. 2	167	-	-	-	-	167
		Water District No. 3	-	-	-	266,437	28,805	295,242
Primary Government	St. Tammany Parish Library (013)*	-	-	9,804,171	-	-	9,804,171	
Total		\$106,818	\$22,345	\$9,804,171	\$266,437	\$28,805	\$10,228,576	

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 \$490,957 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

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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, 2017, is as follows:

Due to:		STP Library Capital (333)	Risk Management (580)	Total
Major Fund				
Due From: Non-major Special Revenue Funds	St. Tammany Parish Library (013)	\$1,300,000	\$ -	\$1,300,000
	St. Tammany Parish Jail (034)	-	241,449	241,449
	Grants - Economic Development (403)	-	263,112	263,112
	Grants - Other (411)	-	18,648	18,648
	Grants - Drainage (416)	-	1,075,317	1,075,317
	Grants - Environmental Services (420)	-	19,176	19,176
	Grants - Community Action Agency (425)	-	55,868	55,868
	Grants - Tammany Trace (430)	-	6,809	6,809
	Grants - FTA (450)	-	277,562	277,562
	Grants - CDBG (460)	-	280,849	280,849
Total		\$1,300,000	\$2,238,790	\$3,538,790

N. Inter-fund Transfers

The following table indicates inter-fund transfers:

	To:						Total
	General Fund	Public Works	Non-major Special Revenue Funds	Non-major Debt Service Funds	Non-major Capital Project Funds	Internal Service Funds	
General Fund	\$ -	\$ -	\$10,676	\$ -	\$450,000	\$ -	\$460,676
Non-major Special Revenue Funds	42,247	-	-	-	-	-	42,247
Non-major Capital Project Funds	-	-	-	-	20,832	-	20,832
Internal Service Funds	308	3,222	-	-	47,500	3,773	54,803
Utility Operations (1)	-	-	-	351,502	-	-	351,502
Total	\$42,555	\$3,222	\$10,676	\$351,502	\$518,332	\$3,773	\$930,060

(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.
2. A transfer was made from the General Fund to a non-major capital project fund for additional funding for the ERP system replacement project.
3. A transfer was made from a non-major special revenue fund to the General Fund as required by state law. One half of the fund balance at year-end is required to be transferred to the General Fund from the Criminal Court Fund.
4. A transfer was made from a non-major capital project fund to another non-major capital project fund to fund a portion of the cost of capital projects.
5. Transfers were made from an internal service fund to the General Fund to cover the costs of claims.
6. Transfers were made from an internal service fund to the Public Works fund to cover the costs of claims.
7. A transfer was made from an internal service fund to a capital project fund to cover the costs of claims.
8. A transfer was made from an internal service fund to an internal service fund to cover the costs of claims.
9. Utility Operations made a transfer to a non-major debt service fund to fund debt that is secured by excess revenues of the Parish, but paid by Utility Operations as long as excess funds are available for the debt.

O. Operating Leases

The Parish leases space for some of its programs under operating leases. Payments for operating leases for fiscal year 2017 totaled \$261,000 of which \$196,200 was recorded in governmental-type activities and \$64,800 was recorded in business-type activities.

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Notes to the Financial Statements 2017

Following is a schedule by year of future lease payments as of December 31, 2017:

<u>Fiscal Year</u>	<u>Governmental Activities: (Non-major Special Revenue)</u>	<u>Business-type Activities: Utility Operations (622)</u>
2018	\$196,200	\$64,800
2019	196,200	64,800
2020	196,200	10,800
2021	81,750	-
Total	<u>\$670,350</u>	<u>\$140,400</u>

The Parish leases space to other entities under operating leases. Receipts for operating leases included in fee/rent revenue for fiscal year 2017 totaled \$1,035,290 of which \$1,020,772 was recorded in governmental-type activities and \$14,518 was recorded in business-type activities. Following is a schedule by year of future lease receipts as of December 31, 2017:

<u>Fiscal Year</u>	<u>Governmental Activities:</u>				<u>Business-type Activities:</u>	
	<u>General Fund (010)</u>	<u>Public Works (015)</u>	<u>Non-major Special Revenue Funds</u>	<u>Internal Service Funds</u>	<u>Utility Operations (622)</u>	<u>Total</u>
2018	\$15,500	\$172,565	\$327,875	\$22,147	\$8,785	\$546,872
2019	10,000	176,081	77,211	22,147	8,785	294,224
2020	-	179,745	77,211	17,655	8,785	283,396
2021	-	164,462	19,303	11,220	8,785	203,770
2022	-	51,214	-	4,686	2,928	58,828
Total	<u>\$25,500</u>	<u>\$744,067</u>	<u>\$501,600</u>	<u>\$77,855</u>	<u>\$38,068</u>	<u>\$1,387,090</u>

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 forgone \$484,900 in fiscal year 2017 in ad valorem taxes due to this abatement 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, 2017:

	<u>Carrying Amount</u>	<u>Bank Balance</u>
Demand Deposits	<u>\$627,722</u>	<u>\$707,952</u>

These deposits are secured from custodial credit risk by \$250,000 of federal deposit insurance (GASB Category 1) and \$2,500,000 of pledged securities held by the custodial bank in the name of the coroner (GASB Category 2).

Capital Assets

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

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

Capital assets and depreciation activity for the year ended December 31, 2017 is as follows:

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<u>St. Tammany Parish Coroner</u>	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Capital assets being depreciated:				
Leasehold Improvements	\$63,627	\$5,765	\$ -	\$69,392
Auto Equipment	371,260	77,699	(66,411)	382,548
Autopsy Equipment	231,602	18,172	-	249,774
Furniture, Fixtures, and Other Equipment	2,384,580	168,855	-	2,553,435
<i>Total capital assets being depreciated</i>	<i>3,051,069</i>	<i>270,491</i>	<i>(66,411)</i>	<i>3,255,149</i>
Less accumulated depreciation for:				
Leasehold Improvements	(48,298)	(7,380)	-	(55,678)
Auto Equipment	(189,911)	(45,692)	66,411	(169,192)
Autopsy Equipment	(135,028)	(10,458)	-	(145,486)
Furniture, Fixtures, and Other Equipment	(2,011,449)	(276,069)	-	(2,287,518)
Total accumulated depreciation	(2,384,686)	(339,599)	66,411	(2,657,874)
Total capital assets, net	\$666,383	(\$69,108)	\$ -	\$597,275

2. St. Tammany Parish Development District

Cash and Cash Equivalents

At December 31, 2017 the St. Tammany Parish Development District (District) had \$506,170 in deposits (collected bank balances). These deposits were secured from risk by \$250,000 of federal deposit insurance and \$256,170 of pledged securities held by the custodial bank as of December 31, 2017.

Related Party Transactions

The St. Tammany Parish Development District utilizes the offices and services of the St. Tammany Economic Development Foundation (STEDF). STEDF is a non-profit organization established for the purpose of promoting and encouraging economic development within St. Tammany Parish. Many of the District's board members are also active members of the EDF. During the year ended December 31, 2017, the District made payments to STEDF of \$679,440. During the year ended December 31, 2017, the Board of STEDF voted to dissolve STEDF and donate the remaining assets to the District and another non-profit organization. At December 31, 2017, the District recorded a receivable from STEDF of \$240,233 which represents the remaining unrestricted cash at December 31, 2017.

Capital Assets

The St. Tammany Parish Development District does not have a set threshold. Purchases have either been clearly unable to be capitalized (either due to dollars or life) or clearly required to be capitalized due to the large dollar value.

Capital assets and depreciation activity for the year ended December 31, 2017 is as follows:

<u>Development District</u>	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Capital assets, not being depreciated:				
Land	\$400,000	\$ -	\$ -	\$400,000
Capital assets being depreciated:				
Furniture and Fixtures	-	21,433	-	21,433
Less accumulated depreciation for:				
Furniture and Fixtures	-	(595)	-	(595)
<i>Total capital assets being depreciated, net</i>	<i>-</i>	<i>20,838</i>	<i>-</i>	<i>20,838</i>
Total capital assets, net	\$400,000	\$ 20,838	\$ -	\$420,838

Conduit Debt Obligations

The St. Tammany Parish Development District has issued taxable revenue bonds to provide funding for the construction of facilities for private companies. The bonds are secured by the property and facilities of the private companies. Neither the St. Tammany Parish Development District nor the State of Louisiana is obligated in any manner for repayment of the bonds. Accordingly, the bonds are not reported as liabilities in the accompanying financial statements.

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As of December 31, 2017, the following conduit debt obligations were outstanding:

Series	Issued	Mature	Balance at December 31, 2017
2002	04/2002	07/2022	\$ 1,960,000
2003	06/2003	08/2023	25,000,000
2006A	12/2006	12/2036	4,770,000
2008	03/2008	03/2033	6,010,000
2008	04/2008	04/2034	3,090,000
2008	04/2008	07/2038	40,570,000
2011	09/2011	09/2041	72,138,163

The St. Tammany Parish Development District has entered into agreements with two private company to issue taxable revenue bonds of up to \$207,627,000. At December 31, 2017, no bonds have been issued on this agreement.

Leases

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

The District entered into a Lease Agreement with a private company, dated as of April 1, 2002, in connection with the issuance of \$15,380,000 of bonds issued for the benefit of the company. The lease expires on the earlier of July 1, 2022, or when the said bonds are retired. Under the lease, the company is required to make a monthly lease payment to the District equal to \$1,000. Upon payment in full of the bonds, the company has the option to purchase the property financed with the bonds for an amount equal to \$1,000 plus any of the District's fees.

The District entered into a Lease Agreement with a private company, dated as of June 1, 2003, in connection with the issuance of \$25 million of bonds issued for the benefit of the company. The lease expires on the earlier of August 1, 2023, or when the said bonds are retired. Under the lease, the company is required to pay an annual fee of \$2,500 to the District By April 1st of each year, as well as paying the reasonable fees and expenses of the Trustee under the trust indenture under which the bonds are issued. Also, so long as the lease remains in effect and the project financed with the said bonds is owned by the District, the project is exempt for ad valorem tax. The lease requires that the company make an annual payment on December 1st of each year, through and including December 1, 2022, with a final payment on June 1, 2023, in an amount based on a formula with a minimum of \$55,000 and a maximum of \$75,000. The District is required to pay 80% of this payment to St. Tammany Parish Fire Protection District No. 3 and 20% to St. Tammany Parish Recreation District No. 4. The land upon which this project was constructed was purchased by the company and donated to the District. As the District considers the value of the land to be insignificant, the land has not been recorded as an asset of the District. Upon payment in full of the bonds, the company has the option to purchase the property financed with the bonds for an amount equal to \$1,000 plus any of the District's fees.

The District entered into a Lease Agreement with a private company, dated as of April 1, 2008, in connection with the issuance of \$45 million of bonds issued for the benefit of the company. The lease expires on the earlier of April 1, 2038, or when the said bonds are retired. Under the lease, the company is required to pay an annual fee of \$2,500 to the District by February 1st of each year, commencing on February 1, 2009, as well as paying the reasonable fees and expenses of the Trustee under the trust indenture under which the bonds are issued. Also, so long as the lease remains in effect and the project financed with the said bonds is owned by the District, the project is exempt from ad valorem tax. The lease requires that the company make an annual payment on February 1st of each year, through and including February 1, 2024, in the amount of \$50,000, which the District intends to pay to the local fire protection district to defray the costs of fire protection. After February 1, 2024 and until all bonds are retired, the company will make an annual payment in lieu of taxes on February 1st of each year in the amount equal to 100% of ad valorem taxes that would otherwise be due with respect to the project with PILOT payment shall be paid directly to the applicable municipal and/or parish tax collector for distribution to the applicable taxing bodies based on their then current millage rates. Upon payment in full of the bonds, the company has the option to purchase the property financed with the bonds for an amount equal to \$1,000 plus any of the District's fees.

The District entered into a Lease Agreement with a private company, dated as of September 1, 2011, in connection with the issuance of \$75 million of bonds issued for the benefit of the company (the "2011 Bonds"). The lease expires on the

ST. TAMMANY PARISH, LOUISIANA

Notes to the Financial Statements 2017

earlier of September 1, 2041, or when the 2011 Bonds are retired. Under the lease, the company is required to pay an annual fee of \$25,000 to the District by February 1st of each year, as well as paying the reasonable fees and expenses of the Trustee under the trust indenture under which the 2011 Bonds are issued. Also, so long as the lease remains in effect and the project financed with the 2011 Bonds is owned by the District, the project is exempt from ad valorem tax. The lease requires that the company make an annual payment on February 1st of each year, through and including February 1, 2032, in the amount of \$75,000, to be distributed by the District to such taxing authorities located in the area of the project, and according to such allocation formula, as the District may determine from time to time. The District also entered into a lease agreement and agreement to issue bonds with the same private company dated as of June 1, 2015, in connection with the expansion of the company's facility (the "2015 Lease"). Although no new bonds were issued, the District agrees in the 2015 lease, the company is required to continue payment the \$25,000 annual fee described above. Additionally, the 2015 lease requires that the company make an annual payment on February 1st of each year, through and including February 1, 2032, in the amount of \$15,500, to be distributed to all taxing bodies ratably based on their then current millage rates. After February 1, 2032 and until the 2011 bonds are retired, the company will make an annual payment in lieu of taxes on February 1st of each year in the amount equal to 100% of ad valorem taxes that would otherwise be due with respect to the project which PILOT payment shall be paid directly to the applicable municipal and/or parish tax collector for distribution to the applicable taxing bodies based on their then current millage rates. Upon payment in full of the 2011 bonds, the company has the option to purchase the property financed with the 2011 bonds for an amount equal to \$5,000 plus any of the District's fees

The District has entered into a series of Bareboat Charters and Agreement to Issue Bonds with a private company, and several affiliated companies under common ownership, dated as of December 1, 2011, December 1, 2012, December 1, 2013, December 1, 2014, December 1, 2015, December 1, 2016 and December 1, 2017 in connection with the acquisition by the company of a fleet of approximately 208 vessels (primarily tow boats and barges comprising a portion of the company's total fleet of vessels, of which 9 vessels were repurchased from the District just prior to the end of 2017) used by the company on domestic inland waterways. These agreements expire with respect to each of the vessels on December 31st of the years 2015 through 2027. Under the various agreements, as of December 31, 2016, the company is required to pay an annual fee of \$127,668 to the District by November 1st of each year beginning November 1, 2017 (previous annual fee was \$125,170). Also, so long as the various agreements remain in effect and the vessels are owned by the District, those vessels are exempt from ad valorem taxes in St. Tammany Parish. At the end of the respective charter terms, the company has the option to purchase the respective vessels for an amount equal to \$1,000 per vessel, plus any of the Districts' fees.

3. St. Tammany Parish Library

Cash and Cash Equivalents

The following is a summary of cash and cash equivalents (book balances) at December 31, 2017:

Demand Deposits	<u>\$4,807,620</u>
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These deposits are stated at cost, which approximates market. As of December 31, 2017, \$4,870,735 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.

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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, 2017. These liabilities are reported at their present value of \$19,230. Changes in the balances of claims liabilities during the years ended December 31, 2017, 2016, and 2015 were as follows:

	2017	2016	2015
Unpaid claims, beginning of year	\$36,739	\$56,464	\$26,357
Incurred claims and changes in estimates	879,313	662,749	550,581
Claim payments	(896,822)	(682,474)	(520,474)
Unpaid claims, end of year	\$19,230	\$36,739	\$56,464

A stop-loss insurance contract executed with an insurance carrier covers aggregate claims in excess of \$665,635 and claims in excess of \$40,000 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 Fixtures	5-10 years
Computers	5 years
Books	5 years

Capital assets and depreciation activity for the year ended December 31, 2017 is as follows:

St. Tammany Parish Library	Beginning Balance	Increases	Decreases	Ending Balance
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>	<i>473,285</i>	<i>35,709</i>	<i>-</i>	<i>508,994</i>
Capital assets being depreciated:				
Buildings Improvements	1,808,982	-	-	1,808,982
Vehicles	241,210	-	-	241,210
Furniture and Fixtures	1,361,368	177,637	-	1,539,005
Computers	225,453	-	-	225,453
Books	8,184,398	487,688	(930,080)	7,742,006
<i>Total capital assets being depreciated</i>	<i>11,821,411</i>	<i>665,325</i>	<i>(930,080)</i>	<i>11,556,656</i>
Less accumulated depreciation for:				
Buildings Improvements	(556,629)	(85,303)	-	(641,932)
Vehicles	(216,257)	(5,075)	-	(221,332)
Furniture and Fixtures	(820,577)	(183,260)	-	(1,003,837)
Computers	(205,544)	(7,857)	-	(213,401)
Books	(7,152,870)	(540,192)	930,080	(6,762,982)
Total accumulated depreciation	(8,951,877)	(821,687)	930,080	(8,843,484)
<i>Total capital assets being depreciated, net</i>	<i>2,869,534</i>	<i>(156,362)</i>	<i>-</i>	<i>2,713,172</i>
Total capital assets, net	\$3,342,819	(\$120,653)	\$ -	\$3,222,166

Operating Leases

The St. Tammany Parish Library leases the Causeway branch in Mandeville, its new reference center, and its technical services building. These leases have been classified as operating leases and as such, rental payments have been recorded

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as an operating expenditure. Total rent expense for the year ended December 31, 2017 was \$259,359. Future minimum lease payments are as follows:

<u>Year Ending December 31,</u>	<u>Amount</u>
2018	\$ 151,094
2019	38,976
2020	38,976
2021	32,976
2022	10,992
Total Future Minimum Lease Payments	\$ 273,014

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.

4. Mosquito Abatement District

Inventories

The Mosquito Abatement District (District) values inventory at cost. Inventories consist of chemical, field, shop and laboratory supplies, and vehicle and aviation fuel. The cost is recorded as an expenditure at the time individual inventory items are purchased. Inventories at year-end are equally offset by fund balance reserves. Inventory at December 31, 2017 was determined using the first-in, first-out method (FIFO).

Property Taxes

The Mosquito Abatement District was authorized to levy up to 5.55 mills in ad valorem taxes for the year; however, during the year, the Mosquito Abatement District's board passed a resolution to roll back its millage to 4.05 mills.

Cash and Cash Equivalents

At December 31, 2017, the Mosquito Abatement District had cash and cash equivalents (book balances) as follows:

Cash in checking accounts	\$12,657,545
Cash in money market account	404,478
Other	75
Total	\$13,062,098

As of December 31, 2017, the Mosquito Abatement District had \$13,183,623 in cash deposits (collected bank balances). These deposits were secured from risk by \$500,000 of federal deposit insurance and \$13,357,769 of pledged securities held by the custodial bank in the name of the fiscal agent bank.

Investments

As of December 31, 2017, the Mosquito Abatement District held the following investments:

<u>Investment</u>	<u>Maturity Date</u>	<u>Market Value</u>	<u>Carrying Amount</u>
Louisiana Asset Management Pool	Avg of 48 days	\$2,169,827	\$2,169,827
Government National Mortgage Association	09/15/39	45,002	48,715
Government National Mortgage Association	12/15/32	22,169	19,230
Government National Mortgage Association	06/15/32	1,952	7,093
		\$2,238,950	\$2,244,865

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

Capital Assets

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

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
Furniture and Equipment	5 years

Capital assets and depreciation activity for the year ended December 31, 2017 is as follows:

<u>Mosquito Abatement District</u>	Beginning Balance	Increases	Decreases	Ending Balance
Capital assets being depreciated:				
Buildings and Improvements	\$5,832,393	\$ -	\$ -	\$5,832,393
Vehicles	713,571	41,881	(24,787)	730,665
Machinery and Equipment	457,267	16,217	(96,046)	377,438
Aircraft and Related Equipment	3,097,653	1,536,209	-	4,633,862
Furniture and Fixtures	20,564	89,843	-	110,407
<i>Total capital assets being depreciated</i>	<u>10,121,448</u>	<u>1,684,150</u>	<u>(120,833)</u>	<u>11,684,765</u>
Less accumulated depreciation for:				
Buildings and Improvements	(1,287,685)	(145,810)	-	(1,433,495)
Vehicles	(549,981)	(69,606)	24,787	(594,800)
Machinery and Equipment	(456,073)	(14,841)	96,046	(374,868)
Aircraft and Related Equipment	(1,054,828)	(237,500)	-	(1,292,328)
Furniture and Fixtures	(15,786)	(20,456)	-	(36,242)
Total accumulated depreciation	<u>(3,364,353)</u>	<u>(488,213)</u>	<u>120,833</u>	<u>(3,731,733)</u>
<i>Total capital assets being depreciated, net</i>	<u><u>\$6,757,095</u></u>	<u><u>\$1,195,937</u></u>	<u><u>\$ -</u></u>	<u><u>\$7,953,032</u></u>

Operating Leases

The Mosquito Abatement District entered into a 100-year lease with the City of Slidell on January 22, 2007 for approximately 155,945 square feet of land at the Slidell Airport. The District's new facility and administrative building and new airplane hangar rest on this site at 62512 Airport Road in the City of Slidell. The lease provides for an annual rental of \$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, 2017:

Balance at 12/31/2016	Additions	Deductions	Balance at 12/31/2017	Amount Due within One Year
\$119,843	\$227,862	(\$137,528)	\$210,177	\$ -

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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, 2017 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	51,017	31,469	-	82,486
<i>Total capital assets, not being depreciated</i>	429,408	31,469	-	460,877
Capital assets being depreciated:				
Infrastructure	175,841	-	-	175,841
Less accumulated depreciation for:				
Infrastructure	(54,879)	(7,039)	-	(61,918)
<i>Total capital assets being depreciated, net</i>	120,962	(7,039)	-	113,923
Total capital assets, net	\$550,370	\$24,430	\$ -	\$574,800

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, 2017:

<u>Balance at 12/31/2016</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance at 12/31/2017</u>	<u>Amount Due within One Year</u>
\$65,000	\$ -	(\$32,000)	\$33,000	\$33,000

The individual issue is as follows:

<u>Bond</u>	<u>Original Issue Date</u>	<u>Original Borrowing</u>	<u>Interest Rate</u>	<u>Final Payment Due</u>	<u>Principal Outstanding</u>	<u>Source of Funds</u>
Certificates of Indebtedness, Series 2008	08/28/09	\$280,000	4.96%	03/01/18	\$33,000	Parcel Fee

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

<u>Year Ending December 31</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2018	\$33,000	\$818	\$33,818

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.

ST. TAMMANY PARISH, LOUISIANA

Notes to the Financial Statements 2017

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 2017, the Parish reviewed its accounting for mandatory impact fees. These fees are refundable if not spent within 10 years of the first inspection of the property and if a refund is requested within 1 year following the 10-year period. Since refunds are possible until the funds are spent or until 11 years have passed, the amounts which had not been spent or that had not met the 11-year period were reclassified to unearned revenue. As the funds are spent, revenue is to be recognized.

The following adjustments were recorded:

Fund	Transportation Impact Fees (360)	SA Transportation Impact Fees (361)	NSA Transportation Impact Fees (362)	Drainage Impact Fees (366)	SA Drainage Impact Fees (367)	NSA Drainage Impact Fees (368)	Total
Fund Balance - Beginning	\$3,508,497	\$3,158,472	\$81,190	\$733,008	\$2,555,138	\$52,019	\$10,088,324
Adjustment Per Fiscal Year							
2005	(686,096)	-	-	(685,666)	-	-	(1,371,762)
2006	(1,392,295)	-	-	(1,406,639)	-	-	(2,798,934)
2007	1,763,179	-	-	1,715,303	-	-	3,478,482
2008	73,592	-	-	(3,440)	-	-	70,152
2009	(681,110)	-	-	(548,792)	-	-	(1,229,902)
2010	(1,264,840)	-	-	(967,734)	-	-	(2,232,574)
2011	(615,196)	-	-	(660,076)	-	-	(1,275,272)
2012	(539,960)	-	-	2,072,931	-	-	1,532,971
2013	(2,797)	(554,377)	(31,895)	-	(549,729)	(20,936)	(1,159,734)
2014	344,591	(509,090)	(39,129)	1,629	(413,303)	(19,268)	(634,570)
2015	-	(903,093)	(7,057)	93,106	(665,162)	(9,892)	(1,492,098)
2016	(19,023)	(1,156,036)	(988)	27,794	(899,917)	(1,030)	(2,049,200)
Net Prior Period Adjustment	(3,019,955)	(3,122,596)	(79,069)	(361,584)	(2,528,111)	(51,126)	(9,162,441)
Fund Balance - Beginning as Restated	\$488,542	\$35,876	\$2,121	\$371,424	\$27,027	\$893	\$925,883

These adjustments flowed through to the government-wide statements, resulting in a decrease in beginning net position totaling \$9,162,441.

U. New Standards

The GASB issued statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*, in June 2015. This Statement addresses accounting and financial reporting issues for OPEB that is provided to the employees of state and local governmental employers. This Statement provides standards for recognizing and measuring liabilities, deferred outflows of resources, deferred inflows of resources, and expense/expenditures. This Statement will be effective for the Parish for the fiscal year ending December 31, 2018.

ST. TAMMANY PARISH, LOUISIANA

Notes to the Financial Statements 2017

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. 85, *Omnibus 2017*, in March 2017. This Statement addresses a variety of topics including issues related to blending component units, goodwill, fair value measurement and application, and postemployment benefits. This Statement will be effective for the Parish for the fiscal year ending December 31, 2018.

The GASB issued statement No. 86, *Certain Debt Extinguishment Issues*, in May 2017. This Statement addresses accounting and financial reporting issues for in-substance defeasance of debt by providing guidance for transactions in which cash and other monetary assets acquired with only existing resources—resources other than the proceeds of refunding debt—are placed in an irrevocable trust for the sole purpose of extinguishing debt. This Statement will be effective for the Parish for the fiscal year ending December 31, 2018.

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 March 24, 2018, the voters of St. Tammany Parish rejected the two renewal propositions to operate and maintain the parish courthouse and jail, respectively. The renewal propositions were each ten-year, 1/5% sales taxes to be levied parish-wide. The two original twenty-year, 1/4% sales taxes were approved on January 17, 1998 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, and were effective through March 2018.

Administration began preparing to overcome the deficit in 2017 when an across the board hiring freeze was implemented, as well as eliminating the possibility of merit or cost of living raises. The 2018 budget was pared down by \$10 million.

A budget workgroup, comprised of community and business leaders, was formed in May 2018 to analyze Parish revenues and assist in streamlining expenses as the Parish prepares the 2019 operating budget. The workgroup suggested, among other things, that the Parish must free up monies in the General Fund to pay State-mandated costs of the St. Tammany Parish Jail and Justice Center and also stated, all outside agencies must be prepared to reduce operations to fit within their general fund allocations or use other available revenue. Management faces considerable cuts and reorganization in order to continue to meet State-mandated obligations, as well as the needs of the growing population of residents who depend upon Parish services. Administration will move forward with reductions in the budget, and restructuring parts of Parish Government, to preserve essential services and ensure we fulfill our duty to the residents of St. Tammany.



**REQUIRED
SUPPLEMENTARY
INFORMATION**

SCHEDULE 1

ST. TAMMANY PARISH, LOUISIANA
Schedule of Revenues, Expenditures, and Changes in Fund Balances -
Budget and Actual
General Fund (010)
For the Year Ended December 31, 2017

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amounts Budgetary Basis</u>	<u>Variance with Final Budget- Positive (Negative)</u>
Revenues				
Taxes:				
Ad valorem	\$ 4,891,000	\$ 4,891,000	\$ 4,983,070	\$ 92,070
Other taxes, penalties, interest, etc.	2,719,000	2,719,000	2,602,141	(116,859)
Licenses	3,885,300	3,885,300	4,124,774	239,474
Permits	1,858,000	1,858,000	1,779,927	(78,073)
Intergovernmental revenues:				
Other federal funds	65,000	65,000	81,223	16,223
State funds:				
State revenue sharing	270,000	270,000	113,101	(156,899)
Other state funds	6,000	6,000	6,749	749
Fees and charges for services	889,100	889,100	1,463,972	574,872
Fines and forfeitures	126,200	126,200	224,078	97,878
Other revenues	464,000	464,000	494,610	30,610
Interfund charges	12,548,492	-	48,999	48,999
Total Revenues	<u>27,722,092</u>	<u>15,173,600</u>	<u>15,922,644</u>	<u>749,044</u>
Expenditures				
Parish President	1,072,613	1,263,091	902,845	360,246
Parish Council	2,525,418	2,537,118	2,221,343	315,775
Finance	1,673,402	1,673,402	1,511,060	162,342
Technology	1,882,654	1,883,806	1,067,661	816,145
Human Resources	740,950	768,200	689,561	78,639
Chief Administrative Officer	962,410	962,410	914,699	47,711
Procurement	636,844	636,844	561,355	75,489
Archive Management	298,039	298,039	234,273	63,766
Geographical Information Systems	386,438	386,438	293,224	93,214
Data Management	406,891	406,891	390,976	15,915
Facilities Management	1,705,040	1,705,040	1,619,258	85,782
Development Administration	452,765	452,765	430,825	21,940
Planning	768,229	945,287	795,110	150,177
Permits	672,916	672,916	646,384	26,532
Inspections	945,235	946,089	851,708	94,381
Public Information	832,569	839,639	732,101	107,538
General Building Maintenance	19,600	-	-	-
Levee Board Building	47,208	47,208	41,008	6,200
Bush Community Center	-	14,059	8,566	5,493
Highway 40 Polling Booth	-	30,541	343	30,198
Fairgrounds Arena	135,466	135,466	109,394	26,072
22nd Judicial District Court	2,943,190	2,943,189	2,509,823	433,366
Ward Courts	280,962	280,962	270,458	10,504
District Attorney	3,320,652	3,397,361	3,197,678	199,683
Registrar of Voters	264,769	265,415	214,184	51,231
Tax Assessor	8,010	8,010	7,466	544
Legal	1,691,946	1,691,947	1,568,916	123,031
Code Enforcement	803,433	762,978	652,624	110,354
Veterans Affairs	138,713	145,063	145,060	3
Camp Salmen	244,487	245,756	163,785	81,971
Grants Management	630,822	630,822	545,085	85,737
St. Tammany Regional Airport	241,931	241,931	151,468	90,463
General expenditures	931,735	1,417,175	1,342,927	74,248
Interfund charges	-	(12,548,492)	(11,117,583)	(1,430,909)
Total Expenditures	<u>27,665,337</u>	<u>16,087,366</u>	<u>13,673,585</u>	<u>2,413,781</u>
Excess (Deficiency) of Revenues Over Expenditures	56,755	(913,766)	2,249,059	3,162,825
Other Financing Sources				
Transfers in	-	-	42,555	42,555
Net Change in Fund Balance	56,755	(913,766)	2,291,614	3,205,380
Fund Balance - Beginning	15,080,178	15,080,178	15,080,178	-
Fund Balance - Ending	\$ 15,136,933	\$ 14,166,412	\$ 17,371,792	\$ 3,205,380

NOTE: See Schedule 6 in the Notes to Required Supplementary Information Section for a reconciliation of Budgetary Comparison and Statement of Revenues, Expenditures and Changes in Fund Balances.

ST. TAMMANY PARISH, LOUISIANA
Schedule of Revenues, Expenditures, and Changes in Fund Balances -
Budget and Actual
St. Tammany Parish Library (013)
For the Year Ended December 31, 2017

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amounts Budgetary Basis</u>	<u>Variance with Final Budget- Positive (Negative)</u>
Revenues	\$ 10,464,406	\$ 10,739,406	\$ 10,739,247	\$ (159)
Expenditures	<u>10,464,406</u>	<u>10,739,406</u>	<u>10,739,247</u>	<u>159</u>
Net Change in Fund Balance	-	-	-	-
Fund Balance - Beginning	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance - Ending	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

ST. TAMMANY PARISH, LOUISIANA
Schedule of Revenues, Expenditures, and Changes in Fund Balances -
Budget and Actual
Public Works (015)
For the Year Ended December 31, 2017

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amounts Budgetary Basis</u>	<u>Variance with Final Budget-Positive (Negative)</u>
Revenues	\$ 32,321,453	\$ 22,196,453	\$ 21,925,590	\$ (270,863)
Expenditures				
Development-Engineering	1,194,401	1,287,311	962,281	325,030
General Maintenance Parishwide	5,662,276	6,162,573	4,714,191	1,448,382
Airport Barn	503,123	548,225	433,327	114,898
Brewster Barn	600,610	600,610	512,309	88,301
Bush Barn	498,839	505,239	406,146	99,093
Covington Barn	645,594	689,517	579,597	109,920
Fritchie North Barn	370,542	370,542	275,913	94,629
Fritchie South Barn	540,601	633,300	496,437	136,863
Hickory Barn	511,290	515,040	368,198	146,842
Highway 59 Barn	562,637	704,506	520,701	183,805
Keller Barn	669,290	669,290	450,625	218,665
Folsom Barn	582,474	589,737	549,571	40,166
Fleet Management	5,701,065	6,345,369	4,590,577	1,754,792
Tammany Trace Maintenance	1,267,609	1,392,343	1,030,151	362,192
Tammany Trace Administration	160,991	183,775	121,549	62,226
Public Works Director	1,388,530	1,388,530	1,282,192	106,338
Engineering	2,333,868	2,397,498	1,588,556	808,942
Homeland Security & Emergency Operations	1,165,802	1,210,966	1,111,404	99,562
General expenditures	7,555,159	7,555,158	7,166,643	388,515
Total Expenditures	31,914,701	33,749,529	27,160,368	6,589,161
Excess (Deficiency) of Revenues Over Expenditures	406,752	(11,553,076)	(5,234,778)	6,318,298
Other Financing Sources				
Transfers in	-	-	3,222	-
Total Other Financing Sources	-	-	3,222	-
Net Change in Fund Balance	406,752	(11,553,076)	(5,231,556)	6,318,298
Fund Balance - Beginning	29,245,852	29,245,852	29,245,852	-
Fund Balance - Ending	\$ 29,652,604	\$ 17,692,776	\$ 24,014,296	\$ 6,318,298

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.

SCHEDULE 4

ST. TAMMANY PARISH, LOUISIANA
Schedule of the Parish's Proportionate
Share of the Net Pension Liability
For the Year Ended December 31, 2017

	<u>2017</u>	<u>2016</u>	<u>2015</u>
St. Tammany Parish's Proportion of the Net Pension Liability	4.22%	4.13%	3.86%
St. Tammany Parish's Proportionate Share of the Net Pension Liability *	\$ 8,681,664	\$ 10,877,242	\$ 1,054,850
St. Tammany Parish's Covered Payroll	\$ 24,999,534	\$ 23,692,568	\$ 21,662,469
St. Tammany Parish's Proportionate Share of the Net Pension Liability as a Percentage of its Covered Payroll	34.73%	45.91%	4.87%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	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, 2016

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

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

ST. TAMMANY PARISH, LOUISIANA
Reconciliation of Expenditures Between Budgetary Comparison and
Statement of Revenues and Expenditures
General Fund (010)
For the Year Ended December 31, 2017

	General Government					
	Legislative	Judicial	Executive	Elections	Financial Administration	Other-Unclassified
Expenditures:						
Parish President	\$ -	\$ -	\$ 902,845	\$ -	\$ -	\$ -
Parish Council	2,221,343	-	-	-	-	-
Finance	-	-	-	-	1,511,060	-
Technology	-	-	-	-	-	1,067,661
Human Resources	-	-	-	-	689,561	-
Chief Administrative Officer	-	-	914,699	-	-	-
Procurement	-	-	-	-	561,355	-
Archive Management	-	-	-	-	-	234,273
Geographical Information Systems	-	-	-	-	-	-
Data Management	-	-	-	-	-	390,976
Facilities Management	-	-	-	-	-	1,598,619
Development Administration	-	-	-	-	-	430,825
Planning	-	-	-	-	-	795,110
Permits	-	-	-	-	-	-
Inspections	-	-	-	-	-	-
Public Information	-	-	-	-	-	732,101
Levee Board Building	-	-	-	-	-	41,008
Bush Community Center	-	-	-	-	-	8,566
Highway 40 Polling Booth	-	-	-	-	-	343
Fairgrounds Arena	-	-	-	-	-	101,556
22nd Judicial District Court	-	2,509,823	-	-	-	-
Ward Courts	-	270,458	-	-	-	-
District Attorney	-	3,197,678	-	-	-	-
Registrar of Voters	-	-	-	214,184	-	-
Tax Assessor	-	-	-	-	7,466	-
Legal	-	-	-	-	1,568,916	-
Code Enforcement	-	-	-	-	-	-
Veterans Affairs	-	-	-	-	-	-
Camp Salmen	-	-	-	-	-	-
Grants Management	-	-	-	-	545,085	-
St. Tammany Regional Airport	-	-	-	-	-	151,468
General expenditures	-	-	-	1,008	765,601	16,335
Interfund charges	(1,252,853)	-	(1,667,314)	-	(4,228,509)	(3,005,894)
Total Expenditures	\$ 968,490	\$ 5,977,959	\$ 150,230	\$ 215,192	\$ 1,420,535	\$ 2,562,947

SCHEDULE 6

Public Safety	Highways and Streets	Health and Welfare	Culture and Recreation	Economic Development	Capital Outlay - Capital Assets	Transfers Out	Total
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 902,845
-	-	-	-	-	-	-	2,221,343
-	-	-	-	-	-	-	1,511,060
-	-	-	-	-	-	-	1,067,661
-	-	-	-	-	-	-	689,561
-	-	-	-	-	-	-	914,699
-	-	-	-	-	-	-	561,355
-	-	-	-	-	-	-	234,273
-	293,224	-	-	-	-	-	293,224
-	-	-	-	-	-	-	390,976
-	-	-	-	-	20,639	-	1,619,258
-	-	-	-	-	-	-	430,825
-	-	-	-	-	-	-	795,110
646,384	-	-	-	-	-	-	646,384
789,792	-	-	-	-	61,916	-	851,708
-	-	-	-	-	-	-	732,101
-	-	-	-	-	-	-	41,008
-	-	-	-	-	-	-	8,566
-	-	-	-	-	-	-	343
-	-	-	-	-	7,838	-	109,394
-	-	-	-	-	-	-	2,509,823
-	-	-	-	-	-	-	270,458
-	-	-	-	-	-	-	3,197,678
-	-	-	-	-	-	-	214,184
-	-	-	-	-	-	-	7,466
-	-	-	-	-	-	-	1,568,916
631,985	-	-	-	-	20,639	-	652,624
-	-	145,060	-	-	-	-	145,060
-	-	-	163,785	-	-	-	163,785
-	-	-	-	-	-	-	545,085
-	-	-	-	-	-	-	151,468
69,307	-	5,000	-	25,000	-	460,676	1,342,927
(536,180)	(426,833)	-	-	-	-	-	(11,117,583)
<u>\$ 1,601,288</u>	<u>\$ (133,609)</u>	<u>\$ 150,060</u>	<u>\$ 163,785</u>	<u>\$ 25,000</u>	<u>\$ 111,032</u>	<u>\$ 460,676</u>	<u>\$ 13,673,585</u>

ST. TAMMANY PARISH, LOUISIANA
Reconciliation of Expenditures Between Budgetary Comparison and
Statement of Revenues and Expenditures
Public Works (015)
For the Year Ended December 31, 2017

	<u>General Government</u>		
	<u>Other-Unclassified</u>	<u>Public Safety</u>	<u>Highways and Streets</u>
Expenditures			
Development-Engineering	\$ 962,281	\$ -	\$ -
General Maintenance Parishwide	-	-	4,263,833
Airport Barn	-	-	392,789
Brewster Barn	-	-	512,309
Bush Barn	-	-	406,146
Covington Barn	-	-	561,014
Fritchie North Barn	-	-	275,913
Fritchie South Barn	-	-	434,859
Hickory Barn	-	-	368,198
Highway 59 Barn	-	-	415,429
Keller Barn	-	-	450,625
Folsom Barn	-	-	549,571
Fleet Management	-	-	2,940,966
Tammany Trace Maintenance	-	-	882,210
Tammany Trace Administration	-	-	-
Public Works Director	-	-	1,282,192
Engineering	-	-	1,588,556
Homeland Security & Emergency Operations	-	1,079,319	-
General expenditures	-	-	7,166,643
Total Expenditures	<u>\$ 962,281</u>	<u>\$ 1,079,319</u>	<u>\$ 22,491,253</u>

SCHEDULE 7

Culture and Recreation	Capital Outlay - Capital Assets	Capital Outlay - Infrastructure	Total
\$ -	\$ -	\$ -	\$ 962,281
-	-	450,358	4,714,191
-	-	40,538	433,327
-	-	-	512,309
-	-	-	406,146
-	-	18,583	579,597
-	-	-	275,913
-	-	61,578	496,437
-	-	-	368,198
-	-	105,272	520,701
-	-	-	450,625
-	-	-	549,571
-	1,649,611	-	4,590,577
-	16,193	131,748	1,030,151
121,549	-	-	121,549
-	-	-	1,282,192
-	-	-	1,588,556
-	32,085	-	1,111,404
-	-	-	7,166,643
<u>\$ 121,549</u>	<u>\$ 1,697,889</u>	<u>\$ 808,077</u>	<u>\$ 27,160,368</u>



NON-MAJOR GOVERNMENTAL FUNDS

ST. TAMMANY PARISH, LOUISIANA
Combining Balance Sheet
Non-Major Governmental Funds
December 31, 2017

	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	\$ 33,268,623	\$ 1,974,799	\$ 24,716,337	\$ 59,959,759
Investments	10,662,124	-	63,631,202	74,293,326
Receivables, net of allowances for uncollectibles:				
Ad valorem/parcel fees	18,396,071	-	-	18,396,071
Sales and use tax	5,224,915	-	-	5,224,915
Other receivables	4,235,962	-	658,928	4,894,890
Due from other funds	-	-	1,300,000	1,300,000
Due from component units	22,345	-	-	22,345
Prepaid items	5,292	-	-	5,292
Restricted assets	-	10,556,999	-	10,556,999
Other assets	2,000	-	-	2,000
Total Assets	71,817,332	12,531,798	90,306,467	174,655,597
DEFERRED OUTFLOWS OF RESOURCES				
Deferred charges - state revenue sharing	8,832	-	-	8,832
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	\$ 71,826,164	\$ 12,531,798	\$ 90,306,467	\$ 174,664,429
LIABILITIES				
Accounts, salaries, and other payables	\$ 13,397,731	\$ -	\$ 2,895,241	\$ 16,292,972
Due to other funds	2,238,790	-	-	2,238,790
Unearned revenue	4,300,994	-	10,813,843	15,114,837
Other liabilities	339,461	-	-	339,461
Total Liabilities	20,276,976	-	13,709,084	33,986,060
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenue - ad valorem/parcel fees	680,239	-	-	680,239
Unavailable revenue - state revenue sharing	148,816	-	-	148,816
Total Deferred Inflows of Resources	829,055	-	-	829,055
FUND BALANCES				
Nonspendable, prepaid items	5,292	-	-	5,292
Restricted	43,028,885	12,474,911	53,304,377	108,808,173
Committed	7,685,956	56,887	23,293,006	31,035,849
Total Fund Balances	50,720,133	12,531,798	76,597,383	139,849,314
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	\$ 71,826,164	\$ 12,531,798	\$ 90,306,467	\$ 174,664,429

ST. TAMMANY PARISH, LOUISIANA
Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances
Non-Major Governmental Funds
For the Year Ended December 31, 2017

	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	\$ 16,238,246	\$ 1,150,896	\$ 4,422,200	\$ 21,811,342
Sales and use	20,535,964	8,820,728	18,350,000	47,706,692
Other taxes, penalties, interest, etc.	234,616	-	-	234,616
Licenses and permits	1,687,793	-	-	1,687,793
Intergovernmental revenues:				
Federal and state grants	13,151,303	-	550,313	13,701,616
State funds:				
State revenue sharing	443,555	-	-	443,555
Other state funds	299,825	-	-	299,825
Fees and charges for services	1,461,855	-	511,188	1,973,043
Fines and forfeitures	1,380,793	-	29,500	1,410,293
Other revenues:				
Investment earnings	366,245	56,989	769,102	1,192,336
Contributions	1,110,134	-	13,110	1,123,244
Miscellaneous	35,619	-	-	35,619
Total Revenues	<u>56,945,948</u>	<u>10,028,613</u>	<u>24,645,413</u>	<u>91,619,974</u>
Expenditures				
General government:				
Judicial	6,171,591	-	-	6,171,591
Executive	69,972	-	-	69,972
Elections	182,759	-	-	182,759
Financial administration	334,735	-	-	334,735
Other - unclassified	309,685	-	449,863	759,548
Public safety	19,478,794	-	761,421	20,240,215
Highways and streets	2,130,014	-	1,089,424	3,219,438
Sanitation	1,464,038	-	62,657	1,526,695
Health and welfare	14,325,312	-	40,118	14,365,430
Cultural and recreation	194,003	-	191,757	385,760
Economic development	3,868,757	-	-	3,868,757
Capital outlay:				
Capital assets	1,389,066	-	2,727,984	4,117,050
Infrastructure	3,811,647	-	10,109,075	13,920,722
Debt Service:				
Principal	-	7,965,000	-	7,965,000
Interest	-	2,181,795	-	2,181,795
Bond issuance costs	-	11,750	-	11,750
Impact fee credits used	-	-	87,304	87,304
Total Expenditures	<u>53,730,373</u>	<u>10,158,545</u>	<u>15,519,603</u>	<u>79,408,521</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>3,215,575</u>	<u>(129,932)</u>	<u>9,125,810</u>	<u>12,211,453</u>
Other Financing Sources (Uses)				
Transfers in	10,676	351,502	518,332	880,510
Transfers out	(42,247)	-	(20,832)	(63,079)
Total Other Financing Sources (Uses)	<u>(31,571)</u>	<u>351,502</u>	<u>497,500</u>	<u>817,431</u>
Net Change in Fund Balance	3,184,004	221,570	9,623,310	13,028,884
Fund Balance - Beginning as Restated	47,536,129	12,310,228	66,974,073	126,820,430
Fund Balance - Ending	<u>\$ 50,720,133</u>	<u>\$ 12,531,798</u>	<u>\$ 76,597,383</u>	<u>\$ 139,849,314</u>



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

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

STARC/Council on Aging Fund (014) accounts for the 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.

Drainage Maintenance Fund (016) 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.

Public Health Fund (017) 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.

Economic Development Fund (019) 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.

Environmental Services Fund (020) accounts for the fees collected for the inspection of new, or review of existing water and sewerage infrastructure placed in the Parish.

Jury Fund (027) accounts for court costs collected to provide for compensation to jurors in criminal cases.

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

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

St. Tammany Parish Jail Fund (034) 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.

Law Enforcement Fund (035) accounts for the court cost fees collected on moving violations and criminal cases that are used to support the witness fees paid to off duty police officers summoned to appear in court.

Justice Center Complex Fund (037) 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.

St. Tammany Parish Coroner Fund (039) 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.

Animal Services Fund (043) 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.

Hwy 21 Economic Development Sales Tax District Fund (130) accounts for the three-quarter cent sales tax levied within the District to be used for economic development projects.

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

Rooms to Go Economic Development Sales Tax District Fund (131) accounts for the three-quarter cent sales tax levied within the District to be used to reimburse the costs of projects limited to water, road, and drainage infrastructure in the District.

Airport Rd. Economic Development Sales Tax District Fund (132) accounts for the three-quarter cent sales tax levied within the District to be used for economic development projects.

Hwy 59 Economic Development Sales Tax District Fund (133) accounts for the three-quarter cent sales tax levied within the District to be used for economic development projects.

Hwy 1077 Economic Development Sales Tax District Fund (134) accounts for the three-quarter cent sales tax levied within the District to be used for economic development projects.

Hwy 434 Economic Development Sales Tax District Fund (135) accounts for the three-quarter cent sales tax levied within the District to be used for economic development projects.

Hwy 1088 Economic Development Sales Tax District Fund (136) accounts for the three-quarter cent sales tax levied within the District to be used for economic development projects.

Lighting District No. 1 Fund (161) 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 parish streets, roads, highways, alleys, and public places within the District. This Lighting District is located in Council Districts No. 7 and 11.

Lighting District No. 4 Fund (164) 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 parish streets, roads, highways, alleys, and public places within the District. 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 (165) accounts for the property tax levy for providing and maintaining electric lights on streets, roads, highways, alleys, and public places within the District. This Lighting District is located in Council District No. 13.

Lighting District No. 6 Fund (166) accounts for the property tax levy providing and maintaining electric lights on streets, roads, highways, alleys, and public places within the District. This Lighting District is located in Council Districts No. 5, No. 7, and No. 10.

Lighting District No. 7 Fund (167) 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 parish streets, roads, highways, alleys, and public places within the District. This Lighting District is located in Council Districts No. 12 and 13.

Lighting District No. 9 Fund (169) 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 (170) 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 (171) 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 (174) 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.

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

Lighting District No. 15 Fund (175) 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. 2.

Lighting District No. 16 Fund (176) 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. 2 and No. 5.

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

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

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

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

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

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

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

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

Grants – FEMA Disaster Fund (419) accounts for receipts and disbursements of Federal grants related to Disasters.

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

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

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

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

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

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

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

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

ST. TAMMANY PARISH, LOUISIANA
Combining Balance Sheet
Non-Major Special Revenue Funds
December 31, 2017

	014 STARC/Council on Aging	016 Drainage Maintenance	017 Public Health	019 Economic Development
ASSETS				
Cash and cash equivalents	\$ 399,874	\$ 2,539,459	\$ 2,072,396	\$ 654,838
Investments	-	-	-	-
Receivables, net of allowances for uncollectibles:				
Ad valorem/parcel fees	3,527,385	3,251,830	3,251,830	-
Sales and use tax	-	-	-	-
Other receivables	56,368	51,981	88,561	56,543
Due from component units	-	-	-	22,345
Prepaid items	-	-	850	-
Other assets	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total Assets	3,983,627	5,843,270	5,413,637	733,726
	<hr/>	<hr/>	<hr/>	<hr/>
DEFERRED OUTFLOWS OF RESOURCES				
Deferred charges - state revenue sharing	\$ 1,672	\$ 1,543	\$ 1,543	\$ -
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	<u>\$ 3,985,299</u>	<u>\$ 5,844,813</u>	<u>\$ 5,415,180</u>	<u>\$ 733,726</u>
	<hr/>	<hr/>	<hr/>	<hr/>
LIABILITIES				
Accounts, salaries, and other payables	\$ 3,827,938	\$ 212,664	\$ 292,284	\$ 2,491
Due to other funds	-	-	-	-
Unearned revenue	-	-	21,835	-
Other liabilities	326	337,407	353	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total Liabilities	3,828,264	550,071	314,472	2,491
	<hr/>	<hr/>	<hr/>	<hr/>
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenue - ad valorem/parcel fees	128,851	118,704	118,704	-
Unavailable revenue - state revenue sharing	28,184	25,990	25,990	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total Deferred Inflows of Resources	157,035	144,694	144,694	-
	<hr/>	<hr/>	<hr/>	<hr/>
FUND BALANCES				
Nonspendable, prepaid items	-	-	850	-
Restricted	-	5,150,048	4,955,164	731,235
Committed	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total Fund Balances	-	5,150,048	4,956,014	731,235
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	<u>\$ 3,985,299</u>	<u>\$ 5,844,813</u>	<u>\$ 5,415,180</u>	<u>\$ 733,726</u>
	<hr/>	<hr/>	<hr/>	<hr/>

ST. TAMMANY PARISH, LOUISIANA
Combining Balance Sheet
Non-Major Special Revenue Funds
December 31, 2017

	020 Environmental Services	027 Jury Fund	028 Criminal Court	029 22nd JDC Commissioner
ASSETS				
Cash and cash equivalents	\$ 1,453,458	\$ 277,074	\$ 298,682	\$ 59,513
Investments	3,248,443	-	-	-
Receivables, net of allowances for uncollectibles:				
Ad valorem/parcel fees	-	-	-	-
Sales and use tax	-	-	-	-
Other receivables	183,291	16,504	128,682	11,565
Due from component units	-	-	-	-
Prepaid items	-	-	-	-
Other assets	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total Assets	4,885,192	293,578	427,364	71,078
	<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>\$ 4,885,192</u>	<u>\$ 293,578</u>	<u>\$ 427,364</u>	<u>\$ 71,078</u>
	<hr/>	<hr/>	<hr/>	<hr/>
LIABILITIES				
Accounts, salaries, and other payables	\$ 124,668	\$ 6,569	\$ 180,136	\$ 2,285
Due to other funds	-	-	-	-
Unearned revenue	-	-	-	-
Other liabilities	640	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total Liabilities	125,308	6,569	180,136	2,285
	<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	-	287,009	247,228	68,793
Committed	4,759,884	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total Fund Balances	4,759,884	287,009	247,228	68,793
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	<u>\$ 4,885,192</u>	<u>\$ 293,578</u>	<u>\$ 427,364</u>	<u>\$ 71,078</u>

SCHEDULE 10
continued

034 St. Tammany Parish Jail	035 Law Enforcement	037 Justice Center Complex	039 St. Tammany Parish Coroner	043 Animal Services	130 Hwy 21 Economic Development Sales Tax District	131 Rooms to Go Economic Development Sales Tax District
\$ -	\$ 311,644	\$ 3,617,442	\$ 5,751,335	\$ 1,546,355	\$ 5,415,650	\$ 12,841
-	-	7,413,681	-	-	-	-
-	-	-	5,989,273	1,506,501	-	-
2,205,074	-	2,205,274	-	-	672,200	13,263
241,449	3,670	35,055	95,709	47,341	-	-
-	-	-	-	-	-	-
-	-	1,507	-	2,935	-	-
-	-	-	-	-	-	-
<u>2,446,523</u>	<u>315,314</u>	<u>13,272,959</u>	<u>11,836,317</u>	<u>3,103,132</u>	<u>6,087,850</u>	<u>26,104</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,840</u>	<u>\$ 714</u>	<u>\$ -</u>	<u>\$ -</u>
<u>\$ 2,446,523</u>	<u>\$ 315,314</u>	<u>\$ 13,272,959</u>	<u>\$ 11,839,157</u>	<u>\$ 3,103,846</u>	<u>\$ 6,087,850</u>	<u>\$ 26,104</u>
\$ 2,205,074	\$ 3,250	\$ 332,955	\$ 226,136	\$ 107,622	\$ 4,623,416	\$ 26,104
241,449	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	571	164	-	-
<u>2,446,523</u>	<u>3,250</u>	<u>332,955</u>	<u>226,707</u>	<u>107,786</u>	<u>4,623,416</u>	<u>26,104</u>
-	-	-	218,823	55,016	-	-
-	-	-	47,855	12,037	-	-
-	-	-	266,678	67,053	-	-
-	-	1,507	-	2,935	-	-
-	312,064	12,938,497	11,345,772	-	1,464,434	-
-	-	-	-	2,926,072	-	-
<u>-</u>	<u>312,064</u>	<u>12,940,004</u>	<u>11,345,772</u>	<u>2,929,007</u>	<u>1,464,434</u>	<u>-</u>
<u>\$ 2,446,523</u>	<u>\$ 315,314</u>	<u>\$ 13,272,959</u>	<u>\$ 11,839,157</u>	<u>\$ 3,103,846</u>	<u>\$ 6,087,850</u>	<u>\$ 26,104</u>

ST. TAMMANY PARISH, LOUISIANA
Combining Balance Sheet
Non-Major Special Revenue Funds
December 31, 2017

	132 Airport Rd. Economic Development Sales Tax District	133 Hwy 59 Economic Development Sales Tax District	134 Hwy 1077 Economic Development Sales Tax District	135 Hwy 434 Economic Development Sales Tax District
ASSETS				
Cash and cash equivalents	\$ 2,026	\$ 373,935	\$ 251,041	\$ 34,022
Investments	-	-	-	-
Receivables, net of allowances for uncollectibles:				
Ad valorem/parcel fees	-	-	-	-
Sales and use tax	767	82,533	39,982	5,559
Other receivables	-	-	-	-
Due from component units	-	-	-	-
Prepaid items	-	-	-	-
Other assets	-	-	-	-
	<u>2,793</u>	<u>456,468</u>	<u>291,023</u>	<u>39,581</u>
Total Assets	<u>2,793</u>	<u>456,468</u>	<u>291,023</u>	<u>39,581</u>
DEFERRED OUTFLOWS OF RESOURCES				
Deferred charges - state revenue sharing	\$ -	\$ -	\$ -	\$ -
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	<u><u>\$ 2,793</u></u>	<u><u>\$ 456,468</u></u>	<u><u>\$ 291,023</u></u>	<u><u>\$ 39,581</u></u>
LIABILITIES				
Accounts, salaries, and other payables	\$ 9	\$ 949	\$ 459	\$ 64
Due to other funds	-	-	-	-
Unearned revenue	-	-	-	-
Other liabilities	-	-	-	-
	<u>9</u>	<u>949</u>	<u>459</u>	<u>64</u>
Total Liabilities	<u>9</u>	<u>949</u>	<u>459</u>	<u>64</u>
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenue - ad valorem/parcel fees	-	-	-	-
Unavailable revenue - state revenue sharing	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES				
Nonspendable, prepaid items	-	-	-	-
Restricted	2,784	455,519	290,564	39,517
Committed	-	-	-	-
	<u>2,784</u>	<u>455,519</u>	<u>290,564</u>	<u>39,517</u>
Total Fund Balances	<u>2,784</u>	<u>455,519</u>	<u>290,564</u>	<u>39,517</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	<u><u>\$ 2,793</u></u>	<u><u>\$ 456,468</u></u>	<u><u>\$ 291,023</u></u>	<u><u>\$ 39,581</u></u>

SCHEDULE 10
continued

136 Hwy 1088 Economic Development Sales Tax District	161 Lighting District No. 1	164 Lighting District No. 4	165 Lighting District No. 5	166 Lighting District No. 6	167 Lighting District No. 7	169 Lighting District No. 9
\$ 3,885	\$ 971,137	\$ 903,910	\$ 117,191	\$ 423,981	\$ 1,068,341	\$ 111,504
-	-	-	-	-	-	-
-	165,156	276,387	15,498	-	267,228	75,432
263	-	-	-	-	-	-
-	4,119	8,789	367	-	3,809	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
4,148	1,140,412	1,189,086	133,056	423,981	1,339,378	186,936
\$ -	\$ 122	\$ 261	\$ 11	\$ -	\$ 113	\$ -
\$ 4,148	\$ 1,140,534	\$ 1,189,347	\$ 133,067	\$ 423,981	\$ 1,339,491	\$ 186,936
\$ 3	\$ 15,919	\$ 12,606	\$ 1,342	\$ 53,969	\$ 10,842	\$ 12,722
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
3	15,919	12,606	1,342	53,969	10,842	12,722
-	14,414	13,199	170	-	7,059	2,362
-	2,060	4,394	184	-	1,904	-
-	16,474	17,593	354	-	8,963	2,362
-	-	-	-	-	-	-
4,145	1,108,141	1,159,148	131,371	370,012	1,319,686	171,852
-	-	-	-	-	-	-
4,145	1,108,141	1,159,148	131,371	370,012	1,319,686	171,852
\$ 4,148	\$ 1,140,534	\$ 1,189,347	\$ 133,067	\$ 423,981	\$ 1,339,491	\$ 186,936

ST. TAMMANY PARISH, LOUISIANA
Combining Balance Sheet
Non-Major Special Revenue Funds
December 31, 2017

	170 Lighting District No. 10	171 Lighting District No. 11	174 Lighting District No. 14	175 Lighting District No. 15
ASSETS				
Cash and cash equivalents	\$ 1,227	\$ 47,997	\$ 1,405	\$ 34,947
Investments	-	-	-	-
Receivables, net of allowances for uncollectibles:				
Ad valorem/parcel fees	1,400	4,750	20,700	-
Sales and use tax	-	-	-	-
Other receivables	-	-	-	-
Due from component units	-	-	-	-
Prepaid items	-	-	-	-
Other assets	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total Assets	2,627	52,747	22,105	34,947
	<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>\$ 2,627</u>	<u>\$ 52,747</u>	<u>\$ 22,105</u>	<u>\$ 34,947</u>
	<hr/>	<hr/>	<hr/>	<hr/>
LIABILITIES				
Accounts, salaries, and other payables	\$ 266	\$ 949	\$ 1,508	\$ 259
Due to other funds	-	-	-	-
Unearned revenue	-	-	-	-
Other liabilities	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total Liabilities	266	949	1,508	259
	<hr/>	<hr/>	<hr/>	<hr/>
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenue - ad valorem/parcel fees	50	134	600	-
Unavailable revenue - state revenue sharing	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total Deferred Inflows of Resources	50	134	600	-
	<hr/>	<hr/>	<hr/>	<hr/>
FUND BALANCES				
Nonspendable, prepaid items	-	-	-	-
Restricted	2,311	51,664	19,997	34,688
Committed	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total Fund Balances	2,311	51,664	19,997	34,688
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	<u>\$ 2,627</u>	<u>\$ 52,747</u>	<u>\$ 22,105</u>	<u>\$ 34,947</u>
	<hr/>	<hr/>	<hr/>	<hr/>

SCHEDULE 10
continued

176 Lighting District No. 16	400 Grants - Arts Commission	401 Grants - Buildings	402 Grants - Flood Hazard Mitigation	403 Grants - Economic Development	404 Grants - Dept. of Justice	411 Grants - Other
\$ 223,691	\$ 119,791	\$ 1,460,598	\$ 2,538,820	\$ -	\$ 45	\$ -
-	-	-	-	-	-	-
42,701	-	-	-	-	-	-
-	-	-	-	-	-	-
436	-	62,303	144,028	676,946	-	32,569
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	2,000	-	-	-
266,828	119,791	1,522,901	2,684,848	676,946	45	32,569
\$ 13	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 266,841	\$ 119,791	\$ 1,522,901	\$ 2,684,848	\$ 676,946	\$ 45	\$ 32,569
\$ 3,653	\$ -	\$ 83,748	\$ 43,798	\$ 413,834	\$ -	\$ 13,921
-	-	-	-	263,112	-	18,648
-	57,225	1,439,153	2,641,050	-	45	-
-	-	-	-	-	-	-
3,653	57,225	1,522,901	2,684,848	676,946	45	32,569
2,153	-	-	-	-	-	-
218	-	-	-	-	-	-
2,371	-	-	-	-	-	-
-	-	-	-	-	-	-
260,817	62,566	-	-	-	-	-
-	-	-	-	-	-	-
260,817	62,566	-	-	-	-	-
\$ 266,841	\$ 119,791	\$ 1,522,901	\$ 2,684,848	\$ 676,946	\$ 45	\$ 32,569

ST. TAMMANY PARISH, LOUISIANA
Combining Balance Sheet
Non-Major Special Revenue Funds
December 31, 2017

	416 Grants - Drainage	418 Grants - Coastal	419 Grants - FEMA Disaster	420 Grants - Environmental Services
ASSETS				
Cash and cash equivalents	\$ -	\$ 54,605	\$ 111,015	\$ -
Investments	-	-	-	-
Receivables, net of allowances for uncollectibles:				
Ad valorem/parcel fees	-	-	-	-
Sales and use tax	-	-	-	-
Other receivables	1,240,777	-	-	30,817
Due from component units	-	-	-	-
Prepaid items	-	-	-	-
Other assets	-	-	-	-
	<u>1,240,777</u>	<u>54,605</u>	<u>111,015</u>	<u>30,817</u>
Total Assets	<u>1,240,777</u>	<u>54,605</u>	<u>111,015</u>	<u>30,817</u>
DEFERRED OUTFLOWS OF RESOURCES				
Deferred charges - state revenue sharing	\$ -	\$ -	\$ -	\$ -
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	<u><u>\$ 1,240,777</u></u>	<u><u>\$ 54,605</u></u>	<u><u>\$ 111,015</u></u>	<u><u>\$ 30,817</u></u>
LIABILITIES				
Accounts, salaries, and other payables	\$ 165,460	\$ 10,746	\$ -	\$ 11,641
Due to other funds	1,075,317	-	-	19,176
Unearned revenue	-	-	111,015	-
Other liabilities	-	-	-	-
	<u>1,240,777</u>	<u>10,746</u>	<u>111,015</u>	<u>30,817</u>
Total Liabilities	<u>1,240,777</u>	<u>10,746</u>	<u>111,015</u>	<u>30,817</u>
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenue - ad valorem/parcel fees	-	-	-	-
Unavailable revenue - state revenue sharing	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES				
Nonspendable, prepaid items	-	-	-	-
Restricted	-	43,859	-	-
Committed	-	-	-	-
	<u>-</u>	<u>43,859</u>	<u>-</u>	<u>-</u>
Total Fund Balances	<u>-</u>	<u>43,859</u>	<u>-</u>	<u>-</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	<u><u>\$ 1,240,777</u></u>	<u><u>\$ 54,605</u></u>	<u><u>\$ 111,015</u></u>	<u><u>\$ 30,817</u></u>

SCHEDULE 10
continued

425 Grants - Community Action Agency	430 Grants - Tammany Trace	440 Grants - Airport	443 Grants - Animal Services	450 Grants - FTA	460 Grants - CDBG	TOTAL Non- Major Special Revenue Funds
\$ -	\$ -	\$ 497	\$ 2,451	\$ -	\$ -	\$ 33,268,623
-	-	-	-	-	-	10,662,124
-	-	-	-	-	-	18,396,071
-	-	-	-	-	-	5,224,915
92,584	6,809	9,135	-	418,477	487,278	4,235,962
-	-	-	-	-	-	22,345
-	-	-	-	-	-	5,292
-	-	-	-	-	-	2,000
92,584	6,809	9,632	2,451	418,477	487,278	71,817,332
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,832
\$ 92,584	\$ 6,809	\$ 9,632	\$ 2,451	\$ 418,477	\$ 487,278	\$ 71,826,164
\$ 9,355	\$ -	\$ 8,773	\$ -	\$ 140,915	\$ 206,429	\$ 13,397,731
55,868	6,809	-	-	277,562	280,849	2,238,790
27,361	-	859	2,451	-	-	4,300,994
-	-	-	-	-	-	339,461
92,584	6,809	9,632	2,451	418,477	487,278	20,276,976
-	-	-	-	-	-	680,239
-	-	-	-	-	-	148,816
-	-	-	-	-	-	829,055
-	-	-	-	-	-	5,292
-	-	-	-	-	-	43,028,885
-	-	-	-	-	-	7,685,956
-	-	-	-	-	-	50,720,133
\$ 92,584	\$ 6,809	\$ 9,632	\$ 2,451	\$ 418,477	\$ 487,278	\$ 71,826,164

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, 2017

	014 STARC/Council on Aging			016 Drainage Maintenance		
	Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)
Revenues						
Taxes:						
Ad valorem/parcel fees	\$ 3,848,000	\$ 3,847,872	\$ (128)	\$ 1,180,000	\$ 1,247,964	\$ 67,964
Sales and use	-	-	-	-	-	-
Other taxes, penalties, interest, etc.	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental revenues:						
Federal and state grants	-	-	-	-	-	-
State funds:						
State revenue sharing	82,000	83,977	1,977	-	77,441	77,441
Other state funds	-	-	-	-	-	-
Fees and charges for services	-	-	-	-	4,828	4,828
Fines and forfeitures	-	-	-	-	-	-
Other revenues:						
Investment earnings	12,000	9,220	(2,780)	25,000	32,350	7,350
Contributions	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total Revenues	3,942,000	3,941,069	(931)	1,205,000	1,362,583	157,583
Expenditures						
General government:						
Judicial	-	-	-	-	-	-
Executive	-	-	-	-	-	-
Elections	-	-	-	-	-	-
Financial administration	-	-	-	-	-	-
Other - unclassified	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	1,892,421	769,575	1,122,846
Sanitation	-	-	-	-	-	-
Health and welfare	3,942,000	3,941,069	931	-	-	-
Cultural and recreation	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Capital outlay:						
Capital assets	-	-	-	269,000	245,591	23,409
Infrastructure	-	-	-	270,000	214,854	55,146
Total Expenditures	3,942,000	3,941,069	931	2,431,421	1,230,020	1,201,401
Excess (Deficiency) of Revenues Over Expenditures	-	-	-	(1,226,421)	132,563	1,358,984
Other Financing Sources (Uses)						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-	-
Net Change in Fund Balance	-	-	-	(1,226,421)	132,563	1,358,984
Fund Balance - Beginning	-	-	-	5,017,485	5,017,485	-
Fund Balance - Ending	\$ -	\$ -	\$ -	\$ 3,791,064	\$ 5,150,048	\$ 1,358,984

SCHEDULE 11
continued

017 Public Health			019 Economic Development			020 Environmental Services		
Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)
\$ 3,480,000	\$ 3,547,812	\$ 67,812	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-	-
-	-	-	228,000	234,616	6,616	-	-	-
-	-	-	-	-	-	1,393,294	1,554,762	161,468
-	-	-	-	-	-	-	-	-
-	77,442	77,442	-	-	-	-	-	-
-	-	-	299,825	299,825	-	-	-	-
536,350	524,266	(12,084)	35,300	30,010	(5,290)	-	24,332	24,332
-	-	-	-	-	-	20,000	20,560	560
30,000	29,423	(577)	3,000	3,030	30	35,000	44,323	9,323
9,000	9,000	-	3,200	-	(3,200)	-	-	-
-	-	-	-	-	-	-	-	-
4,055,350	4,187,943	132,593	569,325	567,481	(1,844)	1,448,294	1,643,977	195,683
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
53,550	50,687	2,863	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	1,736,795	1,352,921	383,874
4,039,575	3,589,469	450,106	-	-	-	-	-	-
-	-	-	323,008	123,181	199,827	-	-	-
-	-	-	647,938	325,134	322,804	-	-	-
70,000	-	70,000	-	-	-	22,000	20,639	1,361
-	-	-	-	-	-	786	-	786
4,163,125	3,640,156	522,969	970,946	448,315	522,631	1,759,581	1,373,560	386,021
(107,775)	547,787	655,562	(401,621)	119,166	520,787	(311,287)	270,417	581,704
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
(107,775)	547,787	655,562	(401,621)	119,166	520,787	(311,287)	270,417	581,704
4,408,227	4,408,227	-	612,069	612,069	-	4,489,467	4,489,467	-
\$ 4,300,452	\$ 4,956,014	\$ 655,562	\$ 210,448	\$ 731,235	\$ 520,787	\$ 4,178,180	\$ 4,759,884	\$ 581,704

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, 2017

	027 Jury Fund			028 Criminal Court		
	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	-	-	-	-	-	-
State funds:						
State revenue sharing	-	-	-	-	-	-
Other state funds	-	-	-	-	-	-
Fees and charges for services	215,000	209,517	(5,483)	216,000	231,118	15,118
Fines and forfeitures	-	-	-	1,167,000	1,360,233	193,233
Other revenues:						
Investment earnings	1,500	2,021	521	-	1,611	1,611
Contributions	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total Revenues	216,500	211,538	(4,962)	1,383,000	1,592,962	209,962
Expenditures						
General government:						
Judicial	222,579	215,395	7,184	1,544,072	1,508,468	35,604
Executive	-	-	-	-	-	-
Elections	-	-	-	-	-	-
Financial administration	-	-	-	-	-	-
Other - unclassified	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Cultural and recreation	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Capital outlay:						
Capital assets	-	-	-	-	-	-
Infrastructure	-	-	-	-	-	-
Total Expenditures	222,579	215,395	7,184	1,544,072	1,508,468	35,604
Excess (Deficiency) of Revenues Over Expenditures	(6,079)	(3,857)	2,222	(161,072)	84,494	245,566
Other Financing Sources (Uses)						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	(42,247)	(42,247)	-
Total Other Financing Sources (Uses)	-	-	-	(42,247)	(42,247)	-
Net Change in Fund Balance	(6,079)	(3,857)	2,222	(203,319)	42,247	245,566
Fund Balance - Beginning	290,866	290,866	-	204,981	204,981	-
Fund Balance - Ending	\$ 284,787	\$ 287,009	\$ 2,222	\$ 1,662	\$ 247,228	\$ 245,566

SCHEDULE 11
continued

029 22nd JDC Commissioner			034 St. Tammany Parish Jail			035 Law Enforcement		
Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	10,169,999	10,169,451	(548)	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
140,000	149,821	9,821	-	-	-	48,000	46,041	(1,959)
-	-	-	-	-	-	-	-	-
100	374	274	-	-	-	1,500	2,201	701
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
140,100	150,195	10,095	10,169,999	10,169,451	(548)	49,500	48,242	(1,258)
137,307	131,987	5,320	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	10,169,999	10,169,451	548	46,613	44,677	1,936
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
137,307	131,987	5,320	10,169,999	10,169,451	548	46,613	44,677	1,936
2,793	18,208	15,415	-	-	-	2,887	3,565	678
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
2,793	18,208	15,415	-	-	-	2,887	3,565	678
50,585	50,585	-	-	-	-	308,499	308,499	-
\$ 53,378	\$ 68,793	\$ 15,415	\$ -	\$ -	\$ -	\$ 311,386	\$ 312,064	\$ 678

ST. TAMMANY PARISH, LOUISIANA
Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual
Non-Major Special Revenue Funds
For the Year Ended December 31, 2017

	037 Justice Center Complex			039 St. Tammany Parish Coroner		
	Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)
Revenues						
Taxes:						
Ad valorem/parcel fees	\$ -	\$ -	\$ -	\$ 4,858,298	\$ 4,981,883	\$ 123,585
Sales and use	6,389,687	6,494,077	104,390	-	-	-
Other taxes, penalties, interest, etc.	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental revenues:						
Federal and state grants	-	-	-	-	-	-
State funds:						
State revenue sharing	-	-	-	116,000	142,589	26,589
Other state funds	-	-	-	-	-	-
Fees and charges for services	2,000	2,717	717	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Other revenues:						
Investment earnings	80,000	101,162	21,162	55,000	59,357	4,357
Contributions	-	-	-	-	-	-
Miscellaneous	-	29,821	29,821	-	5,798	5,798
Total Revenues	6,471,687	6,627,777	156,090	5,029,298	5,189,627	160,329
Expenditures						
General government:						
Judicial	5,618,263	4,315,741	1,302,522	-	-	-
Executive	99,210	69,972	29,238	-	-	-
Elections	245,710	182,759	62,951	-	-	-
Financial administration	399,184	334,735	64,449	-	-	-
Other - unclassified	-	-	-	-	-	-
Public safety	938,221	677,853	260,368	5,397,722	4,826,130	571,592
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Cultural and recreation	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Capital outlay:						
Capital assets	483,330	-	483,330	-	-	-
Infrastructure	-	-	-	-	-	-
Total Expenditures	7,783,918	5,581,060	2,202,858	5,397,722	4,826,130	571,592
Excess (Deficiency) of Revenues Over Expenditures	(1,312,231)	1,046,717	2,358,948	(368,424)	363,497	731,921
Other Financing Sources (Uses)						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-	-
Net Change in Fund Balance	(1,312,231)	1,046,717	2,358,948	(368,424)	363,497	731,921
Fund Balance - Beginning	11,893,287	11,893,287	-	10,982,275	10,982,275	-
Fund Balance - Ending	<u>\$ 10,581,056</u>	<u>\$ 12,940,004</u>	<u>\$ 2,358,948</u>	<u>\$ 10,613,851</u>	<u>\$ 11,345,772</u>	<u>\$ 731,921</u>

SCHEDULE 11
continued

043 Animal Services			130 Hwy 21 Economic Dev. District			131 Rooms to Go Economic Dev. District		
Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)
\$ 1,612,000	\$ 1,643,549	\$ 31,549	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	2,842,200	3,000,692	158,492	65,800	65,773	(27)
-	-	-	-	-	-	-	-	-
130,000	133,031	3,031	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
33,000	35,867	2,867	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
128,480	98,162	(30,318)	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
15,000	17,552	2,552	10,000	29,611	19,611	80	39	(41)
12,000	11,821	(179)	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
1,930,480	1,939,982	9,502	2,852,200	3,030,303	178,103	65,880	65,812	(68)
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
2,011,061	1,728,463	282,598	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	3,085,602	3,085,602	-	65,880	65,812	68
-	-	-	59,922	-	59,922	-	-	-
-	-	-	-	-	-	-	-	-
2,011,061	1,728,463	282,598	3,145,524	3,085,602	59,922	65,880	65,812	68
(80,581)	211,519	292,100	(293,324)	(55,299)	238,025	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
(80,581)	211,519	292,100	(293,324)	(55,299)	238,025	-	-	-
2,717,488	2,717,488	-	1,519,733	1,519,733	-	-	-	-
\$ 2,636,907	\$ 2,929,007	\$ 292,100	\$ 1,226,409	\$ 1,464,434	\$ 238,025	\$ -	\$ -	\$ -

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, 2017

	132			133		
	Airport Rd. Economic Development District			Hwy 59 Economic Development District		
	Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)
Revenues						
Taxes:						
Ad valorem/parcel fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales and use	3,067	3,067	-	458,700	459,948	1,248
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	8	8	-	-	1,186	1,186
Contributions	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total Revenues	3,075	3,075	-	458,700	461,134	2,434
Expenditures						
General government:						
Judicial	-	-	-	-	-	-
Executive	-	-	-	-	-	-
Elections	-	-	-	-	-	-
Financial administration	-	-	-	-	-	-
Other - unclassified	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Cultural and recreation	-	-	-	-	-	-
Economic development	295	291	4	32,995	5,615	27,380
Capital outlay:						
Capital assets	-	-	-	-	-	-
Infrastructure	-	-	-	-	-	-
Total Expenditures	295	291	4	32,995	5,615	27,380
Excess (Deficiency) of Revenues Over Expenditures	2,780	2,784	4	425,705	455,519	29,814
Other Financing Sources (Uses)						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-	-
Net Change in Fund Balance	2,780	2,784	4	425,705	455,519	29,814
Fund Balance - Beginning	-	-	-	-	-	-
Fund Balance - Ending	\$ 2,780	\$ 2,784	\$ 4	\$ 425,705	\$ 455,519	\$ 29,814

SCHEDULE 11
continued[illegible]

ST. TAMMANY PARISH, LOUISIANA
Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual
Non-Major Special Revenue Funds
For the Year Ended December 31, 2017

	161 Lighting District No. 1			164 Lighting District No. 4		
	Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)
Revenues						
Taxes:						
Ad valorem/parcel fees	\$ 168,000	\$ 193,250	\$ 25,250	\$ 286,000	\$ 301,928	\$ 15,928
Sales and use	-	-	-	-	-	-
Other taxes, penalties, interest, etc.	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental revenues:						
Federal and state grants	-	-	-	-	-	-
State funds:						
State revenue sharing	-	6,193	6,193	-	13,198	13,198
Other state funds	-	-	-	-	-	-
Fees and charges for services	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Other revenues:						
Investment earnings	6,500	7,589	1,089	6,000	7,975	1,975
Contributions	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total Revenues	174,500	207,032	32,532	292,000	323,101	31,101
Expenditures						
General government:						
Judicial	-	-	-	-	-	-
Executive	-	-	-	-	-	-
Elections	-	-	-	-	-	-
Financial administration	-	-	-	-	-	-
Other - unclassified	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	194,169	122,899	71,270	441,289	290,319	150,970
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Cultural and recreation	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Capital outlay:						
Capital assets	-	-	-	-	-	-
Infrastructure	126,872	107,160	19,712	238,988	110,222	128,766
Total Expenditures	321,041	230,059	90,982	680,277	400,541	279,736
Excess (Deficiency) of Revenues Over Expenditures	(146,541)	(23,027)	123,514	(388,277)	(77,440)	310,837
Other Financing Sources (Uses)						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-	-
Net Change in Fund Balance	(146,541)	(23,027)	123,514	(388,277)	(77,440)	310,837
Fund Balance - Beginning	1,131,168	1,131,168	-	1,236,588	1,236,588	-
Fund Balance - Ending	\$ 984,627	\$ 1,108,141	\$ 123,514	\$ 848,311	\$ 1,159,148	\$ 310,837

SCHEDULE 11
continued

165 Lighting District No. 5			166 Lighting District No. 6			167 Lighting District No. 7		
Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)
\$ 16,500	\$ 17,205	\$ 705	\$ -	\$ 42	\$ 42	\$ 289,000	\$ 299,307	\$ 10,307
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	545	545	-	-	-	-	5,650	5,650
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
530	860	330	1,800	3,116	1,316	6,000	8,846	2,846
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
17,030	18,610	1,580	1,800	3,158	1,358	295,000	313,803	18,803
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
11,478	10,875	603	189,974	112,189	77,785	353,209	239,454	113,755
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	121,821	95,325	26,496	105,995	-	105,995
11,478	10,875	603	311,795	207,514	104,281	459,204	239,454	219,750
5,552	7,735	2,183	(309,995)	(204,356)	105,639	(164,204)	74,349	238,553
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
5,552	7,735	2,183	(309,995)	(204,356)	105,639	(164,204)	74,349	238,553
123,636	123,636	-	574,368	574,368	-	1,245,337	1,245,337	-
\$ 129,188	\$ 131,371	\$ 2,183	\$ 264,373	\$ 370,012	\$ 105,639	\$ 1,081,133	\$ 1,319,686	\$ 238,553

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, 2017

	169 Lighting District No. 9			170 Lighting District No. 10		
	Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)
Revenues						
Taxes:						
Ad valorem/parcel fees	\$ 80,400	\$ 84,149	\$ 3,749	\$ 1,500	\$ 1,638	\$ 138
Sales and use	-	-	-	-	-	-
Other taxes, penalties, interest, etc.	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental revenues:						
Federal and state grants	-	-	-	-	-	-
State funds:						
State revenue sharing	-	-	-	-	-	-
Other state funds	-	-	-	-	-	-
Fees and charges for services	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Other revenues:						
Investment earnings	700	1,095	395	21	28	7
Contributions	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total Revenues	81,100	85,244	4,144	1,521	1,666	145
Expenditures						
General government:						
Judicial	-	-	-	-	-	-
Executive	-	-	-	-	-	-
Elections	-	-	-	-	-	-
Financial administration	-	-	-	-	-	-
Other - unclassified	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	88,207	85,122	3,085	3,232	3,163	69
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Cultural and recreation	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Capital outlay:						
Capital assets	-	-	-	-	-	-
Infrastructure	-	-	-	-	-	-
Total Expenditures	88,207	85,122	3,085	3,232	3,163	69
Excess (Deficiency) of Revenues Over Expenditures	(7,107)	122	7,229	(1,711)	(1,497)	214
Other Financing Sources (Uses)						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-	-
Net Change in Fund Balance	(7,107)	122	7,229	(1,711)	(1,497)	214
Fund Balance - Beginning	171,730	171,730	-	3,808	3,808	-
Fund Balance - Ending	\$ 164,623	\$ 171,852	\$ 7,229	\$ 2,097	\$ 2,311	\$ 214

SCHEDULE 11
continued

171 Lighting District No. 11			174 Lighting District No. 14			175 Lighting District No. 15		
Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)
\$ 5,000	\$ 5,310	\$ 310	\$ 20,907	\$ 21,750	\$ 843	\$ 275	\$ 275	\$ -
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
220	367	147	-	7	7	160	269	109
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
5,220	5,677	457	20,907	21,757	850	435	544	109
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
7,596	7,587	9	3,388	2,889	499	5,054	4,375	679
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
7,596	7,587	9	3,388	2,889	499	5,054	4,375	679
(2,376)	(1,910)	466	17,519	18,868	1,349	(4,619)	(3,831)	788
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
(2,376)	(1,910)	466	17,519	18,868	1,349	(4,619)	(3,831)	788
53,574	53,574	-	1,129	1,129	-	38,519	38,519	-
\$ 51,198	\$ 51,664	\$ 466	\$ 18,648	\$ 19,997	\$ 1,349	\$ 33,900	\$ 34,688	\$ 788

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, 2017

	176			400		
	Lighting District No. 16			Grants - Arts Commission		
	Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)
Revenues						
Taxes:						
Ad valorem/parcel fees	\$ 45,000	\$ 44,312	\$ (688)	\$ -	\$ -	\$ -
Sales and use	-	-	-	-	-	-
Other taxes, penalties, interest, etc.	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental revenues:						
Federal and state grants	-	-	-	-	-	-
State funds:						
State revenue sharing	-	653	653	-	-	-
Other state funds	-	-	-	-	-	-
Fees and charges for services	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Other revenues:						
Investment earnings	1,020	1,690	670	-	-	-
Contributions	-	-	-	70,166	70,166	-
Miscellaneous	-	-	-	-	-	-
Total Revenues	46,020	46,655	635	70,166	70,166	-
Expenditures						
General government:						
Judicial	-	-	-	-	-	-
Executive	-	-	-	-	-	-
Elections	-	-	-	-	-	-
Financial administration	-	-	-	-	-	-
Other - unclassified	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	45,255	28,788	16,467	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Cultural and recreation	-	-	-	70,822	70,822	-
Economic development	-	-	-	-	-	-
Capital outlay:						
Capital assets	-	-	-	-	-	-
Infrastructure	-	-	-	-	-	-
Total Expenditures	45,255	28,788	16,467	70,822	70,822	-
Excess (Deficiency) of Revenues Over Expenditures	765	17,867	17,102	(656)	(656)	-
Other Financing Sources (Uses)						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-	-
Net Change in Fund Balance	765	17,867	17,102	(656)	(656)	-
Fund Balance - Beginning	242,950	242,950	-	63,222	63,222	-
Fund Balance - Ending	\$ 243,715	\$ 260,817	\$ 17,102	\$ 62,566	\$ 62,566	\$ -

SCHEDULE 11
continued

401 Grants - Buildings			402 Grants - Flood Hazard Mitigation			403 Grants - Economic Development		
Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
299,315	299,315	-	3,766,601	3,766,601	-	2,485,387	2,485,387	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	291,814	291,814	-	-	-	-
-	-	-	-	-	-	-	-	-
299,315	299,315	-	4,058,415	4,058,415	-	2,485,387	2,485,387	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
299,315	299,315	-	-	-	-	-	-	-
-	-	-	3,603,099	3,603,099	-	27,600	27,600	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	376,638	376,638	-
-	-	-	455,316	455,316	-	119,482	119,482	-
-	-	-	-	-	-	1,961,667	1,961,667	-
299,315	299,315	-	4,058,415	4,058,415	-	2,485,387	2,485,387	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

ST. TAMMANY PARISH, LOUISIANA
Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual
Non-Major Special Revenue Funds
For the Year Ended December 31, 2017

	404			411		
	Grants - Dept. of Justice			Grants - Other		
	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	172,546	172,546	-	32,569	32,569	-
State funds:						
State revenue sharing	-	-	-	-	-	-
Other state funds	-	-	-	-	-	-
Fees and charges for services	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Other revenues:						
Investment earnings	-	-	-	-	-	-
Contributions	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total Revenues	172,546	172,546	-	32,569	32,569	-
Expenditures						
General government:						
Judicial	-	-	-	-	-	-
Executive	-	-	-	-	-	-
Elections	-	-	-	-	-	-
Financial administration	-	-	-	-	-	-
Other - unclassified	-	-	-	-	-	-
Public safety	11,468	11,468	-	32,569	32,569	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Cultural and recreation	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Capital outlay:						
Capital assets	161,078	161,078	-	-	-	-
Infrastructure	-	-	-	-	-	-
Total Expenditures	172,546	172,546	-	32,569	32,569	-
Excess (Deficiency) of Revenues Over Expenditures	-	-	-	-	-	-
Other Financing Sources (Uses)						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-	-
Net Change in Fund Balance	-	-	-	-	-	-
Fund Balance - Beginning	-	-	-	-	-	-
Fund Balance - Ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

SCHEDULE 11
continued

416 Grants - Drainage			418 Grants - Coastal			419 Grants - FEMA Disaster		
Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
1,452,331	1,452,331	-	39,350	39,350	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
1,452,331	1,452,331	-	39,350	39,350	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
1,107,929	1,107,929	-	-	-	-	-	-	-
1,452,331	1,452,331	-	134,153	134,153	-	-	-	-
-	-	-	(94,803)	(94,803)	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	(94,803)	(94,803)	-	-	-	-
-	-	-	138,662	138,662	-	-	-	-
\$ -	\$ -	\$ -	\$ 43,859	\$ 43,859	\$ -	\$ -	\$ -	\$ -

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, 2017

	420			425		
	Grants - Environmental Services			Grants - Community Action Agency		
	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	193,882	193,882	-	1,921,470	1,921,470	-
State funds:						
State revenue sharing	-	-	-	-	-	-
Other state funds	-	-	-	-	-	-
Fees and charges for services	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Other revenues:						
Investment earnings	-	-	-	-	-	-
Contributions	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total Revenues	193,882	193,882	-	1,921,470	1,921,470	-
Expenditures						
General government:						
Judicial	-	-	-	-	-	-
Executive	-	-	-	-	-	-
Elections	-	-	-	-	-	-
Financial administration	-	-	-	-	-	-
Other - unclassified	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	111,117	111,117	-	-	-	-
Health and welfare	-	-	-	1,921,470	1,921,470	-
Cultural and recreation	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Capital outlay:						
Capital assets	-	-	-	-	-	-
Infrastructure	82,765	82,765	-	-	-	-
Total Expenditures	193,882	193,882	-	1,921,470	1,921,470	-
Excess (Deficiency) of Revenues Over Expenditures	-	-	-	-	-	-
Other Financing Sources (Uses)						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-	-
Net Change in Fund Balance	-	-	-	-	-	-
Fund Balance - Beginning	-	-	-	-	-	-
Fund Balance - Ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

SCHEDULE 11
continued[illegible]

ST. TAMMANY PARISH, LOUISIANA
Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual
Non-Major Special Revenue Funds
For the Year Ended December 31, 2017

	450			460		
	Grants - FTA			Grants - CDBG		
	Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)
Revenues						
Taxes:						
Ad valorem/parcel fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales and use	-	-	-	-	-	-
Other taxes, penalties, interest, etc.	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental revenues:						
Federal and state grants	1,815,574	1,815,574	-	890,391	890,391	-
State funds:						
State revenue sharing	-	-	-	-	-	-
Other state funds	-	-	-	-	-	-
Fees and charges for services	141,043	141,043	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Other revenues:						
Investment earnings	-	-	-	-	-	-
Contributions	693,834	693,834	-	33,499	33,499	-
Miscellaneous	-	-	-	-	-	-
Total Revenues	2,650,451	2,650,451	-	923,890	923,890	-
Expenditures						
General government:						
Judicial	-	-	-	-	-	-
Executive	-	-	-	-	-	-
Elections	-	-	-	-	-	-
Financial administration	-	-	-	-	-	-
Other - unclassified	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	2,567,614	2,567,614	-	543,828	543,828	-
Cultural and recreation	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Capital outlay:						
Capital assets	109,989	109,989	-	256,467	256,467	-
Infrastructure	-	-	-	123,595	123,595	-
Total Expenditures	2,677,603	2,677,603	-	923,890	923,890	-
Excess (Deficiency) of Revenues Over Expenditures	(27,152)	(27,152)	-	-	-	-
Other Financing Sources (Uses)						
Transfers in	10,676	10,676	-	-	-	-
Transfers out	-	-	-	-	-	-
Total Other Financing Sources (Uses)	10,676	10,676	-	-	-	-
Net Change in Fund Balance	(16,476)	(16,476)	-	-	-	-
Fund Balance - Beginning	16,476	16,476	-	-	-	-
Fund Balance - Ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

SCHEDULE 11
continued

TOTAL Non-Major Special Revenue Funds		
Final Budget	Actual Amounts	Variance Positive (Negative)
\$ 15,890,880	\$ 16,238,246	\$ 347,366
20,285,152	20,535,964	250,812
228,000	234,616	6,616
1,523,294	1,687,793	164,499
13,151,303	13,151,303	-
231,000	443,555	212,555
299,825	299,825	-
1,462,173	1,461,855	(318)
1,187,000	1,380,793	193,793
291,139	366,245	75,106
1,113,513	1,110,134	(3,379)
-	35,619	35,619
<u>55,663,279</u>	<u>56,945,948</u>	<u>1,282,669</u>
7,522,221	6,171,591	1,350,630
99,210	69,972	29,238
245,710	182,759	62,951
399,184	334,735	64,449
309,685	309,685	-
20,316,101	19,478,794	837,307
3,688,051	2,130,014	1,558,037
1,847,912	1,464,038	383,874
15,058,947	14,325,312	733,635
393,830	194,003	199,827
4,281,585	3,868,757	412,828
2,027,088	1,389,066	638,022
4,148,548	3,811,647	336,901
<u>60,338,072</u>	<u>53,730,373</u>	<u>6,607,699</u>
<u>(4,674,793)</u>	<u>3,215,575</u>	<u>7,890,368</u>
10,676	10,676	-
<u>(42,247)</u>	<u>(42,247)</u>	<u>-</u>
<u>(31,571)</u>	<u>(31,571)</u>	<u>-</u>
(4,706,364)	3,184,004	7,890,368
47,536,129	47,536,129	-
<u>\$ 42,829,765</u>	<u>\$ 50,720,133</u>	<u>\$ 7,890,368</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 (215) accounts for sales tax revenues dedicated for the payment of principal and interest requirements for Sales Tax Bonds, Series 2006 and Series 2013.

Utility Operations Debt Service (222) accounts for the accumulation of resources for and the payment of debt principal and interest for Revenue Bonds, Series 2009.

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

St. Tammany Parish Jail Debt Service Fund (234) accounts for sales tax revenues dedicated for the payment of principal and interest requirements for Sales Tax Bonds, Series 2006 and Sales Tax Bonds, Series 2011.

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

St. Tammany Parish Coroner Debt Service Fund (239) accounts for Ad valorem revenues dedicated for the payment of principal and interest requirements for the Limited Tax Revenue Bonds, Series 2006 and Limited Tax Revenue Bonds, Series 2009.

ST. TAMMANY PARISH, LOUISIANA
Combining Balance Sheet
Non-Major Debt Service Funds
December 31, 2017

	215 Sales Tax District No. 3 Debt Service	222 Utility Operations Debt Service	233 St. Tammany Parish Library Debt Service
ASSETS			
Cash and cash equivalents	\$ 165,197	\$ 56,887	\$ 429,351
Restricted assets	1,541,117	-	-
TOTAL ASSETS	\$ 1,706,314	\$ 56,887	\$ 429,351
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts, salaries, and other payables	\$ -	\$ -	\$ -
Total Liabilities	-	-	-
Fund balances:			
Restricted	1,706,314	-	429,351
Committed	-	56,887	-
Total Fund Balances	1,706,314	56,887	429,351
TOTAL LIABILITIES AND FUND BALANCES	\$ 1,706,314	\$ 56,887	\$ 429,351

SCHEDULE 12

234 St. Tammany Parish Jail Debt Service	237 Justice Center Complex Debt Service	239 St. Tammany Parish Coroner Debt Service	TOTAL Non-Major Debt Service Funds
\$ 29,495	\$ 27,445	\$ 1,266,424	\$ 1,974,799
2,842,676	6,173,206	-	10,556,999
<u>\$ 2,872,171</u>	<u>\$ 6,200,651</u>	<u>\$ 1,266,424</u>	<u>\$ 12,531,798</u>
\$ -	\$ -	\$ -	\$ -
-	-	-	-
2,872,171	6,200,651	1,266,424	12,474,911
-	-	-	56,887
<u>2,872,171</u>	<u>6,200,651</u>	<u>1,266,424</u>	<u>12,531,798</u>
<u>\$ 2,872,171</u>	<u>\$ 6,200,651</u>	<u>\$ 1,266,424</u>	<u>\$ 12,531,798</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, 2017

	215			222		
	Sales Tax District No. 3 Debt Service			Utility Operations Debt Service		
	Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)
Revenues						
Taxes:						
Ad valorem/parcel fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales and use	3,465,386	3,465,352	(34)	-	-	-
Other revenues:						
Investment earnings	600	8,193	7,593	200	1,077	877
Total Revenues	<u>3,465,986</u>	<u>3,473,545</u>	<u>7,559</u>	<u>200</u>	<u>1,077</u>	<u>877</u>
Expenditures						
Debt Service:						
Principal	2,095,000	2,095,000	-	260,000	260,000	-
Interest	1,346,194	1,346,194	-	90,752	90,752	-
Bond issuance costs	6,350	5,350	1,000	750	350	400
Total Expenditures	<u>3,447,544</u>	<u>3,446,544</u>	<u>1,000</u>	<u>351,502</u>	<u>351,102</u>	<u>400</u>
Excess (Deficiency) of Revenues Over Expenditures	18,442	27,001	8,559	(351,302)	(350,025)	1,277
Other Financing Sources						
Transfers in	-	-	-	351,502	351,502	-
Total Other Financing Sources	<u>-</u>	<u>-</u>	<u>-</u>	<u>351,502</u>	<u>351,502</u>	<u>-</u>
Net Change in Fund Balance	18,442	27,001	8,559	200	1,477	1,277
Fund Balance - Beginning	<u>1,679,313</u>	<u>1,679,313</u>	<u>-</u>	<u>55,410</u>	<u>55,410</u>	<u>-</u>
Fund Balance - Ending	<u>\$ 1,697,755</u>	<u>\$ 1,706,314</u>	<u>\$ 8,559</u>	<u>\$ 55,610</u>	<u>\$ 56,887</u>	<u>\$ 1,277</u>

SCHEDULE 13
continued

233			234			237		
St. Tammany Parish Library Debt Service			St. Tammany Parish Jail Debt Service			Justice Center Complex Debt Service		
Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)
\$ 416,594	\$ 421,394	\$ 4,800	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	1,890,001	1,890,001	-	3,510,313	3,465,375	(44,938)
600	459	(141)	300	11,788	11,488	600	25,853	25,253
417,194	421,853	4,659	1,890,301	1,901,789	11,488	3,510,913	3,491,228	(19,685)
290,000	290,000	-	1,725,000	1,725,000	-	3,125,000	3,125,000	-
124,894	124,894	-	116,329	116,329	-	246,125	246,125	-
1,700	1,250	450	2,500	1,950	550	2,000	1,600	400
416,594	416,144	450	1,843,829	1,843,279	550	3,373,125	3,372,725	400
600	5,709	5,109	46,472	58,510	12,038	137,788	118,503	(19,285)
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
600	5,709	5,109	46,472	58,510	12,038	137,788	118,503	(19,285)
423,642	423,642	-	2,813,661	2,813,661	-	6,082,148	6,082,148	-
\$ 424,242	\$ 429,351	\$ 5,109	\$ 2,860,133	\$ 2,872,171	\$ 12,038	\$ 6,219,936	\$ 6,200,651	\$ (19,285)

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, 2017

	239			TOTAL Non-Major		
	St. Tammany Parish Coroner Debt Service			Debt Service Funds		
	Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)
Revenues						
Taxes:						
Ad valorem/parcel fees	\$ 729,502	\$ 729,502	\$ -	\$ 1,146,096	\$ 1,150,896	\$ 4,800
Sales and use	-	-	-	8,865,700	8,820,728	(44,972)
Other revenues:						
Investment earnings	7,000	9,619	2,619	9,300	56,989	47,689
Total Revenues	736,502	739,121	2,619	10,021,096	10,028,613	7,517
Expenditures						
Debt Service:						
Principal	470,000	470,000	-	7,965,000	7,965,000	-
Interest	257,502	257,501	1	2,181,796	2,181,795	1
Bond issuance costs	2,000	1,250	750	15,300	11,750	3,550
Total Expenditures	729,502	728,751	751	10,162,096	10,158,545	3,551
Excess (Deficiency) of Revenues Over Expenditures	7,000	10,370	3,370	(141,000)	(129,932)	11,068
Other Financing Sources						
Transfers in	-	-	-	351,502	351,502	-
Total Other Financing Sources	-	-	-	351,502	351,502	-
Net Change in Fund Balance	7,000	10,370	3,370	210,502	221,570	11,068
Fund Balance - Beginning	1,256,054	1,256,054	-	12,310,228	12,310,228	-
Fund Balance - Ending	\$ 1,263,054	\$ 1,266,424	\$ 3,370	\$ 12,520,730	\$ 12,531,798	\$ 11,068

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Capital Improvements Public Works Fund (315) 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 Drainage Fund (316) accounts for capital drainage projects Parish-wide.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

St. Tammany Parish Coroner Capital Fund (339) account for funds committed to the purchase of land, equipment and other capital assets as well as the construction of a new facility for the St. Tammany Parish Coroner.

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

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

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

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

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

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

NSA Transportation Impact Fees Fund (362) accounts for impact fees collected on new construction that are committed to transportation related capital projects.

Tree Bank Impact Fees (365) accounts for impact fees collected for tree mitigation.

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

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

NSA Drainage Impact Fees Fund (368) accounts for impact fees collected on new construction that are committed to drainage related capital projects.

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

ST. TAMMANY PARISH, LOUISIANA
Combining Balance Sheet
Non-Major Capital Project Funds
December 31, 2017

	301 Capital Improvements District No. 1	302 Capital Improvements District No. 2	303 Capital Improvements District No. 3	304 Capital Improvements District No. 4
ASSETS				
Cash and cash equivalents	\$ 350,234	\$ 490,972	\$ 384,852	\$ 393,447
Investments	944,273	1,323,717	1,037,604	1,060,779
Receivables, net of allowances for uncollectibles:				
Other receivables	4,362	6,479	5,392	5,265
Due from other funds	-	-	-	-
TOTAL ASSETS	<u>\$ 1,298,869</u>	<u>\$ 1,821,168</u>	<u>\$ 1,427,848</u>	<u>\$ 1,459,491</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts, salaries, and other payables	\$ 21,892	\$ 58,108	\$ 84,911	\$ 156,036
Unearned revenue	-	-	-	-
Total Liabilities	<u>21,892</u>	<u>58,108</u>	<u>84,911</u>	<u>156,036</u>
Fund balances:				
Restricted	1,276,977	1,763,060	1,342,937	1,303,455
Committed	-	-	-	-
Total Fund Balances	<u>1,276,977</u>	<u>1,763,060</u>	<u>1,342,937</u>	<u>1,303,455</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 1,298,869</u>	<u>\$ 1,821,168</u>	<u>\$ 1,427,848</u>	<u>\$ 1,459,491</u>

SCHEDULE 14
continued

305 Capital Improvements District No. 5	306 Capital Improvements District No. 6	307 Capital Improvements District No. 7	308 Capital Improvements District No. 8	309 Capital Improvements District No. 9	310 Capital Improvements District No. 10	311 Capital Improvements District No. 11
\$ 401,301	\$ 533,061	\$ 588,351	\$ 338,800	\$ 273,566	\$ 383,843	\$ 480,103
1,081,954	1,437,194	1,586,263	913,445	737,565	1,034,886	1,294,412
5,681	6,052	7,669	4,006	3,513	4,672	5,402
-	-	-	-	-	-	-
<u>\$ 1,488,936</u>	<u>\$ 1,976,307</u>	<u>\$ 2,182,283</u>	<u>\$ 1,256,251</u>	<u>\$ 1,014,644</u>	<u>\$ 1,423,401</u>	<u>\$ 1,779,917</u>
\$ 110,926	\$ 284,049	\$ 60,706	\$ 198,260	\$ 5,506	\$ 287,309	\$ 282,331
-	-	-	-	-	-	-
<u>110,926</u>	<u>284,049</u>	<u>60,706</u>	<u>198,260</u>	<u>5,506</u>	<u>287,309</u>	<u>282,331</u>
1,378,010	1,692,258	2,121,577	1,057,991	1,009,138	1,136,092	1,497,586
-	-	-	-	-	-	-
<u>1,378,010</u>	<u>1,692,258</u>	<u>2,121,577</u>	<u>1,057,991</u>	<u>1,009,138</u>	<u>1,136,092</u>	<u>1,497,586</u>
<u>\$ 1,488,936</u>	<u>\$ 1,976,307</u>	<u>\$ 2,182,283</u>	<u>\$ 1,256,251</u>	<u>\$ 1,014,644</u>	<u>\$ 1,423,401</u>	<u>\$ 1,779,917</u>

ST. TAMMANY PARISH, LOUISIANA
Combining Balance Sheet
Non-Major Capital Project Funds
December 31, 2017

	312 Capital Improvements District No. 12	313 Capital Improvements District No. 13	314 Capital Improvements District No. 14	315 Capital Improvements Public Works
ASSETS				
Cash and cash equivalents	\$ 245,397	\$ 463,114	\$ 492,057	\$ 474,939
Investments	661,618	1,248,608	1,326,642	1,280,490
Receivables, net of allowances for uncollectibles:				
Other receivables	88,043	5,427	5,598	5,655
Due from other funds	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL ASSETS	<u><u>\$ 995,058</u></u>	<u><u>\$ 1,717,149</u></u>	<u><u>\$ 1,824,297</u></u>	<u><u>\$ 1,761,084</u></u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts, salaries, and other payables	\$ 40,752	\$ 316,080	\$ 324,556	\$ 193,707
Unearned revenue	-	-	-	-
Total Liabilities	<u>40,752</u>	<u>316,080</u>	<u>324,556</u>	<u>193,707</u>
Fund balances:				
Restricted	954,306	1,401,069	1,499,741	1,567,377
Committed	-	-	-	-
Total Fund Balances	<u>954,306</u>	<u>1,401,069</u>	<u>1,499,741</u>	<u>1,567,377</u>
TOTAL LIABILITIES AND FUND BALANCES	<u><u>\$ 995,058</u></u>	<u><u>\$ 1,717,149</u></u>	<u><u>\$ 1,824,297</u></u>	<u><u>\$ 1,761,084</u></u>

SCHEDULE 14
continued

316 Capital Improvements Drainage	318 Deep Water Horizon Settlement	319 Disaster Relief	320 GIS/Technology Capital	321 Koop Drive Facility	322 Capital Improvements - OEP/911	323 Public Health Capital
\$ 3,254,722	\$ 3,073,056	\$ 2,406,632	\$ 190,373	\$ 75,075	\$ 325,153	\$ 152,745
8,775,108	8,590,972	6,749,248	513,267	202,410	876,651	411,818
39,684	41,482	281,839	3,329	1,659	4,214	2,352
-	-	-	-	-	-	-
<u>\$ 12,069,514</u>	<u>\$ 11,705,510</u>	<u>\$ 9,437,719</u>	<u>\$ 706,969</u>	<u>\$ 279,144</u>	<u>\$ 1,206,018</u>	<u>\$ 566,915</u>
\$ 182,635	\$ 16,104	\$ 39,083	\$ 76,975	\$ 4,254	\$ 47,201	\$ 13,212
-	-	82,665	-	-	-	-
182,635	16,104	121,748	76,975	4,254	47,201	13,212
11,886,879	-	9,008,544	-	-	362,012	553,703
-	11,689,406	307,427	629,994	274,890	796,805	-
11,886,879	11,689,406	9,315,971	629,994	274,890	1,158,817	553,703
<u>\$ 12,069,514</u>	<u>\$ 11,705,510</u>	<u>\$ 9,437,719</u>	<u>\$ 706,969</u>	<u>\$ 279,144</u>	<u>\$ 1,206,018</u>	<u>\$ 566,915</u>

ST. TAMMANY PARISH, LOUISIANA
Combining Balance Sheet
Non-Major Capital Project Funds
December 31, 2017

	324	325	326	327
	Dept. of Public	STP	Economic	Buildings -
	Works Capital	Admin/Justice	Development	General
	Capital	Complex East	Capital	Capital
	Capital	Capital	Capital	Capital
ASSETS				
Cash and cash equivalents	\$ 200,969	\$ 412,957	\$ 85,521	\$ 1,905,006
Investments	541,836	1,113,379	230,575	5,136,117
Receivables, net of allowances for uncollectibles:				
Other receivables	2,685	4,944	1,103	24,496
Due from other funds	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL ASSETS	<u><u>\$ 745,490</u></u>	<u><u>\$ 1,531,280</u></u>	<u><u>\$ 317,199</u></u>	<u><u>\$ 7,065,619</u></u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts, salaries, and other payables	\$ -	\$ -	\$ -	\$ -
Unearned revenue	-	-	-	-
Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances:				
Restricted	745,490	-	-	-
Committed	-	1,531,280	317,199	7,065,619
Total Fund Balances	<u>745,490</u>	<u>1,531,280</u>	<u>317,199</u>	<u>7,065,619</u>
TOTAL LIABILITIES AND FUND BALANCES	<u><u>\$ 745,490</u></u>	<u><u>\$ 1,531,280</u></u>	<u><u>\$ 317,199</u></u>	<u><u>\$ 7,065,619</u></u>

SCHEDULE 14
continued

330 Tammany Trace Capital	333 St. Tammany Parish Library Capital	334 St. Tammany Parish Jail Capital	337 Justice Center Complex Capital	339 St. Tammany Parish Coroner Capital	343 Animal Services Capital	350 Solid Waste Capital Project
\$ 194,861	\$ 356,184	\$ 44,999	\$ 940,153	\$ 1,195,349	\$ 117,416	\$ 151
525,369	960,314	121,322	2,534,761	-	316,566	406
2,748	5,906	783	10,588	-	1,524	2
-	1,300,000	-	-	-	-	-
<u>\$ 722,978</u>	<u>\$ 2,622,404</u>	<u>\$ 167,104</u>	<u>\$ 3,485,502</u>	<u>\$ 1,195,349</u>	<u>\$ 435,506</u>	<u>\$ 559</u>
\$ 19,917	\$ 43,231	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
<u>19,917</u>	<u>43,231</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
104,922	2,579,173	167,104	3,485,502	1,195,349	435,506	-
598,139	-	-	-	-	-	559
<u>703,061</u>	<u>2,579,173</u>	<u>167,104</u>	<u>3,485,502</u>	<u>1,195,349</u>	<u>435,506</u>	<u>559</u>
<u>\$ 722,978</u>	<u>\$ 2,622,404</u>	<u>\$ 167,104</u>	<u>\$ 3,485,502</u>	<u>\$ 1,195,349</u>	<u>\$ 435,506</u>	<u>\$ 559</u>

ST. TAMMANY PARISH, LOUISIANA
Combining Balance Sheet
Non-Major Capital Project Funds
December 31, 2017

	351	360	361	362
	Property Mgmt	Transportation	SA	NSA
	Capital Project	Impact Fees	Transportation	Transportation
	Impact Fees	Impact Fees	Impact Fees	Impact Fees
ASSETS				
Cash and cash equivalents	\$ 22,024	\$ 953,067	\$ 1,200,684	\$ 39,444
Investments	59,380	2,570,146	2,945,857	100,645
Receivables, net of allowances for uncollectibles:				
Other receivables	284	24,086	13,141	455
Due from other funds	-	-	-	-
TOTAL ASSETS	\$ 81,688	\$ 3,547,299	\$ 4,159,682	\$ 140,544
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts, salaries, and other payables	\$ -	\$ -	\$ -	\$ -
Unearned revenue	-	3,023,851	4,092,709	137,537
Total Liabilities	-	3,023,851	4,092,709	137,537
Fund balances:				
Restricted	-	523,448	66,973	3,007
Committed	81,688	-	-	-
Total Fund Balances	81,688	523,448	66,973	3,007
TOTAL LIABILITIES AND FUND BALANCES	\$ 81,688	\$ 3,547,299	\$ 4,159,682	\$ 140,544

SCHEDULE 14
continued

365 Tree Bank Impact Fees	366 Drainage Impact Fees	367 SA Drainage Impact Fees	368 NSA Drainage Impact Fees	370 TMDL Projects	TOTAL Non-Major Capital Project Funds
\$ 40,543	\$ 140,709	\$ 900,037	\$ 29,814	\$ 164,656	\$ 24,716,337
109,307	401,281	2,353,435	77,648	443,934	63,631,202
277	15,156	10,462	301	2,212	658,928
-	-	-	-	-	1,300,000
<u>\$ 150,127</u>	<u>\$ 557,146</u>	<u>\$ 3,263,934</u>	<u>\$ 107,763</u>	<u>\$ 610,802</u>	<u>\$ 90,306,467</u>
\$ -	\$ 18,600	\$ -	\$ -	\$ 8,900	\$ 2,895,241
-	158,716	3,212,399	105,966	-	10,813,843
-	177,316	3,212,399	105,966	8,900	13,709,084
150,127	379,830	51,535	1,797	601,902	53,304,377
-	-	-	-	-	23,293,006
150,127	379,830	51,535	1,797	601,902	76,597,383
<u>\$ 150,127</u>	<u>\$ 557,146</u>	<u>\$ 3,263,934</u>	<u>\$ 107,763</u>	<u>\$ 610,802</u>	<u>\$ 90,306,467</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, 2017

	301			302		
	Capital Improvements District No. 1			Capital Improvements District No. 2		
	Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)
Revenues						
Taxes:						
Ad valorem/parcel fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales and use	984,870	984,870	-	1,137,168	1,137,168	-
Intergovernmental revenues:						
Federal and state grants	-	-	-	-	-	-
Fees and charges for services	-	-	-	-	-	-
Fines and forfeitures	-	4,500	4,500	-	-	-
Other revenues:						
Investment earnings	6,792	6,792	-	12,031	12,031	-
Contributions	-	-	-	-	-	-
Total Revenues	991,662	996,162	4,500	1,149,199	1,149,199	-
Expenditures						
General government:						
Other - unclassified	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	6,620	580	6,040	5,000	-	5,000
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Cultural and recreation	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Capital outlay:						
Capital assets	-	-	-	-	-	-
Infrastructure	1,702,084	435,647	1,266,437	2,341,462	583,402	1,758,060
Debt service:						
Impact fee credits used	-	-	-	-	-	-
Total Expenditures	1,708,704	436,227	1,272,477	2,346,462	583,402	1,763,060
Excess (Deficiency) of Revenues Over Expenditures	(717,042)	559,935	1,276,977	(1,197,263)	565,797	1,763,060
Other Financing Sources (Uses)						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-	-
Net Change in Fund Balance	(717,042)	559,935	1,276,977	(1,197,263)	565,797	1,763,060
Fund Balance - Beginning as Restated	717,042	717,042	-	1,197,263	1,197,263	-
Fund Balance - Ending	\$ -	\$ 1,276,977	\$ 1,276,977	\$ -	\$ 1,763,060	\$ 1,763,060

SCHEDULE 15
continued

303			304			305		
Capital Improvements District No. 3			Capital Improvements District No. 4			Capital Improvements District No. 5		
Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1,456,035	1,456,035	-	742,468	742,468	-	928,342	928,342	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
13,613	13,613	-	12,894	12,894	-	19,730	19,730	-
-	-	-	-	-	-	-	-	-
1,469,648	1,469,648	-	755,362	755,362	-	948,072	948,072	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
35,000	-	35,000	21,400	-	21,400	55,000	49,789	5,211
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
2,289,747	981,810	1,307,937	1,953,642	671,587	1,282,055	2,691,596	1,318,797	1,372,799
-	-	-	-	-	-	-	-	-
2,324,747	981,810	1,342,937	1,975,042	671,587	1,303,455	2,746,596	1,368,586	1,378,010
(855,099)	487,838	1,342,937	(1,219,680)	83,775	1,303,455	(1,798,524)	(420,514)	1,378,010
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
(855,099)	487,838	1,342,937	(1,219,680)	83,775	1,303,455	(1,798,524)	(420,514)	1,378,010
855,099	855,099	-	1,219,680	1,219,680	-	1,798,524	1,798,524	-
\$ -	\$ 1,342,937	\$ 1,342,937	\$ -	\$ 1,303,455	\$ 1,303,455	\$ -	\$ 1,378,010	\$ 1,378,010

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, 2017

	306			307		
	Capital Improvements District No. 6			Capital Improvements District No. 7		
	Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)
Revenues						
Taxes:						
Ad valorem/parcel fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales and use	2,020,128	2,020,128	-	1,285,345	1,285,345	-
Intergovernmental revenues:						
Federal and state grants	-	-	-	-	-	-
Fees and charges for services	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Other revenues:						
Investment earnings	2,678	2,678	-	18,687	18,687	-
Contributions	-	-	-	-	-	-
Total Revenues	<u>2,022,806</u>	<u>2,022,806</u>	<u>-</u>	<u>1,304,032</u>	<u>1,304,032</u>	<u>-</u>
Expenditures						
General government:						
Other - unclassified	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	5,000	-	5,000	31,100	-	31,100
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Cultural and recreation	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Capital outlay:						
Capital assets	-	-	-	-	-	-
Infrastructure	2,623,058	935,800	1,687,258	3,074,784	984,307	2,090,477
Debt service:						
Impact fee credits used	-	-	-	-	-	-
Total Expenditures	<u>2,628,058</u>	<u>935,800</u>	<u>1,692,258</u>	<u>3,105,884</u>	<u>984,307</u>	<u>2,121,577</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(605,252)</u>	<u>1,087,006</u>	<u>1,692,258</u>	<u>(1,801,852)</u>	<u>319,725</u>	<u>2,121,577</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>(605,252)</u>	<u>1,087,006</u>	<u>1,692,258</u>	<u>(1,801,852)</u>	<u>319,725</u>	<u>2,121,577</u>
Fund Balance - Beginning as Restated	<u>605,252</u>	<u>605,252</u>	<u>-</u>	<u>1,801,852</u>	<u>1,801,852</u>	<u>-</u>
Fund Balance - Ending	<u>\$ -</u>	<u>\$ 1,692,258</u>	<u>\$ 1,692,258</u>	<u>\$ -</u>	<u>\$ 2,121,577</u>	<u>\$ 2,121,577</u>

SCHEDULE 15
continued

308 Capital Improvements District No. 8			309 Capital Improvements District No. 9			310 Capital Improvements District No. 10		
Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
589,904	589,904	-	879,269	879,269	-	638,322	638,322	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
6,996	6,996	-	9,283	9,283	-	12,771	12,771	-
-	-	-	-	-	-	-	-	-
596,900	596,900	-	888,552	888,552	-	651,093	651,093	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
5,000	-	5,000	5,000	-	5,000	5,000	-	5,000
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	15,000	10,809	4,191	-	-	-
1,403,099	350,108	1,052,991	1,543,919	543,972	999,947	1,793,259	662,167	1,131,092
-	-	-	-	-	-	-	-	-
1,408,099	350,108	1,057,991	1,563,919	554,781	1,009,138	1,798,259	662,167	1,136,092
(811,199)	246,792	1,057,991	(675,367)	333,771	1,009,138	(1,147,166)	(11,074)	1,136,092
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
(811,199)	246,792	1,057,991	(675,367)	333,771	1,009,138	(1,147,166)	(11,074)	1,136,092
811,199	811,199	-	675,367	675,367	-	1,147,166	1,147,166	-
\$ -	\$ 1,057,991	\$ 1,057,991	\$ -	\$ 1,009,138	\$ 1,009,138	\$ -	\$ 1,136,092	\$ 1,136,092

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, 2017

	311			312		
	Capital Improvements District No. 11			Capital Improvements District No. 12		
	Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)
Revenues						
Taxes:						
Ad valorem/parcel fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales and use	1,117,169	1,117,169	-	572,169	572,169	-
Intergovernmental revenues:						
Federal and state grants	-	-	-	-	-	-
Fees and charges for services	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Other revenues:						
Investment earnings	5,663	5,663	-	7,201	7,201	-
Contributions	-	-	-	-	-	-
Total Revenues	1,122,832	1,122,832	-	579,370	579,370	-
Expenditures						
General government:						
Other - unclassified	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	5,000	-	5,000	38,748	2,251	36,497
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Cultural and recreation	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Capital outlay:						
Capital assets	-	-	-	-	-	-
Infrastructure	1,980,676	488,090	1,492,586	1,297,672	379,863	917,809
Debt service:						
Impact fee credits used	-	-	-	-	-	-
Total Expenditures	1,985,676	488,090	1,497,586	1,336,420	382,114	954,306
Excess (Deficiency) of Revenues Over Expenditures	(862,844)	634,742	1,497,586	(757,050)	197,256	954,306
Other Financing Sources (Uses)						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-	-
Net Change in Fund Balance	(862,844)	634,742	1,497,586	(757,050)	197,256	954,306
Fund Balance - Beginning as restated	862,844	862,844	-	757,050	757,050	-
Fund Balance - Ending	\$ -	\$ 1,497,586	\$ 1,497,586	\$ -	\$ 954,306	\$ 954,306

SCHEDULE 15
continued

313 Capital Improvements District No. 13			314 Capital Improvements District No. 14			315 Capital Improvements Public Works		
Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
835,431	835,431	-	813,380	813,380	-	2,125,000	2,125,000	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
9,786	9,786	-	11,422	11,422	-	(761)	(761)	-
-	-	-	-	-	-	-	-	-
845,217	845,217	-	824,802	824,802	-	2,124,239	2,124,239	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
5,000	-	5,000	32,542	21,712	10,830	64,245	64,245	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	20,820	12,950	7,870	-	-	-
1,912,513	516,444	1,396,069	1,860,306	379,265	1,481,041	2,059,994	492,617	1,567,377
-	-	-	-	-	-	-	-	-
1,917,513	516,444	1,401,069	1,913,668	413,927	1,499,741	2,124,239	556,862	1,567,377
(1,072,296)	328,773	1,401,069	(1,088,866)	410,875	1,499,741	-	1,567,377	1,567,377
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
(1,072,296)	328,773	1,401,069	(1,088,866)	410,875	1,499,741	-	1,567,377	1,567,377
1,072,296	1,072,296	-	1,088,866	1,088,866	-	-	-	-
\$ -	\$ 1,401,069	\$ 1,401,069	\$ -	\$ 1,499,741	\$ 1,499,741	\$ -	\$ 1,567,377	\$ 1,567,377

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, 2017

	316			318		
	Capital Improvements Drainage			Deep Water Horizon Settlement		
	Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)
Revenues						
Taxes:						
Ad valorem/parcel fees	\$ 2,300,000	\$ 2,300,000	\$ -	\$ -	\$ -	\$ -
Sales and use	-	-	-	-	-	-
Intergovernmental revenues:						
Federal and state grants	-	-	-	-	-	-
Fees and charges for services	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Other revenues:						
Investment earnings	101,433	101,433	-	126,042	126,042	-
Contributions	-	-	-	-	-	-
Total Revenues	<u>2,401,433</u>	<u>2,401,433</u>	<u>-</u>	<u>126,042</u>	<u>126,042</u>	<u>-</u>
Expenditures						
General government:						
Other - unclassified	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	4,053,707	849,181	3,204,526	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Cultural and recreation	-	-	-	632,884	191,757	441,127
Economic development	-	-	-	-	-	-
Capital outlay:						
Capital assets	-	-	-	6,296,778	261,810	6,034,968
Infrastructure	8,800,932	118,579	8,682,353	5,213,311	-	5,213,311
Debt service:						
Impact fee credits used	-	-	-	-	-	-
Total Expenditures	<u>12,854,639</u>	<u>967,760</u>	<u>11,886,879</u>	<u>12,142,973</u>	<u>453,567</u>	<u>11,689,406</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(10,453,206)</u>	<u>1,433,673</u>	<u>11,886,879</u>	<u>(12,016,931)</u>	<u>(327,525)</u>	<u>11,689,406</u>
Other Financing Sources (Uses)						
Transfers in	20,832	20,832	-	-	-	-
Transfers out	-	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>20,832</u>	<u>20,832</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>(10,432,374)</u>	<u>1,454,505</u>	<u>11,886,879</u>	<u>(12,016,931)</u>	<u>(327,525)</u>	<u>11,689,406</u>
Fund Balance - Beginning as Restated	<u>10,432,374</u>	<u>10,432,374</u>	<u>-</u>	<u>12,016,931</u>	<u>12,016,931</u>	<u>-</u>
Fund Balance - Ending	<u>\$ -</u>	<u>\$ 11,886,879</u>	<u>\$ 11,886,879</u>	<u>\$ -</u>	<u>\$ 11,689,406</u>	<u>\$ 11,689,406</u>

SCHEDULE 15
continued

319			320			321		
Disaster Relief			GIS/Technology Capital			Koop Drive Facility		
Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-	-
-	419,345	419,345	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
91,300	91,300	-	13,630	13,630	-	5,042	5,042	-
-	-	-	-	-	-	-	-	-
91,300	510,645	419,345	13,630	13,630	-	5,042	5,042	-
-	-	-	727,717	336,189	391,528	224,779	27,994	196,785
1,769,858	154,009	1,615,849	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	732,331	493,865	238,466	197,263	119,158	78,105
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
1,769,858	154,009	1,615,849	1,460,048	830,054	629,994	422,042	147,152	274,890
(1,678,558)	356,636	2,035,194	(1,446,418)	(816,424)	629,994	(417,000)	(142,110)	274,890
-	-	-	450,000	450,000	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	450,000	450,000	-	-	-	-
(1,678,558)	356,636	2,035,194	(996,418)	(366,424)	629,994	(417,000)	(142,110)	274,890
8,959,335	8,959,335	-	996,418	996,418	-	417,000	417,000	-
\$ 7,280,777	\$ 9,315,971	\$ 2,035,194	\$ -	\$ 629,994	\$ 629,994	\$ -	\$ 274,890	\$ 274,890

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, 2017

	322			323		
	Capital Improvements - OEP/911			Public Health Capital		
	Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)
Revenues						
Taxes:						
Ad valorem/parcel fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales and use	-	-	-	-	-	-
Intergovernmental revenues:						
Federal and state grants	-	-	-	-	-	-
Fees and charges for services	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Other revenues:						
Investment earnings	12,493	12,493	-	10,643	10,643	-
Contributions	-	-	-	-	-	-
Total Revenues	<u>12,493</u>	<u>12,493</u>	<u>-</u>	<u>10,643</u>	<u>10,643</u>	<u>-</u>
Expenditures						
General government:						
Other - unclassified	-	-	-	-	-	-
Public safety	224,882	47,412	177,470	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	140,529	40,118	100,411
Cultural and recreation	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Capital outlay:						
Capital assets	1,018,103	36,756	981,347	788,841	335,549	453,292
Infrastructure	-	-	-	-	-	-
Debt service:						
Impact fee credits used	-	-	-	-	-	-
Total Expenditures	<u>1,242,985</u>	<u>84,168</u>	<u>1,158,817</u>	<u>929,370</u>	<u>375,667</u>	<u>553,703</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(1,230,492)</u>	<u>(71,675)</u>	<u>1,158,817</u>	<u>(918,727)</u>	<u>(365,024)</u>	<u>553,703</u>
Other Financing Sources (Uses)						
Transfers in	-	-	-	47,500	47,500	-
Transfers out	-	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>47,500</u>	<u>47,500</u>	<u>-</u>
Net Change in Fund Balance	<u>(1,230,492)</u>	<u>(71,675)</u>	<u>1,158,817</u>	<u>(871,227)</u>	<u>(317,524)</u>	<u>553,703</u>
Fund Balance - Beginning as Restated	<u>1,230,492</u>	<u>1,230,492</u>	<u>-</u>	<u>871,227</u>	<u>871,227</u>	<u>-</u>
Fund Balance - Ending	<u>\$ -</u>	<u>\$ 1,158,817</u>	<u>\$ 1,158,817</u>	<u>\$ -</u>	<u>\$ 553,703</u>	<u>\$ 553,703</u>

SCHEDULE 15
continued

324 Dept. of Public Works Capital			325 STP Admin/Justice Complex East Capital			326 Economic Development Capital		
Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-	-
-	-	-	130,968	130,968	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
9,834	9,834	-	13,036	13,036	-	3,178	3,178	-
-	-	-	-	-	-	-	-	-
9,834	9,834	-	144,004	144,004	-	3,178	3,178	-
-	-	-	-	-	-	-	-	-
-	-	-	1,056,694	-	1,056,694	-	-	-
-	-	-	-	-	-	-	-	-
568,065	16,500	551,565	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	317,199	-	317,199
392,525	198,600	193,925	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
960,590	215,100	745,490	1,056,694	-	1,056,694	317,199	-	317,199
(950,756)	(205,266)	745,490	(912,690)	144,004	1,056,694	(314,021)	3,178	317,199
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
(950,756)	(205,266)	745,490	(912,690)	144,004	1,056,694	(314,021)	3,178	317,199
950,756	950,756	-	1,387,276	1,387,276	-	314,021	314,021	-
\$ -	\$ 745,490	\$ 745,490	\$ 474,586	\$ 1,531,280	\$ 1,056,694	\$ -	\$ 317,199	\$ 317,199

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, 2017

	327 Buildings - General			330 Tammany Trace Capital		
	Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)
Revenues						
Taxes:						
Ad valorem/parcel fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales and use	-	-	-	125,000	125,000	-
Intergovernmental revenues:						
Federal and state grants	-	-	-	-	-	-
Fees and charges for services	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Other revenues:						
Investment earnings	71,307	71,307	-	7,656	7,656	-
Contributions	13,110	13,110	-	-	-	-
Total Revenues	84,417	84,417	-	132,656	132,656	-
Expenditures						
General government:						
Other - unclassified	5,285,056	20,707	5,264,349	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	90,705	20,183	70,522
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Cultural and recreation	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Capital outlay:						
Capital assets	1,803,758	2,488	1,801,270	128,188	83,188	45,000
Infrastructure	-	-	-	639,659	52,120	587,539
Debt service:						
Impact fee credits used	-	-	-	-	-	-
Total Expenditures	7,088,814	23,195	7,065,619	858,552	155,491	703,061
Excess (Deficiency) of Revenues Over Expenditures	(7,004,397)	61,222	7,065,619	(725,896)	(22,835)	703,061
Other Financing Sources (Uses)						
Transfers in	-	-	-	-	-	-
Transfers out	(20,832)	(20,832)	-	-	-	-
Total Other Financing Sources (Uses)	(20,832)	(20,832)	-	-	-	-
Net Change in Fund Balance	(7,025,229)	40,390	7,065,619	(725,896)	(22,835)	703,061
Fund Balance - Beginning as Restated	7,025,229	7,025,229	-	725,896	725,896	-
Fund Balance - Ending	\$ -	\$ 7,065,619	\$ 7,065,619	\$ -	\$ 703,061	\$ 703,061

SCHEDULE 15
continued

333 St. Tammany Parish Library Capital			334 St. Tammany Parish Jail Capital			337 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)
\$ 1,300,000	\$ 1,300,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	2,100,000	2,100,000	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	25,000	25,000	-	-	-	-
20,877	20,877	-	3,354	3,354	-	11,676	11,676	-
-	-	-	-	-	-	-	-	-
1,320,877	1,320,877	-	28,354	28,354	-	2,111,676	2,111,676	-
-	-	-	-	-	-	1,186,926	64,973	1,121,953
-	-	-	635,104	560,000	75,104	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
2,383,247	-	2,383,247	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
1,259,654	1,063,728	195,926	201,083	109,083	92,000	2,293,959	-	2,293,959
-	-	-	-	-	-	71,390	1,800	69,590
-	-	-	-	-	-	-	-	-
3,642,901	1,063,728	2,579,173	836,187	669,083	167,104	3,552,275	66,773	3,485,502
(2,322,024)	257,149	2,579,173	(807,833)	(640,729)	167,104	(1,440,599)	2,044,903	3,485,502
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
(2,322,024)	257,149	2,579,173	(807,833)	(640,729)	167,104	(1,440,599)	2,044,903	3,485,502
2,322,024	2,322,024	-	807,833	807,833	-	1,440,599	1,440,599	-
\$ -	\$ 2,579,173	\$ 2,579,173	\$ -	\$ 167,104	\$ 167,104	\$ -	\$ 3,485,502	\$ 3,485,502

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, 2017

	339			343		
	St. Tammany Parish Coroner Capital			Animal Services Capital		
	Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)
Revenues						
Taxes:						
Ad valorem/parcel fees	\$ 822,200	\$ 822,200	\$ -	\$ -	\$ -	\$ -
Sales and use	-	-	-	-	-	-
Intergovernmental revenues:						
Federal and state grants	-	-	-	-	-	-
Fees and charges for services	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Other revenues:						
Investment earnings	6,207	6,207	-	4,403	4,403	-
Contributions	-	-	-	-	-	-
Total Revenues	828,407	828,407	-	4,403	4,403	-
Expenditures						
General government:						
Other - unclassified	-	-	-	-	-	-
Public safety	623,349	-	623,349	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	435,506	-	435,506
Cultural and recreation	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Capital outlay:						
Capital assets	572,000	-	572,000	-	-	-
Infrastructure	-	-	-	-	-	-
Debt service:						
Impact fee credits used	-	-	-	-	-	-
Total Expenditures	1,195,349	-	1,195,349	435,506	-	435,506
Excess (Deficiency) of Revenues Over Expenditures	(366,942)	828,407	1,195,349	(431,103)	4,403	435,506
Other Financing Sources (Uses)						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-	-
Net Change in Fund Balance	(366,942)	828,407	1,195,349	(431,103)	4,403	435,506
Fund Balance - Beginning as Restated	366,942	366,942	-	431,103	431,103	-
Fund Balance - Ending	\$ -	\$ 1,195,349	\$ 1,195,349	\$ -	\$ 435,506	\$ 435,506

SCHEDULE 15
continued

350 Solid Waste Capital Project			351 Property Mgmt Capital Project			360 Transportation Impact Fees		
Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	3,012,059	(48)	(3,012,107)
-	-	-	-	-	-	-	-	-
6	6	-	819	819	-	35,388	35,388	-
-	-	-	-	-	-	-	-	-
6	6	-	819	819	-	3,047,447	35,340	(3,012,107)
-	-	-	-	-	-	-	-	-
-	-	-	81,688	-	81,688	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	135,989	434	135,555
559	-	559	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	3,400,000	-	3,400,000
-	-	-	-	-	-	-	-	-
559	-	559	81,688	-	81,688	3,535,989	434	3,535,555
(553)	6	559	(80,869)	819	81,688	(488,542)	34,906	523,448
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
(553)	6	559	(80,869)	819	81,688	(488,542)	34,906	523,448
553	553	-	80,869	80,869	-	488,542	488,542	-
\$ -	\$ 559	\$ 559	\$ -	\$ 81,688	\$ 81,688	\$ -	\$ 523,448	\$ 523,448

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, 2017

	361			362		
	SA Transportation Impact Fees			NSA Transportation Impact Fees		
	Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)
Revenues						
Taxes:						
Ad valorem/parcel fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales and use	-	-	-	-	-	-
Intergovernmental revenues:						
Federal and state grants	-	-	-	-	-	-
Fees and charges for services	4,035,701	60,376	(3,975,325)	134,374	68	(134,306)
Fines and forfeitures	-	-	-	-	-	-
Other revenues:						
Investment earnings	31,097	31,097	-	885	885	-
Contributions	-	-	-	-	-	-
Total Revenues	4,066,798	91,473	(3,975,325)	135,259	953	(134,306)
Expenditures						
General government:						
Other - unclassified	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	2,446,670	4,372	2,442,298	137,380	67	137,313
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Cultural and recreation	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Capital outlay:						
Capital assets	-	-	-	-	-	-
Infrastructure	1,600,000	-	1,600,000	-	-	-
Debt service:						
Impact fee credits used	56,004	56,004	-	-	-	-
Total Expenditures	4,102,674	60,376	4,042,298	137,380	67	137,313
Excess (Deficiency) of Revenues Over Expenditures	(35,876)	31,097	66,973	(2,121)	886	3,007
Other Financing Sources (Uses)						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-	-
Net Change in Fund Balance	(35,876)	31,097	66,973	(2,121)	886	3,007
Fund Balance - Beginning as Restated	35,876	35,876	-	2,121	2,121	-
Fund Balance - Ending	\$ -	\$ 66,973	\$ 66,973	\$ -	\$ 3,007	\$ 3,007

SCHEDULE 15
continued

365 Tree Bank Impact Fees			366 Drainage Impact Fees			367 SA Drainage Impact Fees		
Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
150,999	150,999	-	440,393	294,548	(145,845)	3,157,178	5,006	(3,152,172)
-	-	-	-	-	-	-	-	-
(872)	(872)	-	8,406	8,406	-	24,509	24,509	-
-	-	-	-	-	-	-	-	-
150,127	150,127	-	448,799	302,954	(145,845)	3,181,687	29,515	(3,152,172)
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
100,127	-	100,127	145,623	54,948	90,675	2,499,714	5,007	2,494,707
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
50,000	-	50,000	643,300	208,300	435,000	709,000	-	709,000
-	-	-	31,300	31,300	-	-	-	-
150,127	-	150,127	820,223	294,548	525,675	3,208,714	5,007	3,203,707
-	150,127	150,127	(371,424)	8,406	379,830	(27,027)	24,508	51,535
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	150,127	150,127	(371,424)	8,406	379,830	(27,027)	24,508	51,535
-	-	-	371,424	371,424	-	27,027	27,027	-
\$ -	\$ 150,127	\$ 150,127	\$ -	\$ 379,830	\$ 379,830	\$ -	\$ 51,535	\$ 51,535

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, 2017

	368			370		
	NSA Drainage Impact Fees			TMDL Projects		
	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	67,815	239	(67,576)	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Other revenues:						
Investment earnings	820	820	-	7,147	7,147	-
Contributions	-	-	-	-	-	-
Total Revenues	<u>68,635</u>	<u>1,059</u>	<u>(67,576)</u>	<u>7,147</u>	<u>7,147</u>	<u>-</u>
Expenditures						
General government:						
Other - unclassified	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	69,528	155	69,373	-	-	-
Sanitation	-	-	-	311,456	62,657	248,799
Health and welfare	-	-	-	-	-	-
Cultural and recreation	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Capital outlay:						
Capital assets	-	-	-	-	-	-
Infrastructure	-	-	-	357,503	4,400	353,103
Debt service:						
Impact fee credits used	-	-	-	-	-	-
Total Expenditures	<u>69,528</u>	<u>155</u>	<u>69,373</u>	<u>668,959</u>	<u>67,057</u>	<u>601,902</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(893)</u>	<u>904</u>	<u>1,797</u>	<u>(661,812)</u>	<u>(59,910)</u>	<u>601,902</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>(893)</u>	<u>904</u>	<u>1,797</u>	<u>(661,812)</u>	<u>(59,910)</u>	<u>601,902</u>
Fund Balance - Beginning as Restated	<u>893</u>	<u>893</u>	<u>-</u>	<u>661,812</u>	<u>661,812</u>	<u>-</u>
Fund Balance - Ending	<u>\$ -</u>	<u>\$ 1,797</u>	<u>\$ 1,797</u>	<u>\$ -</u>	<u>\$ 601,902</u>	<u>\$ 601,902</u>

SCHEDULE 15
continued

TOTAL		
Non-Major Capital Project Funds		
Final Budget	Actual Amounts	Variance Positive (Negative)
\$ 4,422,200	\$ 4,422,200	\$ -
18,350,000	18,350,000	-
130,968	550,313	419,345
10,998,519	511,188	(10,487,331)
25,000	29,500	4,500
769,102	769,102	-
13,110	13,110	-
<u>34,708,899</u>	<u>24,645,413</u>	<u>(10,063,486)</u>
8,562,860	449,863	8,112,997
3,253,193	761,421	2,491,772
10,567,163	1,089,424	9,477,739
312,015	62,657	249,358
576,035	40,118	535,917
3,016,131	191,757	2,824,374
317,199	-	317,199
15,720,303	2,727,984	12,992,319
52,012,906	10,109,075	41,903,831
87,304	87,304	-
<u>94,425,109</u>	<u>15,519,603</u>	<u>78,905,506</u>
<u>(59,716,210)</u>	<u>9,125,810</u>	<u>68,842,020</u>
518,332	518,332	-
<u>(20,832)</u>	<u>(20,832)</u>	<u>-</u>
<u>497,500</u>	<u>497,500</u>	<u>-</u>
(59,218,710)	9,623,310	68,842,020
<u>66,974,073</u>	<u>66,974,073</u>	<u>-</u>
<u>\$ 66,974,073</u>	<u>\$ 76,597,383</u>	<u>\$ 68,842,020</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.

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

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

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

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

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

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

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

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

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

ST. TAMMANY PARISH, LOUISIANA
Combining Schedule of Net Position
Internal Service Funds
December 31, 2017

	515 Public Works Building	520 St. Tammany Parish Administrative and Justice Complex-East	522 Emergency Operations Center	525 Koop Drive Administrative Complex
ASSETS				
Current Assets:				
Cash and cash equivalents	\$ 698,888	\$ 974,618	\$ 792,417	\$ 1,657,811
Investments	1,237,291	2,136,385	2,011,913	3,368,774
Receivables (net of allowances for uncollectibles)	5,481	9,815	9,229	18,147
Due from other funds	-	-	-	-
Prepaid items	-	9,776	3,719	3,754
Other assets	460	120	-	-
Total Current Assets	1,942,120	3,130,714	2,817,278	5,048,486
Non-Current Assets:				
Land	1,033,038	235,643	-	449,936
Other capital assets, net of depreciation	2,770,089	6,957,236	1,972,598	7,059,270
Total Non-Current Assets	3,803,127	7,192,879	1,972,598	7,509,206
TOTAL ASSETS	5,745,247	10,323,593	4,789,876	12,557,692
LIABILITIES				
Current Liabilities:				
Accounts, salaries, and other payables	8,754	22,256	24,560	21,858
Unearned revenue	-	-	-	726
Claims payable	-	-	-	-
Compensated absences	-	-	-	-
Total Current Liabilities	8,754	22,256	24,560	22,584
Non-Current Liabilities:				
Claims payable	-	-	-	-
Compensated absences	-	-	-	-
Health plan payable - retirees	-	-	-	-
Total Non-Current Liabilities	-	-	-	-
TOTAL LIABILITIES	8,754	22,256	24,560	22,584
NET POSITION				
Net investment in capital assets	3,803,127	7,192,879	1,972,598	7,509,206
Unrestricted	1,933,366	3,108,458	2,792,718	5,025,902
TOTAL NET POSITON	\$ 5,736,493	\$ 10,301,337	\$ 4,765,316	\$ 12,535,108

SCHEDULE 16

575 Unemployment Compensation	580 Risk Management Insurance	585 Health Insurance	587 Post - Employment Leave Benefit	590 Workers' Compensation Insurance	TOTAL Internal Service Funds
\$ 182,902	\$ 926,612	\$ 1,466,519	\$ 591,166	\$ 986,312	\$ 8,277,245
497,169	3,413,983	4,056,737	1,612,928	2,754,174	21,089,354
2,886	34,004	30,149	11,688	21,425	142,824
-	2,238,790	-	-	-	2,238,790
-	5,693	5,813	-	-	28,755
-	-	-	-	-	580
<u>682,957</u>	<u>6,619,082</u>	<u>5,559,218</u>	<u>2,215,782</u>	<u>3,761,911</u>	<u>31,777,548</u>
-	-	-	-	-	1,718,617
-	-	-	-	-	18,759,193
-	-	-	-	-	20,477,810
<u>682,957</u>	<u>6,619,082</u>	<u>5,559,218</u>	<u>2,215,782</u>	<u>3,761,911</u>	<u>52,255,358</u>
3,189	51,299	16,546	-	4,139	152,601
-	-	358	-	-	1,084
-	350,000	-	-	450,000	800,000
-	-	20,000	40,000	-	60,000
<u>3,189</u>	<u>401,299</u>	<u>36,904</u>	<u>40,000</u>	<u>454,139</u>	<u>1,013,685</u>
-	2,650,000	-	-	1,550,000	4,200,000
-	-	163,974	1,234,648	-	1,398,622
-	-	4,825,321	-	-	4,825,321
-	2,650,000	4,989,295	1,234,648	1,550,000	10,423,943
<u>3,189</u>	<u>3,051,299</u>	<u>5,026,199</u>	<u>1,274,648</u>	<u>2,004,139</u>	<u>11,437,628</u>
-	-	-	-	-	20,477,810
<u>679,768</u>	<u>3,567,783</u>	<u>533,019</u>	<u>941,134</u>	<u>1,757,772</u>	<u>20,339,920</u>
<u>\$ 679,768</u>	<u>\$ 3,567,783</u>	<u>\$ 533,019</u>	<u>\$ 941,134</u>	<u>\$ 1,757,772</u>	<u>\$ 40,817,730</u>

ST. TAMMANY PARISH, LOUISIANA
Combining Schedule of Revenues, Expenses, and Changes in Net Position
Internal Service Funds
For the Year Ended December 31, 2017

	515 Public Works Building	520 St. Tammany Parish Administrative and Justice Complex-East	522 Emergency Operations Center	525 Koop Drive Administrative Complex
Operating Revenues				
Charges for services:				
Rent	\$ -	\$ -	\$ 182,560	\$ 72,126
Interfund charges	772,081	1,025,192	658,181	1,984,519
Other services	19,071	175	314	544
Total Operating Revenues	<u>791,152</u>	<u>1,025,367</u>	<u>841,055</u>	<u>2,057,189</u>
Operating Expenses				
Cost of sales and services	155,519	440,675	322,881	658,736
Administration	27,183	27,000	115,333	178,654
Depreciation	120,429	240,845	214,798	483,707
Total Operating Expenses	<u>303,131</u>	<u>708,520</u>	<u>653,012</u>	<u>1,321,097</u>
Operating Income (Loss)	<u>488,021</u>	<u>316,847</u>	<u>188,043</u>	<u>736,092</u>
Non-operating Revenues (Expenses)				
Investment earnings	12,347	25,081	23,197	39,497
Total Non-operating Revenues (Expenses)	<u>12,347</u>	<u>25,081</u>	<u>23,197</u>	<u>39,497</u>
Income (Loss) Before Contributions and Transfers	500,368	341,928	211,240	775,589
Transfers in	-	-	-	3,773
Transfers out	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Change in Net Position	500,368	341,928	211,240	779,362
Net Position - Beginning	<u>5,236,125</u>	<u>9,959,409</u>	<u>4,554,076</u>	<u>11,755,746</u>
Net Position - Ending	<u><u>\$ 5,736,493</u></u>	<u><u>\$ 10,301,337</u></u>	<u><u>\$ 4,765,316</u></u>	<u><u>\$ 12,535,108</u></u>

SCHEDULE 17

575 Unemployment Compensation	580 Risk Management Insurance	585 Health Insurance	587 Post - Employment Leave Benefit	590 Workers' Compensation Insurance	TOTAL Internal Service Funds
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 254,686
42,598	1,130,935	570,899	218,854	504,383	6,907,642
-	82,133	95,305	-	6,020	203,562
<u>42,598</u>	<u>1,213,068</u>	<u>666,204</u>	<u>218,854</u>	<u>510,403</u>	<u>7,365,890</u>
17,618	1,529,880	652,015	(47,195)	973,903	4,704,032
1,500	90,250	38,141	7,075	(29,466)	455,670
-	-	-	-	-	1,059,779
<u>19,118</u>	<u>1,620,130</u>	<u>690,156</u>	<u>(40,120)</u>	<u>944,437</u>	<u>6,219,481</u>
<u>23,480</u>	<u>(407,062)</u>	<u>(23,952)</u>	<u>258,974</u>	<u>(434,034)</u>	<u>1,146,409</u>
6,624	45,388	52,004	19,989	40,676	264,803
<u>6,624</u>	<u>45,388</u>	<u>52,004</u>	<u>19,989</u>	<u>40,676</u>	<u>264,803</u>
30,104	(361,674)	28,052	278,963	(393,358)	1,411,212
-	-	-	-	-	3,773
<u>-</u>	<u>(54,803)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(54,803)</u>
30,104	(416,477)	28,052	278,963	(393,358)	1,360,182
<u>649,664</u>	<u>3,984,260</u>	<u>504,967</u>	<u>662,171</u>	<u>2,151,130</u>	<u>39,457,548</u>
<u>\$ 679,768</u>	<u>\$ 3,567,783</u>	<u>\$ 533,019</u>	<u>\$ 941,134</u>	<u>\$ 1,757,772</u>	<u>\$ 40,817,730</u>

ST. TAMMANY PARISH, LOUISIANA
Combining Schedule of Cash Flows
Internal Service Funds
For the Year Ended December 31, 2017

	515 Public Works Building	520 St. Tammany Parish Administrative and Justice Complex-East	522 Emergency Operations Center
Cash Flows from Operating Activities:			
Receipts from customers	\$ 19,263	\$ 174	\$ 182,907
Receipts from interfund services provided	772,081	1,025,192	658,181
Payments to suppliers	(158,057)	(387,184)	(314,943)
Payments to employees	-	(59,167)	-
Payments for interfund services used	(27,183)	(27,000)	(115,333)
Net Cash Provided (Used) by Operating Activities	<u>606,104</u>	<u>552,015</u>	<u>410,812</u>
Cash Flows from Non-capital Financing Activities:			
Transfers from other funds	-	-	-
Transfers to other funds	-	-	-
Loans to other funds	-	-	-
Net Cash (Used) by Non-capital Financing Activities	<u>-</u>	<u>-</u>	<u>-</u>
Cash Flows from Capital and Related Financing Activities:			
Purchase of capital assets	-	(20,639)	-
Net Cash (Used) by Capital and Related Financing Activities	<u>-</u>	<u>(20,639)</u>	<u>-</u>
Cash Flows from Investing Activities:			
Proceeds from sales and maturities of investments	16,272	91,395	77,877
Purchase of investments	(233,861)	(248,603)	(253,521)
Interest and dividends received	19,714	37,185	34,555
Net Cash Provided (Used) by Investing Activities	<u>(197,875)</u>	<u>(120,023)</u>	<u>(141,089)</u>
Net Increase (Decrease) in Cash and Cash Equivalents	408,229	411,353	269,723
Cash and Cash Equivalents, Beginning of Year	290,659	563,265	522,694
Cash and Cash Equivalents, End of Year	<u>\$ 698,888</u>	<u>\$ 974,618</u>	<u>\$ 792,417</u>
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:			
Operating income (loss)	<u>\$ 488,021</u>	<u>\$ 316,847</u>	<u>\$ 188,043</u>
Adjustments to reconcile operating income (loss) to net cash provided by (used by) operating activities:			
Depreciation expense	120,429	240,845	214,798
(Increase) decrease in receivables	192	(1)	33
(Increase) decrease in prepaid items and other assets	-	(62)	146
Increase (decrease) in accounts and other assets	(2,538)	(5,617)	7,792
Increase (decrease) in salaries/benefits payable	-	3	-
Increase (decrease) in unearned revenue	-	-	-
Total Adjustments	<u>118,083</u>	<u>235,168</u>	<u>222,769</u>
Net Cash Provided (Used) by Operating Activities	<u>\$ 606,104</u>	<u>\$ 552,015</u>	<u>\$ 410,812</u>

SCHEDULE 18
continued

525 Koop Drive Administrative Complex	575 Unemployment Compensation	580 Risk Management Insurance	585 Health Insurance	587 Post - Employment Leave Benefit	590 Workers' Compensation Insurance	TOTAL Internal Service Funds
\$ 70,767	\$ (534)	\$ 75,826	\$ 89,790	\$ (4,188)	\$ (3,090)	\$ 430,915
1,984,519	42,598	1,130,935	570,899	218,854	504,383	6,907,642
(732,255)	(21,547)	(1,491,346)	(341,559)	-	(978,481)	(4,425,372)
-	-	-	33,324	(35,499)	-	(61,342)
(178,654)	(1,500)	(90,250)	(38,141)	(7,075)	29,466	(455,670)
<u>1,144,377</u>	<u>19,017</u>	<u>(374,835)</u>	<u>314,313</u>	<u>172,092</u>	<u>(447,722)</u>	<u>2,396,173</u>
3,773	-	-	-	-	-	3,773
-	-	(54,803)	-	-	-	(54,803)
-	-	(175,975)	-	-	-	(175,975)
<u>3,773</u>	<u>-</u>	<u>(230,778)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(227,005)</u>
(185,438)	-	-	-	-	-	(206,077)
<u>(185,438)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(206,077)</u>
184,725	43,449	3,763,123	260,652	94,463	573,616	5,105,572
(435,514)	(33,201)	(3,378,539)	(318,759)	(148,082)	(69,946)	(5,120,026)
58,513	9,397	68,880	73,189	29,156	55,348	385,937
<u>(192,276)</u>	<u>19,645</u>	<u>453,464</u>	<u>15,082</u>	<u>(24,463)</u>	<u>559,018</u>	<u>371,483</u>
770,436	38,662	(152,149)	329,395	147,629	111,296	2,334,574
887,375	144,240	1,078,761	1,137,124	443,537	875,016	5,942,671
<u>\$ 1,657,811</u>	<u>\$ 182,902</u>	<u>\$ 926,612</u>	<u>\$ 1,466,519</u>	<u>\$ 591,166</u>	<u>\$ 986,312</u>	<u>\$ 8,277,245</u>
\$ 736,092	\$ 23,480	\$ (407,062)	\$ (23,952)	\$ 258,974	\$ (434,034)	\$ 1,146,409
483,707	-	-	-	-	-	1,059,779
(2,629)	(534)	(6,307)	(5,510)	(4,188)	(9,110)	(28,054)
(48)	-	(5,258)	(5,813)	-	-	(11,035)
(73,471)	(3,929)	43,792	349,593	-	(4,578)	311,044
-	-	-	-	(82,694)	-	(82,691)
726	-	-	(5)	-	-	721
<u>408,285</u>	<u>(4,463)</u>	<u>32,227</u>	<u>338,265</u>	<u>(86,882)</u>	<u>(13,688)</u>	<u>1,249,764</u>
<u>\$ 1,144,377</u>	<u>\$ 19,017</u>	<u>\$ (374,835)</u>	<u>\$ 314,313</u>	<u>\$ 172,092</u>	<u>\$ (447,722)</u>	<u>\$ 2,396,173</u>

ST. TAMMANY PARISH, LOUISIANA
Combining Schedule of Cash Flows
Internal Service Funds
For the Year Ended December 31, 2017

Non-cash and Financing Activities:

The change in fair value of investments was as follows:

Public Works Building (515)	(\$4,960)
St. Tammany Parish Administrative and Justice Complex - East (520)	(6,502)
Emergency Operations Center (522)	(6,384)
Koop Drive Administrative Complex (525)	(10,281)
Unemployment Compensation (575)	(1,071)
Risk Management Insurance (580)	(4,063)
Health Insurance (585)	(10,078)
Post-Employment Leave Benefit (587)	(4,295)
Workers' Compensation Insurance (590)	(1,306)

NON-MAJOR COMPONENT UNITS

ST. TAMMANY PARISH, LOUISIANA
Combining Schedule of Net Position
Non-Major Component Units, Discretely Presented
December 31, 2017

	(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	\$ 12,740,400	\$ 2,970,086	\$ 528,656	\$ 8,017,144
Investments	-	132,210	-	-
Receivables (net of allowances for uncollectibles)	18,496,575	3,672,839	1,492,580	13,776,099
Due from primary government/component units	-	-	-	-
Inventory	-	-	-	-
Prepaid items	110,356	-	37,196	130,280
Restricted assets	-	-	-	-
Other assets	-	2,515	-	987
Capital assets:				
Land, improvements, and construction in progress	1,815,633	1,450,166	291,736	701,973
Other capital assets, net of depreciation	12,320,600	3,829,309	937,973	4,568,760
TOTAL ASSETS	45,483,564	12,057,125	3,288,141	27,195,243
DEFERRED OUTFLOWS OF RESOURCES				
Deferred charges - refundings	-	-	-	-
Deferred charges - pension	4,950,014	670,926	586,929	3,031,191
TOTAL DEFERRED OUTFLOWS OF RESOURCES	4,950,014	670,926	586,929	3,031,191
LIABILITIES				
Accounts, salaries, and other payables	820,325	244,792	132,008	1,031,944
Payable from restricted assets	-	-	-	-
Due to primary government/component units	28,696	6,215	2,294	21,522
Other liabilities	-	-	-	-
Interest payable	14,802	39,680	-	12,419
Long-term liabilities:				
Due within one year	465,974	314,205	71,539	1,739,796
Due in more than one year	23,551,323	7,863,005	2,279,242	17,119,501
TOTAL LIABILITIES	24,881,120	8,467,897	2,485,083	19,925,182
DEFERRED INFLOWS OF RESOURCES				
Deferred charges - pension	1,534,313	502,025	449,304	1,774,132
NET POSITION				
Net investment in capital assets	12,046,431	2,233,614	1,229,709	4,453,381
Restricted for:				
Debt service	405,114	-	-	70,525
Unrestricted	11,566,600	1,524,515	(289,026)	4,003,214
TOTAL NET POSITION	\$ 24,018,145	\$ 3,758,129	\$ 940,683	\$ 8,527,120

SCHEDULE 19
continued

Fire Protection District No. 5	Fire Protection District No. 6	Fire Protection District No. 7	Fire Protection District No. 8	Fire Protection District No. 9	Fire Protection District No. 11	Fire Protection District No. 12
\$ 305,697	\$ 462,359	\$ 372,752	\$ 146,780	\$ 108,272	\$ 991,082	\$ 3,189,467
-	-	-	402,803	-	-	-
771,996	500,701	698,938	1,114,172	744,179	1,399,253	5,633,592
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	12,511	-	29,475	-	22,099	-
-	-	-	-	-	-	-
-	-	-	-	-	-	1,250
40,577	52,277	28,400	52,608	106,896	69,787	311,783
1,063,292	547,246	1,142,531	931,354	1,075,736	1,170,015	4,006,389
2,181,562	1,575,094	2,242,621	2,677,192	2,035,083	3,652,236	13,142,481
-	-	-	-	-	-	-
78,122	79,928	321,575	229,742	179,518	-	1,408,451
78,122	79,928	321,575	229,742	179,518	-	1,408,451
62,598	21,279	84,036	85,744	26,047	127,247	269,772
-	-	-	-	-	-	-
1,335	792	1,168	1,794	1,251	2,127	9,593
-	-	-	-	-	-	-
6,603	-	-	-	532	9,373	193,726
28,973	-	-	86,816	15,000	114,087	173,916
664,265	149,607	324,749	1,278,970	1,152,607	426,549	10,741,137
763,774	171,678	409,953	1,453,324	1,195,437	679,383	11,388,144
18,767	197,472	18,110	369,286	83,332	-	1,085,100
773,775	599,523	1,170,931	983,962	1,052,100	689,793	1,049,797
-	-	-	-	85	-	-
703,368	686,349	965,202	100,362	(116,353)	2,283,060	1,027,891
\$ 1,477,143	\$ 1,285,872	\$ 2,136,133	\$ 1,084,324	\$ 935,832	\$ 2,972,853	\$ 2,077,688

ST. TAMMANY PARISH, LOUISIANA
Combining Schedule of Net Position
Non-Major Component Units, Discretely Presented
December 31, 2017

	(Component Units)			
	Fire Protection District No. 13	Recreation District No. 1	Recreation District No. 2	Recreation District No. 4
ASSETS				
Cash and cash equivalents	\$ 1,526,704	\$ 4,789,811	\$ 59,411	\$ 154,582
Investments	-	268,625	-	-
Receivables (net of allowances for uncollectibles)	2,410,626	4,132,476	-	367,174
Due from primary government/component units	-	-	-	-
Inventory	-	3,263	-	-
Prepaid items	80,539	97,348	-	-
Restricted assets	-	948,370	-	-
Other assets	-	-	-	-
Capital assets:				
Land, improvements, and construction in progress	151,638	1,611,184	100,034	-
Other capital assets, net of depreciation	3,405,550	20,308,687	416,243	1,015,273
TOTAL ASSETS	7,575,057	32,159,764	575,688	1,537,029
DEFERRED OUTFLOWS OF RESOURCES				
Deferred charges - refundings	-	755,663	-	-
Deferred charges - pension	548,384	-	-	-
TOTAL DEFERRED OUTFLOWS OF RESOURCES	548,384	755,663	-	-
LIABILITIES				
Accounts, salaries, and other payables	228,121	170,058	8,604	4,450
Payable from restricted assets	-	-	-	-
Due to primary government/component units	3,962	7,049	42	626
Other liabilities	-	62,165	-	-
Interest payable	-	78,792	-	-
Long-term liabilities:				
Due within one year	125,687	901,614	35,000	-
Due in more than one year	1,543,668	7,834,340	-	-
TOTAL LIABILITIES	1,901,438	9,054,018	43,646	5,076
DEFERRED INFLOWS OF RESOURCES				
Deferred charges - pension	43,283	88,233	-	-
NET POSITION				
Net investment in capital assets	2,585,623	13,757,916	481,277	1,015,273
Restricted for:				
Debt service	-	1,736,822	28,116	-
Unrestricted	3,593,097	8,278,438	22,649	516,680
TOTAL NET POSITION	\$ 6,178,720	\$ 23,773,176	\$ 532,042	\$ 1,531,953

SCHEDULE 19
continued

Recreation District No. 6	Recreation District No. 7	Recreation District No. 11	Recreation District No. 12	Recreation District No. 14	Recreation District No. 16	Sewerage District No. 1
\$ 381,370	\$ 518,019	\$ 213,506	\$ 52,449	\$ 2,713,133	\$ 12,804	\$ 55,856
-	-	-	56,919	-	-	100,000
275,801	6,685	602,122	288,077	2,433,812	-	20,894
-	-	-	-	-	-	266,437
-	-	-	-	-	-	-
-	-	8,137	-	-	-	-
-	-	10	-	-	-	-
-	-	150	-	11,967	-	-
-	624,050	622,390	91,580	5,438,665	-	26,067
887,342	186,050	2,827,763	946,962	8,074,407	-	125,057
1,544,513	1,334,804	4,274,078	1,435,987	18,671,984	12,804	594,311
-	-	-	-	338,674	-	-
-	-	40,345	-	-	-	-
-	-	40,345	-	338,674	-	-
8,122	13,586	41,770	9,175	268,486	17,817	16,695
-	-	-	-	-	-	-
459	-	918	542	4,129	-	-
-	-	-	-	-	-	-
18,625	-	11,685	-	70,703	-	-
95,000	-	315,000	75,000	968,701	-	-
1,265,000	-	1,615,396	-	9,978,633	-	-
1,387,206	13,586	1,984,769	84,717	11,290,652	17,817	16,695
-	-	5,364	-	-	-	-
(472,658)	810,100	1,550,163	871,962	3,554,221	-	151,124
362,011	-	-	79,695	1,472,455	-	-
267,954	511,118	774,127	399,613	2,693,330	(5,013)	426,492
\$ 157,307	\$ 1,321,218	\$ 2,324,290	\$ 1,351,270	\$ 7,720,006	\$ (5,013)	\$ 577,616

ST. TAMMANY PARISH, LOUISIANA
Combining Schedule of Net Position
Non-Major Component Units, Discretely Presented
December 31, 2017

	(Component Units)			
	Sewerage District No. 2	Sewerage District No. 4	Water District No. 2	Water District No. 3
ASSETS				
Cash and cash equivalents	\$ 5,270	\$ 127,874	\$ 261,263	\$ 569,558
Investments	75,000	-	-	-
Receivables (net of allowances for uncollectibles)	1,081	17,270	168,227	39,824
Due from primary government/component units	-	28,805	-	-
Inventory	-	-	36,786	-
Prepaid items	-	6,004	1,268	22,382
Restricted assets	-	-	809,723	1,206,363
Other assets	-	-	200	-
Capital assets:				
Land, improvements, and construction in progress	3,336	-	88,379	2,602,849
Other capital assets, net of depreciation	21,620	5,158	1,579,587	203,319
TOTAL ASSETS	106,307	185,111	2,945,433	4,644,295
DEFERRED OUTFLOWS OF RESOURCES				
Deferred charges - refundings	-	-	-	-
Deferred charges - pension	-	-	-	-
TOTAL DEFERRED OUTFLOWS OF RESOURCES	-	-	-	-
LIABILITIES				
Accounts, salaries, and other payables	484	6,868	20,413	19,569
Payable from restricted assets	-	-	99,378	99,024
Due to primary government/component units	-	-	167	295,242
Other liabilities	-	-	-	-
Interest payable	-	-	14,913	-
Long-term liabilities:				
Due within one year	-	24,000	123,000	40,000
Due in more than one year	-	26,000	1,335,000	2,125,086
TOTAL LIABILITIES	484	56,868	1,592,871	2,578,921
DEFERRED INFLOWS OF RESOURCES				
Deferred charges - pension	-	-	-	-
NET POSITION				
Net investment in capital assets	24,956	(44,842)	460,322	1,642,774
Restricted for:				
Debt service	-	-	179,675	105,647
Unrestricted	80,867	173,085	712,565	316,953
TOTAL NET POSITION	\$ 105,823	\$ 128,243	\$ 1,352,562	\$ 2,065,374

SCHEDULE 19
continued

Sub-Drainage District No. 1 of 3	TOTAL Non-Major Component Units
\$ 395,768	\$ 41,670,073
176,064	1,211,621
76,956	59,141,949
-	295,242
-	40,049
-	557,595
-	2,964,466
-	17,069
460,877	16,742,885
113,923	71,710,146
<u>1,223,588</u>	<u>194,351,095</u>
-	1,094,337
-	12,125,125
<u>-</u>	<u>13,219,462</u>
9,910	3,749,920
-	198,402
-	389,923
-	62,165
545	472,398
33,000	5,746,308
-	91,274,078
<u>43,455</u>	<u>101,893,194</u>
-	6,168,721
541,255	53,212,482
-	4,440,145
638,878	41,856,015
<u>\$ 1,180,133</u>	<u>\$ 99,508,642</u>

ST. TAMMANY PARISH, LOUISIANA
Combining Schedule of Activities
Non-Major Component Units, Discretely Presented
For the Year Ended December 31, 2017

	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	\$ 21,010,210	\$ -	\$ -	\$ -	\$ (21,010,210)	\$ -
Fire Protection District No. 2	3,685,552	-	-	118,083	-	(3,567,469)
Fire Protection District No. 3	2,222,450	328,358	390,183	-	-	-
Fire Protection District No. 4	16,799,543	1,023,622	732,237	-	-	-
Fire Protection District No. 5	1,956,924	-	5,271	960,914	-	-
Fire Protection District No. 6	481,056	-	-	-	-	-
Fire Protection District No. 7	1,110,753	-	108,011	-	-	-
Fire Protection District No. 8	1,220,255	-	-	4,666	-	-
Fire Protection District No. 9	1,071,868	350	212,972	4,666	-	-
Fire Protection District No. 11	1,353,907	170,122	-	-	-	-
Fire Protection District No. 12	6,957,194	808,822	-	23,637	-	-
Page Subtotal	<u>\$ 57,869,712</u>	<u>\$ 2,331,274</u>	<u>\$ 1,448,674</u>	<u>\$ 1,111,966</u>	<u>(21,010,210)</u>	<u>(3,567,469)</u>
General Revenues						
Property taxes, special purpose (ad valorem, parcel fees, etc.)					19,971,910	4,019,440
Fire insurance tax					404,418	61,637
State revenue sharing (unrestricted)					493,643	64,893
Investment earnings					363,007	15,223
Grants and contributions not restricted to specific programs					1,864,001	-
Other general revenues					116,720	291,156
Total General Revenues					<u>23,213,699</u>	<u>4,452,349</u>
Change in Net Position					<u>2,203,489</u>	<u>884,880</u>
Net position - Beginning					<u>21,814,656</u>	<u>2,873,249</u>
Net position - Ending					<u><u>\$ 24,018,145</u></u>	<u><u>\$ 3,758,129</u></u>

SCHEDULE 20
continued

Net (Expenses) Revenues and Changes in Net Position - Component Units								
Fire Protection District No. 3	Fire Protection District No. 4	Fire Protection District No. 5	Fire Protection District No. 6	Fire Protection District No. 7	Fire Protection District No. 8	Fire Protection District No. 9	Fire Protection District No. 11	Fire Protection District No. 12
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-	-
(1,503,909)	-	-	-	-	-	-	-	-
-	(15,043,684)	-	-	-	-	-	-	-
-	-	(990,739)	-	-	-	-	-	-
-	-	-	(481,056)	-	-	-	-	-
-	-	-	-	(1,002,742)	-	-	-	-
-	-	-	-	-	(1,215,589)	-	-	-
-	-	-	-	-	-	(853,880)	-	-
-	-	-	-	-	-	-	(1,183,785)	-
-	-	-	-	-	-	-	-	(6,124,735)
<u>(1,503,909)</u>	<u>(15,043,684)</u>	<u>(990,739)</u>	<u>(481,056)</u>	<u>(1,002,742)</u>	<u>(1,215,589)</u>	<u>(853,880)</u>	<u>(1,183,785)</u>	<u>(6,124,735)</u>
1,545,505	14,177,848	873,364	530,255	766,083	1,166,269	869,841	1,407,526	6,086,488
38,390	238,718	30,437	25,332	32,558	29,042	64,866	26,703	107,405
49,224	226,892	30,487	19,485	21,545	40,988	28,458	33,573	109,236
9,304	143,759	-	247	315	8,472	393	16,832	67,063
-	638,507	23,250	-	-	-	41,750	100,000	310,183
149,172	662,862	95,427	6,655	351,134	99,257	57,377	1,080	395,832
<u>1,791,595</u>	<u>16,088,586</u>	<u>1,052,965</u>	<u>581,974</u>	<u>1,171,635</u>	<u>1,344,028</u>	<u>1,062,685</u>	<u>1,585,714</u>	<u>7,076,207</u>
287,686	1,044,902	62,226	100,918	168,893	128,439	208,805	401,929	951,472
652,997	7,482,218	1,414,917	1,184,954	1,967,240	955,885	727,027	2,570,924	1,126,216
<u>\$ 940,683</u>	<u>\$ 8,527,120</u>	<u>\$ 1,477,143</u>	<u>\$ 1,285,872</u>	<u>\$ 2,136,133</u>	<u>\$ 1,084,324</u>	<u>\$ 935,832</u>	<u>\$ 2,972,853</u>	<u>\$ 2,077,688</u>

ST. TAMMANY PARISH, LOUISIANA
Combining Schedule of Activities
Non-Major Component Units, Discretely Presented
For the Year Ended December 31, 2017

	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	\$ 2,573,064	\$ -	\$ -	\$ -	\$ (2,573,064)	\$ -
Recreation District No. 1	4,977,172	744,887	185,948	-	-	(4,046,337)
Recreation District No. 2	88,358	40,840	-	-	-	-
Recreation District No. 4	517,361	49,326	15,000	-	-	-
Recreation District No. 6	397,448	94,752	-	-	-	-
Recreation District No. 7	87,157	-	-	-	-	-
Recreation District No. 11	487,849	162,257	-	-	-	-
Recreation District No. 12	386,405	100,159	-	-	-	-
Recreation District No. 14	2,777,033	593,987	-	-	-	-
Recreation District No. 16	8,908	-	12,500	-	-	-
Sewerage District No. 1	138,200	215,890	-	-	-	-
Page Subtotal	<u>\$ 12,438,955</u>	<u>\$ 2,002,098</u>	<u>\$ 213,448</u>	<u>\$ -</u>	<u>(2,573,064)</u>	<u>(4,046,337)</u>
General Revenues						
Property taxes, special purpose (ad valorem, parcel fees, etc.)					2,526,472	4,598,213
Fire insurance tax					23,147	-
State revenue sharing (unrestricted)					40,242	63,352
Investment earnings					6,866	89,487
Grants and contributions not restricted to specific programs					-	-
Other general revenues					5,326	125,497
Total General Revenues					<u>2,602,053</u>	<u>4,876,549</u>
Change in Net Position					<u>28,989</u>	<u>830,212</u>
Net position - Beginning					6,149,731	22,942,964
Net position - Ending					<u>\$ 6,178,720</u>	<u>\$ 23,773,176</u>

SCHEDULE 20
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
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-	-
(47,518)	-	-	-	-	-	-	-	-
-	(453,035)	-	-	-	-	-	-	-
-	-	(302,696)	-	-	-	-	-	-
-	-	-	(87,157)	-	-	-	-	-
-	-	-	-	(325,592)	-	-	-	-
-	-	-	-	-	(286,246)	-	-	-
-	-	-	-	-	-	(2,183,046)	-	-
-	-	-	-	-	-	-	3,592	-
-	-	-	-	-	-	-	-	77,690
<u>(47,518)</u>	<u>(453,035)</u>	<u>(302,696)</u>	<u>(87,157)</u>	<u>(325,592)</u>	<u>(286,246)</u>	<u>(2,183,046)</u>	<u>3,592</u>	<u>77,690</u>
17,781	385,123	289,299	28	585,026	319,239	2,670,512	-	-
-	-	-	-	-	-	-	-	-
-	11,942	5,656	-	27,159	10,042	22,432	-	-
-	3,438	-	304	495	1,719	1,924	-	554
-	-	-	-	-	-	-	-	-
-	9,254	579	39,396	10,119	359	251,687	-	-
<u>17,781</u>	<u>409,757</u>	<u>295,534</u>	<u>39,728</u>	<u>622,799</u>	<u>331,359</u>	<u>2,946,555</u>	<u>-</u>	<u>554</u>
<u>(29,737)</u>	<u>(43,278)</u>	<u>(7,162)</u>	<u>(47,429)</u>	<u>297,207</u>	<u>45,113</u>	<u>763,509</u>	<u>3,592</u>	<u>78,244</u>
561,779	1,575,231	164,469	1,368,647	2,027,083	1,306,157	6,956,497	(8,605)	499,372
<u>\$ 532,042</u>	<u>\$ 1,531,953</u>	<u>\$ 157,307</u>	<u>\$ 1,321,218</u>	<u>\$ 2,324,290</u>	<u>\$ 1,351,270</u>	<u>\$ 7,720,006</u>	<u>\$ (5,013)</u>	<u>\$ 577,616</u>

ST. TAMMANY PARISH, LOUISIANA
Combining Schedule of Activities
Non-Major Component Units, Discretely Presented
For the Year Ended December 31, 2017

	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	51,253	47,495	-	-	\$ (3,758)	\$ -
Sewerage District No. 4	186,285	180,536	-	-	-	(5,749)
Water District No. 2	835,504	711,341	-	-	-	-
Water District No. 3	301,721	417,450	-	-	-	-
Sub-Drainage District No. 1 of 3	30,180	-	-	-	-	-
Page Subtotal	<u>1,404,943</u>	<u>1,356,822</u>	<u>-</u>	<u>-</u>	<u>(3,758)</u>	<u>(5,749)</u>
Total Non-major Component Units	<u>\$ 71,713,610</u>	<u>\$ 5,690,194</u>	<u>\$ 1,662,122</u>	<u>\$ 1,111,966</u>		
General Revenues						
Property taxes, special purpose (ad valorem, parcel fees, etc.)					-	-
Fire insurance tax					-	-
State revenue sharing (unrestricted)					-	-
Investment earnings					426	505
Grants and contributions not restricted to specific programs					-	-
Other general revenues					-	-
Total General Revenues					<u>426</u>	<u>505</u>
Change in Net Position					<u>(3,332)</u>	<u>(5,244)</u>
Net position - Beginning					<u>109,155</u>	<u>133,487</u>
Net position - Ending					<u>\$ 105,823</u>	<u>\$ 128,243</u>

SCHEDULE 20
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
\$ -	\$ -	\$ -	
-	-	-	
(124,163)	-	-	
-	115,729	-	
-	-	(30,180)	
<u>(124,163)</u>	<u>115,729</u>	<u>(30,180)</u>	
			<u>\$ (63,249,328)</u>
114,579	-	82,740	63,003,541
-	-	-	1,082,653
-	-	-	1,299,249
1,828	6,401	5,369	743,931
-	-	-	2,977,691
5,400	-	-	2,674,289
<u>121,807</u>	<u>6,401</u>	<u>88,109</u>	<u>71,781,354</u>
(2,356)	122,130	57,929	8,532,026
1,354,918	1,943,244	1,122,204	90,976,616
<u>\$ 1,352,562</u>	<u>\$ 2,065,374</u>	<u>\$ 1,180,133</u>	<u>\$ 99,508,642</u>



BUDGETARY COMPARISON

ST. TAMMANY PARISH, LOUISIANA
Schedule of Revenues, Expenditures, and Changes in Fund Balances -
Budget and Actual
Capital Improvements - General (300)
For the Year Ended December 31, 2017

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amounts Budgetary Basis</u>	<u>Variance with Final Budget- Positive (Negative)</u>
Revenues	\$ -	\$ 10,464,108	\$ 8,539,658	\$ (1,924,450)
Expenditures	<u>-</u>	<u>35,368,711</u>	<u>8,772,342</u>	<u>26,596,369</u>
Net Change in Fund Balance	-	(24,904,603)	(232,684)	24,671,919
Fund Balance - Beginning	<u>24,904,603</u>	<u>24,904,603</u>	<u>24,904,603</u>	<u>-</u>
Fund Balance - Ending	<u>\$ 24,904,603</u>	<u>\$ -</u>	<u>\$ 24,671,919</u>	<u>\$ 24,671,919</u>

OTHER INFORMATION

ST. TAMMANY PARISH, LOUISIANA

Balance Sheet

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

December 31, 2017

	103 Sub-Drainage District No. 1 of 3 General	203 Sub-Drainage District No. 1 of 3 Debt	335 Sub-Drainage District No. 1 of 3 Capital	TOTAL GOVERNMENTAL FUNDS
ASSETS				
Cash and cash equivalents	\$ 290,620	\$ 39,846	\$ 65,302	\$ 395,768
Investments	-	-	176,064	176,064
Receivables, net of allowances for uncollectibles:				
Ad valorem/parcel fees	76,085	-	-	76,085
Other receivables	-	-	871	871
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
TOTAL ASSETS	<u>\$ 366,705</u>	<u>\$ 39,846</u>	<u>\$ 242,237</u>	<u>\$ 648,788</u>
LIABILITIES				
Accounts, salaries, and other payables	\$ 6,848	\$ -	\$ 3,062	\$ 9,910
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total Liabilities	<u>6,848</u>	<u>-</u>	<u>3,062</u>	<u>9,910</u>
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenue - parcel fees	3,173	-	-	3,173
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total Deferred Inflows of Resources	<u>3,173</u>	<u>-</u>	<u>-</u>	<u>3,173</u>
FUND BALANCES				
Restricted for Drainage	356,684	39,846	239,175	635,705
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total Fund Balances	<u>356,684</u>	<u>39,846</u>	<u>239,175</u>	<u>635,705</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	<u>\$ 366,705</u>	<u>\$ 39,846</u>	<u>\$ 242,237</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.	574,800
Other long-term assets are not available to pay for current period expenditures and, therefore, are reported as unavailable revenue in the funds.	3,173
Long-term liabilities, including bonds payable, are not due and payable in the current period and, therefore, are not reported in the funds.	(33,545)
Total Net Position	<u>\$ 1,180,133</u>

ST. TAMMANY PARISH, LOUISIANA
Schedule of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual
Sub-Drainage District No. 1 of Drainage District No. 3 Governmental Funds
For the Year Ended December 31, 2017

	103			203		
	Sub-Drainage Dist. 1 of 3 General			Sub-Drainage Dist. 1 of 3 Debt		
	Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)
Revenues						
Ad valorem/parcel fees	\$ 12,151	\$ 14,426	\$ 2,275	\$ 68,249	\$ 68,249	\$ -
Other revenues:						
Investment earnings	1,200	2,386	1,186	120	138	18
Miscellaneous	-	-	-	-	-	-
Total Revenues	13,351	16,812	3,461	68,369	68,387	18
Expenditures						
Highways and streets	25,678	21,240	4,438	-	-	-
Capital outlay:						
Infrastructure	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	32,000	32,000	-
Interest	-	-	-	2,431	2,431	-
Total Expenditures	25,678	21,240	4,438	34,431	34,431	-
Net Change in Fund Balance	(12,327)	(4,428)	7,899	33,938	33,956	18
Fund Balance - Beginning	361,112	361,112	-	5,890	5,890	-
Fund Balance - Ending	\$ 348,785	\$ 356,684	\$ 7,899	\$ 39,828	\$ 39,846	\$ 18

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, 2017

	335			TOTAL		
	Sub-Drainage Dist. 1 of 3 Capital			GOVERNMENTAL FUNDS		
	Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)
Revenues						
Ad valorem/parcel fees	\$ -	\$ -	\$ -	\$ 80,400	\$ 82,675	\$ 2,275
Other revenues:						
Investment earnings	2,845	2,845	-	4,165	5,369	1,204
Miscellaneous	-	-	-	-	-	-
Total Revenues	<u>2,845</u>	<u>2,845</u>	<u>-</u>	<u>84,565</u>	<u>88,044</u>	<u>3,479</u>
Expenditures						
Highways and streets	11,661	-	11,661	37,339	21,240	16,099
Capital outlay:						
Infrastructure	258,983	31,469	-	258,983	31,469	-
Debt service:						
Principal	-	-	-	32,000	32,000	-
Interest	-	-	-	2,431	2,431	-
Total Expenditures	<u>270,644</u>	<u>31,469</u>	<u>11,661</u>	<u>330,753</u>	<u>87,140</u>	<u>16,099</u>
Net Change in Fund Balance	(267,799)	(28,624)	239,175	(246,188)	904	247,092
Fund Balance - Beginning	<u>267,799</u>	<u>267,799</u>	<u>-</u>	<u>634,801</u>	<u>634,801</u>	<u>-</u>
Fund Balance - Ending	<u>\$ -</u>	<u>\$ 239,175</u>	<u>\$ 239,175</u>	<u>\$ 388,613</u>	<u>\$ 635,705</u>	<u>\$ 247,092</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, 2017

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

Net Change in fund balances, total governmental funds	\$ 904
Governmental funds report capital outlays as expenditures. However, in the Statement of Activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlays exceeded depreciation in the current period.	24,430
Revenues in the Statement of Activities that do not provide current financial resources are not reported as revenues in the funds.	65
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.	32,000
Some expenses reported in the Statement of Activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.	(545)
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.	1,075
Change in Net Position of Governmental Activities, Schedule 20	\$ 57,929

ST. TAMMANY PARISH, LOUISIANA
Schedule of Insurance Coverage - Primary Government
In Effect as of December 31, 2017

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, 2018	Building and Personal Property Excl Wind/Hail/Named Storm
42-PRP-301025-03	National Fire & Marine Ins Co	January 1, 2018	Property Primary Wind, Hail & Named Storm only
MKLV13XP002027	Evanston Ins Co	January 1, 2018	Property Primary Wind, Hail & Named Storm only
NHD339053	RSUI Indemnity Co	January 1, 2018	Property Excess Wind, Hail & Named Storm only
MCD-170013	Lloyds of London	January 1, 2018	Deductible Buyback - Justice Center Complex only
D37400798005	Westchester Surplus Lines Ins	January 1, 2018	All Risk - Coroner's Property Policy
791-00-03-70-0005	Atlantic Specialty Insurance Company, a OneBeacon Company	January 1, 2018	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, 2018	Crime Coverage
QT-660-3232R006-TIL-17	Travelers Property & Casualty Co.	January 1, 2018	Inland Marine - Contractor's Equip, Data Processing Equip/Media Cov
AAP N00989113 011	Ace Property & Casualty Co.	October 22, 2018	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, 2018	Boiler and Machinery
YB2-L9L-464471-016	Liberty Mutual Fire Ins Co.	January 1, 2018	Boiler and Machinery - Coroner's Property
SP 4056442	Safety National Casualty Corporation	January 1, 2018	Excess Workers' Compensation & Employer's Liability
J170645	Underwriters at Lloyd's	January 25, 2018	Maritime Employer's Liability
106426826	Travelers Casualty & Surety Co.	January 1, 2018	Cyber Liability
87055212662017	Hartford Ins Co of the Midwest	January 1, 2018	Flood Insurance - 21454 Koop Dr.
87055212642017	Hartford Ins Co of the Midwest	January 1, 2018	Flood Insurance - 21490 Koop Dr.
87055212632017	Hartford Ins Co of the Midwest	January 1, 2018	Flood Insurance - 842 Gerard St.
87055212682017	Hartford Ins Co of the Midwest	January 1, 2018	Flood Insurance - 34783 Grantham College Rd.
87055212672017	Hartford Ins Co of the Midwest	January 1, 2018	Flood Insurance - 555 Robert Rd.
87055212592017	Hartford Ins Co of the Midwest	January 1, 2018	Flood Insurance - 510 E. Boston St.
87055487972017	Hartford Ins Co of the Midwest	March 15, 2018	Flood Insurance - 301 W 21st Ave.
87055487792017	Hartford Ins Co of the Midwest	March 15, 2018	Flood Insurance - 71683 Leveson St.
87055652162017	Hartford Ins Co of the Midwest	April 13, 2018	Flood Insurance - 701 N. Columbia St.
99057727192017	Hartford Ins Co of the Midwest	May 11, 2018	Flood Insurance - 1123 Main St.
87056259212017	Hartford Ins Co of the Midwest	August 13, 2018	Flood Insurance - 31078 Hwy. 36, Bldg. A
87056195432017	Hartford Ins Co of the Midwest	August 13, 2018	Flood Insurance - 31078 Hwy. 36, Bldg. B
87056095542017	Hartford Ins Co of the Midwest	August 22, 2018	Flood Insurance - 35122 Camp Salmen Rd.
99056595242017	Hartford Ins Co of the Midwest	October 2, 2018	Flood Insurance - 520 Old Spanish Trail
875058793052017	Hartford Ins Co of the Midwest	February 22, 2018	Flood Insurance - 3901 Pontchartrain Dr.
87056503232017	Hartford Ins Co of the Midwest	October 8, 2018	Flood Insurance - 65278 Hwy. 434 (Coroner's Building)

Note: For calendar year 2018, 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, 2017

<u>Name</u>	<u>District</u>	<u>Amount</u>
Marty Dean	District 1	\$ 31,232
F. Dennis Sharp	District 2	12,688
David R. Fitzgerald	District 2	16,455
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>\$ 429,219</u>

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

SCHEDULE 27

ST. TAMMANY PARISH, LOUISIANA
Schedule of Compensation, Benefits and Other Payments to
Agency Head or Chief Executive Officer
For the Year Ended December 31, 2017

Agency Head: Patricia Brister, Parish President

Purpose	Amount
Salary	\$ 173,837
Benefits-insurance	8,711
Benefits-FICA	7,886
Benefits-Medicare	2,551
Cell allowance	2,160
Travel and related	4,176
Registration fees	603
Special meals	906
Total	\$ 200,830

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.	208
Revenue Capacity These schedules contain information to help the reader assess the government's most significant local revenue source.	219
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.	227
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.	231
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.	233

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)

	2017	2016	2015	2014
Governmental activities				
Net investment in capital assets	\$ 420,832,029	\$ 406,351,930	\$ 396,041,276	\$ 366,268,854
Restricted	156,921,420	148,945,551	145,447,624	139,882,720
Unrestricted	61,625,381	58,967,674	50,057,760	30,755,975
Total governmental activities net position	<u>639,378,830</u>	<u>614,265,155</u>	<u>591,546,660</u>	<u>536,907,549</u>
Business-type activities				
Net investment in capital assets	303,171	(754,333)	(3,303,860)	(2,350,620)
Restricted	4,810,717	4,678,367	4,516,267	4,335,875
Unrestricted	17,549,136	14,543,320	12,967,159	10,499,122
Total business-type activities net position	<u>22,663,024</u>	<u>18,467,354</u>	<u>14,179,566</u>	<u>12,484,377</u>
Primary government				
Net investment in capital assets	421,135,200	405,597,597	392,737,416	363,918,234
Restricted	161,732,137	153,623,918	149,963,891	144,218,595
Unrestricted	79,174,517	73,510,994	63,024,919	41,255,097
Total primary government net position	<u>\$ 662,041,854</u>	<u>\$ 632,732,509</u>	<u>\$ 605,726,226</u>	<u>\$ 549,391,926</u>

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

TABLE 1

Fiscal Year					
2013	2012	2011	2010	2009	2008
\$ 342,467,359	\$ 334,288,631	\$ 298,454,992	\$ 224,406,111	\$ 207,428,450	\$ 201,357,815
138,876,727	119,607,914	121,116,461	131,309,898	148,262,128	158,607,930
30,442,781	15,668,946	16,695,819	57,104,563	54,096,725	53,618,791
511,786,867	469,565,491	436,267,272	412,820,572	409,787,303	413,584,536
(1,482,051)	470,958	4,882,870	6,123,203	13,229,962	5,890,940
4,196,582	3,793,997	3,706,454	3,703,283	-	-
8,848,243	7,572,201	5,867,972	3,833,528	1,760,833	1,027,523
11,562,774	11,837,156	14,457,296	13,660,014	14,990,795	6,918,463
340,985,308	334,759,589	303,337,862	230,529,314	220,658,412	207,248,755
143,073,309	123,401,911	124,822,915	135,013,181	148,262,128	158,607,930
39,291,024	23,241,147	22,563,791	60,938,091	55,857,558	54,646,314
\$ 523,349,641	\$ 481,402,647	\$ 450,724,568	\$ 426,480,586	\$ 424,778,098	\$ 420,502,999

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

	2017	2016	2015	2014
Expenses				
Governmental activities:				
General government	\$ 22,573,333	\$ 24,900,267	\$ 22,552,910	\$ 24,008,909
Public safety	25,572,849	27,801,879	25,613,378	19,458,275
Highways and streets	43,224,058	45,663,946	41,349,476	39,608,176
Sanitation	1,595,133	1,330,473	1,208,913	889,591
Health and welfare	14,726,689	15,456,350	13,424,990	10,989,796
Cultural and recreation	12,188,504	12,087,089	11,606,730	10,762,156
Economic development	3,949,400	57,057	1,230,533	1,313,786
Interest on long-term debt	2,190,712	2,496,157	2,923,447	3,252,376
Total governmental activities expenses	<u>126,020,678</u>	<u>129,793,218</u>	<u>119,910,377</u>	<u>110,283,065</u>
Business-type activities:				
Property management	-	-	-	-
Water/sewer	12,005,216	12,898,145	11,654,806	11,610,098
Total business-type activities expenses	<u>12,005,216</u>	<u>12,898,145</u>	<u>11,654,806</u>	<u>11,610,098</u>
Total primary government expenses	<u>\$ 138,025,894</u>	<u>\$ 142,691,363</u>	<u>\$ 131,565,183</u>	<u>\$ 121,893,163</u>
Program Revenues				
Governmental activities:				
Charges for services:				
General government	\$ 7,809,487	\$ 8,705,158	\$ 7,386,760	\$ 7,612,317
Public safety	2,307,803	2,724,807	2,134,023	2,254,057
Highways and streets	1,697,342	2,143,574	3,428,028	2,573,920
Sanitation	1,605,599	1,473,633	1,534,095	1,607,527
Health and welfare	896,502	796,675	388,883	284,709
Cultural and recreation	206,664	39,975	36,843	23,397
Economic development	-	-	-	-
Operating grants and contributions	9,091,015	9,057,609	8,191,631	8,768,482
Capital grants and contributions	10,513,831	18,026,859	26,926,319	9,274,134
Total governmental activities program revenues	<u>34,128,243</u>	<u>42,968,290</u>	<u>50,026,582</u>	<u>32,398,543</u>
Business-type activities:				
Charges for services:				
Property management	-	-	-	-
Water/sewer	13,786,546	13,661,620	13,061,981	12,531,285
Operating grants and contributions	-	-	-	-
Capital grants and contributions	1,476,652	45,614	121,201	91,967
Total business-type activities program revenues	<u>15,263,198</u>	<u>13,707,234</u>	<u>13,183,182</u>	<u>12,623,252</u>
Total primary government program revenues	<u>\$ 49,391,441</u>	<u>\$ 56,675,524</u>	<u>\$ 63,209,764</u>	<u>\$ 45,021,795</u>
Net (Expense)/Revenue				
Governmental activities	\$ (91,892,435)	\$ (86,824,928)	\$ (69,883,795)	\$ (77,884,522)
Business-type activities	3,257,982	809,089	1,528,376	1,013,154
Total primary government net expenses	<u>\$ (88,634,453)</u>	<u>\$ (86,015,839)</u>	<u>\$ (68,355,419)</u>	<u>\$ (76,871,368)</u>

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

TABLE 2
continued

Fiscal Year					
2013	2012	2011	2010	2009	2008
\$ 22,890,790	\$ 19,777,480	\$ 19,931,285	\$ 18,145,039	\$ 17,652,244	\$ 18,377,427
16,260,579	23,665,792	33,548,559	28,719,942	20,415,372	31,048,883
36,628,105	36,737,940	38,321,722	39,582,188	52,059,250	49,754,224
1,053,250	3,200,714	1,478,697	1,754,022	4,196,016	2,026,671
10,042,280	10,547,450	10,926,489	14,885,917	9,564,563	4,705,654
10,339,088	10,247,857	9,671,399	15,911,265	10,142,970	1,901,765
952,898	619,167	676,727	405,937	180,307	93,683
4,790,681	4,507,312	4,755,122	4,920,272	5,278,374	4,764,051
102,957,671	109,303,712	119,310,000	124,324,582	119,489,096	112,672,358
-	657,134	779,943	727,791	733,655	680,812
11,146,235	11,134,247	10,925,013	9,774,052	1,705,427	1,860,059
11,146,235	11,791,381	11,704,956	10,501,843	2,439,082	2,540,871
<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>	<u>\$ 115,213,229</u>
\$ 7,869,235	\$ 7,167,372	\$ 7,553,095	\$ 7,059,961	\$ 7,428,061	\$ 7,524,343
2,075,778	1,485,568	1,649,929	1,624,735	2,026,461	2,874,261
1,497,617	4,336,732	3,441,261	1,437,408	1,058,726	4,944,646
1,390,199	2,221,511	1,386,814	1,201,404	1,270,897	1,330,885
352,946	297,531	299,085	210,409	236,696	180,611
281	28,641	-	1,000	150	-
-	147,632	13,440	-	-	-
17,223,677	11,778,395	21,455,458	18,772,107	10,883,718	21,578,394
7,374,478	16,998,860	21,005,804	12,877,559	15,538,504	16,097,523
37,784,211	44,462,242	56,804,886	43,184,583	38,443,213	54,530,663
-	716,454	1,049,850	837,358	1,033,104	1,055,874
11,207,575	11,677,867	10,539,418	8,420,795	1,946,762	1,907,086
-	-	-	-	76	2,500
50,800	2,233,075	165,221	-	625,668	-
11,258,375	14,627,396	11,754,489	9,258,153	3,605,610	2,965,460
<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>	<u>\$ 57,496,123</u>
\$ (65,173,460)	\$ (64,841,470)	\$ (62,505,114)	\$ (81,139,999)	\$ (81,045,883)	\$ (58,141,695)
112,140	2,836,015	49,533	(1,243,690)	1,166,528	424,589
<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>	<u>\$ (57,717,106)</u>

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

	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
General Revenues and Other Changes in Net Position				
Governmental activities:				
Taxes:				
Property taxes, general	\$ 4,948,851	\$ 4,989,294	\$ 4,642,075	\$ 4,524,597
Property taxes, special purpose	31,029,718	31,227,876	28,983,212	25,307,458
Sales and use taxes	75,512,450	71,445,045	68,946,647	65,667,400
Franchise taxes	2,304,587	2,430,365	2,491,557	2,322,561
Hotel/motel tax	234,616	235,297	225,936	578,665
Timber severance tax	54,196	69,553	95,160	93,961
Mineral severance tax	7,802	4,985	14,678	9,193
Alcohol tax	58,091	59,606	60,457	58,355
Cigarette paper tax	11,677	9,660	10,803	10,939
Gaming revenue tax	177,465	181,823	179,531	188,055
State revenue sharing	801,419	100,523	273,191	277,808
Federal payment in lieu of ad valorem	81,223	71,627	68,108	72,767
Investment earnings	2,190,613	1,737,387	2,331,770	3,497,663
Sale of revoked property/easements	-	9,700	24,125	53,200
GNOE excess revenue	50,000	50,000	50,000	50,000
Pension contribution	291,467	281,704	256,636	-
Other general revenues	-	-	-	-
Extraordinary item	-	-	12,647,720	-
Transfers	(748,065)	(3,361,022)	225,738	292,582
Total governmental activities	<u>117,006,110</u>	<u>109,543,423</u>	<u>121,527,344</u>	<u>103,005,204</u>
Business-type activities:				
Investment earnings	169,703	98,707	163,156	201,031
Pension contribution	19,920	18,970	18,727	-
Transfers	748,065	3,361,022	(225,738)	(292,582)
Total business-type activities	<u>937,688</u>	<u>3,478,699</u>	<u>(43,855)</u>	<u>(91,551)</u>
Total primary government	<u>\$ 117,943,798</u>	<u>\$ 113,022,122</u>	<u>\$ 121,483,489</u>	<u>\$ 102,913,653</u>
Change in Net Position				
Governmental activities	\$ 25,113,675	\$ 22,718,495	\$ 51,643,549	\$ 25,120,682
Business-type activities	<u>4,195,670</u>	<u>4,287,788</u>	<u>1,484,521</u>	<u>921,603</u>
Total primary government	<u>\$ 29,309,345</u>	<u>\$ 27,006,283</u>	<u>\$ 53,128,070</u>	<u>\$ 26,042,285</u>

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

TABLE 2
continued

Fiscal Year					
2013	2012	2011	2010	2009	2008
\$ 4,335,248	\$ 4,335,894	\$ 4,014,866	\$ 4,038,196	\$ 3,682,007	\$ 3,707,978
24,226,067	24,691,288	22,915,206	23,059,388	21,190,881	21,226,464
61,868,200	58,869,911	54,711,026	51,699,305	52,024,479	57,982,445
2,095,607	1,912,709	1,780,484	1,612,113	1,629,828	1,644,599
546,352	269,707	-	-	-	-
65,772	87,446	99,921	58,279	220,454	180,629
12,932	13,437	16,709	20,549	119,325	18,155
58,815	60,306	57,579	67,277	80,528	70,919
10,234	11,478	16,369	21,394	15,894	16,912
199,057	218,240	238,875	254,583	280,352	295,276
280,397	287,321	286,557	292,125	272,060	317,941
30,493	35,543	46,065	70,434	101,717	131,104
(1,178,328)	1,634,416	2,336,794	2,759,197	4,160,584	9,517,057
11,400	113,500	20,000	33,000	30,000	80,800
50,000	50,000	50,000	50,000	50,000	50,000
-	-	-	-	-	-
-	-	-	-	276,469	7,250
14,454,779	-	-	-	-	794,956
327,811	5,548,493	(638,637)	137,428	(6,885,928)	303,022
107,394,836	98,139,689	85,951,814	84,173,268	77,248,650	96,345,507
(58,711)	92,338	109,112	50,337	19,876	41,251
-	-	-	-	-	-
(327,811)	(5,548,493)	638,637	(137,428)	6,885,928	(303,022)
(386,522)	(5,456,155)	747,749	(87,091)	6,905,804	(261,771)
<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>	<u>\$ 96,083,736</u>
\$ 42,221,376	\$ 33,298,219	\$ 23,446,700	\$ 3,033,269	\$ (3,797,233)	\$ 38,203,812
(274,382)	(2,620,140)	797,282	(1,330,781)	8,072,332	162,818
<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>	<u>\$ 38,366,630</u>

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

	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
General Fund				
Nonspendable, prepaid items	\$ 392,092	\$ 103,557	\$ 101,628	\$ 8,829
Unassigned	16,979,700	14,976,621	13,628,268	11,728,298
Total general fund	<u>\$ 17,371,792</u>	<u>\$ 15,080,178</u>	<u>\$ 13,729,896</u>	<u>\$ 11,737,127</u>
 All Other Governmental Funds				
Nonspendable, prepaid items	\$ 7,930	\$ 24,344	\$ 7,262	\$ 11,254
Restricted	156,921,420	148,945,551	144,292,871	139,882,720
Committed	31,606,179	32,000,990	25,734,472	21,581,482
Total all other governmental funds	<u>\$ 188,535,529</u>	<u>\$180,970,885</u>	<u>\$ 170,034,605</u>	<u>\$161,475,456</u>

TABLE 3

Fiscal Year					
2013	2012	2011	2010	2009	2008
\$ 5,861	\$ 5,511	\$ 7,641	\$ 5,460	\$ 5,360	\$ 3,825
10,004,207	8,410,804	6,398,876	5,996,774	6,716,440	7,081,378
<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>	<u>\$ 7,085,203</u>
\$ 9,242	\$ 7,927	\$ 8,819	\$ 6,041	\$ 9,464	\$ 14,669
138,876,727	122,880,961	130,079,803	144,387,274	162,502,650	165,186,932
24,021,382	24,097,913	27,497,259	33,278,345	32,419,292	32,307,395
<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>	<u>\$ 197,508,996</u>

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

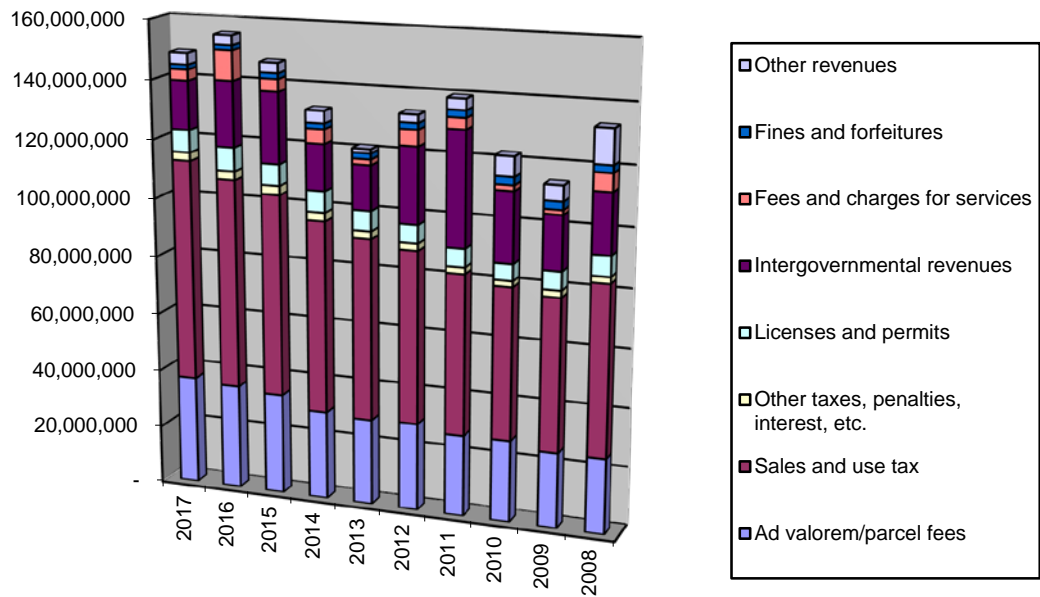
	2017	2016	2015	2014
REVENUES				
Taxes	\$ 115,599,879	\$ 110,391,957	\$ 106,674,350	\$ 98,956,754
Licenses and permits	7,595,819	7,960,092	7,186,947	7,143,151
Intergovernmental revenues	16,431,101	22,101,018	23,965,501	15,599,505
Fees and charges for services	3,689,107	10,003,674	4,139,930	4,882,974
Fines and forfeitures	1,634,371	1,804,560	1,938,064	1,904,572
Other revenues	3,796,836	3,131,108	3,395,064	4,106,414
Total revenues	<u>148,747,113</u>	<u>155,392,409</u>	<u>147,299,856</u>	<u>132,593,370</u>
EXPENDITURES				
General government	19,776,239	20,543,340	18,927,628	18,494,003
Public safety	22,920,822	25,074,891	24,031,530	18,057,632
Highways and streets	26,755,260	29,542,141	23,771,589	25,892,079
Sanitation	1,526,695	1,279,048	1,131,203	1,014,390
Health and welfare	14,515,490	15,198,064	13,216,749	10,846,713
Culture and recreation	11,410,341	10,812,472	10,796,406	9,800,126
Economic development	3,893,757	(441)	1,183,495	998,968
Capital outlay	28,218,934	27,657,787	47,566,418	34,843,783
Debt service:				
Principal/Impact fee credits used	8,082,304	10,894,125	8,274,437	7,393,565
Interest	2,181,795	2,569,073	2,965,314	3,292,321
Bond issuance costs	11,750	17,675	10,200	8,725
Total expenditures	<u>139,293,387</u>	<u>143,588,175</u>	<u>151,874,969</u>	<u>130,642,305</u>
Excess of revenues over (under) expenditures	<u>9,453,726</u>	<u>11,804,234</u>	<u>(4,575,113)</u>	<u>1,951,065</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	926,287	1,228,336	3,096,920	4,690,858
Transfers out	(523,755)	(746,008)	(617,609)	(6,346,759)
Issuance of refunding bonds	-	-	-	-
Payments to refunded bond escrow agent	-	-	-	-
Premium on bonds issued	-	-	-	-
Impact fee credits issued	-	-	-	-
Transfers in from component unit	-	-	-	-
Total other financing sources (uses)	<u>402,532</u>	<u>482,328</u>	<u>2,479,311</u>	<u>(1,655,901)</u>
EXTRAORDINARY ITEMS	<u>-</u>	<u>-</u>	<u>12,647,720</u>	<u>-</u>
Net change in fund balances	<u>\$ 9,856,258</u>	<u>\$ 12,286,562</u>	<u>\$ 10,551,918</u>	<u>\$ 295,164</u>
Debt service as a percentage of noncapital expenditures	9.2%	11.6%	10.8%	11.2%

TABLE 4

Fiscal Year					
2013	2012	2011	2010	2009	2008
\$ 94,051,585	\$ 91,331,635	\$ 84,791,494	\$ 81,771,092	\$ 80,123,492	\$ 86,014,538
6,772,351	6,166,759	6,224,555	5,554,355	6,228,619	6,863,880
15,041,946	25,615,276	38,603,520	23,710,236	18,271,945	20,266,739
1,924,608	5,443,299	3,735,819	1,894,590	1,604,204	6,031,093
2,011,702	2,172,129	2,428,076	2,652,782	2,707,534	2,454,528
1,291,363	2,679,826	3,691,910	6,621,549	5,178,493	11,655,939
121,093,555	133,408,924	139,475,374	122,204,604	114,114,287	133,286,717
17,520,451	16,682,195	18,110,502	18,493,516	17,492,135	17,072,173
14,763,937	22,195,044	32,147,773	27,380,990	17,688,875	29,780,617
24,218,775	25,146,352	26,549,076	29,642,267	43,031,212	41,039,183
1,044,732	3,179,445	1,455,282	1,716,265	4,163,202	1,855,132
9,863,120	10,380,295	10,823,356	14,801,487	9,488,729	4,660,763
9,779,606	9,763,995	9,313,944	15,613,194	9,852,279	1,686,135
898,198	584,224	654,675	402,929	177,299	90,677
22,603,952	44,315,639	50,086,324	20,592,266	20,340,233	31,061,546
6,477,379	6,216,524	7,701,761	7,414,349	6,734,000	4,803,000
3,879,854	4,322,176	4,528,255	4,756,832	5,023,120	4,298,446
815,055	7,052	31,398	5,626	119,446	85,301
111,865,059	142,792,941	161,402,346	140,819,721	134,110,530	136,432,973
9,228,496	(9,384,017)	(21,926,972)	(18,615,117)	(19,996,243)	(3,146,256)
487,974	833,874	765,971	27,171,279	28,626,571	31,483,576
(145,360)	(39,139)	(520,495)	(26,535,474)	(29,847,640)	(30,175,171)
43,537,804	-	2,000,000	-	12,000,000	5,000,000
(42,717,941)	-	-	-	-	-
-	-	-	-	-	13,789
-	-	-	-	6,276,319	-
7,123,330	-	-	-	-	-
8,285,807	794,735	2,245,476	635,805	17,055,250	6,322,194
-	-	-	-	-	-
\$ 17,514,303	\$ (8,589,282)	\$(19,681,496)	\$(17,979,312)	\$ (2,940,993)	\$ 3,175,938
11.6%	10.7%	11.0%	10.1%	10.3%	8.6%

ST. TAMMANY PARISH, LOUISIANA

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



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

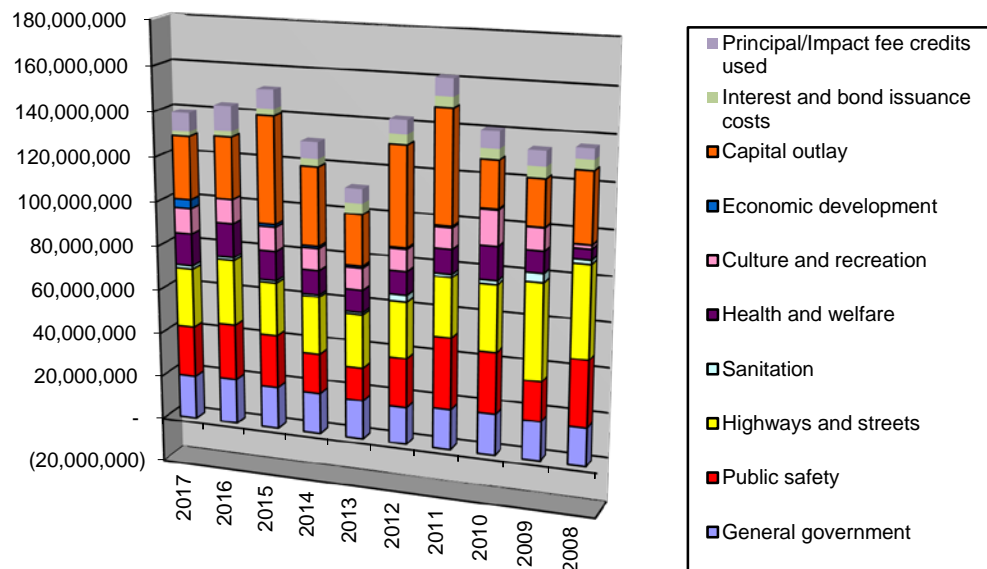


TABLE 5

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	Other Taxes	Total
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
2008	25,805,603	57,982,445	1,644,599	70,919	180,629	-	18,155	295,276	16,912	86,014,538

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
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%
2008	1,494,925,262	373,503,547	91,860,940	1,960,289,749	498,406,661	1,461,883,088	19.5%	17,806,720,027	11.0%

(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	2017			2008		
	Taxable Assessed Value	Rank	Percentage of Total Parish Taxable Assessed Value	Taxable Assessed Value	Rank	Percentage of Total Parish Taxable Assessed Value
CENTRAL LA ELECTRIC CO	\$ 49,843,670	1	2.47%	\$ 37,398,500	1	2.56%
FLORIDA MARINE TRANSPORTERS	16,699,250	2	0.83%			
AT&T SOUTHEAST	12,551,030	3	0.62%			
ASSOCIATED WHOLESALE GROCERS	11,865,840	4	0.59%			
CHEVRON USA INC	11,427,970	5	0.57%			
ATMOS ENERGY CORPORATION	10,306,090	6	0.51%			
PARKWAY PIPELINE LLC	9,614,250	7	0.48%			
TRI-STATES NGL PIPELINE, LLC	9,121,700	8	0.45%			
J P MORGAN CHASE BANK	8,478,555	9	0.42%	7,343,260	4	0.50%
WASH-ST TAMMANY ELEC COOP	7,182,870	10	0.36%	5,359,600	8	0.37%
BELLSOUTH TELECOMMUNICATIONS				19,731,930	2	1.35%
CAPITAL ONE BANK				11,111,010	3	0.76%
VERIZON WIRELESS				5,919,020	5	0.40%
PARISH NATIONAL BANK				5,909,554	6	0.40%
A T & T MOBILITY				5,746,945	7	0.39%
STERLING MANDEVILLE				5,057,275	9	0.35%
CENTRAL PROGRESSIVE BANK				4,994,620	10	0.34%
	<u>\$ 147,091,225</u>		<u>7.28%</u>	<u>\$ 108,571,714</u>		<u>7.43%</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)

	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008
Parish Direct Rates										
Alimony (General Government)										
Unincorporated Areas	2.89	2.89	3.00	3.00	3.00	3.00	3.02	3.02	3.02	3.02
Incorporated Areas	1.44	1.44	1.50	1.50	1.50	1.50	1.51	1.51	1.51	1.51
Drainage Maintenance	1.77	1.77	1.83	1.83	1.83	1.83	1.84	1.84	1.84	1.84
Public Health	1.77	1.77	1.83	1.83	1.83	1.83	1.84	1.84	1.84	1.84
Library	6.07	6.07	6.29	5.35	5.35	5.35	5.38	5.38	5.38	5.38
Council on Aging/STARC	1.92	1.92	1.99	1.69	1.69	1.69	1.70	1.70	1.70	1.70
Coroner	3.26	3.26	3.38	2.96	2.96	3.38	3.40	3.40	3.40	3.40
Animal Shelter	0.82	0.82	0.85	0.85	0.85	0.85	0.85	0.85	0.85	0.85
Total Direct Rate	19.94	19.94	20.67	19.01	19.01	19.43	19.54	19.54	19.54	19.54
School District Rates										
School District No.12 Bond	16.90	17.90	17.90	17.90	17.90	20.90	20.90	20.90	20.90	21.90
School Constitutional Tax	3.65	3.65	3.78	3.78	3.78	3.78	3.80	3.80	3.80	3.80
School Maintenance Operations	4.64	4.64	4.81	4.81	4.81	4.81	4.84	4.84	4.84	3.44
School Building Repairs	3.30	3.30	3.42	3.42	3.42	3.42	3.44	3.44	3.44	4.84
Operation and Maintenance Schools	34.03	34.03	35.27	35.27	35.27	35.27	35.47	35.47	35.47	35.47
School Additional Support II	2.89	2.89	3.00	3.00	3.00	-	-	-	-	-
Other Parish-wide Rates										
Law Enforcement	11.66	11.25	11.66	11.66	11.66	11.66	11.73	11.73	11.73	11.73
Florida Parishes Juv. Center	2.75	2.75	2.75	2.75	2.75	2.75	2.75	3.00	3.00	3.00
Parish Special Assessor	2.60	2.60	2.69	2.69	2.71	2.71	2.73	2.73	2.73	2.73
Mosquito Abatement District	4.05	4.05	4.20	4.30	4.40	4.50	4.72	4.72	4.72	4.72
City, Town and Village Rates										
Abita Springs	15.86	15.71	15.86	15.86	15.86	15.86	15.86	15.86	15.86	16.86
Covington	21.24	21.24	21.50	21.80	21.80	22.00	22.04	22.04	23.04	23.04
Madisonville	8.55	8.21	8.55	8.55	8.55	8.55	8.59	8.59	8.59	8.59
Mandeville	10.31	10.31	11.03	15.80	15.80	15.80	15.82	15.92	16.00	16.07
Pearl River	9.98	9.98	10.00	10.00	10.00	5.83	10.00	9.67	9.67	9.67
Slidell	27.08	27.52	22.50	25.85	25.89	26.56	26.79	27.82	27.82	27.82
Fire District Rates										
Fire District No. 1	35.00	35.00	35.00	33.50	29.70	29.70	30.00	29.00	31.00	30.00
Fire District No. 2	20.52	20.52	20.52	20.52	20.52	20.52	20.62	20.62	20.62	18.53
Fire District No. 3	34.94	34.94	34.95	34.95	34.95	34.83	35.00	35.63	35.63	32.17
Fire District No. 4	26.00	26.00	26.00	26.00	26.00	26.00	27.00	26.00	26.00	26.00
Fire District No. 5	29.58	29.58	28.36	28.36	28.36	28.36	28.50	28.50	8.82	28.50
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	20.20	20.20	20.20	25.16	25.21	25.21	23.62	23.62
Fire District No. 8	34.18	34.18	34.88	34.88	34.88	34.88	35.00	35.00	35.00	26.57
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	40.88
Fire District No. 11	42.17	42.17	42.78	34.36	42.36	42.36	42.23	42.23	42.23	42.23
Fire District No. 12	24.95	24.95	24.88	24.88	24.88	24.88	25.00	25.00	25.00	25.00
Fire District No. 13	29.00	29.00	29.77	29.77	29.77	30.77	30.92	30.92	30.92	30.92
Timberland Fire Protection	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08

Source: St. Tammany Parish Assessor's Office

TABLE 8
continued

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

	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008
Lighting District Rates										
Lighting District No. 1	4.13	4.13	4.15	4.15	4.15	4.15	4.17	4.17	4.17	4.17
Lighting District No. 4	3.97	3.97	4.03	4.03	4.03	4.03	4.07	4.07	4.07	4.07
Lighting District No. 5	3.07	3.07	3.14	3.14	3.14	3.14	3.17	3.17	3.17	3.17
Lighting District No. 6	-	-	2.15	2.15	2.15	2.15	2.16	2.16	2.16	2.16
Lighting District No. 7	2.97	2.97	2.98	2.98	2.98	2.98	3.01	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	2.00
Recreation District Rates										
Recreation District No. 1, Original	7.60	8.10	8.84	8.89	8.99	9.09	9.31	9.51	10.01	10.41
Recreation District No. 1, Annex 1	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	3.50	3.50	-	-	-	-	-	-
Recreation District No. 2	0.80	0.80	0.80	0.80	4.80	5.00	5.00	11.00	11.00	14.00
Recreation District No. 4	10.82	8.82	8.06	8.06	8.06	8.06	8.06	8.06	8.06	8.06
Recreation District No. 6	11.59	11.59	14.00	14.00	16.00	16.00	11.00	11.00	11.00	11.00
Recreation District No. 7	-	-	3.98	3.98	3.98	3.98	4.00	3.37	3.37	3.37
Recreation District No. 11	9.79	9.79	10.00	10.00	10.00	7.55	7.59	7.59	7.59	7.59
Recreation District No. 12	11.70	11.70	12.25	12.50	11.70	11.70	11.70	15.50	13.10	13.10
Recreation District No. 14	9.40	9.40	9.45	9.45	9.45	9.45	9.47	8.87	8.87	8.87
Other District Rates										
Northshore Harbor Center	0.75	3.70	5.00	5.00	5.00	5.00	5.00	5.15	5.48	5.48
Gravity Drainage District No. 5	1.10	1.10	0.75	1.00	1.75	2.00	2.00	1.00	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	6.00	6.00	6.00	6.00	6.00	6.00	6.00
Parcel Fees - Other Districts										
Drainage District No. 5 Ph I	250.00	225.00	225.00	225.00	225.00	175.00	175.00	125.00	125.00	85.00
Drainage District No. 2 Ph II	295.50	24.44	48.89	18.20	18.20	18.20	18.20	18.20	18.20	18.20
Drainage District No. 4	135.00	135.00	135.00	135.00	174.00	96.00	96.00	96.00	96.00	96.00
Fire Protection District No. 1	39.00	39.00	39.00	39.00	39.00	39.00	39.00	39.00	39.00	39.00
Lighting District No. 9	32.00	32.00	-	28.00	28.00	28.00	28.00	28.00	28.00	28.00
Lighting District No. 10	50.00	50.00	50.00	50.00	50.00	50.00	50.00	50.00	50.00	50.00
Lighting District No. 11	25.00	35.00	35.00	35.00	35.00	35.00	35.00	35.00	35.00	35.00
Lighting District No. 14	150.00	-	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00
Lighting District No. 15	-	55.00	55.00	55.00	55.00	55.00	55.00	55.00	55.00	55.00
Sub-drainage No. 1 of DD No. 3	60.00	60.00	60.00	60.00	60.00	60.00	60.00	60.00	60.00	60.00
Sub-drainage No. 2 of GDD 5	250.00	250.00	250.00	250.00	250.00	250.00	250.00	250.00	250.00	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	500.00

TABLE 9

**ST. TAMMANY PARISH, LOUISIANA
PRINCIPAL SALES TAX PAYERS,
FOR THE YEAR ENDED DECEMBER 31, 2017
(UNAUDITED)**

Type of Business	Justice Center Complex		Jail	
	Percentage of Total	Total	Percentage of Total	Total
Grocery / Discount Retailer	2.73%		2.73%	
Grocery / Discount Retailer	1.76%		1.76%	
Grocery / Discount Retailer	1.72%		1.72%	
Grocery / Discount Retailer	1.52%		1.52%	
Building Materials	1.33%		1.33%	
Grocery / Discount Retailer	1.17%		1.17%	
Discount Retailer	1.01%		1.01%	
Building Materials	0.88%		0.88%	
Retailer	0.86%		0.86%	
Grocery	0.72%		0.72%	
Total - 10 largest taxpayers	13.70%	\$ 1,652,637	13.70%	\$ 1,652,637
Total - All other taxpayers	86.30%	10,406,815	86.30%	10,406,815
Total - All taxpayers	100.00%	\$ 12,059,452	100.00%	\$ 12,059,452

Sales Tax District No. 3		
Type of Business	Percentage of Total	Total
Grocery / Discount Retailer	5.55%	
Grocery / Discount Retailer	2.79%	
Building Materials	2.18%	
Grocery / Discount Retailer	1.79%	
Building Materials	1.75%	
Discount Retailer	1.64%	
Retailer	1.23%	
Grocery / Discount Retailer	1.19%	
Grocery	1.16%	
Sporting Goods	0.81%	
Total - 10 largest taxpayers	20.10%	\$ 9,552,411
Total - All other taxpayers	79.90%	37,968,699
Total - All taxpayers	100.00%	\$ 47,521,110

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
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%	1,257,582	30,052,599	99%
2011	27,882,232	27,411,372	98%	223,722	27,635,094	99%
2010	27,756,066	27,292,950	98%	568,623	27,861,573	100%
2009	26,866,338	25,528,910	95%	192,553	25,721,463	96%
2008	26,668,181	25,661,321	96%	144,282	25,805,603	97%

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>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>	<u>2008</u>
St. Tammany Parish Direct Rate										
Sales Tax District No. 3 (1)	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
St. Tammany Parish Jail	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25
St. Tammany Parish Courthouse	<u>0.25</u>	<u>0.25</u>	<u>0.25</u>	<u>0.25</u>	<u>0.25</u>	<u>0.25</u>	<u>0.25</u>	<u>0.25</u>	<u>0.25</u>	<u>0.25</u>
Total Direct Rate	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50
Overlapping Parish-wide Rates										
State of Louisiana	5.00	5.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00
St. Tammany Parish School Board	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Law Enforcement District	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25
City, Town, and Village Rates										
Slidell	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Covington	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Mandeville	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50
Pearl River	2.25	2.25	2.25	2.25	2.25	2.25	2.25	2.25	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	1.00	1.00	1.00	-
Camellia Square	1.00	1.00	1.00	1.00	1.00	-	-	-	-	-
Northshore Square	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

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

	Governmental Activities						Business-type Activities			
	General Obligation Bonds **	Sales Tax Bonds **	Certificates of Indebtedness	Community Disaster Loan	Revenue Bonds	Lease-Purchase Owner Financing Impact Fee Credit	Revenue Bonds	Total Primary Government	Percentage of Personal Income	Per Capita
2017	\$ 7,760,929	\$ 44,800,258	\$ -	\$ -	\$ 2,215,000	\$ 9,660,697	\$ 39,175,587	\$ 103,612,471	*	\$ 404
2016	8,521,757	52,052,004	-	-	2,475,000	9,746,701	39,955,587	112,751,049	0.86%	446
2015	11,832,584	59,105,006	-	-	2,725,000	10,364,660	40,700,587	124,727,837	0.87%	500
2014	12,713,411	65,823,008	-	-	2,965,000	10,734,028	41,425,587	133,661,034	1.03%	544
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
2008	8,778,375	89,759,772	704,000	12,231,219	-	1,460,000	-	112,933,366	1.07%	493

* Information not available.

** Presented net of premiums.

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
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
2008	8,778,375	704,000	-	9,482,375	0.05%	41

ST. TAMMANY PARISH GOVERNMENT
DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT
AS OF DECEMBER 31, 2017
(UNAUDITED)

Governmental Unit	Debt Outstanding	Percentage Applicable	Share of Overlapping Debt
Debt repaid with property taxes			
City of Slidell	* \$ 20,192,921	100%	\$ 20,192,921
City of Covington	*** 4,637,000	100%	4,637,000
Fire Protection District No. 1	2,075,000	100%	2,075,000
Fire Protection District No. 2	3,805,000	100%	3,805,000
Fire Protection District No. 4	350,000	100%	350,000
Fire Protection District No. 9	130,000	100%	130,000
Fire Protection District No. 12	2,755,000	100%	2,755,000
Gravity Drainage District No. 5	*** 610,000	100%	610,000
Northshore Harbor Center	*** 2,560,000	100%	2,560,000
Recreation District No. 1	8,161,955	100%	8,161,955
Recreation District No. 2	35,000	100%	35,000
Recreation District No. 6	1,360,000	100%	1,360,000
Recreation District No. 11	1,900,000	100%	1,900,000
Recreation District No. 12	75,000	100%	75,000
Recreation District No. 14	10,445,000	100%	10,445,000
Sub-drainage District No. 1 of 3	33,000	100%	33,000
Sub-drainage District No. 2 of GDD No. 5	*** 31,000	100%	31,000
Sub-drainage District No. 3 of GDD No. 5	51,000	100%	51,000
St. Tammany Parish School Board	* 245,875,176	100%	245,875,176
St. Tammany Parish Hospital Service District No. 2	*** 45,770,000	100%	45,770,000
Town of Abita Springs	*** 1,092,000	100%	1,092,000
Water District No. 2	1,415,000	100%	1,415,000
Other debt			
City of Covington	*** 1,520,000	100%	1,520,000
City of Slidell	* 327,200	100%	327,200
City of Mandeville	** 1,010,000	100%	1,010,000
Fire Protection District No. 11	75,861	100%	75,861
Fire Protection District No. 12	513,375	100%	513,375
Sewerage District No. 4	50,000	100%	50,000
St. Tammany Parish Communications District No.1	*** 6,245,000	100%	6,245,000
St. Tammany Parish School Board	* 2,666,667	100%	2,666,667
St. Tammany Parish Sheriff	* 20,171,859	100%	20,171,859
St. Tammany Parish Hospital Service District No. 2	*** 8,725,000	100%	8,725,000
Town of Abita Springs	*** 330,000	100%	330,000
Water District No. 2	43,000	100%	43,000
Water District No. 3	2,165,086	100%	2,165,086
Capital leases/notes payable			
Fire Protection District No. 2	653,015	100%	653,015
Fire Protection District No. 4	469,414	100%	469,414
Fire Protection District No. 5	330,094	100%	330,094
Fire Protection District No. 8	206,043	100%	206,043
Fire Protection District No. 11	464,775	100%	464,775
Fire Protection District No. 13	971,565	100%	971,565
Recreation District No. 14	502,334	100%	502,334
St. Tammany Parish School Board	* 1,253,088	100%	1,253,088
Town of Pearl River	*** 58,172	100%	58,172
Subtotal, overlapping debt			402,110,600
Parish direct debt			64,436,884
Total direct and overlapping debt			<u>\$ 466,547,484</u>
* as of 6/30/17			
** as of 8/31/17			
*** as of 12/31/16			

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			Jail Addition		
	Sales Tax Revenue	Total Debt Service (1)	Coverage	Sales Tax Revenue	Total Debt Service (1)	Coverage	Sales Tax Revenue	Total Debt Service (1)	Coverage
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
2008	37,749,416	3,470,912	10.88	10,116,515	3,334,474	3.03	10,116,514	1,431,700	7.07

(1) Includes principal and interest.

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
2017	256,327	\$ *	\$ *	4.3
2016	252,772	13,171,696,148	52,109	5.0
2015	249,320	14,268,334,280	57,229	5.3
2014	245,511	12,979,430,037	52,867	5.7
2013	242,074	12,380,148,508	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
2008	229,252	10,549,947,788	46,019	3.6

* Information not available

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

(2) Bureau of Economic Analysis

(3) U.S. Bureau of Labor Statistics

TABLE 17

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

Employer	2017			2008		
	Employees	Rank	Percentage of Total Parish Employment	Employees	Rank	Percentage of Total Parish Employment
St. Tammany Parish School Board	5,839	1	5.20%	7,757	1	6.67%
St. Tammany Parish Hospital	2,176	2	1.94%	1,714	2	1.47%
Slidell Memorial Hospital & Medical Center	1,469	3	1.31%			0.00%
Lakeview Regional Medical Center	950	4	0.85%	745	3	0.64%
Ochsner Health System	942	5	0.84%			
Hornbeck Offshore Services, Inc.	756	6	0.67%			
St. Tammany Parish Government	699	7	0.62%	620	6	0.53%
St. Tammany Parish Sheriff's Office	682	8	0.61%	704	4	0.60%
Textron Systems Marine & Land Systems	390	9	0.35%			
City of Slidell	356	10	0.32%			0.00%
Northshore Regional Medical Center				660	5	0.57%
Gilsbar Inc.				213	7	0.18%
Pool Corp.				210	8	0.18%
Express Employment Professionals				196	9	0.17%
Parish National Bank				143	10	0.12%
Total - 10 largest employers	14,259		12.70%	12,962		11.13%
Total - All other employers	97,985		87.30%	103,445		88.86%
Total - All employers	112,244		100.00%	116,407		99.99%

Source: Book of Lists 2007, New Orleans City Business
Book of Lists 2016-2017, New Orleans City Business

TABLE 18

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

	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008
General Government										
Legislative	27	27	26	27	27	26	24	22	22	22
Judicial	200	200	190	183	176	177	193	194	197	186
Executive	10	10	9	9	13	13	15	15	14	15
Elections	10	12	11	11	11	11	11	11	9	10
Financial administration	48	56	52	51	42	44	38	32	25	24
Other - unclassified	74	75	65	66	63	64	66	70	66	69
Public Safety	25	28	30	32	30	30	29	32	36	37
Highways and Streets	215	215	224	220	204	215	220	217	207	208
Sanitation	58	56	58	56	59	59	56	57	19	21
Health and Welfare	28	38	36	33	31	29	35	40	35	28
Culture and Recreation	4	5	5	4	4	4	3	1	-	-
Economic Development	-	-	-	1	1	-	-	-	-	-
Total Parish Employees	699	722	706	693	661	672	690	691	630	620

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>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
General Government				
Planning department:				
Zoning cases	79	116	111	79
Conditional use permits	-	1	-	-
Plan reviews	1	2	4	3
Agenda items	175	170	179	74
Zoning board adjustments	42	63	52	22
Council appeals	15	18	27	15
Public Safety				
Building permits issued:				
Single family new construction	1,236	1,163	1,017	1,011
Mobile homes	88	100	98	108
Commercial construction	405	370	368	319
Residential permits (other)	5,547	5,810	6,347	6,395
Approved commercial/residential plan reviews	1,467	1,574	1,577	1,398
Code enforcement:				
Cases closed	1,799	1,995	1,631	1,504
Highways and Streets				
Capital road improvements completed:				
Number of roads	105	99	143	106
Total cost	\$ 14,408,032	\$ 10,455,866	\$ 24,645,880	\$ 8,794,186
Sanitation				
Sewerage inspection permits issued	1,886	1,933	2,025	1,988
New systems installed	118	141	160	162
Health and Welfare				
Animal services				
Animal intakes	3,814	4,071	4,078	4,538
Community Action Agency				
Households served	3,041	2,196	2,675	2,836
Culture and Recreation				
Tammany Trace visitors	187,731	180,011	172,587	191,060
Kids Konnection visitors	88,315	105,088	104,683	121,276

Note A: Information not readily available.

Source: Various St. Tammany Parish Departments

TABLE 19

2013	2012	2011	2010	2009	2008
88	126	106	150	49	64
1	-	12	8	91	192
2	2	-	1	1	1
188	152	157	154	129	179
33	29	22	15	12	29
17	28	24	38	21	38
952	736	624	549	535	799
115	105	115	150	233	552
289	246	305	407	436	492
6,760	Note A	Note A	Note A	Note A	Note A
1,345	1,168	1,071	1,012	1,169	1,514
1,290	1,546	1,845	1,673	1,814	1,989
65	78	155	61	40	123
\$ 4,716,384	\$ 10,034,671	\$ 14,251,696	\$ 7,935,241	\$ 8,222,377	\$ 13,347,399
1,902	1,925	1,708	1,695	1,593	1,658
147	170	110	132	125	122
5,180	5,651	5,909	6,749	6,412	5,891
3,063	2,619	3,110	2,596	4,623	2,679
186,568	202,828	227,893	201,049	196,113	178,828
113,066	130,801	110,596	104,220	100,276	85,862

TABLE 20

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

	<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>	<u>2008</u>
General Government										
Legislative										
Vehicles	3	3	1	2	1	3	3	2	2	2
Executive										
Vehicles	1	1	4	3	4	4	5	9	8	8
Financial Administration										
Vehicles	1	1	0	0	1	1	1	1	1	1
Other-Unclassified										
Vehicles	23	18	22	19	21	22	22	22	22	25
Tractors	0	0	0	0	0	1	1	3	0	0
Trailers	1	1	1	1	1	1	1	4	4	4
Public Safety										
Vehicles	22	26	28	25	28	24	28	29	29	25
Trailers	7	7	7	7	7	9	7	5	5	4
Highways and Streets										
Vehicles	125	128	140	135	139	136	125	111	111	114
Dump Trucks	77	78	78	73	71	70	67	70	68	68
Motorgraders	10	10	10	10	10	11	11	11	11	11
Tractors	78	65	59	56	73	79	75	66	60	60
Dozers	4	4	4	4	3	3	3	3	3	3
Excavators	68	65	63	59	54	59	53	57	57	57
Trailers	51	52	52	50	49	46	48	62	61	56
Sanitation										
Vehicles	8	5	8	4	11	16	10	10	16	20
Excavators	1	0	0	1	1	1	0	1	2	2
Trailers	0	0	0	0	0	0	0	5	5	4
Health and Welfare										
Vehicles	15	17	16	17	18	17	17	16	16	13
Trailers	3	2	3	3	3	3	3	12	12	11
Culture and Recreation										
Vehicles	2	4	4	20	8	13	22	17	17	22
Dump Trucks	0	0	0	1	0	1	1	1	1	1
Tractors	2	3	3	3	4	6	4	5	5	3
Excavators	1	1	1	1	1	1	1	1	0	0
Trailers	2	3	2	2	2	3	2	5	5	5
Total										
Vehicles	200	203	223	225	231	236	233	217	222	230
Tractors	80	68	62	59	77	86	80	74	65	63
Trailers	64	65	65	63	62	62	61	93	92	84
Dump Trucks	77	78	78	74	71	71	68	71	69	69
Motorgraders	10	10	10	10	10	11	11	11	11	11
Dozers	4	4	4	4	3	3	3	3	3	3
Excavators	70	66	64	61	56	61	54	59	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, 2017, 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 27, 2018. Our report includes a reference to other auditors who audited the financial statements of Fire Protection District No. 1; Fire Protection District No. 4; Fire Protection District No. 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 27, 2018

**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, 2017. 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, 2017.

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 27, 2018

ST. TAMMANY PARISH, LOUISIANA
Schedule of Findings and Questioned Costs
For The Year Ended December 31, 2017

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>
Federal Transit Formula Grants	20.507
Congressionally Mandated Projects	66.202
Low-Income Home Energy Assistance (LIHEAP)	93.568

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, 2017

Fed Grantor				Identifying		Amounts
Pass Through Grantor	Fed Office	CFDA Title		Pass Through		Provided to
		Program Title	CFDA #	Number	Expenditures	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 2000197588	\$ 35,260	\$ -
		Passed through Fisheries Southeast Region Program Office (SE) -				
	NOAA	Habitat Conservation	11.463			
		Camp Salmen Education Program		NA16NMF4630050	26,010	-
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	33,331	15,000
		FY 2013 CDBG Entitlement Grant		B-13-UC-22-0002	45,705	21,516
		FY 2014 CDBG Entitlement Grant		B-14-UC-22-0002	220,903	-
		FY 2015 CDBG Entitlement Grant		B-15-UC-22-0002	131,964	-
		FY 2016 CDBG Entitlement Grant		B-16-UC-22-0002	458,489	49,873
		Total Community Development Block Grants/Entitlement Grants			890,392	86,389
		Supportive Housing Program	14.235			
		Supportive Housing Program FY 2016/2017		LA0133L6H061508	58,402	-
		Supportive Housing Program FY 2017/2018		LA0133L6H061609	45,053	-
		Total Supportive Housing Program			103,455	-
		Hurricane Sandy Community Development Block Grant Disaster Recovery Grants (CDBG-DR)	14.269			
		St. Tammany Advanced Campus - Cultural Arts District - Family Promise		B-13-US-22-0002	2,485,387	299,315
		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	299,315	-
		Disaster Recovery Funding		CFMS 668707	86,031	-
		Total Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii			385,346	-
		Passed through LA Department of Social Services -				
		Emergency Solutions Grants Program	14.231			
		Emergency Solutions Grants Program FY 2015-2017		Not Available	6,799	5,330
		Emergency Solutions Grants Program FY 2016-2018		Not Available	32,148	-
		Total Emergency Solutions Grants Program			38,947	5,330
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	98,892	-
U.S. DEPT. OF TRANSPORTATION						
		Direct Awards				
	FAA	Airport Improvement Program	20.106			
		Airport Improvement Program - Airport Lighting		3-22-0012-009-2017	8,131	-
	FTA	Federal Transit Formula Grants	20.507			
		2010 5307 Urban Transit Operations		FTA-LA-90-X375	71,736	-
		2012 5307 Urban Transit Operations		FTA-LA-90-X406	27,911	-
		2013 5307 Urban Transit Operations		FTA-LA-90-X415	85,810	-
		2016 5307 Urban Transit Operations		FTA-LA-90-X445	1,243,134	-
		Total Federal Transit Formula Grants			1,428,591	-
		Passed through LA Department of Transportation and Development -				
	FTA	Formula Grants for Rural Areas	20.509			
		Rural Transportation		RU-18-52-17	198,515	-
		Total Formula Grants for Rural Areas			198,515	-
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	51,129	-
		Gulf of Mexico Program	66.475			
		Pollution Source Tracking for Abita Watershed		MX-00D43316-0	33,978	-
		Passed through The Office of the Chief Financial Officer -				
		Gulf of Mexico Program	66.202			
		Bayou Chincuba		XP-00F34501-0	266,339	-

ST. TAMMANY PARISH, LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS - PRIMARY GOVERNMENT
For the Year Ended December 31, 2017

Fed Grantor		CFDA #	Identifying Pass Through Number	Expenditures	Amounts Provided to Sub-recipients
Pass Through Grantor Fed Office	CFDA Title Program Title				
U.S. DEPT. OF ENERGY					
Passed through Louisiana Housing Corporation -					
	Weatherization Assistance for Low-Income Persons	81.042			
	Weatherization 2016 - DOE		DE-FG4803R830003	147,798	-
	Weatherization 2016 - DHHS Supplemental		DE-FG4803R830003	40,466	-
	Weatherization 2016 - DHHS		DE-FG4803R830003	6,000	-
	Total Weatherization Assistance for Low-Income Persons			194,264	-
U.S. DEPT. OF HEALTH AND HUMAN SERVICES					
Passed through Louisiana Association of Community Action Partnerships -					
	Low-Income Home Energy Assistance Program	93.568			
	LIHEAP FY 2016		Not Available	5,521	-
	LIHEAP FY 2016 - 2nd Allocation		Not Available	111,688	-
	LIHEAP FY 2016 - 3rd Allocation		Not Available	4,092	-
	LIHEAP FY 2016 - 4th Allocation		Not Available	35,002	-
	LIHEAP FY 2017		Not Available	860,858	-
	LIHEAP FY 2017 - 2nd Allocation		Not Available	118,643	-
	Total Low-Income Home Energy Assistance Program			1,135,804	-
Passed through Louisiana Department of Labor -					
	Community Services Block Grant	93.569			
	CSBG FY15 Amendment		2000147071	329,587	-
	CSBG FY16		2000235247	119,186	63,111
				448,773	63,111
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	364,018	-
	FMA-PJ-06-LA-2013-011		EMT-2014-FM-E003	102,423	-
	FMA-PJ-06-LA-2013-012		EMT-2014-FM-E003	109,536	-
	FMA-PJ-06-LA-2014-014		EMT-2014-FM-E004	350,286	-
	FMA-PJ-06-LA-2014-013		EMT-2014-FM-E004	555	-
	FMA-PJ-06-LA-2015-014		EMT-2016-FM-E003	1,977,916	-
	Total Flood Mitigation Assistance			2,904,734	-
	Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036			
	Hurricane Katrina		DR-1603	132,823	-
	March 2016 Flood		DR-4263	369,077	-
	August 2016 Flood		DR-4277	48,413	-
	Total Disaster Grants - Public Assistance (Presidentially Declared Disasters)			550,313	-
	Hazard Mitigation Grant	97.039			
	1603-103-0024		Project #0028	25,760	-
	1607-103-0008		Project #0066	3,901	-
	1603-103-0050		Project #191	14,633	-
	4080-103-0002		Project #28	152,483	-
	1786-103-0006		Project #172	665,089	-
	1603-103-0061		Project #366	54,907	-
	1791-103-0005		Project #0007	835,726	-
	Fritchie Marsh Hydrologic Restoration - W14		Project #0016	292,092	-
	Total Hazard Mitigation Grant			2,044,591	-
	Homeland Security Grant Program	97.067			
	FY 2015 State Homeland Security Grant		EMW-2015-SS-00043-S01	74,363	-
	FY 2016 State Homeland Security Grant		EMW-2016-SS-00018-S01	98,183	-
	Total Homeland Security Grant Program			172,546	-
				\$ 13,501,397	\$ 454,145

ST. TAMMANY PARISH, LOUISIANA
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS – PRIMARY GOVERNMENT
For the Year Ended December 31, 2017

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, 2017. 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 Capital Investment 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 2017, 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	\$36,697
14.218	Community Development Block Grant	New Day Homeownership Services	30,000
14.218	Community Development Block Grant	STAR Transit Voucher Program	19,692
14.269	CDBG-DR	Northshore Housing Initiative	299,315
14.231	Emergency Solutions Grant	Northlake Homeless Coalition	5,330
93.569	Community Service Block Grant	Boys and Girls Club	20,538
93.569	Community Service Block Grant	Upward Community Services	20,465
93.569	Community Service Block Grant	Community Christian Concerns	22,108
	Total Payments to Sub-Recipients		<u>\$ 454,145</u>

NOTE D

LOANS OUTSTANDING

During 2017, 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, 2017, \$545,587 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, 2017

None.

