



1



2



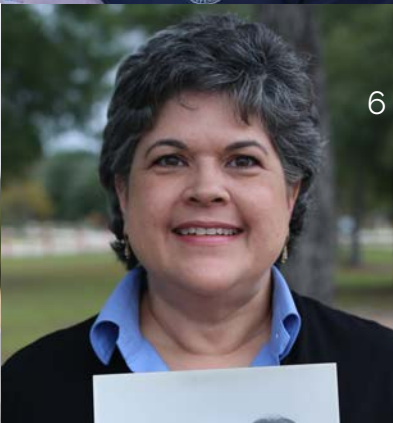
3



4



5



6



7



8



9

ST. TAMMANY PARISH, LOUISIANA COMPREHENSIVE ANNUAL FINANCIAL REPORT FOR THE YEAR ENDED DECEMBER 31, 2016

**DEPARTMENT OF FINANCE
LESLIE LONG, CHIEF FINANCIAL OFFICER**

P. O. BOX 628 | COVINGTON, LA | 70434 | 985.898.2513



10



11



12



13



14



15



16



17

<p>1</p> <p>Bob</p> <p>Military Years of Service: 4</p> <p>Parish Years of Service: 12</p>	<p>2</p> <p>Robert</p> <p>Military Years of Service: 6</p> <p>Parish Years of Service: 3</p>	<p>3</p> <p>Clarence</p> <p>Military Years of Service: 26</p> <p>Parish Years of Service: 13</p>	<p>4</p> <p>Danny</p> <p>Military Years of Service: 3</p> <p>Parish Years of Service: 12</p>
<p>5</p> <p>Joel</p> <p>Military Years of Service: 3</p> <p>Parish Years of Service: 7</p>	<p>6</p> <p>Laurie</p> <p>Military Years of Service: 5</p> <p>Parish Years of Service: 3</p>	<p>7</p> <p>Edward</p> <p>Military Years of Service: 2</p> <p>Parish Years of Service: 3</p>	<p>8</p> <p>Lottie</p> <p>Military Years of Service: 2</p> <p>Parish Years of Service: 10</p>
<p>9</p> <p>Derrick</p> <p>Military Years of Service: 5</p> <p>Parish Years of Service: 5</p>	<p>ST. TAMMANY PARISH GOVERNMENT IS PROUD OF ITS EMPLOYEES AND ESPECIALLY PROUD OF THOSE THAT HAVE SERVED OUR COUNTRY IN THE MILITARY!</p>		
<p>10</p> <p>Donell</p> <p>Military Years of Service: 5</p> <p>Parish Years of Service: 10</p>	<p>11</p> <p>John</p> <p>Military Years of Service: 6</p> <p>Parish Years of Service: 5</p>	<p>12</p> <p>Thomas</p> <p>Military Years of Service: 8</p> <p>Parish Years of Service: 2</p>	<p>13</p> <p>Lance</p> <p>Military Years of Service: 21</p> <p>Parish Years of Service: 2</p>
<p>14</p> <p>Kirk</p> <p>Military Years of Service: 4</p> <p>Parish Years of Service: 7</p>	<p>15</p> <p>Philip</p> <p>Military Years of Service: 3</p> <p>Parish Years of Service: 14</p>	<p>16</p> <p>Thomas</p> <p>Military Years of Service: 24</p> <p>Parish Years of Service: 14</p>	<p>17</p> <p>Tom</p> <p>Military Years of Service: 12</p> <p>Parish Years of Service: 13</p>

COMPREHENSIVE ANNUAL FINANCIAL REPORT

ST. TAMMANY PARISH COVINGTON, LOUISIANA

FOR THE FISCAL YEAR ENDED
DECEMBER 31, 2016



Patricia P. Brister
Parish President

2016 Parish Council Members

District 1	Marty Dean	District 8	Chris Canulette
District 2	F. Dennis Sharp	District 9	E.L. Bellisario
District 3	James A. Thompson	District 10	Maureen O'Brien
District 4	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, 2016**

TABLE OF CONTENTS

	Statement/ Schedule/ Table	Page
INTRODUCTORY SECTION (UNAUDITED)		
Letter of Transmittal		3
GFOA Certificate of Achievement		9
Organizational Chart		10
Principal Officials		12
FINANCIAL SECTION		
Independent Auditor's Report		15
Management's Discussion and Analysis (Unaudited).....		19
Basic Financial Statements		
Government-wide Financial Statements		
Statement of Net Position	A	31
Statement of Activities.....	B	32
Governmental Fund Financial Statements		
Balance Sheet.....	C	34
Statement of Revenues, Expenditures, and Changes in Fund Balances	D	36
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities	E	38
Proprietary Fund Financial Statements		
Statement of Net Position	F	39
Statement of Revenues, Expenses, and Changes in Net Position	G	40
Statement of Cash Flows	H	41
Component Unit Financial Statements, Discretely Presented		
Statement of Net Position	I	43
Statement of Activities.....	J	44
Notes to the Financial Statements		47
Required Supplementary Information (Unaudited)		
Budgetary Comparisons – General Fund and Major Special Revenue Funds		
Schedule of Revenues, Expenditures, and Changes in Fund Balances Budget and Actual – General Fund.....	1	90
Schedule of Revenues, Expenditures, and Changes in Fund Balances Budget and Actual – St. Tammany Parish Library	2	91
Schedule of Revenues, Expenditures, and Changes in Fund Balances Budget and Actual – Public Works	3	92
Pension Schedules		
Schedule of the Parish's Proportionate Share of the Net Pension Liability	4	93
Schedule of St. Tammany Parish Contributions	5	94

**ST. TAMMANY PARISH GOVERNMENT
COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2016**

Notes to Required Supplementary Information

Reconciliation of Expenditures Between Budgetary Comparison and Statement of Revenues, Expenditures, and Changes in Fund Balance – General Fund	6	96
Reconciliation of Expenditures Between Budgetary Comparison and Statement of Revenues, Expenditures, and Changes in Fund Balance – Public Works Fund	7	98

Other Supplementary Information

Combining Statements – Non-major Governmental Funds

Combining Balance Sheet.....	8	102
Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances	9	103

Combining and Individual Fund Statements – Non-major Funds

Non-major Special Revenue Funds

Combining Balance Sheet.....	10	108
Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual	11	116

Non-major Debt Service Funds

Combining Balance Sheet.....	12	136
Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual	13	138

Non-major Capital Project Funds

Combining Balance Sheet.....	14	144
Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual	15	152

Proprietary Funds – Internal Service Funds

Combining Schedule of Net Position.....	16	172
Combining Schedule of Revenues, Expenses, and Changes in Net Position	17	174
Combining Schedule of Cash Flows.....	18	176

Non-major Component Units, Discretely Presented

Combining Schedule of Net Position.....	19	180
Combining Schedule of Activities	20	186

Budgetary Comparison

Schedule of Revenues, Expenditures, and Changes in Fund Balances – Capital Improvements – General	21	194
---	----	-----

Other Information

Component Unit

Balance Sheet – Sub-Drainage District No. 1 of Drainage District No. 3.....	22	196
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual - Sub-Drainage District No. 1 of Drainage District No. 3	23	197
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances to the Statement of Activities – Sub-Drainage District No. 1 of Drainage District No. 3	24	199
Schedule of Insurance Coverage - Primary Government	25	200
Schedule of Compensation Paid to Council Members	26	201
Schedule of Compensation, Benefits and Other Payments to Agency Head or Chief Executive Officer	27	202

**ST. TAMMANY PARISH GOVERNMENT
COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2016**

STATISTICAL SECTION (UNAUDITED)

Financial Trends

Net Position by Component	1	204
Changes in Net Position.....	2	206
Fund Balances – Governmental Funds	3	210
Changes in Fund Balances – Governmental Funds	4	212

Revenue Capacity

Tax Revenue by Source – Governmental Funds.....	5	215
Assessed and Estimated Actual Value of Taxable Property	6	216
Principal Property Tax Payers	7	217
Direct and Overlapping Property Tax Rates	8	218
Principal Sales Tax Payers.....	9	220
Ad Valorem Tax Levies and Collections.....	10	221
Direct and Overlapping Sales Tax Rates	11	222

Debt Capacity

Ratios of Outstanding Debt by Type	12	223
Ratios of General Bonded Debt Outstanding.....	13	224
Direct and Overlapping Governmental Activities Debt.....	14	225
Revenue Bonds – Sales Tax.....	15	226

Demographic and Economic Information

Demographic Statistics	16	227
Principal Employers.....	17	228

Operating Information

Full-Time Equivalent Parish Government Employees by Function/Program	18	229
Operating Indicators by Function/Department	19	230
Governmental Capital Asset Statistics by Function.....	20	232

SINGLE AUDIT SECTION

Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	235
Report on Compliance for Each Major Federal Program and on Internal Control Over Compliance Required by the Uniform Guidance.....	237
Schedule of Findings and Questioned Costs.....	239
Schedule of Expenditures of Federal Awards – Primary Government.....	240
Notes to Schedule of Expenditures of Federal Awards – Primary Government	242
Summary Schedule of Prior Audit Findings.....	243



INTRODUCTORY SECTION





ST. TAMMANY PARISH

PATRICIA P. BRISTER
PARISH PRESIDENT

June 29, 2017

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, 2016 is submitted herewith. This report represents a comprehensive picture of the Parish's financial activities during 2016 and the financial condition of its various funds at December 31, 2016. 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, 2016. 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 end of July each year. The Chief Financial Officer

uses these requests as a starting point for developing the proposed budgets. The Parish President, Chief Administrative Officer, and Deputy Chief Administrative Officer review the proposed budgets. The Parish President then submits the proposed budgets to the Parish Council at least 90 days prior to the beginning of the fiscal year. The 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.

Total Parish employment in 2016 decreased .6% from the prior year, but the average unemployment rate (5.1%) remained lower than the average rate for the State of Louisiana (6.2%). The number of residential building permits increased by 14.4% in 2016, and the number of commercial building permits remained constant. The number of houses sold increased by 4.5%, and the average sales price of a home increased by 5%. Total sales and sales tax collections in the Parish increased by 3.5%. 2,401 new businesses were incorporated in the Parish in 2016, a 19.8% increase from 2015.

Source: St. Tammany Economic Development Foundation, Economic Trends, 4th Quarter 2016 Report

Long-term Financial Planning and Major Initiatives

Unassigned fund balance in the General Fund of \$14,976,621 (94.4 percent of revenues and 104.4 percent of expenditures) falls within 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), which was \$8,544,129. 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. Similarly, Parish Government's financial health is strong. We continue to hold AAA Standard & Poor bond ratings and will continue to be trusted stewards of our tax dollars moving forward.

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

- Parish Government will soon announce a Major Streets Plan. We have evaluated the current inventory of roads in our Parish, forecasted where further growth is expected, and identified where additional connector roads can be created. This plan includes an analysis of how our current road system is used by motorists. That analysis, coupled with the expansion of residential and commercial developments across the Parish, can help us prioritize where greater road capacity is needed. The plan also provides options so we can begin the process of acquiring necessary property ahead of future developments in these areas. Both the Mandeville Bypass Road, which connects LA 1088 and LA 190 in Mandeville, and the Ochsner Connector Road, which connects Ochsner Boulevard and LA 1077 in Covington, are incorporated into this plan to provide relief to congested roadways in these parts of the Parish.
- Additionally, a new maintenance tool is also being utilized to better manage the ongoing maintenance of Parish roads. The Pavement Management System provides an accurate snapshot of the condition of our roadways and helps to prioritize necessary repairs and replacement as needed. This is yet another tool that Parish Government utilizes to ensure our resources are used as efficiently as possible.
- As our Parish continues to grow and expand, infrastructure improvements will continue to remain a priority and are necessary for our economy to continue to flourish. In order to best manage the continued growth across the Parish, our development code must continue to evolve to adequately provide for necessary regulations to ensure new developments are created appropriately. Our Development Code revisions will be complete in the summer of 2017, and implementation will follow shortly thereafter.
- Finally, while St. Tammany has many terrific qualities, we are still faced with addressing the behavioral health crisis that has afflicted our nation. St. Tammany Parish Government will continue to develop "Safe Haven". Safe Haven will serve as a comprehensive, multi-faceted program on the campus of the former Southeast Louisiana State Hospital, which will provide a full continuum of care for those suffering with behavioral health illnesses within the Parish. The Parish is working to devise a phased implementation strategy starting with the existing 62,000 square feet of space currently vacant on the hospital campus. The vision for Safe Haven is to serve as a single "point of entry" into the behavioral health continuum of care for law enforcement, the judiciary, and local area hospitals, where these agencies will share common resources, while continuing current programs provided by behavioral health entities and non-profits. Moreover, Safe Haven will provide on-site services for persons with behavioral health disorders. These services

will include, but will not be limited to: training and education, job seeking, resume building, job coaching, interviewing skills, application assistance for Medicaid and Medicare, legal services, and permanent housing.

Relevant Financial Policies

The Parish began using a cost allocation plan to appropriately allocate the expenses of internal service departments to the operational units, divisions and funds which receive these services during fiscal year 2016, which 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.

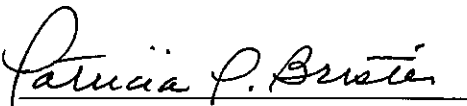
Awards and Acknowledgements

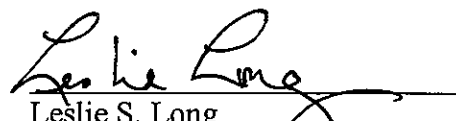
The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to St. Tammany Parish Government for its CAFR for the fiscal year ended December 31, 2015. This was the thirteenth consecutive year that the Parish 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

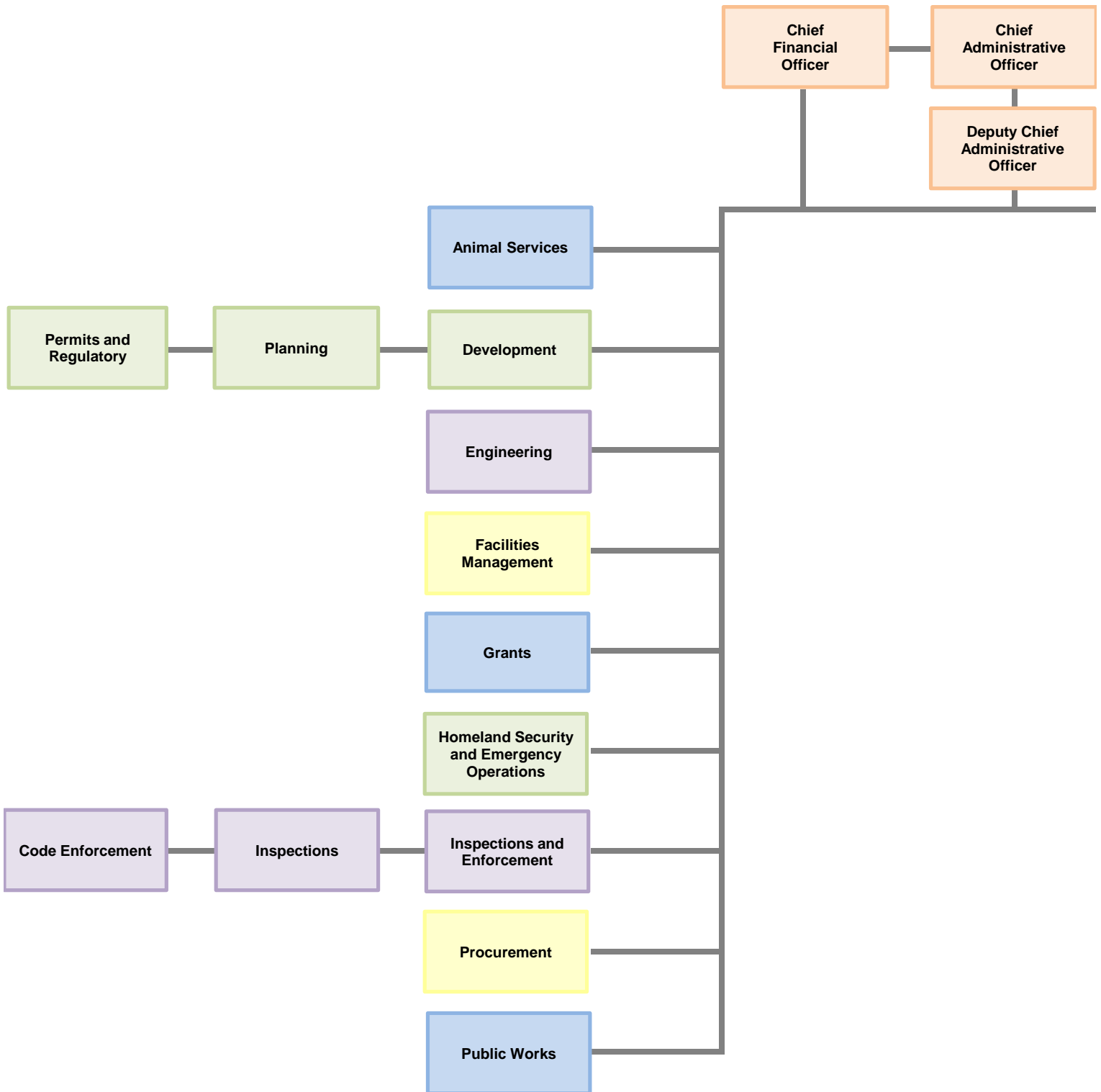
**St. Tammany Parish
Louisiana**

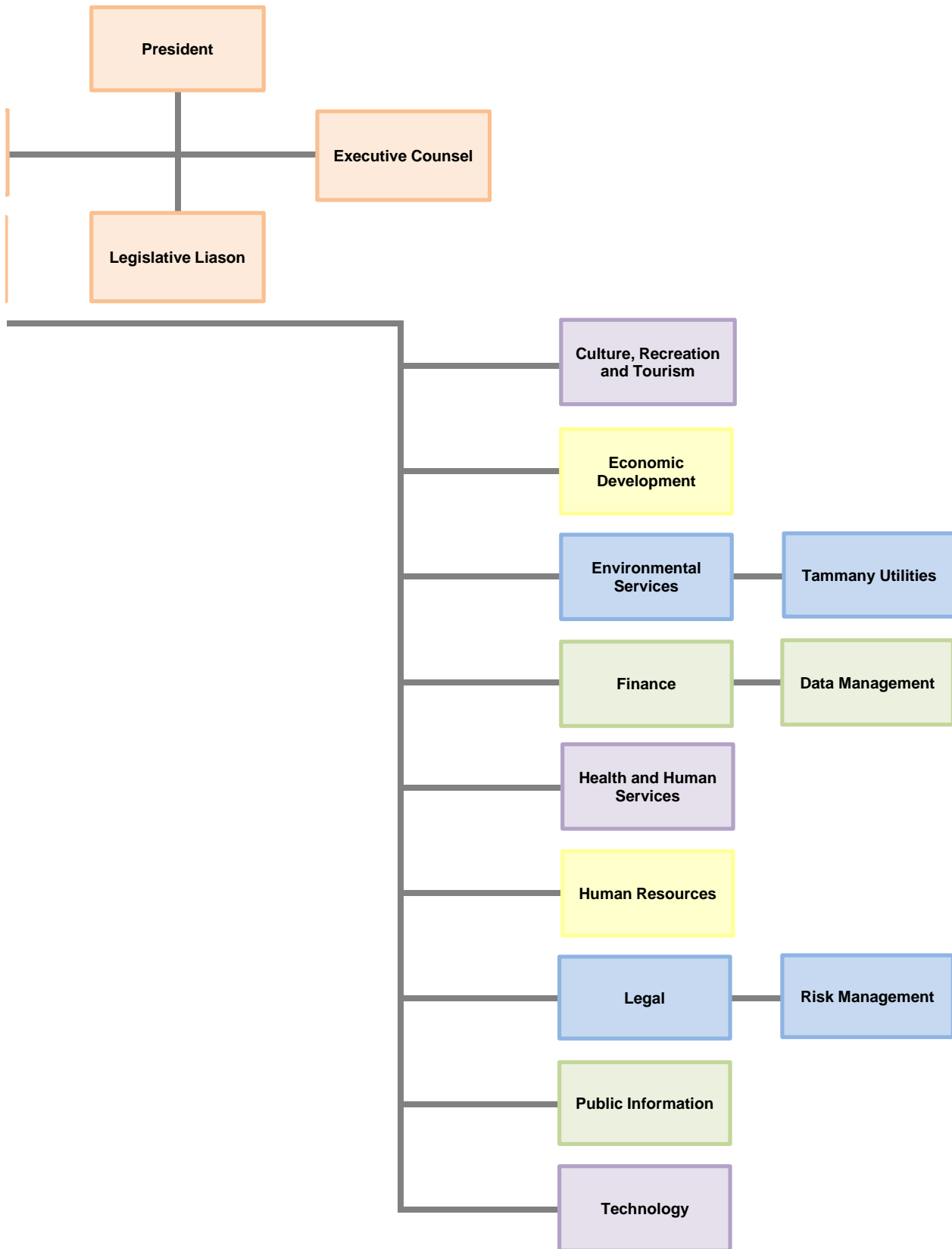
For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

December 31, 2015

Executive Director/CEO

**ST. TAMMANY PARISH
EXECUTIVE BRANCH
2016 ORGANIZATIONAL CHART**





**ST. TAMMANY PARISH GOVERNMENT
PRINCIPAL OFFICIALS**

As of December 31, 2016

President

Patricia P. Brister

Parish Council Members

Marty Dean	District 1
F. Dennis Sharp	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, 2016, and the related notes to the financial statements, which collectively comprise the Parish's basic financial statements as listed in the accompanying table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of Fire Protection District No. 1; Fire Protection District No. 4; Fire Protection District No. 8; Fire Protection District No. 9; Fire Protection District No. 11; Fire Protection District No. 12; Fire Protection District No. 13; Recreation District No. 11; Recreation District No. 12; Mosquito Abatement District No. 2; and the St. Tammany Parish Coroner which represent 57%, 55%, and 70%, respectively, of the assets, net position, and revenues of the aggregate discretely presented component units. Those statements were audited by other auditors whose reports thereon were furnished to us, and our opinion, insofar as it relates to the amounts included for Fire Protection District No. 1; Fire Protection District No. 4; Fire Protection District No. 8; Fire Protection District No. 9; Fire Protection District No. 11; Fire Protection District No. 12; Fire Protection District No. 13; Recreation District No. 11; Recreation District No. 12; Mosquito Abatement District No. 2; and the St. Tammany Parish Coroner, is based solely on the reports of the other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. 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, 2016 and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, 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 29, 2017 on our consideration of the Parish's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Parish's internal control over financial reporting and compliance.

A handwritten signature in cursive script, reading "LaForte".

A Professional Accounting Corporation

Metairie, Louisiana
June 29, 2017

THIS PAGE LEFT INENTIONALLY BLANK

ST. TAMMANY PARISH, LOUISIANA
Management's Discussion and Analysis (Unaudited)
For the Fiscal Year Ended December 31, 2016

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, 2016. 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 \$641,894,950 (*net position*). Of this amount, \$77,490,121 (*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 \$29,055,483. Parish revenues decreased by 1.0%, excluding the extraordinary item, while expenses increased by 8.5%.
- As of the close of the current fiscal year, St. Tammany Parish's governmental funds reported combined ending fund balances of \$205,213,504, an increase of \$14,335,762 in comparison with the prior year. Approximately 77.0% of this total amount, or \$158,107,992, constitutes restricted fund balance, which can only be used for specific purposes. Another 15.6%, or \$32,000,990, 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 \$14,976,621, or approximately 104.4% 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.

ST. TAMMANY PARISH, LOUISIANA
Management's Discussion and Analysis (Unaudited)
For the Fiscal Year Ended December 31, 2016

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

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

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

The Parish maintains ninety-four individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the General Fund and the three major governmental funds of the Parish. Data from the other ninety governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these non-major governmental funds is provided in the form of *combining statements* elsewhere in this report.

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

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

Proprietary funds. The Parish maintains two different types of proprietary funds. *Enterprise funds* are used to report the same functions presented as *business-type activities* in the government-wide financial statements. The Parish uses one enterprise fund to account for water and sewer utility operations. *Internal service funds* are an accounting device used to accumulate and allocate costs internally among the Parish's various functions. The Parish uses internal service funds to account for operations of government buildings, 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 47-88 of this report.

ST. TAMMANY PARISH, LOUISIANA
Management's Discussion and Analysis (Unaudited)
For the Fiscal Year Ended December 31, 2016

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 102-191 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 \$641,894,950 at the close of the most recent fiscal year.

The largest portion of the Parish's net position (62.6%) 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 (25.4%) represents resources that are subject to external restrictions on how they may be used. The remaining balance of \$77,490,121 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>2016</i>	<i>2015</i>	<i>2016</i>	<i>2015</i>	<i>2016</i>	<i>2015</i>
Current and other assets	\$275,510,930	\$254,211,638	\$21,997,523	\$20,134,410	\$ 297,508,453	\$274,346,048
Capital assets, net	465,421,564	465,349,093	39,201,254	37,396,727	504,622,818	502,745,820
Total assets	740,932,494	719,560,731	61,198,777	57,531,137	802,131,271	777,091,868
Total deferred outflows of resources	18,598,790	9,607,880	1,014,094	383,334	19,612,884	9,991,214
Long-term liabilities outstanding	93,960,280	93,656,482	40,654,310	40,779,585	134,614,590	134,436,067
Other liabilities	40,471,914	36,409,655	2,976,154	2,923,024	43,448,068	39,332,679
Total liabilities	134,432,194	130,066,137	43,630,464	43,702,609	178,062,658	173,768,746
Total deferred inflows of resources	1,671,494	442,573	115,053	32,296	1,786,547	474,869
Net position:						
Net investment in capital assets	402,372,803	391,686,503	(754,333)	(3,303,860)	401,618,470	388,382,643
Restricted	158,107,992	152,560,865	4,678,367	4,516,267	162,786,359	157,077,132
Unrestricted	62,946,801	54,412,533	14,543,320	12,967,159	77,490,121	67,379,692
Total net position	\$623,427,596	\$598,659,901	\$18,467,354	\$14,179,566	\$641,894,950	\$612,839,467

The Parish's overall net position increased \$29,055,483 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 \$24,767,695.

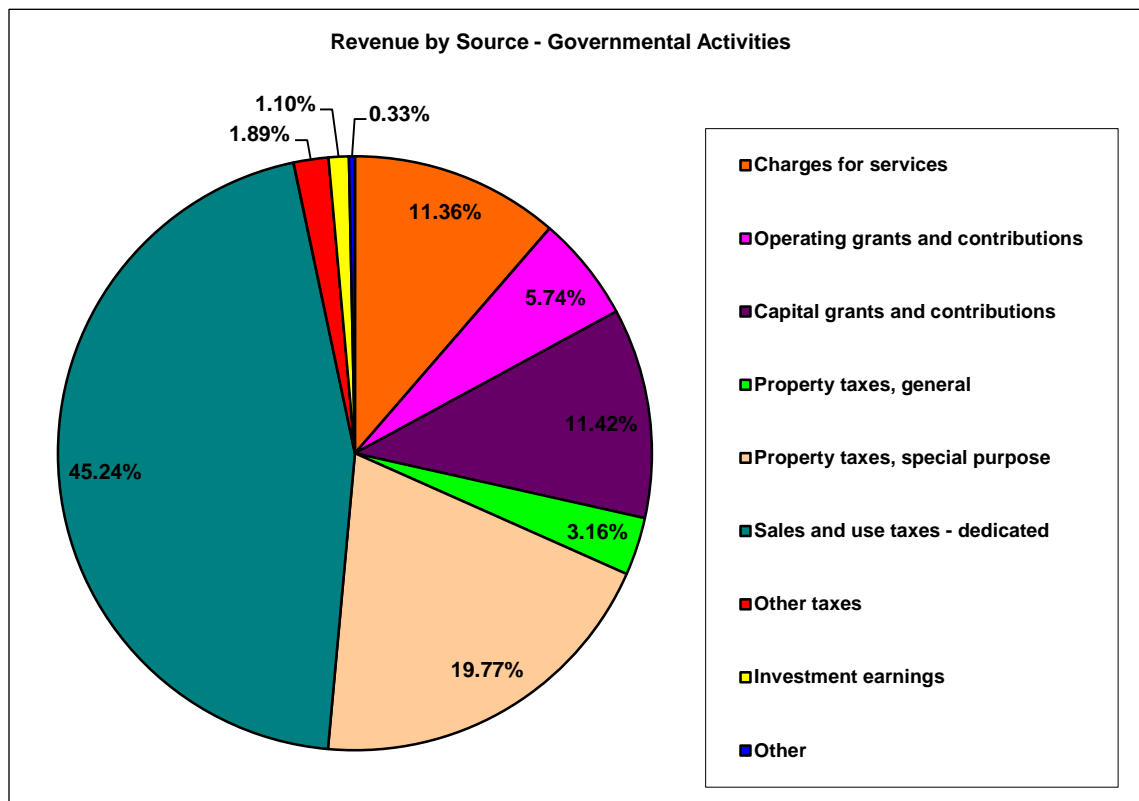
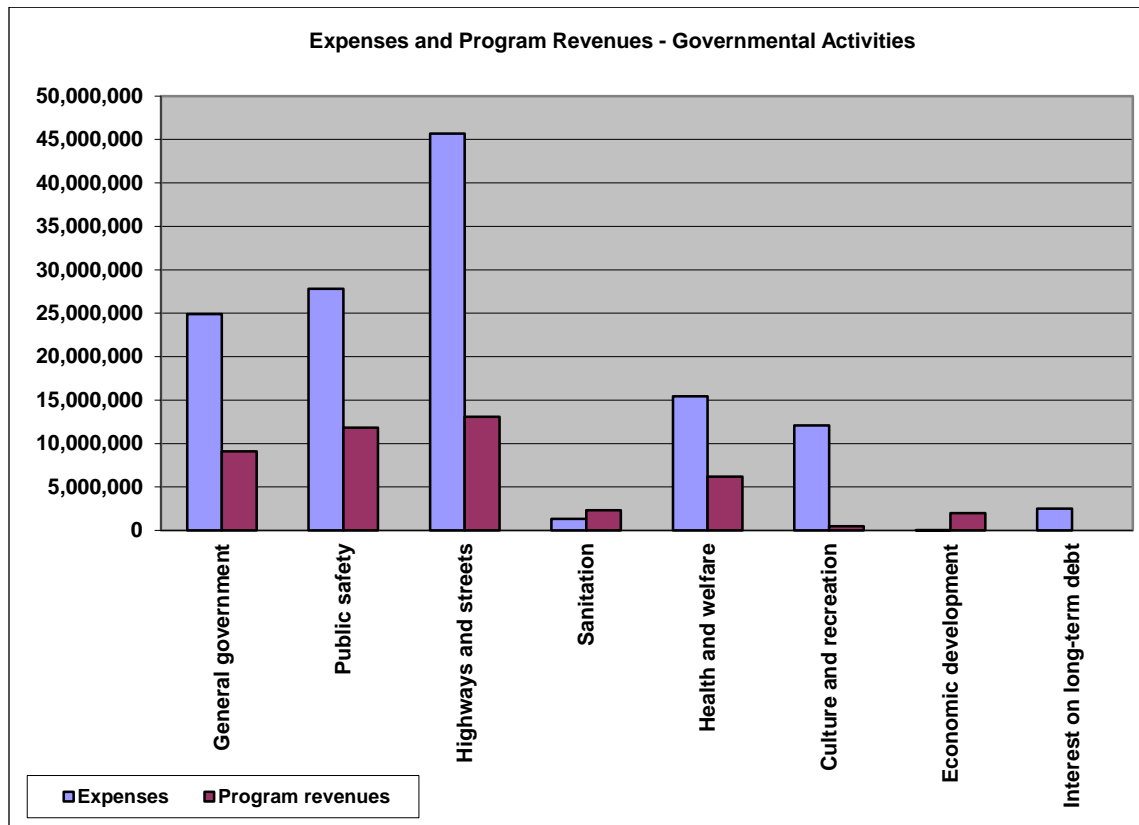
ST. TAMMANY PARISH, LOUISIANA
Management's Discussion and Analysis (Unaudited)
For the Fiscal Year Ended December 31, 2016

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>2016</i>	<i>2015</i>	<i>2016</i>	<i>2015</i>	<i>2016</i>	<i>2015</i>
Revenues:						
Program revenues:						
Charges for services	\$17,933,022	\$16,400,730	\$13,661,620	\$13,061,981	\$31,594,642	\$29,462,711
Operating grants and contributions	9,057,609	8,191,631	-	-	9,057,609	8,191,631
Capital grants and contributions	18,026,859	26,926,319	45,614	121,201	18,072,473	27,047,520
General revenues:						
Property taxes	36,217,170	33,625,287	-	-	36,217,170	33,625,287
Sales and use taxes	71,445,045	68,946,647	-	-	71,445,045	68,946,647
Other taxes	2,991,289	3,078,122	-	-	2,991,289	3,078,122
State revenue sharing	100,523	273,191	-	-	100,523	273,191
Federal payment in lieu of ad valorem	71,627	68,108	-	-	71,627	68,108
Sale of revoked property	9,700	24,125	-	-	9,700	24,125
Other	2,069,091	2,638,406	117,677	181,883	2,186,768	2,820,289
Total revenues	157,921,935	160,172,566	13,824,911	13,365,065	171,746,846	173,537,631
Expenses:						
General government	24,900,267	22,552,910	-	-	24,900,267	22,552,910
Public safety	27,801,879	25,613,378	-	-	27,801,879	25,613,378
Highways and streets	45,663,946	41,349,476	-	-	45,663,946	41,349,476
Sanitation	1,330,473	1,208,913	-	-	1,330,473	1,208,913
Health and welfare	15,456,350	13,424,990	-	-	15,456,350	13,424,990
Culture and recreation	12,087,089	11,606,730	-	-	12,087,089	11,606,730
Economic development	57,057	1,230,533	-	-	57,057	1,230,533
Interest on long-term debt	2,496,157	2,923,447	-	-	2,496,157	2,923,447
Water/sewer	-	-	12,898,145	11,654,806	12,898,145	11,654,806
Total expenses	129,793,218	119,910,377	12,898,145	11,654,806	142,691,363	131,565,183
Change in net position before extraordinary item and transfers	28,128,717	40,262,189	926,766	1,710,259	29,055,483	41,972,448
Extraordinary item –						
Deep Water Horizon settlement	-	12,647,720	-	-	-	12,647,720
Transfers	(3,361,022)	225,738	3,361,022	(225,738)	-	-
Change in net position	24,767,695	53,135,647	4,287,788	1,484,521	29,055,483	54,620,168
Net position – beginning	598,659,901	542,528,692	14,179,566	12,484,377	612,839,467	555,013,069
Change in accounting principle – GASBS 68	-	2,995,562	-	210,668	-	3,206,230
Net position – beginning (restated)	598,659,901	545,524,254	14,179,566	12,695,045	612,839,467	558,219,299
Net position – ending	\$623,427,596	\$598,659,901	\$18,467,354	\$14,179,566	\$641,894,950	\$612,839,467

Governmental activities revenues decreased by 1.4%, while expenses increased by 8.2%. The increase in general governmental expenses is attributable to an increase in estimated liability for claims. Public safety increased due to associated grant expenses. Highways and streets and health and welfare expenses increased due to the new methodology for cost allocation plan charges. Additionally, 2016 was the first year of operations and maintenance for the Safe Haven facility, included in health and welfare expenses.

ST. TAMMANY PARISH, LOUISIANA
Management's Discussion and Analysis (Unaudited)
For the Fiscal Year Ended December 31, 2016



ST. TAMMANY PARISH, LOUISIANA
Management's Discussion and Analysis (Unaudited)
For the Fiscal Year Ended December 31, 2016

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

- Capital grants and contributions decreased by 33.1%, or \$8,899,460, which is in large part due to the St. Tammany Parish Coroner's office donating immovable property to the Parish in 2015 as required per state law.
- Sales tax increased by 3.6%, or \$2,498,398, as a result of continued growth within the Parish.
- Property tax increased by \$2,591,883 as result of the calculation of deferred inflows due to the timing of the associated cash receipts.

Business-type activities. Business-type activities increased St. Tammany Parish's net position by \$4,287,788. This was primarily due to a transfer of grant-funded assets to Utility Operations from which they 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 should show the operational costs of the enterprise fund more accurately since the depreciation expense will be recorded within the fund in which the asset operates.

Financial Analysis of the Government's Funds

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

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

At the end of the current fiscal year, the Parish's governmental funds reported combined ending fund balances of \$205,213,504, an increase of \$14,335,762 in comparison with the prior year. Approximately 77.0% of this total amount, or \$158,107,992, constitutes *restricted fund balance*, which is available for spending for specific purposes. Another 15.6%, or \$32,000,990, constitutes *committed fund balance*, which can only be used for specific purposes as directed by the Parish Council. The Parish has \$14,976,621, or 7.3%, 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 \$14,976,621. 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. The Parish continues to stay within its guidelines. The unassigned fund balance represents 104.4% of total General Fund expenditures.

The fund balance of the Parish's General Fund increased by \$1,350,282, or 9.8%. Revenues increased by 4.8%, while expenditures basically stayed the same. Occupational licenses increased by 6.9%, and building permit revenue increased by 21.8%.

ST. TAMMANY PARISH, LOUISIANA
Management's Discussion and Analysis (Unaudited)
For the Fiscal Year Ended December 31, 2016

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 collections increased by 2.6% 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 2015. As excess funds are identified, additional appropriations are made in the following year for projects listed in the five-year capital improvement budget. Once the Council approves the appropriation, the Public Works Fund recognizes a less proportionate share of the sales tax revenue and the capital project funds recognize a greater proportionate share. As a result of the allocation in 2015, no additional allocation was made to capital project funds during 2016.

The Capital Improvements - General Fund showed a decrease in fund balance due to the change in sales tax as discussed above. The revenue decreased due to the sales tax revenue that was appropriated in the prior 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 release of funds held in escrow in the Nord Du Lac Economic Development District Fund. \$1,519,733 was released from use by the developer to the Parish through execution of a revenue sharing agreement.

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

Non-major capital project funds showed an increase in fund balance as compared to the prior year, which is primarily due to the sale of certain buildings and associated acreage at the Safe Haven campus to Northlake Behavioral Health during 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 \$14,543,320. The total change in net position, from the prior year, was an increase of \$4,287,788, or 30.2%, which is primarily due to a transfer of assets funded by grants that were transferred to Utility Operations where they operate.

General Fund Budgetary Highlights

The difference between the original operating budget and the final amended budget includes a decrease of 40.7% in appropriations and a 45.9% 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. After taking this change out of consideration, the result is an increase in appropriations of 9.8%. The increase in appropriations was for contracts and purchases that were encumbered in 2015, but not completed until 2016, as well as appropriations for a new enterprise resource planning (ERP) software and an interoperable radio system.

There was an 8.6% difference in the final amended budget for expenditures and actual results. The majority of this difference is due to items budgeted in 2016 that were not completed until 2017. The 8.0% difference in budgeted revenue and actual results was primarily due to an increase in the sale of adjudicated property, cable franchise taxes, occupational licenses, and permit revenue.

Capital Asset and Debt Administration

Capital assets. St. Tammany Parish's capital assets for governmental and business-type activities as of December 31, 2016, amounted to \$504,622,818 (net of accumulated depreciation). Capital assets include land, buildings, improvements, water and sewer systems, vehicles, machinery and equipment, office equipment, roads, bridges, ponds and canals, and pump stations.

ST. TAMMANY PARISH, LOUISIANA
Management's Discussion and Analysis (Unaudited)
For the Fiscal Year Ended December 31, 2016

The total increase in the Parish's investment in capital assets for the current fiscal year was .4%, or \$1,876,995. There was a \$72,472 increase for governmental activities while business-type activities had a \$1,804,523 increase.

St. Tammany Parish's Capital Assets (net of depreciation)						
	Governmental Activities		Business-type Activities (1)		Total	
	2016	2015	2016	2015	2016	2015
Land	\$47,414,967	\$52,003,446	\$ 577,560	\$ 577,560	\$47,992,527	\$52,581,006
Construction in progress	2,819,046	1,958,561	756,165	669,837	3,575,211	2,628,398
Buildings	95,415,342	102,491,142	9,586	10,121	95,424,928	102,501,263
Improvements	15,006,138	12,064,373	34,086	36,622	15,040,224	12,100,995
Water and sewer systems	428,788	454,081	-	-	428,788	454,081
Vehicles	1,085,673	858,413	297,137	385,641	1,382,810	1,244,054
Machinery and equipment	5,056,998	5,324,058	149,660	184,622	5,206,658	5,508,680
Office/other equipment	4,796,086	5,566,618	2,874	3,782	4,798,960	5,570,400
Infrastructure:						
Land and improvements	46,821,776	42,910,703	-	-	46,821,776	42,910,703
Construction in progress	24,677,016	16,120,528	-	-	24,677,016	16,120,528
Roads	189,414,580	189,055,978	-	-	189,414,580	189,055,978
Sewer equipment	-	-	24,058,395	21,860,131	24,058,395	21,860,131
Water equipment	-	-	13,315,791	13,668,415	13,315,791	13,668,415
Other	32,485,154	36,541,191	-	-	32,485,154	36,541,191
Total	\$465,421,564	\$465,349,092	\$39,201,254	\$37,396,731	\$504,622,818	\$502,745,823

(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 sale of certain buildings and associated acreage at the Safe Haven campus to Northlake Behavioral Health for \$6,740,000 was finalized.
- Construction of the Fairgrounds Arena covering was completed.
- The Public Defender's Office renovation was completed.
- Construction of a 10 unit t-hangar was completed at the St. Tammany Parish Airport.
- Dove Park road widening project was completed.
- French Branch area drainage 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 2016, construction in progress for road improvement projects and other infrastructure totaled \$24,677,016. Road improvement and other infrastructure projects completed during the current year totaled \$12,351,535.

Long-term debt. At the end of the current fiscal year, the Parish had total bonded debt outstanding of \$100,590,587, of which \$8,515,000 is backed by ad valorem tax revenue, \$49,645,000 is backed by sales tax revenue, \$2,475,000 is backed by general revenues of the Parish, and \$39,955,587 is backed by excess revenue generated from Utility Operations.

The remainder of the Parish's debt is excess-revenue debt for which the Parish is liable. All of the debt outstanding at the end of 2016 is related to governmental activities except for \$39,955,587 outstanding in Utility Revenue Bonds and \$698,723 in net pension liability.

The Parish's bonded debt decreased by \$11,358,829, or 10%, during the current fiscal year while the Parish's other obligations increased by \$11,537,352, or 57%. This increase is primarily due to the net pension liability increase.

ST. TAMMANY PARISH, LOUISIANA
Management's Discussion and Analysis (Unaudited)
For the Fiscal Year Ended December 31, 2016

St. Tammany Parish Government's Outstanding Debt		
	2016	2015
<u>Governmental Activities</u>		
General Obligation Bonds	\$8,515,000	\$11,825,000
Sales Tax Bonds	49,645,000	56,340,000
Revenue Bonds	2,475,000	2,725,000
Unamortized Premium	2,413,761	2,772,590
Compensated Absences	1,583,623	1,800,859
Impact Fee Credits	9,746,701	10,364,660
Claims Payable	5,000,000	2,867,500
Net Pension Liability	10,178,519	975,852
Health Plan Payable-Retirees	4,402,676	3,985,021
	93,960,280	93,656,482
<u>Business-type Activities</u>		
Utility Revenue Bonds	39,955,587	40,700,587
Net Pension Liability	698,723	78,998
	40,654,310	40,779,585
Total Primary Government Debt	\$134,614,590	\$134,436,067

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 increased 3.5% from the prior year.
- New single-family building permits increased by 14.4%.
- New business incorporations increased by 19.8% 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 2017 fiscal year. The total operating and capital budget for 2017 amounted to a .4% increase from the 2016 budget.

As St. Tammany Parish continues to expand and mature, St. Tammany Parish Government continues to serve our citizenry while balancing responding to demands for additional services without increasing the financial burden on residents. Fiscal year 2016 was the first year under a new cost allocation plan methodology to ensure activities are charged to funding sources based on the services performed.

Requests for Information

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



BASIC FINANCIAL STATEMENTS



ST. TAMMANY PARISH, LOUISIANA
Statement of Net Position
December 31, 2016

	PRIMARY GOVERNMENT				
	GOVERNMENTAL ACTIVITIES	BUSINESS-TYPE ACTIVITIES	TOTAL	COMPONENT UNITS	TOTAL
ASSETS					
Cash and cash equivalents	\$ 66,186,095	\$ 4,662,188	\$ 70,848,283	\$ 56,798,650	\$ 127,646,933
Investments	140,431,974	11,696,422	152,128,396	3,990,561	156,118,957
Receivables (net of allowances for uncollectibles)	58,178,145	954,234	59,132,379	70,042,666	129,175,045
Due from primary government/component units	190,044	-	190,044	10,439,849	10,629,893
Inventory	-	-	-	2,360,341	2,360,341
Prepaid items	195,489	345	195,834	579,846	775,680
Restricted assets	10,307,211	4,678,367	14,985,578	3,133,934	18,119,512
Other assets	21,972	5,967	27,939	28,619	56,558
Capital assets:					
Land, improvements, and construction in progress	121,732,805	1,333,725	123,066,530	14,265,111	137,331,641
Other capital assets, net of depreciation	343,688,759	37,867,529	381,556,288	79,191,632	460,747,920
TOTAL ASSETS	740,932,494	61,198,777	802,131,271	240,831,209	1,042,962,480
DEFERRED OUTFLOWS OF RESOURCES					
Deferred charges - refundings	3,979,127	-	3,979,127	927,909	4,907,036
Deferred charges - pension	14,619,663	1,014,094	15,633,757	25,191,578	40,825,335
TOTAL DEFERRED OUTFLOWS OF RESOURCES	18,598,790	1,014,094	19,612,884	26,119,487	45,732,371
LIABILITIES					
Accounts, salaries, and other payables	21,461,435	692,351	22,153,786	4,685,774	26,839,560
Payable from restricted assets	-	-	-	187,761	187,761
Due to primary government/component units	10,189,485	-	10,189,485	440,408	10,629,893
Unearned revenue	5,970,747	-	5,970,747	333,885	6,304,632
Other liabilities	2,467,675	1,484,369	3,952,044	53,540	4,005,584
Interest payable	382,572	799,434	1,182,006	501,462	1,683,468
Non-current liabilities:					
Due within one year	8,825,000	780,000	9,605,000	6,032,871	15,637,871
Due in more than one year	85,135,280	39,874,310	125,009,590	106,659,300	231,668,890
TOTAL LIABILITIES	134,432,194	43,630,464	178,062,658	118,895,001	296,957,659
DEFERRED INFLOWS OF RESOURCES					
Deferred charges - pension	1,671,494	115,053	1,786,547	6,263,706	8,050,253
NET POSITION					
Net investment in capital assets	402,372,803	(754,333)	401,618,470	59,055,354	460,673,824
Restricted for:					
Capital projects	14,018,655	936,137	14,954,792	-	14,954,792
Culture and recreation	486,864	-	486,864	-	486,864
Debt service	10,575,122	3,742,230	14,317,352	4,054,187	18,371,539
Economic development	2,130,047	-	2,130,047	-	2,130,047
Health and welfare	5,718,493	-	5,718,493	-	5,718,493
Judicial	14,187,310	-	14,187,310	-	14,187,310
Lighting districts	4,822,807	-	4,822,807	-	4,822,807
Public safety	12,605,271	-	12,605,271	-	12,605,271
Roads, bridges, and drainage	93,563,423	-	93,563,423	-	93,563,423
Unrestricted	62,946,801	14,543,320	77,490,121	78,682,448	156,172,569
TOTAL NET POSITION	\$ 623,427,596	\$ 18,467,354	\$ 641,894,950	\$ 141,791,989	\$ 783,686,939

The accompanying notes are an integral part of this statement.

ST. TAMMANY PARISH, LOUISIANA
Statement of Activities
For the Year Ended December 31, 2016

		Program Revenues		
		Charges for	Operating	Capital Grants
	Expenses	Services	Grants and	and
			Contributions	Contributions
Governmental Activities				
General government	\$ 24,900,267	\$ 8,705,158	\$ 303,369	\$ 80,834
Public safety	27,801,879	2,724,807	497,159	8,611,419
Highways and streets	45,663,946	4,192,774	2,126,999	6,746,581
Sanitation	1,330,473	1,473,633	-	867,376
Health and welfare	15,456,350	796,675	5,406,545	-
Cultural and recreation	12,087,089	39,975	357,355	97,574
Economic development	57,057	-	366,182	1,623,075
Interest on long-term debt	2,496,157	-	-	-
Total Governmental Activities	<u>129,793,218</u>	<u>17,933,022</u>	<u>9,057,609</u>	<u>18,026,859</u>
Business-type Activities				
Water/sewer	<u>12,898,145</u>	<u>13,661,620</u>	<u>-</u>	<u>45,614</u>
Total Business-type Activities	<u>12,898,145</u>	<u>13,661,620</u>	<u>-</u>	<u>45,614</u>
Total Primary Government	<u>\$ 142,691,363</u>	<u>\$ 31,594,642</u>	<u>\$ 9,057,609</u>	<u>\$ 18,072,473</u>
Component Units				
Total Component Units	<u>\$ 93,161,751</u>	<u>\$ 6,949,647</u>	<u>\$ 1,246,820</u>	<u>\$ 797,474</u>
General Revenues				
Property taxes, general (ad valorem, parcel fees etc.)				
Property taxes, special purpose (ad valorem, parcel fees, etc.)				
Sales and use taxes				
Franchise taxes				
Hotel/motel tax				
Timber severance tax				
Mineral severance tax				
Alcohol tax				
Cigarette paper tax				
Gaming revenue tax				
Fire insurance tax				
State revenue sharing (unrestricted)				
Federal payment in lieu of ad valorem				
Investment earnings				
Sale of revoked property				
GNOE excess revenue				
Grants and contributions not restricted to specific programs				
Pension contribution				
Other general revenues				
Transfers				
Total General Revenues and Transfers				
Change in Net Position				
Net Position - Beginning				
Net Position - Ending				

The accompanying notes are an integral part of this statement.

STATEMENT B

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

Governmental Activities	Business-type Activities	Total	Component Units
\$ (15,810,906)	\$ -	\$ (15,810,906)	
(15,968,494)	-	(15,968,494)	
(32,597,592)	-	(32,597,592)	
1,010,536	-	1,010,536	
(9,253,130)	-	(9,253,130)	
(11,592,185)	-	(11,592,185)	
1,932,200	-	1,932,200	
(2,496,157)	-	(2,496,157)	
(84,775,728)	-	(84,775,728)	
-	809,089	809,089	
-	809,089	809,089	
\$ (84,775,728)	\$ 809,089	\$ (83,966,639)	
			\$ (84,167,810)
4,989,294	-	4,989,294	-
31,227,876	-	31,227,876	70,293,011
71,445,045	-	71,445,045	-
2,430,365	-	2,430,365	-
235,297	-	235,297	484,156
69,553	-	69,553	-
4,985	-	4,985	-
59,606	-	59,606	-
9,660	-	9,660	-
181,823	-	181,823	-
-	-	-	984,454
100,523	-	100,523	1,372,192
71,627	-	71,627	-
1,737,387	98,707	1,836,094	767,886
9,700	-	9,700	-
50,000	-	50,000	-
-	-	-	17,599,253
281,704	18,970	300,674	-
-	-	-	3,742,661
(3,361,022)	3,361,022	-	-
109,543,423	3,478,699	113,022,122	95,243,613
24,767,695	4,287,788	29,055,483	11,075,803
598,659,901	14,179,566	612,839,467	130,716,186
\$ 623,427,596	\$ 18,467,354	\$ 641,894,950	\$ 141,791,989

ST. TAMMANY PARISH, LOUISIANA

**Balance Sheet
Governmental Funds**

December 31, 2016

	(Major Funds)		
	010, 012 General Fund	013 St. Tammany Parish Library	015 Public Works
ASSETS			
Cash and cash equivalents	\$ 3,634,849	\$ 535,739	\$ 4,672,257
Investments	11,962,933	-	16,468,399
Receivables, net of allowances for uncollectibles:			
Ad valorem/parcel fees	4,701,130	11,476,856	-
Sales and use tax	-	-	8,783,568
Other receivables	1,686,423	174,588	910,590
Due from other funds	-	-	-
Due from component units	81,682	-	-
Prepaid items	103,557	-	3,403
Restricted assets	-	-	-
Other assets	16,328	-	500
Total Assets	<u>22,186,902</u>	<u>12,187,183</u>	<u>30,838,717</u>
DEFERRED OUTFLOWS OF RESOURCES			
Deferred charges - state revenue sharing	<u>2,383</u>	<u>5,598</u>	<u>-</u>
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	<u>\$ 22,189,285</u>	<u>\$ 12,192,781</u>	<u>\$ 30,838,717</u>
LIABILITIES			
Accounts, salaries, and other payables	\$ 3,270,880	\$ 381,771	\$ 1,548,607
Due to other funds	-	1,614,894	-
Due to component units	-	9,601,491	-
Unearned revenue	1,482,529	-	15,758
Other liabilities	<u>2,114,809</u>	<u>1,033</u>	<u>28,500</u>
Total Liabilities	<u>6,868,218</u>	<u>11,599,189</u>	<u>1,592,865</u>
DEFERRED INFLOWS OF RESOURCES			
Unavailable revenue - ad valorem/parcel fees	203,732	506,298	-
Unavailable revenue - state revenue sharing	37,157	87,294	-
Total Deferred Inflows of Resources	<u>240,889</u>	<u>593,592</u>	<u>-</u>
FUND BALANCES			
Nonspendable, prepaid items	103,557	-	3,403
Restricted	-	-	28,403,436
Committed	-	-	839,013
Unassigned	14,976,621	-	-
Total Fund Balances	<u>15,080,178</u>	<u>-</u>	<u>29,245,852</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	<u>\$ 22,189,285</u>	<u>\$ 12,192,781</u>	<u>\$ 30,838,717</u>

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
\$ 5,706,561	\$ 45,694,018	\$ 60,243,424
20,117,364	70,759,438	119,308,134
-	18,951,601	35,129,587
-	4,613,000	13,396,568
199,990	6,493,435	9,465,026
-	1,614,894	1,614,894
-	108,362	190,044
-	20,941	127,901
-	10,307,211	10,307,211
-	4,514	21,342
26,023,915	158,567,414	249,804,131
-	9,357	\$ 17,338
<u>\$ 26,023,915</u>	<u>\$ 158,576,771</u>	<u>\$ 249,821,469</u>
\$ 1,119,312	\$ 14,732,232	\$ 21,052,802
-	2,062,815	3,677,709
-	-	9,601,491
-	4,472,097	5,970,384
-	323,333	2,467,675
1,119,312	21,590,477	42,770,061
-	857,502	1,567,532
-	145,921	270,372
-	1,003,423	1,837,904
-	20,941	127,901
24,904,603	104,799,953	158,107,992
-	31,161,977	32,000,990
-	-	14,976,621
24,904,603	135,982,871	205,213,504
<u>\$ 26,023,915</u>	<u>\$ 158,576,771</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.

444,090,052

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

1,045,831

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.

39,457,548

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

(66,379,339)

Net position of governmental activities

\$ 623,427,596

ST. TAMMANY PARISH, LOUISIANA
Statement of Revenues, Expenditures, and Changes in Fund Balances
Governmental Funds
For the Year Ended December 31, 2016

	(Major Funds)		
	010, 012	013	015
	General Fund	St. Tammany Parish Library	Public Works
Revenues			
Taxes:			
Ad valorem/parcel fees	\$ 4,824,026	\$ 9,714,756	\$ -
Sales and use	-	-	32,402,605
Other taxes, penalties, interest, etc.	2,746,332	-	9,660
Licenses and permits	6,274,625	-	50
Intergovernmental revenues:			
Federal and state grants	-	-	43,339
Other federal funds	71,627	-	-
State funds:			
Parish transportation funds	-	-	1,566,914
State revenue sharing	154,575	246,258	-
Other state funds	7,196	-	-
Fees and charges for services	1,061,488	-	186,809
Fines and forfeitures	222,719	-	-
Other revenues:			
Investment earnings	139,624	30,380	158,944
Contributions	243,109	-	-
Miscellaneous	113,535	-	93,503
Total Revenues	<u>15,858,856</u>	<u>9,991,394</u>	<u>34,461,824</u>
Expenditures			
General government:			
Legislative	447,537	-	-
Judicial	6,152,621	-	-
Executive	283,148	-	-
Elections	429,323	-	-
Financial administration	1,471,631	-	-
Other - unclassified	2,649,336	-	995,146
Public safety	1,815,937	-	982,476
Highways and streets	223,725	-	22,306,933
Sanitation	-	-	-
Health and welfare	301,659	-	-
Cultural and recreation	172,144	9,991,394	144,671
Economic development	25,000	-	-
Capital outlay:			
Capital assets	371,673	-	1,072,932
Infrastructure	-	-	1,504,763
Debt service:			
Principal	-	-	-
Interest	-	-	-
Bond issuance costs	-	-	-
Impact fee credits used	-	-	-
Total Expenditures	<u>14,343,734</u>	<u>9,991,394</u>	<u>27,006,921</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>1,515,122</u>	<u>-</u>	<u>7,454,903</u>
Other Financing Sources (Uses)			
Transfers in	139,197	-	64,778
Transfers out	(304,037)	-	-
Total Other Financing Sources (Uses)	<u>(164,840)</u>	<u>-</u>	<u>64,778</u>
Net Change in Fund Balance	1,350,282	-	7,519,681
Fund Balance - Beginning	13,729,896	-	21,726,171
Fund Balance - Ending	<u>\$ 15,080,178</u>	<u>\$ -</u>	<u>\$ 29,245,852</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
\$ -	\$ 21,416,841	\$ 35,955,623
4,000,000	35,042,440	71,445,045
-	235,297	2,991,289
-	1,685,417	7,960,092
-	19,282,209	19,325,548
-	-	71,627
-	-	1,566,914
-	362,718	763,551
-	366,182	373,378
36,078	10,768,499	12,052,874
3,500	1,578,341	1,804,560
237,835	943,622	1,510,405
46,661	1,047,504	1,337,274
-	76,391	283,429
4,324,074	92,805,461	157,441,609
-	-	447,537
-	6,987,543	13,140,164
-	102,913	386,061
-	209,415	638,738
-	408,487	1,880,118
-	406,240	4,050,722
-	22,276,478	25,074,891
3,030,779	3,980,704	29,542,141
-	1,279,048	1,279,048
-	14,896,405	15,198,064
-	504,263	10,812,472
-	(25,441)	(441)
-	5,013,845	6,458,450
5,010,653	14,683,921	21,199,337
-	10,255,000	10,255,000
-	2,569,073	2,569,073
-	17,675	17,675
36,078	603,047	639,125
8,077,510	84,168,616	143,588,175
(3,753,436)	8,636,845	13,853,434
-	1,024,361	1,228,336
-	(441,971)	(746,008)
-	582,390	482,328
(3,753,436)	9,219,235	14,335,762
28,658,039	126,763,636	190,877,742
\$ 24,904,603	\$ 135,982,871	\$ 205,213,504

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, 2016

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

Net Change in fund balances, total governmental funds, Statement D	\$ 14,335,762
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.	8,104,643
Revenues in the Statement of Activities that do not provide current financial resources are not reported as revenues in the funds.	1,522,743
The net effect of various miscellaneous transactions involving capital assets is to decrease net position.	(6,968,095)
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.	10,872,959
Some expenses reported in the Statement of Activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.	(2,541,660)
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.	740,934
The net activities of internal service funds are reported with governmental activities.	(1,299,591)
	<hr/>
Change in Net Position of Governmental Activities, Statement B	<u><u>\$ 24,767,695</u></u>

The accompanying notes are an integral part of this statement.

ST. TAMMANY PARISH, LOUISIANA
Statement of Net Position
Proprietary Funds
December 31, 2016

	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	\$ 4,662,188	\$ 2,960,256	\$ 5,942,671
Investments	11,696,422	11,641,597	21,123,840
Receivables (net of allowances for uncollectibles)	954,234	1,003,100	186,964
Due from other funds	-	-	2,062,815
Prepaid items	345	-	17,670
Restricted assets	4,678,367	4,516,298	-
Other assets	5,967	13,159	630
Total Current Assets	21,997,523	20,134,410	29,334,590
Non-Current Assets:			
Land, improvements, and construction in progress	1,333,725	1,247,397	1,718,617
Other capital assets, net of depreciation	37,867,529	36,149,330	19,612,895
Total Non-Current Assets	39,201,254	37,396,727	21,331,512
TOTAL ASSETS	61,198,777	57,531,137	50,666,102
DEFERRED OUTFLOWS OF RESOURCES			
Deferred charges - pension	1,014,094	383,334	-
LIABILITIES			
Current Liabilities:			
Accounts, salaries, and other payables	692,351	726,832	221,892
Unearned revenue	-	-	363
Interest payable	799,434	813,809	-
Other liabilities	1,484,369	1,382,383	-
Claims payable	-	-	800,000
Compensated absences	-	-	60,000
Bonds payable	780,000	745,000	-
Total Current Liabilities	3,756,154	3,668,024	1,082,255
Non-Current Liabilities:			
Claims payable	-	-	4,200,000
Compensated absences	-	-	1,523,623
Health plan payable - retirees	-	-	4,402,676
Net pension liability	698,723	78,998	-
Bonds payable	39,175,587	39,955,587	-
Total Non-Current Liabilities	39,874,310	40,034,585	10,126,299
TOTAL LIABILITIES	43,630,464	43,702,609	11,208,554
DEFERRED INFLOWS OF RESOURCES			
Deferred charges - pension	115,053	32,296	-
NET POSITION			
Net investment in capital assets	(754,333)	(3,303,860)	21,331,512
Restricted for:			
Capital projects	936,137	774,807	-
Debt service	3,742,230	3,741,460	-
Unrestricted	14,543,320	12,967,159	18,126,036
TOTAL NET POSITION	\$ 18,467,354	\$ 14,179,566	\$ 39,457,548

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, 2016

	BUSINESS-TYPE ACTIVITIES ENTERPRISE FUNDS		GOVERNMENTAL ACTIVITIES
	622 Utility Operations (Major)		TOTAL INTERNAL SERVICE FUNDS
	Current Year	Prior Year	Current Year
Operating Revenues			
Charges for services:			
Water and sewer sales	\$ 11,545,435	\$ 11,014,187	\$ -
Connect/reconnect fees	170,977	174,731	-
Tap fees	334,006	389,519	-
Late fees	120,307	128,589	-
Capacity fees	405,959	252,204	-
Garbage collection	562,697	557,107	-
Rent	6,000	6,000	306,421
Interfund charges	-	-	7,259,321
Other fees	392,418	385,569	-
Other services	119,295	141,010	349,465
Total Operating Revenues	13,657,094	13,048,916	7,915,207
Operating Expenses			
Cost of sales and services	7,029,214	6,813,552	6,525,396
Administration	1,328,999	453,867	1,756,804
Depreciation	2,600,978	2,422,765	1,094,802
Total Operating Expenses	10,959,191	9,690,184	9,377,002
Operating Income (Loss)	2,697,903	3,358,732	(1,461,795)
Non-operating Revenues (Expenses)			
Bond issuance expenses	(1,225)	(1,200)	-
Interest expense	(1,937,729)	(1,963,422)	-
Gain on sale of capital assets	4,526	13,065	-
Pension contribution	18,970	18,727	-
Investment earnings	98,707	163,156	226,982
Total Non-operating Revenues (Expenses)	(1,816,751)	(1,769,674)	226,982
Income (Loss) Before Contributions and Transfers	881,152	1,589,058	(1,234,813)
Contributions	45,614	121,201	-
Contributed capital	3,778,572	124,664	-
Transfers out	(417,550)	(350,402)	(64,778)
Change in Net Position	4,287,788	1,484,521	(1,299,591)
Net Position - Beginning	14,179,566	12,484,377	40,757,139
Change in accounting principle - GASB 68	-	210,668	-
Net Position - Beginning (Restated)	14,179,566	12,695,045	40,757,139
Net Position - Ending	\$ 18,467,354	\$ 14,179,566	\$ 39,457,548

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, 2016

	BUSINESS-TYPE ACTIVITIES		GOVERNMENTAL
	ENTERPRISE FUND		ACTIVITIES
			TOTAL
			INTERNAL
			SERVICE
			FUNDS
	Current Year	Prior Year	Current Year
Cash Flows from Operating Activities:			
Receipts from customers	\$ 13,801,970	\$ 13,102,773	\$ 674,909
Receipts from interfund services provided	-	-	7,259,321
Payments to suppliers	(3,928,816)	(3,818,884)	(4,008,853)
Payments to employees	(2,970,108)	(2,905,588)	(107,551)
Payments for interfund services used	(1,370,343)	(754,247)	(1,756,804)
Net Cash Provided by Operating Activities	5,532,703	5,624,054	2,061,022
Cash Flows from Non-capital Financing Activities:			
Transfers to other funds	-	-	(64,778)
Loans to other funds	-	-	(743,244)
Net Cash (Used) by Non-capital Financing Activities	-	-	(808,022)
Cash Flows from Capital and Related Financing Activities:			
Payments for bond issuance expenses	(1,225)	(1,200)	-
Transfers to other funds	(417,550)	(350,402)	-
Principal payments	(745,000)	(725,000)	-
Interest payments	(1,952,104)	(1,971,099)	-
Payments for restricted assets	(161,903)	(180,391)	-
Sale of capital assets	4,526	13,065	-
Purchase of capital assets	(581,319)	(498,667)	(30,726)
Net Cash (Used) by Capital and Related Financing Activities	(3,854,575)	(3,713,694)	(30,726)
Cash Flows from Investing Activities:			
Proceeds from sales/maturities of investments	1,140,036	1,938,111	5,265,068
Purchase of investments	(1,262,370)	(2,639,920)	(4,270,123)
Interest and dividends received	146,138	110,732	273,268
Net Cash Provided (Used) by Investing Activities	23,804	(591,077)	1,268,213
Net Increase in Cash and Cash Equivalents	1,701,932	1,319,283	2,490,487
Cash and Cash Equivalents, Beginning Year	2,960,256	1,640,973	3,452,184
Cash and Cash Equivalents, End Year	\$ 4,662,188	\$ 2,960,256	\$ 5,942,671
Reconciliation of Operating Income (Loss) to Net Cash Provided by Operating Activities:			
Operating income (loss)	\$ 2,697,903	\$ 3,358,732	\$ (1,461,795)
Adjustments to reconcile operating income (loss) to net cash provided by (used by) operating activities:			
Depreciation expense	2,600,978	2,422,765	1,094,802
Pension expense	90,692	(42,634)	-
(Increase) decrease in receivables	68,778	(72,823)	18,673
Decrease in prepaid and other items	6,847	-	6,171
Increase (decrease) in accounts payable	(49,078)	(43,703)	2,537,074
Increase (decrease) in salaries/benefits payable	14,597	(139,862)	(134,253)
Increase in other liabilities	101,986	141,579	-
Increase in unearned revenue	-	-	350
Total Adjustments	2,834,800	2,265,322	3,522,817
Net Cash Provided by Operating Activities	\$ 5,532,703	\$ 5,624,054	\$ 2,061,022

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, 2016

Non-cash and Financing Activities

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 market value of investments was \$67,509.

2015

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

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

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

A sewer and water system was donated to Tammany Utilities by a developer at an estimated value of \$20,933 and \$46,512, respectively.

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

The accompanying notes are an integral part of this statement.

ST. TAMMANY PARISH, LOUISIANA
Statement of Net Position
Component Units, Discretely Presented
December 31, 2016

	(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	\$ 427,673	\$ 727,937	\$ 4,792,244	\$ 13,737,232	\$ 37,113,564	\$ 56,798,650
Investments	-	1,005	-	2,408,884	1,580,672	3,990,561
Receivables (net of allowances for uncollectibles)	202,584	305,557	-	7,836,936	61,697,589	70,042,666
Due from primary government/component units	-	-	10,189,485	-	250,364	10,439,849
Inventory	-	-	-	2,332,187	28,154	2,360,341
Prepaid items	28,022	-	-	71,663	480,161	579,846
Restricted assets	-	-	-	-	3,133,934	3,133,934
Other assets	-	-	1,981	-	26,638	28,619
Capital assets:						
Land, improvements, and construction in progress	-	400,000	473,285	-	13,391,826	14,265,111
Other capital assets, net of depreciation	666,383	-	2,869,534	6,757,095	68,898,620	79,191,632
TOTAL ASSETS	1,324,662	1,434,499	18,326,529	33,143,997	186,601,522	240,831,209
DEFERRED OUTFLOWS OF RESOURCES						
Deferred charges - refundings	-	-	-	-	927,909	927,909
Deferred charges - pension	1,152,451	-	2,383,792	849,014	20,806,321	25,191,578
TOTAL DEFERRED OUTFLOWS OF RESOURCES	1,152,451	-	2,383,792	849,014	21,734,230	26,119,487
LIABILITIES						
Accounts, salaries, and other payables	298,537	147,101	705,254	295,668	3,239,214	4,685,774
Payable from restricted assets	-	-	-	-	187,761	187,761
Due to primary government/component units	-	108,362	-	9,229	322,817	440,408
Unearned revenue	-	250,088	-	-	83,797	333,885
Other liabilities	-	-	-	-	53,540	53,540
Interest payable	-	-	-	-	501,462	501,462
Long-term liabilities:						
Due within one year	-	-	-	-	6,032,871	6,032,871
Due in more than one year	787,649	-	3,395,491	865,804	101,610,356	106,659,300
TOTAL LIABILITIES	1,086,186	505,551	4,100,745	1,170,701	112,031,818	118,895,001
DEFERRED INFLOWS OF RESOURCES						
Deferred charges - pension	149,984	-	274,071	121,535	5,718,116	6,263,706
NET POSITION						
Net investment in capital assets	666,383	400,000	3,342,819	6,757,095	47,889,057	59,055,354
Restricted for:						
Debt service	-	-	-	-	4,054,187	4,054,187
Unrestricted	574,560	528,948	12,992,686	25,943,680	38,642,574	78,682,448
TOTAL NET POSITION	\$ 1,240,943	\$ 928,948	\$ 16,335,505	\$ 32,700,775	\$ 90,585,818	\$ 141,791,989

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, 2016

	Program Revenues			
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Component Units				
St. Tammany Parish Coroner	\$ 5,439,438	\$ 513,776	\$ 21,773	\$ 213,051
St. Tammany Parish Development District	997,690	541,980	-	-
St. Tammany Parish Library	10,144,392	149,997	28,336	-
Mosquito Abatement District	7,456,903	-	-	-
Non-Major Component Units	69,123,328	5,743,894	1,196,711	584,423
Total Component Units	<u>\$ 93,161,751</u>	<u>\$ 6,949,647</u>	<u>\$ 1,246,820</u>	<u>\$ 797,474</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
\$ (4,690,838)	\$ -	\$ -	\$ -	\$ -	\$ (4,690,838)
-	(455,710)	-	-	-	(455,710)
-	-	(9,966,059)	-	-	(9,966,059)
-	-	-	(7,456,903)	-	(7,456,903)
-	-	-	-	(61,598,300)	(61,598,300)
(4,690,838)	(455,710)	(9,966,059)	(7,456,903)	(61,598,300)	(84,167,810)
-	-	-	8,239,209	62,053,802	70,293,011
-	484,156	-	-	-	484,156
-	-	-	-	984,454	984,454
-	-	-	157,009	1,215,183	1,372,192
10,601	-	6,577	209,326	541,382	767,886
4,440,669	-	9,980,107	-	3,178,477	17,599,253
60,908	-	105,254	744,828	2,831,671	3,742,661
4,512,178	484,156	10,091,938	9,350,372	70,804,969	95,243,613
(178,660)	28,446	125,879	1,893,469	9,206,669	11,075,803
1,419,603	900,502	16,209,626	30,807,306	81,379,149	130,716,186
\$ 1,240,943	\$ 928,948	\$ 16,335,505	\$ 32,700,775	\$ 90,585,818	\$ 141,791,989



ST. TAMMANY PARISH, LOUISIANA
Notes to the Financial Statements 2016

INDEX

Note I	Summary of Significant Accounting Policies	
A	Description of Government-wide Financial Statements	48
B	Reporting Entity	48
C	Basis of Presentation – Government-wide Financial Statements	50
D	Basis of Presentation – Fund Financial Statements	50
E	Measurement Focus and Basis of Accounting	51
F	Budgetary Information	52
G	Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position/Fund Balances.....	52
1	Cash and Cash Equivalents	52
2	Investments	52
3	Prepaid Items.....	52
4	Capital Assets	52
5	Deferred Outflows/Inflows of Resources	53
6	Net Position Flow Assumptions	54
7	Fund Balance Flow Assumptions.....	54
8	Fund Balance Policies	54
H	Revenues and Expenditures/Expenses.....	54
1	Program Revenues.....	54
2	Taxes	55
3	Compensated Absences	55
4	Proprietary Funds Operating and Non-operating Revenues and Expenses	55
I	Pensions.....	55
Note II	Reconciliation of Government-wide and Fund Financial Statements	
A	Explanation of certain differences between the governmental funds Balance Sheet and the government-wide Statement of Net Position.....	56
B	Explanation of certain differences between the governmental funds Statement of Revenues, Expenditures, and Changes in Fund Balances and the government-wide Statement of Activities.....	56
Note III	Detailed Notes on all Activities and Funds	
A	Cash Deposits with Financial Institutions	58
B	Investments.....	58
C	Receivables.....	60
D	Capital Assets	60
E	Accounts, Salaries and Benefits, and Other Payables.....	63
F	Pension Obligations	63
G	Other Post-employment Benefit (OPEB) Obligations.....	66
H	Construction and Other Significant Commitments.....	69
I	Risk Management.....	71
J	Long-term Liabilities.....	72
K	Landfill Post-closure Care	74
L	Fund Balance	75
M	Inter-fund Receivables and Payables.....	76
N	Inter-fund Transfers	77
O	Operating Leases	77
P	Tax Abatements.....	78
Q	Major Discretely Presented Component Units	78
1	St. Tammany Parish Coroner	78
2	St. Tammany Parish Development District	79
3	St. Tammany Parish Library	82
4	Mosquito Abatement District	84
R	Non-Major Discretely Presented Component Unit.....	86
S	Contingencies	86
T	Impact of Recently Issued Accounting Principles	87
U	New Standards.....	87
V	Subsequent Events.....	88

ST. TAMMANY PARISH, LOUISIANA

Notes to the Financial Statements 2016

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 2016

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 2016

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

ST. TAMMANY PARISH, LOUISIANA
Notes to the Financial Statements 2016

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 2016

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-internal 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 expenditures/expenses when consumed rather than when purchased.

4. Capital Assets

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

The capitalization threshold for infrastructure, such as road improvements, is \$25,000 per project or subdivision, if newly donated. If the entire capital road improvement project is over \$25,000, then each road in that project will be capitalized, as well as 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.

ST. TAMMANY PARISH, LOUISIANA

Notes to the Financial Statements 2016

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

The value of the land underneath the roads was valued at estimated fair value at the time of donation. This estimate was determined by using the average assessed value of unimproved land in the Parish. The assessed value closely approximates 10% of the fair value, which was \$10,190/acre for 2016. The actual length and width of the road was known, and the width of the land generally includes an additional four feet each side for shoulder and ditch. The square feet of the land, including shoulder and ditch, was used to determine value.

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.

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 two items that qualify for reporting in this category, which are the deferred charges on refunding, and deferred charges on pension. 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 F – Pension Obligations. Deferred charges on state revenue sharing results 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 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

ST. TAMMANY PARISH, LOUISIANA

Notes to the Financial Statements 2016

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

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

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

Fund:	Policy:
General Fund (010, 012)	No less than the greater of 25% of revenues or 30% of expenditures
Public Works (015)	25% of revenue including amounts for debt and capital
Drainage (016)	95% of revenue including amounts for capital
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 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

ST. TAMMANY PARISH, LOUISIANA

Notes to the Financial Statements 2016

Districts are classified as program revenues because the residents of these districts directly benefit from the installation and maintenance of lighting in their district.

2. Taxes

Property Taxes – Property taxes are levied on a calendar year basis. On August 4, 2016, the taxes were levied for the 2016 calendar year. They are due on December 31st of each year, and are considered delinquent on January 1st, which is the lien date. The Parish records 95% of property tax billed as collectible.

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

- a. Pursuant to a tax proposition renewed by the voters on July 16, 2005, the Parish levies a two percent (2%) sales and use tax in Sales Tax District No. 3 (the District) through November 2031. This District includes all unincorporated areas of the Parish at the time the proposition was originally passed in 1986. Net proceeds are to be used for 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 defined benefit pension plan in which the Parish participates has been determined on the same basis as they are reported by

ST. TAMMANY PARISH, LOUISIANA
Notes to the Financial Statements 2016

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 \$444,090,052 are as follows:

Capital assets, not being depreciated	\$ 120,014,188
Capital assets being depreciated	532,870,248
Less: Accumulated depreciation	<u>(208,794,384)</u>
<i>Net adjustment to increase fund balance – total governmental funds to arrive at net position – governmental activities</i>	<u><u>\$ 444,090,052</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 \$1,045,831 difference are as follows:

Deferred inflows of resources – ad valorem/parcel fees and state revenue sharing	\$ 1,837,904
Deferred outflows of resources - state revenue sharing	(17,338)
Less amounts due to outside agencies:	
Library	(587,994)
STARC/Council on Aging	<u>(186,741)</u>
<i>Net adjustment to increase fund balance – total governmental funds to arrive at net position – governmental activities</i>	<u><u>\$ 1,045,831</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 \$66,379,339 difference are as follows:

Accrued interest payable	\$ 382,572
Impact fee credits due	9,746,701
Bonds payable and certificates of indebtedness	60,635,000
Premium on bonds (amortized as reduction of interest expense)	2,413,761
Prepaid insurance on bonds (amortized over life of debt)	(49,918)
Pension liability	10,178,519
Deferred inflows of resources – pension	1,671,494
Deferred outflows of resources – pension	(14,619,663)
Deferred charges on refunding (amortized over life of debt)	<u>(3,979,127)</u>
<i>Net adjustment to decrease fund balance – total governmental funds to arrive at net position – governmental activities</i>	<u><u>\$ 66,379,339</u></u>

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

The governmental funds Statement of Revenues, Expenditures, and Changes in Fund Balances includes a reconciliation between *net change in fund balances – total governmental funds* and *changes in net position of governmental activities* as reported in the government-wide Statement of Activities. One element of that reconciliation explains, “Governmental funds report capital outlays as expenditures. However, in the Statement of Activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlays exceeded depreciation in the current period.” The details of this \$8,104,643 difference are:

Capital outlay	\$ 27,657,787
Depreciation expense	<u>(19,553,144)</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>\$ 8,104,643</u></u>

ST. TAMMANY PARISH, LOUISIANA
Notes to the Financial Statements 2016

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 \$1,522,743 includes the following:

Pension revenue	\$ 281,704
Ad valorem tax/parcel fees	1,223,862
State revenue sharing	<u>17,177</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>\$ 1,522,743</u></u>

Another element of that reconciliation states “The net effect of various miscellaneous transactions involving capital assets is to decrease net position.” This difference of \$6,968,095 includes the donation of capital assets, which includes roadways and land, and the loss on roads undergoing complete re-construction and on vehicles before they have been fully depreciated. It also includes capital assets transferred to internal service funds or enterprise funds that were paid for by governmental funds. The assets paid out of capital project funds or special revenue funds that are associated with buildings were transferred to the internal service fund that accounts for the buildings’ operations. The Parish also received various grants, accounted for in special revenue funds, for utility operations related projects, and those assets were transferred to the Utility Operations fund that accounts for their operations.

The details of this difference are as follows:

Donation of capital assets	\$ (3,777,284)
Capital contribution to other funds	3,778,571
Loss on roads and vehicles	<u>6,966,808</u>
<i>Net adjustment to decrease net changes in fund balances – total governmental funds to arrive at changes in net position of governmental activities</i>	<u><u>\$ 6,968,095</u></u>

Another element of that reconciliation states “The issuance of long-term debt (e.g., bonds, leases, etc.) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. This amount is the net effect of these differences in the treatment of long-term debt and related items.” The details of this \$10,872,959 difference are as follows:

Principal repayments:	
General obligation bonds	\$ 3,310,000
Sales tax bonds	6,695,000
Revenue bonds	250,000
Impact fee credits used	639,125
Issuance of debt:	
Impact fee credits	<u>(21,166)</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>\$ 10,872,959</u></u>

Another element of that reconciliation states, “Some expenses reported in the Statement of Activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.” The details of this \$2,541,660 difference are as follows:

Interest expense	\$ 382,572
Amortization of prepaid insurance	3,462
Amortization of deferred charges on refunding	375,646
Pension expense	1,346,736
Amortization of premiums on bonds payable	(358,829)
State revenue sharing expenses to Parish operating funds	17,338
State revenue sharing expenses to outside agencies: Library, STARC, and Council on Aging	(7,368)
Ad valorem and state revenue sharing due to outside agencies: Library, STARC, and Council on Aging	<u>782,103</u>
<i>Net adjustment to decrease net changes in fund balances – total governmental funds to arrive at changes in net position of governmental activities</i>	<u><u>\$ 2,541,660</u></u>

ST. TAMMANY PARISH, LOUISIANA

Notes to the Financial Statements 2016

III. DETAILED NOTES ON ALL ACTIVITIES AND FUNDS

A. Cash Deposits with Financial Institutions

At December 31, 2016, the Parish had cash and cash equivalents (book balances) totaling \$70,848,283 as follows:

	<u>Primary Government</u>
Non-Interest Bearing Demand Deposits	\$ 5,521,028
Interest Bearing Demand Deposits	65,326,805
Other	450
Total	\$70,848,283

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

Custodial credit risk is the risk that, in the event of a bank failure, the government's deposits may not be returned. The Parish's deposit policy for custodial credit risk follows the requirements under state law. As of December 31, 2016, none of the primary government's bank balance of \$74,500,414 was exposed to custodial credit risk as \$74,250,414 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, 2016, 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	01/12/17	\$ 175,000
Certificate of Deposit	02/17/17	2,000,000
Certificate of Deposit	02/17/17	2,000,000
Certificate of Deposit	03/02/17	4,000,000
Certificate of Deposit	05/14/17	9,000,000
Certificate of Deposit	03/16/18	10,000,000
Certificate of Deposit	06/04/18	2,000,000
Certificate of Deposit	06/09/19	4,000,000
Federal Farm Credit Bank	01/30/18	3,984,960
Federal Farm Credit Bank	04/24/18	3,994,280
Federal Farm Credit Bank	11/06/18	3,992,837
Federal Farm Credit Bank	01/06/20	4,439,790
Federal Farm Credit Bank	03/02/20	2,308,078
Federal Farm Credit Bank	04/13/20	3,936,400
Federal Farm Credit Bank	05/18/20	3,939,240
Federal Farm Credit Bank	07/13/20	2,914,680
Federal Farm Credit Bank	08/24/20	3,924,680
Federal Farm Credit Bank	12/14/20	2,411,672
Federal Farm Credit Bank	12/14/20	1,541,889
Federal Home Loan Bank	12/20/18	3,985,400
Federal Home Loan Bank	09/13/19	2,119,635
Federal Home Loan Bank	09/14/20	1,846,097
Federal Home Loan Bank	09/23/20	1,462,485
Federal Home Loan Bank	10/26/20	3,923,160
Federal Home Loan Mortgage Corporation	12/20/17	3,991,760
Federal Home Loan Mortgage Corporation	11/15/18	3,968,240
Federal Home Loan Mortgage Corporation	05/30/19	2,271,195
Federal Home Loan Mortgage Corporation	08/01/19	2,240,730
Federal Home Loan Mortgage Corporation	10/02/19	1,988,300
Federal Home Loan Mortgage Corporation	12/30/19	2,955,090
Federal Home Loan Mortgage Corporation	09/30/20	2,467,750
Federal National Mortgage Association	01/30/17	4,001,880
Federal National Mortgage Association	07/30/18	3,983,360

ST. TAMMANY PARISH, LOUISIANA
Notes to the Financial Statements 2016

<u>continued</u>		
<u>Investment</u>	<u>Maturity Date</u>	<u>Fair Value</u>
Federal National Mortgage Association	10/30/18	2,982,390
Federal National Mortgage Association	11/16/18	2,488,600
Federal National Mortgage Association	12/20/18	2,487,350
Federal National Mortgage Association	02/19/19	2,024,360
Federal National Mortgage Association	04/29/19	3,999,480
Federal National Mortgage Association	11/26/19	4,030,600
Federal National Mortgage Association	12/30/19	1,976,360
Federal National Mortgage Association	12/30/19	2,962,500
Federal National Mortgage Association	02/25/20	3,947,360
Federal National Mortgage Association	03/30/20	3,916,880
Federal National Mortgage Association	06/16/20	3,910,720
Federal National Mortgage Association	07/13/20	1,948,220
Federal National Mortgage Association	12/30/20	3,894,560
Total Investments		\$152,337,968

The difference of \$209,572 between the investment balance on the Statement of Net Position and this listing is due to Sub-Drainage Dist. No. 1 of 3 taking part in the Parish's investment pool.

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

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

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

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

Concentration of Credit Risk. The Parish's policy on the amount the Parish may invest in any one issuer is to diversify its holdings to manage the concentration of credit risk. The Parish's investments in the certificates of deposit, Federal Farm Credit Bank, Federal Home Loan Bank, Federal Home Loan Mortgage Corporation, and Federal National Mortgage Association are 22%, 24%, 9%, 13% and 32%, 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.

ST. TAMMANY PARISH, LOUISIANA

Notes to the Financial Statements 2016

The following table sets forth by level within the fair value hierarchy the Parish's assets at fair value as of December 31, 2016:

	December 31, 2016	Fair Value Measurement Using:		
		Level 1	Level 2	Level 3
Federal Farm Credit Bank	\$ 37,388,506	\$ 3,992,837	\$33,395,669	\$ -
Federal Home Loan Bank	13,336,777	6,042,795	7,293,982	-
Federal Home Loan Mortgage Corporation	19,883,065	10,468,465	9,414,600	-
Federal National Mortgage Association	48,554,620	10,056,840	38,497,780	-
Total	\$119,162,968	\$30,560,937	\$88,602,031	\$ -

C. Receivables

The primary government's receivables of \$59,132,379 (net of allowances of \$276,692 recorded in the General Fund, \$1,081 in Non-major Special Revenue Funds, and \$7,212 in the Enterprise Fund) at December 31, 2016, 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)	\$4,701,130	\$ -	\$676,350	\$719,453	\$103,155	\$187,465	\$6,387,553
St. Tammany Parish Library (013)	11,476,856	-	-	174,588	-	-	11,651,444
Public Works (015)	-	8,783,568	-	791,340	118,593	657	9,694,158
Capital Improvements-General (300)	-	-	-	30,025	169,473	492	199,990
Non-major Special Revenue Funds	18,951,601	4,613,000	69,631	4,770,761	86,800	373,720	28,865,513
Non-major Capital Projects Funds	-	-	-	671,248	494,117	27,158	1,192,523
Internal Service Funds	-	-	-	9,908	170,920	6,136	186,964
Total governmental activities	\$35,129,587	\$13,396,568	\$745,981	\$7,167,323	1,143,058	595,628	58,178,145
Business-type activities:							
Enterprise Fund	-	-	-	-	91,521	862,713	954,234
Total Primary Government	\$35,129,587	\$13,396,568	\$745,981	\$7,167,323	\$1,234,579	\$1,458,341	\$59,132,379

D. Capital Assets

Capital assets and depreciation activity as of and for the year ended December 31, 2016, 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	\$47,881,971	\$369,205	(\$180,501)	(\$2,481,447)	\$45,589,228
Land Improvements-non-exhaustible	2,402,858	-	-	(2,295,736)	107,122
Construction in Progress	1,958,561	4,104,290	(9,763)	(3,234,042)	2,819,046
Infrastructure:					
Land	21,246,064	569,852	(757)	-	21,815,159
Land Improvements-non-exhaustible	21,664,639	221,891	(48,000)	3,168,087	25,006,617
Construction in Progress	16,120,528	21,049,387	(141,364)	(12,351,535)	24,677,016
Total capital assets, not being depreciated	111,274,621	26,314,625	(380,385)	(17,194,673)	120,014,188

ST. TAMMANY PARISH, LOUISIANA
Notes to the Financial Statements 2016

Primary Government (continued)

Governmental Activities:	Beginning Balance	Increases	Decreases	Re-classes	Ending Balance
Capital assets being depreciated:					
Land Improvements	4,897,831	-	-	2,580,942	7,478,773
Buildings	120,398,358	719,025	(6,015,603)	1,607,392	116,709,172
Building Improvements	5,995,184	-	-	1,341,445	7,336,629
Water and Sewer Systems	632,317	-	-	-	632,317
Vehicles	4,660,926	488,026	(226,374)	-	4,922,578
Machinery and Equipment	25,808,366	970,707	(756,556)	-	26,022,517
Office/Other Equipment	14,588,989	526,222	-	-	15,115,211
Infrastructure:					
Roads	303,335,953	2,416,466	(3,086,612)	10,455,865	313,121,672
Other	44,175,326	-	-	(2,643,947)	41,531,379
<i>Total capital assets being depreciated</i>	<i>524,493,250</i>	<i>5,120,446</i>	<i>(10,085,145)</i>	<i>13,341,697</i>	<i>532,870,248</i>
Less accumulated depreciation for:					
Land Improvements	(2,420,393)	(356,045)	-	-	(2,776,438)
Buildings	(32,612,007)	(3,165,245)	334,200	-	(35,443,052)
Building Improvements	(1,630,545)	(288,909)	-	-	(1,919,454)
Water and Sewer Systems	(178,236)	(25,293)	-	-	(203,529)
Vehicles	(3,802,513)	(249,326)	214,934	-	(3,836,905)
Machinery and Equipment	(20,484,308)	(1,237,767)	756,556	-	(20,965,519)
Office/Other Equipment	(9,772,255)	(1,123,915)	-	-	(10,896,170)
Infrastructure:					
Roads	(114,279,975)	(11,620,149)	2,193,032	-	(123,707,092)
Other	(7,634,135)	(1,486,495)	-	74,405	(9,046,225)
Total accumulated depreciation	(192,814,367)	(19,553,144)	3,498,722	74,405	(208,794,384)
<i>Total capital assets being depreciated, net</i>	<i>331,678,883</i>	<i>(14,432,698)</i>	<i>(6,586,423)</i>	<i>13,416,102</i>	<i>324,075,864</i>
Internal Service Funds:					
Capital assets, not being depreciated:					
Land	1,718,617	-	-	-	1,718,617
<i>Total capital assets, not being depreciated</i>	<i>1,718,617</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>1,718,617</i>
Capital assets being depreciated:					
Land Improvements	455,413	-	-	-	455,413
Buildings	23,637,722	-	-	-	23,637,722
Building Improvements	7,050,946	30,726	-	-	7,081,672
Office/Other Equipment	1,452,325	-	-	-	1,452,325
<i>Total capital assets being depreciated</i>	<i>32,596,406</i>	<i>30,726</i>	<i>-</i>	<i>-</i>	<i>32,627,132</i>
Less accumulated depreciation for:					
Land Improvements	(213,614)	(22,771)	-	-	(236,385)
Buildings	(8,932,931)	(555,569)	-	-	(9,488,500)
Building Improvements	(2,070,449)	(327,379)	-	(16,244)	(2,414,072)
Office/Other Equipment	(702,441)	(189,083)	-	16,244	(875,280)
Total accumulated depreciation	(11,919,435)	(1,094,802)	-	-	(13,014,237)
<i>Total capital assets being depreciated, net</i>	<i>20,676,971</i>	<i>(1,064,076)</i>	<i>-</i>	<i>-</i>	<i>19,612,895</i>
<i>Total Capital Assets Internal Service Funds, net</i>	<i>22,395,588</i>	<i>(1,064,076)</i>	<i>-</i>	<i>-</i>	<i>21,331,512</i>
<i>Total Capital Assets Governmental Activities, net</i>	<i>\$465,349,092</i>	<i>\$10,817,851</i>	<i>(\$6,966,808)</i>	<i>(\$3,778,571)</i>	<i>\$465,421,564</i>
Business-type Activities:					
Capital assets, not being depreciated:					
Land	\$577,560	\$ -	\$ -	\$ -	\$577,560
Construction in Progress	669,837	535,720	-	(449,392)	756,165
<i>Total capital assets, not being depreciated</i>	<i>1,247,397</i>	<i>535,720</i>	<i>-</i>	<i>(449,392)</i>	<i>1,333,725</i>
Capital assets being depreciated:					
Land Improvements	50,707	-	-	-	50,707
Buildings	13,376	-	-	-	13,376
Vehicles	723,799	21,713	(7,356)	-	738,156
Machinery and Equipment	592,590	23,099	(12,000)	-	603,689
Office/Other Equipment	6,354	-	-	-	6,354
Infrastructure:					

ST. TAMMANY PARISH, LOUISIANA

Notes to the Financial Statements 2016

Primary Government (continued)

Business-type Activities:	Beginning Balance	Increases	Decreases	Re-classes	Ending Balance
Sewer equipment, lines and pumps	35,498,561	18,809	-	4,020,603	39,537,973
Water equipment, lines and wells	18,071,953	27,589	-	281,765	18,381,307
<i>Total capital assets being depreciated</i>	<i>54,957,340</i>	<i>91,210</i>	<i>(19,356)</i>	<i>4,302,368</i>	<i>59,331,562</i>
Less accumulated depreciation for:					
Land Improvements	(14,085)	(2,536)	-	-	(16,621)
Buildings	(3,255)	(535)	-	-	(3,790)
Vehicles	(338,158)	(110,217)	7,356	-	(441,019)
Machinery and Equipment	(407,968)	(58,061)	12,000	-	(454,029)
Office/Other Equipment	(2,572)	(908)	-	-	(3,480)
Infrastructure:					
Sewer equipment, lines and pumps	(13,638,430)	(1,766,743)	-	(74,405)	(15,479,578)
Water equipment, lines and wells	(4,403,538)	(661,978)	-	-	(5,065,516)
Total accumulated depreciation	(18,808,006)	(2,600,978)	19,356	(74,405)	(21,464,033)
<i>Total capital assets being depreciated, net</i>	<i>36,149,334</i>	<i>(2,509,768)</i>	<i>-</i>	<i>4,227,963</i>	<i>37,867,529</i>
<i>Total Capital Assets Business-type Activities, net</i>	<i>\$37,396,731</i>	<i>(\$1,974,048)</i>	<i>\$ -</i>	<i>\$3,778,571</i>	<i>\$39,201,254</i>
Total Capital Assets - Primary Government, net	\$502,745,823	\$8,843,803	(\$6,966,808)	\$ -	\$504,622,818

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 \$19,553,144 for the year ended December 31, 2016, was charged to the following functions:

Governmental Activities:

General Government	\$ 2,441,391
Public Safety	1,407,130
Highways and Streets	14,546,816
Sanitation	13,950
Health and Welfare	228,074
Cultural and Recreation	858,285
Economic Development	57,498
Total depreciation expense – governmental activities	<u>\$19,553,144</u>

Business-type Activities:

Utility Operations	\$ 2,600,978
Total depreciation expense – business-type activities	<u>\$2,600,978</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 2016

E. Accounts, Salaries and Benefits, and Other Payables

The payables of \$21,967,045 at December 31, 2016 for the primary government are as follows:

	Salaries/Benefits	Accounts	Other	Total
Governmental activities:				
General Fund (010, 012)	\$ 385,851	\$ 2,858,610	\$ 26,419	\$3,270,880
Library (013)	-	381,771	-	381,771
Public Works (015)	230,139	1,235,674	82,794	1,548,607
Capital Improvements-General (300)	-	931,077	188,235	1,119,312
Non-major Special Revenue Funds	80,577	3,904,626	7,694,426	11,679,629
Non-major Capital Project Funds	-	2,524,835	527,768	3,052,603
Internal Service Funds	1,120	214,450	6,322	221,892
Total governmental activities	\$697,687	\$12,051,043	\$8,525,964	\$21,274,694
Business-type activities:				
Utility Operations (622)	59,348	603,824	29,179	692,351
Total Primary Government	\$757,035	\$12,654,867	\$8,555,143	\$21,967,045

The difference of \$186,741 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 2016

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 2016 was 13% 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.

2016	2015	2014
\$3,249,952	\$3,435,429	\$3,465,844

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, 2016.

Net Pension Liability	\$10,877,242
Pension Expense	\$ 4,695,488
Proportion of Net Pension Liability	4.132239%
Change in Proportion Increase	.274091%

The net pension liabilities were measured as of December 31, 2015 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, 2015 as compared to the total of all employers' contributions received by the plan for the fiscal year ended December 31, 2015.

At December 31, 2016, 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	\$ -	\$(1,728,686)
Changes in Assumptions	2,423,621	-
Net Difference between Projected and Actual Earnings on Pension Plan Investments	9,952,975	-
Changes in Proportion and Differences between Employer and Non-Employer		
Contributions and Proportionate Share of Contributions		
Change in Proportionate Share	7,209	(35,508)
Difference in Contributions	-	(22,353)
Employer Contributions Subsequent to the Measurement Date	3,249,952	-
Total	<u>\$15,633,757</u>	<u>\$(1,786,547)</u>

Deferred outflows of resources related to pensions resulting from employer contributions subsequent to the measurement date for PERS of \$3,249,952, will be recognized as a reduction of the net pension liability during the year ending December 31, 2017.

ST. TAMMANY PARISH, LOUISIANA
Notes to the Financial Statements 2016

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

Year Ending December 31:	
2017	\$2,794,355
2018	2,794,355
2019	2,960,144
2020	2,048,404
Total	<u>\$10,597,258</u>

Actuarial Methods and Assumptions – A summary of the actuarial methods and assumptions used in determining the total pension liability as of December 31, 2015 are as follows:

Valuation Date	December 31, 2015
Actuarial Cost Method	Entry Age Normal
Investment Rate of Return	7.00% (Net of investment expense)
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 in 7.55% for the year ended December 31, 2015.

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, 2015 are summarized in the following table:

Asset Class	Target Asset Allocation	Long-Term Expected Portfolio Real Rate of Return
Fixed income	34%	1.06%
Equity	51%	3.56%
Alternatives	12%	.74%
Real Assets	3%	.19%
Totals	100%	5.55%
Inflation		2.00%
Expected Arithmetic Nominal Return		7.55%

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 Mortality 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

ST. TAMMANY PARISH, LOUISIANA

Notes to the Financial Statements 2016

annuitants, the RP-2000 Disabled Lives Mortality Table set back 5 years for males and 3 years for females was selected. For active employees, the RP-2000 Employee Sex Distinct Tables set back 4 years for males and 3 years for females was used.

Discount Rate - The discount rate used to measure the total pension liability was 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, 2015 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
\$27,251,442	\$10,877,242	(\$2,960,932)

Payables to the Pension Plan – At December 31, 2016, the Parish reported payables of \$1,528,852 for the outstanding amount of contributions due to PERS.

Deferred Compensation Plan

Certain employees of the Parish participate in the Louisiana Public Employees Deferred Compensation Plan (the Plan) adopted under the provisions of the Internal Revenue Service Code, Section 457. Complete disclosures relating to the Plan are included in the separately issued audit report for the Plan, 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 2014, 2015, and 2016, respectively, the Parish's portion of health care funding cost for retired employees totaled \$171,354, \$185,062, and \$177,770. 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.

ST. TAMMANY PARISH, LOUISIANA

Notes to the Financial Statements 2016

The actuarially computed ARC for the fiscal year beginning January 1, 2016 is \$666,478, as set forth below:

	Medical		
	2016	2015	2014
Normal cost	\$227,721	\$235,790	\$226,721
30-year UAL amortization	438,757	422,533	406,282
Annual required contribution (ARC)	\$666,478	\$658,323	\$633,003

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		
	2016	2015	2014
Beginning Net OPEB Obligation, January 1	\$3,985,021	\$3,575,512	\$3,170,391
Annual required contribution	666,478	658,323	633,003
Interest on Net OPEB Obligation	159,401	143,020	126,816
ARC Adjustment	(230,454)	(206,772)	(183,344)
OPEB Cost	595,425	594,571	576,475
Contribution	-	-	-
Current year retiree premium	(177,770)	(185,062)	(171,354)
Change in Net OPEB Obligation	417,655	409,509	405,121
Ending Net OPEB Obligation, December 31	\$4,402,676	\$3,985,021	\$3,575,512

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, 2014	\$576,475	29.72%	\$ 3,575,512
Medical	December 31, 2015	594,571	31.13%	3,985,021
Medical	December 31, 2016	595,425	29.86%	4,402,676

Funded Status and Funding Progress – In the fiscal years ending December 31, 2014, 2015, and 2016, 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, 2016 was \$7,890,356, 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 2016, the entire actuarial accrued liability of \$7,890,356 was unfunded.

	Medical		
	2016	2015	2014
Actuarial Accrued Liability (AAL)	\$7,890,356	\$7,598,660	\$7,306,404
Actuarial Value of Plan Assets	-	-	-
Unfunded Act. Accrued Liability (UAAL)	\$7,890,356	\$7,598,660	\$7,306,404
Funded Ratio (Act. Val. Assets/AAL)	0%	0%	0%
Covered Payroll (active plan members)	\$24,999,534	\$23,692,568	\$21,631,538
UAAL as a percentage of covered payroll	31.56%	32.07%	33.78%

Actuarial Methods and Assumptions – Actuarial valuations involve estimates of the value of reported amounts and assumptions about the probability of events far into the future. The actuarial valuation for post-employment benefits includes estimates and assumptions regarding (1) turnover rate; (2) retirement rate; (3) health care cost trend rate; (4) mortality rate; (5) discount rate (investment return assumption); and (6) the period to which the costs apply (past, current, or future years of service by employees). Actuarially determined amounts are subject to continual revision as actual results are compared to past expectations and new estimates are made about the future.

ST. TAMMANY PARISH, LOUISIANA

Notes to the Financial Statements 2016

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.

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.

ST. TAMMANY PARISH, LOUISIANA

Notes to the Financial Statements 2016

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

	2016	2015	2014
OPEB Cost	\$575,425	\$594,571	\$576,475
Contribution	-	-	-
Retiree Premium	177,770	185,062	171,354
Total Contribution and Premium	177,770	185,062	171,354
Change in Net OPEB Obligation	\$417,655	\$409,509	\$405,121
% of Contribution to Cost	0.00%	0.00%	0.00%
% of Contribution Plus Premium to Cost	29.86%	31.13%	29.72%

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, 2016. At year-end, the commitments with contractors are as follows:

Project Name	Expenditures to Date	Remaining Commitment
Governmental Activities:		
2016 District 10 Road Improvements	\$196,815	\$217,635
2016 District 12 Road Improvements	-	137,638
2016 District 13 Road Improvements	128,306	11,464
2016 District 14 Road Improvements	289,968	11,953
2016 District 9 Road Improvements	672,796	62,050
2016 DPW Maintenance Overlays, Phase 1	258,997	155,177
2016 DPW Maintenance Overlays, Phase 2	391,094	437,893
Abita Airport Airfield Lighting	38,000	-
Abita Airport Corporate Hangar	93,809	23,536
Abita Airport Runway Rehabilitation	19,279	9,656
Alton Drainage	124,067	-
Avenue D Drainage	-	29,970
Ben Thomas Area Sewer System	194,250	-
Ben Thomas Road Pond and Drainage	352,177	188,934
Ben Thomas Road and Sidewalk	48,036	110,999
Bluefield Drive Bridge Replacement	251,450	31,553
Brewster Barn Waste Water Environmental Control	44,077	33,100
Brookter Street	56,986	100
Building B – Koop Campus Buildout	24,998	1,666
Bush Barn Waste Water Environmental Control	-	33,100
City Drive Drainage	-	27,834
Clipper Drive Bridge	195,294	22,121
Cross Gates Pond Improvement	31,970	-
Cypress Park Drainage Improvements	15,310	95,170
Destin Street Drainage	31,800	-
Dr. T.J. Smith, Sr. Expressway	63,825	40,675
Emerald Forest Blvd Extension	304,610	1,333,572
Fairgrounds, Phase 3	30,131	25,044

ST. TAMMANY PARISH, LOUISIANA
Notes to the Financial Statements 2016

Project Name	Expenditures to Date	Remaining Commitment
Governmental Activities (continued):		
Fishing Pier, Phase 2	114,396	27,587
Folsom Barn Waste Water Environmental Control	-	33,100
Francis Road Extension	175,397	8,704
French Branch Area Drainage	876,248	-
Harper Road Drainage	-	25,290
Hickory Barn Office Addition	12,975	-
Hickory Barn Waste Water Environmental Control	-	33,100
Highway 59 Barn Waste Water Environmental Control	-	33,100
Holly Drive Bridge	428,239	1,414,495
Huntington Estates Drainage	14,500	67,925
Huntwyck Village Drainage	4,907,956	170,263
Jail Roof Repairs	341,389	105,753
Keller Barn Waste Water Environmental Control	-	33,100
Kids Konnection Playground	42,500	42,500
King's Rd Bridge at Wrights Creek	65,410	2,239
Koop Campus Security Upgrades, Phase 3	15,316	-
Koop Campus Security Upgrades, Phase 4	1,040	-
LA21/1077 Sewer Collection	472,776	5,820
LA59 Tammany Trace Tunnel/Curve Improvements	245,580	275,136
Lake Village Drainage Improvements	175,750	41,790
Lapin Street Pond and Drainage	2,318,711	119,461
Little Bayou Castine Drainage	284,886	32,673
Lower W-15 Drainage	1,391,827	214,762
Mandeville Bypass	653,939	1,287,375
Montgomery Boulevard and Hampton Lane Drainage Repairs	-	57,800
Northwood/Whisperwood/Eddins Drainage	451,345	130,043
Oak Harbor Blvd Road Elevation	62,300	21,500
Ochsner Blvd Connector Road	407,298	576,289
Performing Arts Center	714,266	4,285,734
Queen Anne Drive Drainage	-	2,050
Reno Hills Sewer Collection, Phase 2	822,552	161,666
River Glen Drainage	242,923	77,200
Riverwood/Country Club Drainage	405,665	178,285
Roger Storme Road Elevation	-	4,270
Safe Haven Facility Improvements	13,735	-
Safe Haven Handicap Day Center	65,852	11,698
Safe Haven Renovations	23,048	10,152
Safe House/Multi-Use Facility	907,852	511,269
Sharp Road Detention Pond and Drainage	1,903,299	5,896
Slidell Manor Sewer Collection	240,864	20,846
St. Tammany Advanced Campus Roadway & Drainage	673,690	-
St. Tammany Advanced Campus Roadway & Drainage, Phase 2	1,160,115	1,446,298
St. Tammany Advanced Campus Roadway & Drainage, Phase 3	125,480	760,280
STPG Interstate and Highway Lighting System	19,200	221,685
Tammany Trace Crack Repairs	33,670	41,560
Tchefuncte Parc Drive Bridge	2,250	-
Three Rivers Road Widening	1,973,321	76,081
Trace Bridge Repair	-	119,850
Tyler Munis Software	488,057	523,113
Voters Road	113,312	213,736
Waxwing Drive Drainage	12,613	-
WST Wastewater Consolidation	236,475	-
Total Governmental Activities	\$27,496,062	\$16,472,314

ST. TAMMANY PARISH, LOUISIANA
Notes to the Financial Statements 2016

Project Name	Expenditures to Date	Remaining Commitment
Business-type Activities:		
Bedico Creek Timberlane Connection	21,990	15,150
Bedico Water Tank	296	-
Castine EQ Recondition	142,000	-
Cleco at Dove Park Water Line	39,284	-
Colnial Court Sewer Lift Station	-	55,680
Copperstill Market Lift Station	10,787	-
East St. Tammany Waste Water Treatment Plant	202,700	79,800
Fox Branch Sewer Improvement	15,771	2,825
Goldenwood Lift Station Improvement	10,981	-
Helenbirg Water Tank	296	-
LA1088 Water Tank	296	-
LA22 Pump Station and Force Main	283,075	-
Meadowlake Lift Station Improvement	12,821	-
Medcath Water Tank	296	-
Ruelle Du Chene Waste Water Treatment Plant Expansion	4,600	-
Savannah Trace Water Line Extension	-	24,850
Willowwood Lift Station Improvement	10,972	1,500
<i>Total Business-type Activities</i>	<i>\$756,165</i>	<i>\$179,805</i>
Total Primary Government	\$28,252,227	\$16,652,119

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
2016	\$ 158,379
2017	195,268
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	\$2,609,156

At December 31, 2016, the Parish reported a payable of \$158,379 in the General Fund for the 2016 annual fee.

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.

ST. TAMMANY PARISH, LOUISIANA
Notes to the Financial Statements 2016

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 2016, 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.

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, 2016. 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:

	2016	2015
Unpaid claims, beginning of year	\$2,867,500	\$2,867,500
Incurred claims and changes in estimates	3,041,798	709,197
Claim payments	(909,298)	(709,197)
Unpaid claims, end of year	<u>\$5,000,000</u>	<u>\$2,867,500</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, 2016:

	Long-term Obligations at 12/31/15	Additions	Deductions	Long-term Obligations at 12/31/16	Due within One Year
Governmental Activities					
Bonds Payable					
General Obligation Bonds	\$11,825,000	\$ -	(\$3,310,000)	\$8,515,000	\$760,000
Sales Tax Bonds	56,340,000	-	(6,695,000)	49,645,000	6,945,000
Revenue Bonds	2,725,000	-	(250,000)	2,475,000	260,000
Unamortized Premium	2,772,590	-	(358,829)	2,413,761	-
Total Bonds Payable	<u>73,662,590</u>	-	<u>(10,613,829)</u>	<u>63,048,761</u>	<u>7,965,000</u>
Compensated Absences	1,800,859	1,914,307	(2,131,543)	1,583,623	60,000
Impact Fee Credits	10,364,660	21,166	(639,125)	9,746,701	-
Claims Payable	2,867,500	3,041,798	(909,298)	5,000,000	800,000
Net Pension Liability	975,852	13,950,656	(4,747,989)	10,178,519	-
Health Plan Payable Retirees	3,985,021	595,425	(177,770)	4,402,676	-
Total Governmental Activities	<u>93,656,482</u>	<u>19,523,352</u>	<u>(19,219,554)</u>	<u>93,960,280</u>	<u>8,825,000</u>

ST. TAMMANY PARISH, LOUISIANA
Notes to the Financial Statements 2016

	Long-term Obligations at 12/31/15	Additions	Deductions	Long-term Obligations at 12/31/16	Due within One Year
Business-type Activities					
Utility Revenue Bonds	40,700,587	-	(745,000)	39,955,587	780,000
Net Pension Liability	78,998	939,463	(319,738)	698,723	-
Total Business-type Activities	40,779,585	939,463	(1,064,738)	40,654,310	780,000
Total Primary Government	\$134,436,067	\$20,462,815	(\$20,284,292)	\$134,614,590	\$9,605,000

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 2016, the liability in this fund was \$1,357,342, of which \$40,000 is considered current and \$1,317,342 is considered long-term.

The Health Insurance Internal Service Fund (585) is used to account for the two-thirds of compensable accumulated sick leave paid out for eligible employees upon separation of employment to the Post-employment Health Plan on the employees' behalf. The liability was \$226,281, of which \$20,000 is considered current and \$206,281 is considered long-term as of December 31, 2016.

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	\$5,335,000	Ad valorem tax
		Limited Tax Revenue Bonds, Series 2008 (Library)	07/01/08	5,000,000	4.0% to 4.25%	03/01/25	3,180,000	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	39,620,000	2% sales tax
		Sales Tax Bonds Series 2011 (Jail)	07/20/11	2,000,000	2.81%	04/01/18	640,000	¼% sales tax
		Sales Tax Bonds Series 2006 (Jail)	11/30/06	12,275,000	4.0% to 5.0%	04/01/18	2,900,000	¼% sales tax
		Sales Tax Bonds Series 2006 (Justice Complex)	11/30/06	26,985,000	4.0% to 5.0%	04/01/18	6,485,000	¼% sales tax
	Other	Revenue Bonds, Series 2009	05/01/09	4,000,000	3.87%	05/01/24	2,475,000	Excess revenues
	Total Governmental Activities							\$60,635,000
Business-type Activities	Other	Utility Revenue Bonds, Series 2010A	04/21/10	1,000,000	.95%	06/01/30	\$600,587	Net revenues of the system
		Utility Revenue Bonds, Series 2010B	03/02/10	41,370,000	2.0% to 5.5%	08/01/44	39,355,000	Net revenues of the system
	Total Business-type Activities							\$ 39,955,587
TOTAL PRIMARY GOVERNMENT							\$100,590,587	

The primary government has accumulated \$12,310,228 in the debt service funds for future debt requirements.

ST. TAMMANY PARISH, LOUISIANA

Notes to the Financial Statements 2016

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, 2016, the statutory limit is \$195,910,685 and the Parish has \$8,515,000 of outstanding general obligation bonded debt. In addition, under R.S. 39:698.4, the Parish is legally restricted from incurring long-term bonded debt secured by sales and use taxes where principal and interest payment(s) falling due in any one year exceed 75% of the avails of the tax for the year. The Parish was within the 75% limitation on principal and interest payments in all years that sales tax bonds were issued and outstanding.

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

		Year Ending December 31	Principal	Interest	Total
Governmental Activities	General Obligation Bonds	2017	\$760,000	\$382,395	\$1,142,395
		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
		2022-2025	4,280,000	433,035	4,713,035
	Sales Tax Bonds	2017	6,945,000	1,708,647	8,653,647
		2018	7,310,000	1,427,230	8,737,230
		2019	2,180,000	1,249,844	3,429,844
		2020	2,245,000	1,742,244	3,987,244
		2021	2,335,000	1,080,644	3,415,644
		2022-2026	12,970,000	4,105,169	17,075,169
		2027-2031	15,660,000	1,366,397	17,026,397
	Revenue Bonds	2017	260,000	90,752	350,752
		2018	275,000	80,399	355,399
		2019	290,000	69,466	359,466
		2020	300,000	58,050	358,050
		2021	315,000	46,150	361,150
		2022-2024	1,035,000	61,049	1,096,049
Business-type Activities	Utility Revenue Bonds	2017	780,000	1,917,367	2,697,367
		2018	800,000	1,895,094	2,695,094
		2019	835,000	1,857,322	2,692,322
		2020	865,000	1,828,524	2,693,524
		2021	905,000	1,787,502	2,692,502
		2022-2026	5,105,000	8,378,492	13,483,492
		2027-2031	5,990,587	7,211,928	13,202,515
		2032-2036	7,650,000	5,521,375	13,171,375
		2037-2041	9,850,000	3,319,000	13,169,000
		2042-2044	7,175,000	729,250	7,904,250
Total		\$100,590,587	\$49,506,194	\$150,096,781	

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 2016

L. Fund Balance

The fund balance for governmental funds as of December 31, 2016 was \$205,213,504. 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	\$103,557	\$3,403	\$ -	\$20,941	\$ -	\$ -	\$127,901
Restricted for:							
22 nd JD Commissioner	-	-	-	50,585	-	-	50,585
22 nd JD Criminal Court	-	-	-	204,981	-	-	204,981
Animal Shelter	-	-	-	7,936	-	431,103	439,039
Arts	-	-	-	63,222	-	-	63,222
Coastal Restoration	-	-	-	138,662	-	-	138,662
Debt Service	-	-	-	-	10,575,122	-	10,575,122
Drainage	-	-	-	5,017,485	-	10,432,374	15,449,859
Drainage Capital	-	-	-	-	-	3,340,165	3,340,165
Economic Development	-	-	-	2,130,047	-	-	2,130,047
Jail Capital	-	-	-	-	-	807,833	807,833
Juror Compensation	-	-	-	290,866	-	-	290,866
Justice Complex	-	-	-	11,891,780	-	1,440,599	13,332,379
Library	-	-	-	-	423,642	-	423,642
Library Capital	-	-	-	-	-	2,322,024	2,322,024
Lighting Districts	-	-	-	4,822,807	-	-	4,822,807
Public Health	-	-	-	4,408,227	-	871,227	5,279,454
Roads, Bridges, and Drainage	-	28,403,436	24,904,603	-	-	24,805,525	78,113,564
St. Tammany Parish Coroner	-	-	-	10,982,275	1,256,054	366,942	12,605,271
TMDL	-	-	-	-	-	661,812	661,812
Transportation Capital	-	-	-	-	-	6,748,159	6,748,159
Witness Fees	-	-	-	308,499	-	-	308,499
Total Restricted	-	28,403,436	24,904,603	40,317,372	12,254,818	52,227,763	158,107,992
Committed for:							
Administration Building	-	-	-	-	-	417,000	417,000
Animal Shelter	-	-	-	2,706,617	-	-	2,706,617
Culture and Recreation	-	-	-	-	-	12,016,931	12,016,931
Debt Service	-	-	-	-	55,410	-	55,410
Disaster Relief	-	-	-	-	-	295,658	295,658
Economic Development	-	-	-	-	-	314,021	314,021
Environmental Services	-	-	-	4,489,444	-	-	4,489,444
Fishing Pier	-	-	-	1,755	-	-	1,755
Information Systems	-	-	-	-	-	996,418	996,418
OEP/911 Building	-	-	-	-	-	784,313	784,313
Parish Buildings	-	-	-	-	-	7,025,229	7,025,229
Property Management	-	-	-	-	-	80,869	80,869
Solid Waste	-	-	-	-	-	553	553
STP Admin/Justice Complex East	-	-	-	-	-	1,387,276	1,387,276
Tammany Trace	-	839,013	-	-	-	590,483	1,429,496
Total Committed	-	839,013	-	7,197,816	55,410	23,908,751	32,000,990
Unassigned	14,976,621	-	-	-	-	-	14,976,621
TOTAL FUND BALANCES	\$15,080,178	\$29,245,852	\$24,904,603	\$47,536,129	\$12,310,228	\$76,136,514	\$205,213,504

ST. TAMMANY PARISH, LOUISIANA
Notes to the Financial Statements 2016

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
Payable Entity	Component Units						
	Mosquito Abatement District*	\$ 9,229	\$ -	\$ -	\$ -	\$ -	\$9,229
	STP Development District*	-	108,362	-	-	-	108,362
	Fire Protection District 1	22,093	-	-	-	-	22,093
	Fire Protection District 2	4,599	-	-	-	-	4,599
	Fire Protection District 3	1,897	-	-	-	-	1,897
	Fire Protection District 4	16,433	-	-	-	-	16,433
	Fire Protection District 5	997	-	-	-	-	997
	Fire Protection District 6	611	-	-	-	-	611
	Fire Protection District 7	900	-	-	-	-	900
	Fire Protection District 8	1,351	-	-	-	-	1,351
	Fire Protection District 9	965	-	-	-	-	965
	Fire Protection District 11	1,576	-	-	-	-	1,576
	Fire Protection District 12	7,364	-	-	-	-	7,364
	Fire Protection District 13	2,894	-	-	-	-	2,894
	Recreation District No. 1	5,692	-	-	-	-	5,692
	Recreation District No. 2	32	-	-	-	-	32
	Recreation District No. 4	418	-	-	-	-	418
	Recreation District No. 6	354	-	-	-	-	354
	Recreation District No. 11	707	-	-	-	-	707
	Recreation District No. 12	386	-	-	-	-	386
	Recreation District No. 14	3,055	-	-	-	-	3,055
	Water District No. 2	129	-	-	-	-	129
	Water District No. 3	-	-	-	173,070	77,294	250,364
Primary Government	St. Tammany Parish Library (013)*	-	-	10,189,485	-	-	10,189,485
Total		\$81,682	\$108,362	\$10,189,485	\$173,070	\$77,294	\$10,629,893

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 \$587,994 less on the governmental fund statements as compared to the government-wide statements. This is due to deferred inflows of resources being reported both as revenue and receivable, and expense and payable in the government-wide statements, but only as receivable and deferred inflow in the governmental fund statements.

ST. TAMMANY PARISH, LOUISIANA
Notes to the Financial Statements 2016

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, 2016, is as follows:

		Due To:				
		STP Library Debt (233)	STP Library Capital (333)	Risk Management (580)	Total	
Due From:	Major Fund	St. Tammany Parish Library (013)	\$414,894	\$1,200,000	\$ -	\$1,614,894
	Non-major Special Revenue Funds	St. Tammany Parish Jail (034)			72,175	72,175
		Grants - Economic Development (403)			32,277	32,277
		Grants - Dept. of Justice (404)			591,532	591,532
		Grants - Drainage (416)			50,623	50,623
		Grants - Environmental Services (420)			933,655	933,655
		Grants - Community Action Agency (425)			136,754	136,754
		Grants - Tammany Trace (430)			5,625	5,625
		Grants - Airport (440)			49,256	49,256
		Grants - FTA (450)			58,377	58,377
		Grants - CDBG (460)			132,541	132,541
	Total		\$414,894	\$1,200,000	\$2,062,815	\$3,677,709

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	
General Fund	\$ -	\$ -	\$29,037	\$ -	\$275,000	\$304,037
Non-major Special Revenue Funds	139,197	-	-	-	-	139,197
Non-major Capital Project Funds	-	-	-	-	302,774	302,774
Internal Service Funds	-	64,778	-	-	-	64,778
Utility Operations (1)	-	-	-	351,370	66,180	417,550
Total	\$139,197	\$64,778	\$29,037	\$351,370	\$643,954	\$1,228,336

(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 reimburse a portion of the cost of a capital project.
5. 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.
6. A transfer was made from an internal service fund to the Public Works fund to cover the cost of a claim.
7. Utility Operations made a transfer to a non-major debt service fund to fund debt that is secured by excess revenues of the Parish, but paid by Utility Operations as long as excess funds are available for the debt.
8. Utility Operations made a transfer to a non-major capital project fund to fund a portion of a capital project.

O. Operating Leases

The Parish leases space for some of its programs under operating leases. Payments for operating leases for fiscal year 2016 totaled \$261,000 of which \$196,200 was recorded in Governmental Activities and \$64,800 was recorded in Business-type Activities.

ST. TAMMANY PARISH, LOUISIANA
Notes to the Financial Statements 2016

Following is a schedule by year of future lease payments as of December 31, 2016:

<u>Fiscal Year</u>	<u>Governmental Activities: (Non-major Special Revenue)</u>	<u>Business-type Activities: Utility Operations (622)</u>
2017	\$196,200	\$64,800
2018	196,200	64,800
2019	196,200	64,800
2020	196,200	10,800
2021	81,750	-
Total	<u>\$866,550</u>	<u>\$205,200</u>

The Parish leases space for cellular towers to other entities under operating leases. Receipts for operating leases included in fee/rent revenue for fiscal year 2016 totaled \$887,003 of which \$873,017 was recorded in Governmental Activities and \$13,986 was recorded in Business-type Activities. Following is a schedule by year of future lease receipts as of December 31, 2016:

<u>Fiscal Year</u>	<u>Governmental Activities:</u>				<u>Business-type Activities:</u>	<u>Total</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>	
2017	\$15,500	\$ 176,472	\$524,235	\$301,709	\$8,518	\$1,026,434
2018	12,000	172,565	441,385	19,639	8,785	654,374
2019	10,000	176,081	77,211	19,639	8,785	291,716
2020	-	179,745	77,211	15,147	8,785	280,888
2021	-	164,462	19,303	8,712	8,785	201,262
2022	-	51,214	-	2,178	2,928	56,320
Total	<u>\$37,500</u>	<u>\$920,539</u>	<u>\$1,139,345</u>	<u>\$367,024</u>	<u>\$46,586</u>	<u>\$2,510,994</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 has forgone \$169,521 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, 2016:

	<u>Carrying Amount</u>	<u>Bank Balance</u>
Demand Deposits	<u>\$427,673</u>	<u>\$461,237</u>

These deposits are secured from custodial credit risk by \$250,000 of federal deposit insurance (GASB Category 1) and \$211,237 of pledged securities held by the custodial bank in the name of the fiscal agent bank (GASB Category 3).

Capital Assets

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

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

ST. TAMMANY PARISH, LOUISIANA
Notes to the Financial Statements 2016

Capital assets and depreciation activity for the year ended December 31, 2016 is as follows:

<u>St. Tammany Parish Coroner</u>	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Capital assets being depreciated:				
Buildings	\$63,627	\$ -	\$ -	\$63,627
Auto Equipment	335,723	35,537	-	371,260
Autopsy Equipment	231,602	-	-	231,602
Furniture, Fixtures, and Other Equipment	2,590,950	160,522	(366,892)	2,384,580
<i>Total capital assets being depreciated</i>	<i>3,221,902</i>	<i>196,059</i>	<i>(366,892)</i>	<i>3,051,069</i>
Less accumulated depreciation for:				
Buildings	(37,249)	(11,049)	-	(48,298)
Auto Equipment	(157,355)	(32,556)	-	(189,911)
Autopsy Equipment	(126,364)	(8,664)	-	(135,028)
Furniture, Fixtures, and Other Equipment	(2,109,010)	(264,673)	362,234	(2,011,449)
Total accumulated depreciation	(2,429,978)	(316,942)	362,234	(2,384,686)
Total capital assets, net	\$791,924	(\$120,883)	(\$4,658)	\$666,383

Operating Leases

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

<u>Year Ending December 31,</u>	<u>Amount</u>
2017	\$4,335

Total payments charged to copier lease expense for the year ended December 31, 2016 was \$8,683.

Compensated Absences

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

2. St. Tammany Parish Development District

Cash and Cash Equivalents

At December 31, 2016 the St. Tammany Parish Development District (District) had \$725,957 in deposits (collected bank balances). These deposits were secured from risk by \$250,000 of federal deposit insurance and \$475,957 of pledged securities held by the custodial bank as of December 31, 2016.

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, 2016, the District made payments to STEDF of \$703,880. At December 31, 2016, there was an amount due to STEDF for economic development support in the amount of \$58,657.

Capital Assets

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

ST. TAMMANY PARISH, LOUISIANA
Notes to the Financial Statements 2016

Capital assets and depreciation activity for the year ended December 31, 2016 is as follows:

Development District	Beginning Balance	Increases	Decreases	Ending Balance
Capital assets, not being depreciated:				
Land	\$400,000	\$ -	\$ -	\$400,000
Capital assets being depreciated:				
Land Improvements and Equipment	3,396,753	-	-	3,396,753
Less accumulated depreciation for:				
Land Improvements and Equipment	(3,396,753)	-	-	(3,396,753)
<i>Total capital assets being depreciated, net</i>	-	-	-	-
Total capital assets, net	\$400,000	\$ -	\$ -	\$400,000

Conduit Debt Obligations

The St. Tammany Parish Development District has issued taxable revenue bonds to provide funding for the construction of facilities for private companies. The bonds are secured by the property and facilities of the private companies. Neither the St. Tammany Parish Development District nor the State of Louisiana is obligated in any manner for repayment of the bonds. Accordingly, the bonds are not reported as liabilities in the accompanying financial statements. As of December 31, 2016, the following conduit debt obligations were outstanding:

Series	Issued	Mature	Balance at December 31, 2016
2002	04/2002	07/2022	\$ 2,360,000
2003	06/2003	08/2023	25,000,000
2006A	12/2006	12/2036	4,870,000
2008	03/2008	03/2033	6,275,000
2008	04/2008	04/2034	3,170,000
2008	04/2008	07/2038	41,750,000
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 \$182,642,000. At December 31, 2016, 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.

ST. TAMMANY PARISH, LOUISIANA
Notes to the Financial Statements 2016

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, originally dated April 30, 2009, as amended and restated effective September 27, 2012, and as further amended as of December 15, 2012, in connection with the issuance of \$23 million of bonds issued for the benefit of the company. The lease, as amended, expires on the earlier of April 20, 2029, or when the said bonds are retired. Under the lease, the company is required to pay an annual fee of \$23,000 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 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 in lieu of taxes on December 31st of each year, through and including December 21, 2018, in the amount of \$65,000, which the District intends to distribute to such taxing bodies as may be determined by the District in its sole discretion. Beginning in tax year 2019 or the first tax year in which the company does not maintain its corporate headquarters at the project, and continuing through, and including tax year 2018, the PILOT payment with respect to the project is \$65,000. After December 31, 2018 and until all bonds are retired, the company will make an annual payment in lieu of taxes on December 31st 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 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. On December 28, 2016, the company retired the bonds and the lease agreement was cancelled.

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 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.

ST. TAMMANY PARISH, LOUISIANA
Notes to the Financial Statements 2016

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, and December 1, 2016 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 2016) 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 2025. Under the various agreements, as of December 31, 2016, the company is required to pay an annual fee of \$125,170 to the District by November 1st of each year beginning November 1, 2017 (previous annual fee was \$118,263). 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, 2016:

Demand Deposits	<u>\$4,792,244</u>
-----------------	--------------------

These deposits are stated at cost, which approximates market. As of December 31, 2016, \$4,884,588 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.

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, 2016. These liabilities are reported at their present value of \$36,739. Changes in the balances of claims liabilities during the years ended December 31, 2016, 2015, and 2014 were as follows:

	2016	2015	2014
Unpaid claims, beginning of year	\$56,464	\$26,357	\$28,034
Incurred claims and changes in estimates	662,749	550,581	700,525
Claim payments	(682,474)	(520,474)	(702,202)
Unpaid claims, end of year	<u>\$36,739</u>	<u>\$56,464</u>	<u>\$26,357</u>

A stop-loss insurance contract executed with an insurance carrier covers aggregate claims in excess of \$615,855 and claims in excess of \$30,000 per single employee per year. The amount of settlements has not exceeded insurance coverage for each of the past fiscal three years.

ST. TAMMANY PARISH, LOUISIANA
Notes to the Financial Statements 2016

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, 2016 is as follows:

St. Tammany Parish Library	Beginning Balance	Increases	Decreases	Ending Balance
Capital assets, not being depreciated:				
Land	\$473,285	\$ -	\$ -	\$473,285
<i>Total capital assets, not being depreciated</i>	<i>473,285</i>	<i>-</i>	<i>-</i>	<i>473,285</i>
Capital assets being depreciated:				
Buildings and Improvements	1,808,982	-	-	1,808,982
Vehicles	215,834	25,376	-	241,210
Furniture and Fixtures	1,078,768	282,600	-	1,361,368
Computers	222,953	2,500	-	225,453
Books	7,867,789	554,209	(237,600)	8,184,398
<i>Total capital assets being depreciated</i>	<i>11,194,326</i>	<i>864,685</i>	<i>(237,600)</i>	<i>11,821,411</i>
Less accumulated depreciation for:				
Buildings and Improvements	(471,326)	(85,303)	-	(556,629)
Vehicles	(215,834)	(423)	-	(216,257)
Furniture and Fixtures	(678,845)	(141,732)	-	(820,577)
Computers	(195,236)	(10,308)	-	(205,544)
Books	(6,835,307)	(555,163)	237,600	(7,152,870)
Total accumulated depreciation	(8,396,548)	(792,929)	237,600	(8,951,877)
<i>Total capital assets being depreciated, net</i>	<i>2,797,778</i>	<i>71,756</i>	<i>-</i>	<i>2,869,534</i>
Total capital assets, net	\$3,271,063	\$71,756	\$ -	\$3,342,819

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 as an operating expenditure. Total rent expense for the year ended December 31, 2016 was \$255,985. Future minimum lease payments are as follows:

Year Ending December 31,	Amount
2017	\$ 213,716
2018	116,700
2019	6,000
2020	6,000
Total Future Minimum Lease Payments	\$ 342,416

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

ST. TAMMANY PARISH, LOUISIANA

Notes to the Financial Statements 2016

subsequent fiscal years) for governmental funds is reported only as a general long-term obligation in the government-wide statement of net position, and represents a reconciling item between the fund and government-wide presentations. The following is a summary of the compensated absences liability for the year ended December 31, 2016:

<u>Balance at 12/31/2015</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance at 12/31/2016</u>	<u>Amount Due within One Year</u>
\$331,289	\$2,019	-	\$333,308	\$ -

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, 2016 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, 2016, the Mosquito Abatement District had cash and cash equivalents (book balances) as follows:

Cash in checking accounts	\$142,125
Cash in money market account	13,595,032
Other	75
Total	\$13,737,232

As of December 31, 2016, the Mosquito Abatement District had \$13,868,253 in cash deposits (collected bank balances). These deposits were secured from risk by \$500,000 of federal deposit insurance and \$14,158,030 of pledged securities held by the custodial bank in the name of the fiscal agent bank.

Investments

As of December 31, 2016, 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	\$2,318,498	\$2,318,498
Government National Mortgage Association	09/15/39	61,096	63,046
Government National Mortgage Association	12/15/32	23,679	21,168
Government National Mortgage Association	06/15/32	2,284	6,172
		\$2,405,557	\$2,408,884

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:

<u>Description</u>	<u>Estimated Useful Lives</u>
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

ST. TAMMANY PARISH, LOUISIANA
Notes to the Financial Statements 2016

Capital assets and depreciation activity for the year ended December 31, 2016 is as follows:

<u>Mosquito Abatement District</u>	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Capital assets being depreciated:				
Buildings and Improvements	\$5,832,393	\$ -	\$ -	\$5,832,393
Vehicles	677,641	35,930	-	713,571
Machinery and Equipment	431,214	26,053	-	457,267
Aircraft and Related Equipment	1,743,269	2,004,384	(650,000)	3,097,653
Furniture and Fixtures	21,864	-	(1,300)	20,564
<i>Total capital assets being depreciated</i>	<i>8,706,381</i>	<i>2,066,367</i>	<i>(651,300)</i>	<i>10,121,448</i>
Less accumulated depreciation for:				
Buildings and Improvements	(1,141,875)	(145,810)	-	(1,287,685)
Vehicles	(519,042)	(30,939)	-	(549,981)
Machinery and Equipment	(436,255)	(19,818)	-	(456,073)
Aircraft and Related Equipment	(1,190,776)	(37,385)	173,333	(1,054,828)
Furniture and Fixtures	(16,073)	(1,0130)	1,300	(15,786)
<i>Total accumulated depreciation</i>	<i>(3,304,021)</i>	<i>(234,965)</i>	<i>174,633</i>	<i>(3,364,353)</i>
<i>Total capital assets being depreciated, net</i>	<i>\$5,402,360</i>	<i>\$1,831,402</i>	<i>\$ 476,667</i>	<i>\$6,757,095</i>

Operating Leases

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

On March 29, 1996, the Mosquito Abatement District entered into a ten-year operating lease with the City of Slidell for the land on which its "old" airplane hangar was located. On December 2, 1997, the District amended the original lease to extend the term to an additional ten years, which expired on March 29, 2016. During the current year, the District paid \$744 in rent to the City. No future payments will be made on this lease since it has expired.

After an extensive bidding process and with the approval of the City of Slidell, the Mosquito Abatement District entered into an operating sublease for its old airplane hangar with an unrelated private company beginning on January 29, 2010, and extending until March 1, 2016. The sublease provides for monthly rental payment to the District of \$1,010, plus \$744 per quarter, which reimburses the District for its quarterly lease payment to the City of Slidell. The lessee is responsible for maintaining all necessary and required insurances as per the lease agreement. Payments received by the District during the year totaled \$4,421. No future payments will be made on the lease since it has expired.

Compensated Absences

Employees earn annual leave at varying rates according to their years of service. Upon termination from employment, employees are compensated, at their current rate of pay, for all unused or accrued annual leave up to a maximum of 50 days.

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

The following is a summary of the compensated absences liability for the year ended December 31, 2016:

<u>Balance at 12/31/2015</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance at 12/31/2016</u>	<u>Amount Due within One Year</u>
\$139,571	\$71,190	(\$90,918)	\$119,843	\$ -

ST. TAMMANY PARISH, LOUISIANA
Notes to the Financial Statements 2016

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, 2016 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	-	51,017
<i>Total capital assets, not being depreciated</i>	378,391	51,017	-	429,408
Capital assets being depreciated:				
Infrastructure	175,841	-	-	175,841
Less accumulated depreciation for:				
Infrastructure	(47,839)	(7,040)	-	(54,879)
<i>Total capital assets being depreciated, net</i>	128,002	(7,040)	-	120,962
Total capital assets, net	\$506,393	\$43,977	\$ -	\$550,370

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, 2016:

<u>Balance at 12/31/2015</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance at 12/31/2016</u>	<u>Amount Due within One Year</u>
\$96,000	\$ -	(\$31,000)	\$65,000	\$32,000

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	\$65,000	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>
2017	\$32,000	\$2,430	\$34,430
2018	33,000	818	33,818
Totals	\$65,000	\$3,248	\$68,248

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 2016

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. Impact of Recently Issued Accounting Principles

The Parish adopted GASB Statement No. 72 (GASBS 72), *Fair Value Measurement and Application*. The objective of GASBS 72 is to improve financial reporting by clarifying the definition of fair value for financial reporting purposes, establishing general principles for measuring fair value, providing additional fair value application guidance, and enhancing disclosures about fair value measurements.

The Parish adopted GASB Statement No. 77 (GASBS 77), *Tax Abatement Disclosures*. The objective of GASBS 77 is to provide for the disclosure of tax abatements in the financial statements of governments.

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 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.

The GASB issued statement No. 80, *Blending Requirements for Certain Component Units—an amendment of GASB Statement No. 14*, in January 2016. This Statement amends the blending requirements for the financial statement presentation of component units of all state and local governments. The additional criterion requires blending of a component unit incorporated as a not-for-profit corporation in which the primary government is the sole corporate member. This Statement will be effective for the Parish for the fiscal year ending December 31, 2017.

The GASB issued statement No. 81, *Irrevocable Split-Interest Agreements*, in March 2016. This Statement requires that a government that receives resources pursuant to an irrevocable split-interest agreement recognize assets, liabilities, and deferred inflows of resources at the inception of the agreement. This Statement will be effective for the Parish for the fiscal year ending December 31, 2017.

The GASB issued statement No. 82, *Pension Issues—an amendment of GASB Statements No. 67, No. 68, and No. 73*, in March 2016. This Statement addresses issues regarding (1) the presentation of payroll-related measures in required supplementary information, (2) the selection of assumptions and the treatment of deviations from the guidance in an Actuarial Standard of Practice for financial reporting purposes, and (3) the classification of payments made by employers to satisfy employee (plan member) contribution requirements. This Statement will be effective for the Parish for the fiscal year ending December 31, 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

ST. TAMMANY PARISH, LOUISIANA
Notes to the Financial Statements 2016

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.

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 April 28, 2017, First NBC Bank, New Orleans, was closed by the Louisiana Office of Financial Institutions, which appointed the Federal Deposit Insurance Corporation (FDIC) as receiver. To protect the depositors, the FDIC entered into a purchase and assumption agreement with Whitney Bank, Gulfport, Mississippi. The Parish had \$33,000,000 in certificates of deposit with First NBC Bank. On May 8, 2017, the Parish received checks from FDIC totaling \$33,860,840 for the value of the certificates plus accrued interest. Subsequent to the receipt of funds, the Parish re-invested the funds with other institutions.

On April 29, 2017, 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 are effective through March 2018. Management of the Parish is currently assessing the financial and operational implications.

**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, 2016

	<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	\$ 4,737,143	\$ 4,737,143	\$ 4,824,026	\$ 86,883
Other taxes, penalties, interest, etc.	2,513,000	2,513,000	2,746,332	233,332
Licenses	3,822,300	3,822,300	4,022,667	200,367
Permits	1,854,000	1,854,000	2,251,958	397,958
Intergovernmental revenues:				
Other federal funds	60,000	60,000	71,627	11,627
State funds:				
State revenue sharing	270,000	270,000	154,575	(115,425)
Other state funds	6,000	6,000	7,196	1,196
Fees and charges for services	842,400	842,400	1,061,488	219,088
Fines and forfeitures	179,400	179,400	222,719	43,319
Other revenues	400,000	400,000	458,775	58,775
Interfund charges	12,455,194	-	37,493	37,493
Total Revenues	<u>27,139,437</u>	<u>14,684,243</u>	<u>15,858,856</u>	<u>1,174,613</u>
Expenditures				
Parish President	1,100,889	1,310,889	1,093,301	217,588
Parish Council	2,465,931	2,479,408	2,144,006	335,402
Finance	1,581,178	1,583,638	1,484,457	99,181
Technology	2,055,344	2,285,588	1,754,759	530,829
Human Resources	712,175	746,804	638,856	107,948
Chief Administrative Officer	773,745	773,745	747,541	26,204
Procurement	608,791	608,791	566,822	41,969
Archive Management	318,745	318,745	259,339	59,406
Geographical Information Systems	381,832	381,832	295,407	86,425
Data Management	405,246	405,246	376,431	28,815
Facilities Management	1,366,567	1,414,648	1,315,924	98,724
Development Administration	495,555	495,555	480,497	15,058
Planning	670,712	920,712	685,333	235,379
Permits	1,493,616	759,478	717,521	41,957
Inspections	-	734,138	680,125	54,013
Public Information	813,362	814,934	776,036	38,898
Levee Board Building	44,763	44,763	37,773	6,990
Bush Community Center	15,662	15,662	10,266	5,396
Highway 40 Polling Booth	28,038	28,038	1,185	26,853
Fairgrounds Arena	83,092	83,092	69,116	13,976
22nd Judicial District Court	2,977,148	2,977,148	2,845,571	131,577
Ward Courts	283,575	283,575	276,568	7,007
District Attorney	3,141,791	3,144,252	3,020,350	123,902
Registrar of Voters	261,049	261,049	239,297	21,752
Tax Assessor	5,883	5,883	5,660	223
Parish Jail	96,938	48,857	48,857	-
Legal	1,690,592	1,690,592	1,550,437	140,155
Code Enforcement	862,237	862,237	795,843	66,394
Veterans Affairs	131,616	131,616	131,143	473
Camp Salmen	260,256	262,680	180,644	82,036
Grants Management	525,228	525,227	517,481	7,746
St. Tammany Regional Airport	235,977	235,977	121,676	114,301
General expenditures	1,158,272	1,845,634	1,803,264	42,370
Interfund charges	-	(12,455,194)	(11,023,715)	(1,431,479)
Total Expenditures	<u>27,045,805</u>	<u>16,025,239</u>	<u>14,647,771</u>	<u>1,377,468</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>93,632</u>	<u>(1,340,996)</u>	<u>1,211,085</u>	<u>2,552,081</u>
Other Financing Sources (Uses)				
Transfers in	-	-	139,197	139,197
Net Change in Fund Balance	<u>93,632</u>	<u>(1,340,996)</u>	<u>1,350,282</u>	<u>2,691,278</u>
Fund Balance - Beginning	<u>13,729,896</u>	<u>13,729,896</u>	<u>13,729,896</u>	<u>-</u>
Fund Balance - Ending	<u>\$ 13,823,528</u>	<u>\$ 12,388,900</u>	<u>\$ 15,080,178</u>	<u>\$ 2,691,278</u>

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, 2016

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amounts Budgetary Basis</u>	<u>Variance with Final Budget- Positive (Negative)</u>
Revenues	\$ 10,168,637	\$ 10,406,636	\$ 9,991,394	\$ (415,242)
Expenditures	<u>10,168,637</u>	<u>10,406,636</u>	<u>9,991,394</u>	<u>415,242</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, 2016

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amounts Budgetary Basis</u>	<u>Variance with Final Budget-Positive (Negative)</u>
Revenues	\$ 33,196,987	\$ 33,196,987	\$ 34,461,824	\$ 1,264,837
Expenditures				
Development-Engineering	1,226,916	1,226,915	995,146	231,769
General maintenance parishwide	6,640,850	7,332,858	5,632,411	1,700,447
Airport Barn	701,979	718,979	619,137	99,842
Brewster Barn	556,308	556,308	500,917	55,391
Bush Barn	475,695	482,095	420,277	61,818
Covington Barn	858,378	965,236	778,791	186,445
Fritchie North Barn	353,477	353,477	307,445	46,032
Fritchie South Barn	754,094	771,559	528,841	242,718
Hickory Barn	488,411	488,411	361,912	126,499
Highway 59 Barn	801,014	934,498	655,806	278,692
Keller Barn	634,944	657,324	553,039	104,285
Folsom Barn	568,116	572,686	499,444	73,242
Fleet Management	5,744,344	5,883,564	3,737,383	2,146,181
Tammany Trace Maintenance	1,429,525	1,533,386	1,093,913	439,473
Tammany Trace Administration	209,541	252,541	144,671	107,870
Public Works Director	1,223,786	1,223,786	1,152,998	70,788
Project Management Office	610,678	610,678	494,878	115,800
Engineering	1,689,348	1,758,601	1,171,048	587,553
Homeland Security & Emergency Operations	1,110,417	1,111,273	982,476	128,797
General expenditures	6,421,397	6,421,397	6,376,388	45,009
Total Expenditures	32,499,218	33,855,572	27,006,921	6,848,651
Excess (Deficiency) of Revenues Over Expenditures	697,769	(658,585)	7,454,903	(5,583,814)
Other Financing Sources (Uses)				
Transfers in	-	-	64,778	-
Total Other Financing Sources (Uses)	-	-	64,778	-
Net Change in Fund Balance	697,769	(658,585)	7,519,681	(5,583,814)
Fund Balance - Beginning	21,726,171	21,726,171	21,726,171	-
Fund Balance - Ending	\$ 22,423,940	\$ 21,067,586	\$ 29,245,852	\$ (5,583,814)

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, 2016

	<u>2016</u>	<u>2015</u>
St. Tammany Parish's Proportion of the Net Pension Liability	4.13%	3.86%
St. Tammany Parish's Proportionate Share of the Net Pension Liability *	\$ 10,877,242	\$ 1,054,850
St. Tammany Parish's Covered-Employee Payroll	\$ 23,692,568	\$ 21,662,469
St. Tammany Parish's Proportionate Share of the Net Pension Liability as a Percentage of its Covered-Employee Payroll	45.91%	4.87%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	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>2016</u>	<u>2015</u>
Statutorily Required Contribution	\$ 3,249,952	\$ 3,435,429
Contributions in Relation to the Statutorily Required Contribution	<u>3,249,952</u>	<u>3,435,429</u>
Contribution Deficiency (Excess)	<u>\$ -</u>	<u>\$ -</u>
St. Tammany Parish's Covered-Employee Payroll	\$ 24,999,534	\$ 23,692,568
Contributions as a Percentage of Covered- Employee Payroll	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, Expenditures, and Changes in Fund Balance
General Fund (010)
For the Year Ended December 31, 2016

	General Government					
	Legislative	Judicial	Executive	Elections	Financial Administration	Other-Unclassified
Expenditures:						
Parish President	\$ -	\$ -	\$ 1,093,301	\$ -	\$ -	\$ -
Parish Council	2,144,006	-	-	-	-	-
Finance	-	-	-	-	1,484,457	-
Technology	-	-	-	-	-	1,475,565
Human Resources	-	-	-	-	638,856	-
Chief Administrative Officer	-	-	747,541	-	-	-
Procurement	-	-	-	-	566,822	-
Archive Management	-	-	-	-	-	259,339
Geographical Information Systems	-	-	-	-	-	-
Data Management	-	-	-	-	-	376,431
Facilities Management	-	-	-	-	-	1,315,924
Development Administration	-	-	-	-	-	480,497
Planning	-	-	-	-	-	685,333
Permits	-	-	-	-	-	-
Inspections	-	-	-	-	-	-
Public Information	-	-	-	-	-	748,831
Levee Board Building	-	-	-	-	-	37,773
Bush Community Center	-	-	-	-	-	10,266
Highway 40 Polling Booth	-	-	-	-	-	1,185
Fairgrounds Arena	-	-	-	-	-	69,116
22nd Judicial District Court	-	2,845,571	-	-	-	-
Ward Courts	-	276,568	-	-	-	-
District Attorney	-	3,020,350	-	-	-	-
Registrar of Voters	-	-	-	239,297	-	-
Tax Assessor	-	-	-	-	5,660	-
Parish Jail	-	-	-	-	-	-
Legal	-	-	-	-	1,550,437	-
Code Enforcement	-	-	-	-	-	-
Veterans Affairs	-	-	-	-	-	-
Camp Salmen	-	-	-	-	-	-
Grants Management	-	-	-	-	517,481	-
St. Tammany Regional Airport	-	-	-	-	-	121,676
General expenditures	-	10,132	-	190,026	744,412	197,310
Interfund charges	(1,696,469)	-	(1,557,694)	-	(4,036,494)	(3,129,910)
Total Expenditures	\$ 447,537	\$ 6,152,621	\$ 283,148	\$ 429,323	\$ 1,471,631	\$ 2,649,336

SCHEDULE 6

Public Safety	Highways and Streets	Health and Welfare	Culture and Recreation	Economic Development	Capital Outlay - Capital Assets	Transfers Out	Total
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,093,301
-	-	-	-	-	-	-	2,144,006
-	-	-	-	-	-	-	1,484,457
-	-	-	-	-	279,194	-	1,754,759
-	-	-	-	-	-	-	638,856
-	-	-	-	-	-	-	747,541
-	-	-	-	-	-	-	566,822
-	-	-	-	-	-	-	259,339
-	295,407	-	-	-	-	-	295,407
-	-	-	-	-	-	-	376,431
-	-	-	-	-	-	-	1,315,924
-	-	-	-	-	-	-	480,497
-	-	-	-	-	-	-	685,333
717,521	-	-	-	-	-	-	717,521
680,125	-	-	-	-	-	-	680,125
-	-	-	-	-	27,205	-	776,036
-	-	-	-	-	-	-	37,773
-	-	-	-	-	-	-	10,266
-	-	-	-	-	-	-	1,185
-	-	-	-	-	-	-	69,116
-	-	-	-	-	-	-	2,845,571
-	-	-	-	-	-	-	276,568
-	-	-	-	-	-	-	3,020,350
-	-	-	-	-	-	-	239,297
-	-	-	-	-	-	-	5,660
48,857	-	-	-	-	-	-	48,857
-	-	-	-	-	-	-	1,550,437
739,069	-	-	-	-	56,774	-	795,843
-	-	131,143	-	-	-	-	131,143
-	-	-	172,144	-	8,500	-	180,644
-	-	-	-	-	-	-	517,481
-	-	-	-	-	-	-	121,676
161,831	-	170,516	-	25,000	-	304,037	1,803,264
(531,466)	(71,682)	-	-	-	-	-	(11,023,715)
<u>\$ 1,815,937</u>	<u>\$ 223,725</u>	<u>\$ 301,659</u>	<u>\$ 172,144</u>	<u>\$ 25,000</u>	<u>\$ 371,673</u>	<u>\$ 304,037</u>	<u>\$ 14,647,771</u>

ST. TAMMANY PARISH, LOUISIANA
Reconciliation of Expenditures Between Budgetary Comparison and
Statement of Revenues, Expenditures, and Changes in Fund Balance
Public Works (015)
For the Year Ended December 31, 2016

	<u>General Government</u>		
	<u>Other-Unclassified</u>	<u>Public Safety</u>	<u>Highways and Streets</u>
Expenditures			
Development-Engineering	\$ 995,146	\$ -	\$ -
General maintenance parishwide	-	-	4,589,564
Airport Barn	-	-	478,651
Brewster Barn	-	-	500,917
Bush Barn	-	-	420,277
Covington Barn	-	-	603,829
Fritchie North Barn	-	-	307,445
Fritchie South Barn	-	-	497,772
Hickory Barn	-	-	361,912
Highway 59 Barn	-	-	543,683
Keller Barn	-	-	553,039
Folsom Barn	-	-	499,444
Fleet Management	-	-	2,804,466
Tammany Trace Maintenance	-	-	977,542
Tammany Trace Administration	-	-	-
Public Works Director	-	-	1,152,998
Project Management Office	-	-	494,878
Engineering	-	-	1,144,128
Homeland Security & Emergency Operations	-	982,476	-
General expenditures	-	-	6,376,388
Total Expenditures	<u>\$ 995,146</u>	<u>\$ 982,476</u>	<u>\$ 22,306,933</u>

SCHEDULE 7

Culture and Recreation	Capital Outlay - Capital Assets	Capital Outlay - Infrastructure	Total
\$ -	\$ -	\$ -	\$ 995,146
-	-	1,042,847	5,632,411
-	-	140,486	619,137
-	-	-	500,917
-	-	-	420,277
-	-	174,962	778,791
-	-	-	307,445
-	-	31,069	528,841
-	-	-	361,912
-	-	112,123	655,806
-	-	-	553,039
-	-	-	499,444
-	932,917	-	3,737,383
-	113,095	3,276	1,093,913
144,671	-	-	144,671
-	-	-	1,152,998
-	-	-	494,878
-	26,920	-	1,171,048
-	-	-	982,476
-	-	-	6,376,388
\$ 144,671	\$ 1,072,932	\$ 1,504,763	\$ 27,006,921



NON-MAJOR GOVERNMENTAL FUNDS

ST. TAMMANY PARISH, LOUISIANA
Combining Balance Sheet
Non-Major Governmental Funds
December 31, 2016

	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	\$ 26,756,992	\$ 1,588,123	\$ 17,348,903	\$ 45,694,018
Investments	11,069,951	-	59,689,487	70,759,438
Receivables, net of allowances for uncollectibles:				
Ad valorem/parcel fees	18,951,601	-	-	18,951,601
Sales and use tax	4,613,000	-	-	4,613,000
Other receivables	5,300,912	-	1,192,523	6,493,435
Due from other funds	-	414,894	1,200,000	1,614,894
Due from component units	108,362	-	-	108,362
Prepaid items	20,941	-	-	20,941
Restricted assets	-	10,307,211	-	10,307,211
Other assets	4,514	-	-	4,514
Total Assets	66,826,273	12,310,228	79,430,913	158,567,414
DEFERRED OUTFLOWS OF RESOURCES				
Deferred charges - state revenue sharing	9,357	-	-	9,357
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	\$ 66,835,630	\$ 12,310,228	\$ 79,430,913	\$ 158,576,771
LIABILITIES				
Accounts, salaries, and other payables	\$ 11,679,629	\$ -	\$ 3,052,603	\$ 14,732,232
Due to other funds	2,062,815	-	-	2,062,815
Unearned revenue	4,230,301	-	241,796	4,472,097
Other liabilities	323,333	-	-	323,333
Total Liabilities	18,296,078	-	3,294,399	21,590,477
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenue - ad valorem/parcel fees	857,502	-	-	857,502
Unavailable revenue - state revenue sharing	145,921	-	-	145,921
Total Deferred Inflows of Resources	1,003,423	-	-	1,003,423
FUND BALANCES				
Nonspendable, prepaid items	20,941	-	-	20,941
Restricted	40,317,372	12,254,818	52,227,763	104,799,953
Committed	7,197,816	55,410	23,908,751	31,161,977
Total Fund Balances	47,536,129	12,310,228	76,136,514	135,982,871
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	\$ 66,835,630	\$ 12,310,228	\$ 79,430,913	\$ 158,576,771

ST. TAMMANY PARISH, LOUISIANA
Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances
Non-Major Governmental Funds
For the Year Ended December 31, 2016

	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	\$ 12,355,444	\$ 4,254,932	\$ 4,806,465	\$ 21,416,841
Sales and use	17,923,271	8,809,169	8,310,000	35,042,440
Other taxes, penalties, interest, etc.	235,297	-	-	235,297
Licenses and permits	1,685,417	-	-	1,685,417
Intergovernmental revenues:				
Federal and state grants	19,087,792	-	194,417	19,282,209
State funds:				
State revenue sharing	362,718	-	-	362,718
Other state funds	366,182	-	-	366,182
Fees and charges for services	1,282,122	-	9,486,377	10,768,499
Fines and forfeitures	1,565,841	-	12,500	1,578,341
Other revenues:				
Investment earnings	268,966	11,341	663,315	943,622
Contributions	1,047,504	-	-	1,047,504
Miscellaneous	76,066	-	325	76,391
Total Revenues	<u>56,256,620</u>	<u>13,075,442</u>	<u>23,473,399</u>	<u>92,805,461</u>
Expenditures				
General government:				
Judicial	6,987,543	-	-	6,987,543
Executive	102,913	-	-	102,913
Elections	209,415	-	-	209,415
Financial administration	408,487	-	-	408,487
Other - unclassified	90,223	-	316,017	406,240
Public safety	21,870,321	-	406,157	22,276,478
Highways and streets	3,460,635	-	520,069	3,980,704
Sanitation	1,256,593	-	22,455	1,279,048
Health and welfare	14,788,368	-	108,037	14,896,405
Cultural and recreation	503,830	-	433	504,263
Economic development	(25,441)	-	-	(25,441)
Capital outlay:				
Capital assets	1,943,941	-	3,069,904	5,013,845
Infrastructure	3,496,690	-	11,187,231	14,683,921
Debt Service:				
Principal	-	10,255,000	-	10,255,000
Interest	-	2,569,073	-	2,569,073
Bond issuance costs	-	17,675	-	17,675
Impact fee credits used	-	-	603,047	603,047
Total Expenditures	<u>55,093,518</u>	<u>12,841,748</u>	<u>16,233,350</u>	<u>84,168,616</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>1,163,102</u>	<u>233,694</u>	<u>7,240,049</u>	<u>8,636,845</u>
Other Financing Sources (Uses)				
Transfers in	29,037	351,370	643,954	1,024,361
Transfers out	(139,197)	-	(302,774)	(441,971)
Total Other Financing Sources (Uses)	<u>(110,160)</u>	<u>351,370</u>	<u>341,180</u>	<u>582,390</u>
Net Change in Fund Balance	<u>1,052,942</u>	<u>585,064</u>	<u>7,581,229</u>	<u>9,219,235</u>
Fund Balance - Beginning	<u>46,483,187</u>	<u>11,725,164</u>	<u>68,555,285</u>	<u>126,763,636</u>
Fund Balance - Ending	<u>\$ 47,536,129</u>	<u>\$ 12,310,228</u>	<u>\$ 76,136,514</u>	<u>\$ 135,982,871</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.

Nord du Lac Economic Development Sales Tax District (130) accounts for the three-quarter cent sales tax levied within the District for economic development.

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

Rooms to Go Economic Development Sales Tax District (131) accounts for the three-quarter cent sales tax levied within the District for economic development.

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 Districts 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.

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.

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

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.

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, 2016

	014 STARC/Council on Aging	016 Drainage Maintenance	017 Public Health	019 Economic Development
ASSETS				
Cash and cash equivalents	\$ 258,387	\$ 2,248,418	\$ 1,471,135	\$ 557,442
Investments	-	-	-	-
Receivables, net of allowances for uncollectibles:				
Ad valorem/parcel fees	3,630,284	3,346,664	3,346,664	-
Sales and use tax	-	-	-	-
Other receivables	55,218	50,921	65,789	69,859
Due from component units	-	-	-	108,362
Prepaid items	-	-	-	-
Other assets	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total Assets	3,943,889	5,646,003	4,883,588	735,663
	<hr/>	<hr/>	<hr/>	<hr/>
DEFERRED OUTFLOWS OF RESOURCES				
Deferred charges - state revenue sharing	1,770	1,633	1,633	-
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	<u>\$ 3,945,659</u>	<u>\$ 5,647,636</u>	<u>\$ 4,885,221</u>	<u>\$ 735,663</u>
LIABILITIES				
Accounts, salaries, and other payables	\$ 3,756,822	\$ 135,768	\$ 303,492	\$ 123,594
Due to other funds	-	-	-	-
Unearned revenue	-	-	-	-
Other liabilities	326	321,279	353	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total Liabilities	3,757,148	457,047	303,845	123,594
	<hr/>	<hr/>	<hr/>	<hr/>
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenue - ad valorem/parcel fees	160,902	147,643	147,688	-
Unavailable revenue - state revenue sharing	27,609	25,461	25,461	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total Deferred Inflows of Resources	188,511	173,104	173,149	-
	<hr/>	<hr/>	<hr/>	<hr/>
FUND BALANCES				
Nonspendable, prepaid items	-	-	-	-
Restricted	-	5,017,485	4,408,227	610,314
Committed	-	-	-	1,755
	<hr/>	<hr/>	<hr/>	<hr/>
Total Fund Balances	-	5,017,485	4,408,227	612,069
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	<u>\$ 3,945,659</u>	<u>\$ 5,647,636</u>	<u>\$ 4,885,221</u>	<u>\$ 735,663</u>

SCHEDULE 10
continued

020 Environmental Services	027 Jury Fund	028 Criminal Court	029 22nd JDC Commissioner	034 St. Tammany Parish Jail	035 Law Enforcement	037 Justice Center Complex
\$ 946,419	\$ 294,639	\$ 179,495	\$ 42,267	\$ -	\$ 309,371	\$ 2,194,043
3,335,988	-	-	-	-	-	7,733,963
-	-	-	-	-	-	-
-	-	-	-	2,237,191	-	2,237,191
222,029	13,949	100,105	10,640	72,175	3,028	63,550
-	-	-	-	-	-	-
23	-	-	-	-	-	1,507
-	-	-	-	-	-	-
4,504,459	308,588	279,600	52,907	2,309,366	312,399	12,230,254
-	-	-	-	-	-	-
<u>\$ 4,504,459</u>	<u>\$ 308,588</u>	<u>\$ 279,600</u>	<u>\$ 52,907</u>	<u>\$ 2,309,366</u>	<u>\$ 312,399</u>	<u>\$ 12,230,254</u>
\$ 14,352	\$ 17,722	\$ 74,619	\$ 2,322	\$ 2,237,191	\$ 3,900	\$ 336,967
-	-	-	-	72,175	-	-
-	-	-	-	-	-	-
640	-	-	-	-	-	-
14,992	17,722	74,619	2,322	2,309,366	3,900	336,967
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
23	-	-	-	-	-	1,507
-	290,866	204,981	50,585	-	308,499	11,891,780
4,489,444	-	-	-	-	-	-
4,489,467	290,866	204,981	50,585	-	308,499	11,893,287
<u>\$ 4,504,459</u>	<u>\$ 308,588</u>	<u>\$ 279,600</u>	<u>\$ 52,907</u>	<u>\$ 2,309,366</u>	<u>\$ 312,399</u>	<u>\$ 12,230,254</u>

ST. TAMMANY PARISH, LOUISIANA
Combining Balance Sheet
Non-Major Special Revenue Funds
December 31, 2016

	039 St. Tammany Parish Coroner	043 Animal Services	130 Nord Du Lac Economic Development Sales Tax District	131 Rooms to Go Economic Development Sales Tax District
ASSETS				
Cash and cash equivalents	\$ 5,247,203	\$ 1,306,618	\$ 3,042,089	\$ 131
Investments	-	-	-	-
Receivables, net of allowances for uncollectibles:				
Ad valorem/parcel fees	6,163,897	1,550,441	-	-
Sales and use tax	-	-	127,495	11,123
Other receivables	93,758	52,478	-	-
Due from component units	-	-	-	-
Prepaid items	-	2,935	-	-
Other assets	-	-	-	-
	<u>11,504,858</u>	<u>2,912,472</u>	<u>3,169,584</u>	<u>11,254</u>
Total Assets				
	<u>11,504,858</u>	<u>2,912,472</u>	<u>3,169,584</u>	<u>11,254</u>
DEFERRED OUTFLOWS OF RESOURCES				
Deferred charges - state revenue sharing	3,006	756	-	-
	<u>3,006</u>	<u>756</u>	<u>-</u>	<u>-</u>
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	<u>\$ 11,507,864</u>	<u>\$ 2,913,228</u>	<u>\$ 3,169,584</u>	<u>\$ 11,254</u>
LIABILITIES				
Accounts, salaries, and other payables	\$ 205,036	\$ 115,144	\$ 1,649,851	\$ 11,254
Due to other funds	-	-	-	-
Unearned revenue	-	-	-	-
Other liabilities	571	164	-	-
	<u>205,607</u>	<u>115,308</u>	<u>1,649,851</u>	<u>11,254</u>
Total Liabilities				
	<u>205,607</u>	<u>115,308</u>	<u>1,649,851</u>	<u>11,254</u>
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenue - ad valorem/parcel fees	273,103	68,640	-	-
Unavailable revenue - state revenue sharing	46,879	11,792	-	-
	<u>319,982</u>	<u>80,432</u>	<u>-</u>	<u>-</u>
Total Deferred Inflows of Resources				
	<u>319,982</u>	<u>80,432</u>	<u>-</u>	<u>-</u>
FUND BALANCES				
Nonspendable, prepaid items	-	2,935	-	-
Restricted	10,982,275	7,936	1,519,733	-
Committed	-	2,706,617	-	-
	<u>10,982,275</u>	<u>2,717,488</u>	<u>1,519,733</u>	<u>-</u>
Total Fund Balances				
	<u>10,982,275</u>	<u>2,717,488</u>	<u>1,519,733</u>	<u>-</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	<u>\$ 11,507,864</u>	<u>\$ 2,913,228</u>	<u>\$ 3,169,584</u>	<u>\$ 11,254</u>

SCHEDULE 10
continued

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	170 Lighting District No. 10
\$ 987,422	\$ 963,619	\$ 108,510	\$ 581,493	\$ 1,019,723	\$ 106,790	\$ 2,669
-	-	-	-	-	-	-
183,364	290,004	16,488	-	283,860	80,928	1,550
-	-	-	-	-	-	-
4,148	8,817	356	-	3,683	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
1,174,934	1,262,440	125,354	581,493	1,307,266	187,718	4,219
133	283	11	-	118	-	-
<u>\$ 1,175,067</u>	<u>\$ 1,262,723</u>	<u>\$ 125,365</u>	<u>\$ 581,493</u>	<u>\$ 1,307,384</u>	<u>\$ 187,718</u>	<u>\$ 4,219</u>
\$ 15,381	\$ 10,668	\$ 1,303	\$ 7,125	\$ 43,282	\$ 13,125	\$ 273
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
15,381	10,668	1,303	7,125	43,282	13,125	273
26,444	11,058	248	-	16,924	2,863	138
2,074	4,409	178	-	1,841	-	-
28,518	15,467	426	-	18,765	2,863	138
-	-	-	-	-	-	-
1,131,168	1,236,588	123,636	574,368	1,245,337	171,730	3,808
-	-	-	-	-	-	-
1,131,168	1,236,588	123,636	574,368	1,245,337	171,730	3,808
<u>\$ 1,175,067</u>	<u>\$ 1,262,723</u>	<u>\$ 125,365</u>	<u>\$ 581,493</u>	<u>\$ 1,307,384</u>	<u>\$ 187,718</u>	<u>\$ 4,219</u>

ST. TAMMANY PARISH, LOUISIANA
Combining Balance Sheet
Non-Major Special Revenue Funds
December 31, 2016

	171 Lighting District No. 11	174 Lighting District No. 14	175 Lighting District No. 15	176 Lighting District No. 16
ASSETS				
Cash and cash equivalents	\$ 48,093	\$ 2,318	\$ 32,613	\$ 204,301
Investments	-	-	-	-
Receivables, net of allowances for uncollectibles:				
Ad valorem/parcel fees	7,070	-	7,095	43,292
Sales and use tax	-	-	-	-
Other receivables	-	-	-	434
Due from component units	-	-	-	-
Prepaid items	-	-	-	-
Other assets	-	-	-	-
	<u>55,163</u>	<u>2,318</u>	<u>39,708</u>	<u>248,027</u>
Total Assets	<u>55,163</u>	<u>2,318</u>	<u>39,708</u>	<u>248,027</u>
DEFERRED OUTFLOWS OF RESOURCES				
Deferred charges - state revenue sharing	-	-	-	14
	<u>-</u>	<u>-</u>	<u>-</u>	<u>14</u>
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	<u><u>\$ 55,163</u></u>	<u><u>\$ 2,318</u></u>	<u><u>\$ 39,708</u></u>	<u><u>\$ 248,041</u></u>
LIABILITIES				
Accounts, salaries, and other payables	\$ 1,274	\$ 1,189	\$ 914	\$ 3,613
Due to other funds	-	-	-	-
Unearned revenue	-	-	-	-
Other liabilities	-	-	-	-
	<u>1,274</u>	<u>1,189</u>	<u>914</u>	<u>3,613</u>
Total Liabilities	<u>1,274</u>	<u>1,189</u>	<u>914</u>	<u>3,613</u>
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenue - ad valorem/parcel fees	315	-	275	1,261
Unavailable revenue - state revenue sharing	-	-	-	217
	<u>315</u>	<u>-</u>	<u>275</u>	<u>1,478</u>
Total Deferred Inflows of Resources	<u>315</u>	<u>-</u>	<u>275</u>	<u>1,478</u>
FUND BALANCES				
Nonspendable, prepaid items	-	-	-	-
Restricted	53,574	1,129	38,519	242,950
Committed	-	-	-	-
	<u>53,574</u>	<u>1,129</u>	<u>38,519</u>	<u>242,950</u>
Total Fund Balances	<u>53,574</u>	<u>1,129</u>	<u>38,519</u>	<u>242,950</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	<u><u>\$ 55,163</u></u>	<u><u>\$ 2,318</u></u>	<u><u>\$ 39,708</u></u>	<u><u>\$ 248,041</u></u>

SCHEDULE 10
continued

400 Grants - Arts Commission	401 Grants - Buildings	402 Grants - Flood Hazard Mitigation	403 Grants - Economic Development	404 Grants - Dept. of Justice	411 Grants - Other	416 Grants - Drainage
\$ 105,751	\$ 1,666,815	\$ 2,486,984	\$ 157	\$ -	\$ -	\$ 18,699
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
70,469	8,101	169,313	415,798	662,861	-	401,544
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	2,000	-	-	-	-
176,220	1,674,916	2,658,297	415,955	662,861	-	420,243
-	-	-	-	-	-	-
\$ 176,220	\$ 1,674,916	\$ 2,658,297	\$ 415,955	\$ 662,861	\$ -	\$ 420,243
\$ 1,375	\$ 9,775	\$ 375,852	\$ 383,678	\$ 71,284	\$ -	\$ 369,620
-	-	-	32,277	591,532	-	50,623
111,623	1,665,141	2,282,445	-	45	-	-
-	-	-	-	-	-	-
112,998	1,674,916	2,658,297	415,955	662,861	-	420,243
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
63,222	-	-	-	-	-	-
-	-	-	-	-	-	-
63,222	-	-	-	-	-	-
\$ 176,220	\$ 1,674,916	\$ 2,658,297	\$ 415,955	\$ 662,861	\$ -	\$ 420,243

ST. TAMMANY PARISH, LOUISIANA
Combining Balance Sheet
Non-Major Special Revenue Funds
December 31, 2016

	418 Grants - Coastal	419 Grants - FEMA Disaster	420 Grants - Environmental Services	425 Grants - Community Action Agency
ASSETS				
Cash and cash equivalents	\$ 147,477	\$ 111,015	\$ -	\$ -
Investments	-	-	-	-
Receivables, net of allowances for uncollectibles:				
Ad valorem/parcel fees	-	-	-	-
Sales and use tax	-	-	-	-
Other receivables	8,815	-	1,993,340	151,382
Due from component units	-	-	-	-
Prepaid items	-	-	-	-
Other assets	-	-	-	2,514
	<hr/>	<hr/>	<hr/>	<hr/>
Total Assets	156,292	111,015	1,993,340	153,896
	<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>\$ 156,292</u>	<u>\$ 111,015</u>	<u>\$ 1,993,340</u>	<u>\$ 153,896</u>
	<hr/>	<hr/>	<hr/>	<hr/>
LIABILITIES				
Accounts, salaries, and other payables	\$ -	\$ -	\$ 1,059,685	\$ 11,436
Due to other funds	-	-	933,655	136,754
Unearned revenue	17,630	111,015	-	5,706
Other liabilities	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total Liabilities	17,630	111,015	1,993,340	153,896
	<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	138,662	-	-	-
Committed	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total Fund Balances	138,662	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	<u>\$ 156,292</u>	<u>\$ 111,015</u>	<u>\$ 1,993,340</u>	<u>\$ 153,896</u>
	<hr/>	<hr/>	<hr/>	<hr/>

SCHEDULE 10
continued

430 Grants - Tammany Trace	440 Grants - Airport	443 Grants - Animal Services	450 Grants - FTA	460 Grants - CDBG	TOTAL Non-Major Special Revenue Funds
\$ -	\$ -	\$ 35,850	\$ 29,036	\$ -	\$ 26,756,992
-	-	-	-	-	11,069,951
-	-	-	-	-	18,951,601
-	-	-	-	-	4,613,000
97,574	53,547	-	132,168	245,063	5,300,912
-	-	-	-	-	108,362
-	-	-	16,476	-	20,941
-	-	-	-	-	4,514
97,574	53,547	35,850	177,680	245,063	66,826,273
-	-	-	-	-	9,357
<u>\$ 97,574</u>	<u>\$ 53,547</u>	<u>\$ 35,850</u>	<u>\$ 177,680</u>	<u>\$ 245,063</u>	<u>\$ 66,835,630</u>
\$ 91,949	\$ 3,445	\$ -	\$ 102,827	\$ 112,522	\$ 11,679,629
5,625	49,256	-	58,377	132,541	2,062,815
-	846	35,850	-	-	4,230,301
-	-	-	-	-	323,333
97,574	53,547	35,850	161,204	245,063	18,296,078
-	-	-	-	-	857,502
-	-	-	-	-	145,921
-	-	-	-	-	1,003,423
-	-	-	16,476	-	20,941
-	-	-	-	-	40,317,372
-	-	-	-	-	7,197,816
-	-	-	16,476	-	47,536,129
<u>\$ 97,574</u>	<u>\$ 53,547</u>	<u>\$ 35,850</u>	<u>\$ 177,680</u>	<u>\$ 245,063</u>	<u>\$ 66,835,630</u>

ST. TAMMANY PARISH, LOUISIANA
Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual
Non-Major Special Revenue Funds
For the Year Ended December 31, 2016

	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	\$ 3,711,986	\$ 3,711,726	\$ (260)	\$ 1,059,271	\$ 1,123,688	\$ 64,417
Sales and use	-	-	-	-	-	-
Other taxes, penalties, interest, etc.	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental revenues:						
Federal and state grants	-	-	-	-	-	-
State funds:						
State revenue sharing	77,897	77,897	-	-	50,921	50,921
Other state funds	-	-	-	-	-	-
Fees and charges for services	-	-	-	-	6,022	6,022
Fines and forfeitures	-	-	-	-	-	-
Other revenues:						
Investment earnings	9,618	9,618	-	25,000	25,598	598
Contributions	-	-	-	-	-	-
Miscellaneous	36,929	36,929	-	-	-	-
Total Revenues	3,836,430	3,836,170	(260)	1,084,271	1,206,229	121,958
Expenditures						
General government:						
Judicial	-	-	-	-	-	-
Executive	-	-	-	-	-	-
Elections	-	-	-	-	-	-
Financial administration	-	-	-	-	-	-
Other - unclassified	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	1,886,878	548,852	1,338,026
Sanitation	-	-	-	-	-	-
Health and welfare	3,836,430	3,836,170	260	-	-	-
Cultural and recreation	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Capital outlay:						
Capital assets	-	-	-	154,759	154,733	26
Infrastructure	-	-	-	-	-	-
Total Expenditures	3,836,430	3,836,170	260	2,041,637	703,585	1,338,052
Excess (Deficiency) of Revenues Over Expenditures	-	-	-	(957,366)	502,644	1,460,010
Other Financing Sources (Uses)						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-	-
Net Change in Fund Balance	-	-	-	(957,366)	502,644	1,460,010
Fund Balance - Beginning	-	-	-	4,514,841	4,514,841	-
Fund Balance - Ending	\$ -	\$ -	\$ -	\$ 3,557,475	\$ 5,017,485	\$ 1,460,010

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)
\$ 2,459,271	\$ 2,523,458	\$ 64,187	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-	-
-	-	-	228,000	235,297	7,297	-	-	-
-	-	-	-	-	-	1,245,525	1,549,089	303,564
-	-	-	-	-	-	-	-	-
-	50,921	50,921	-	-	-	-	-	-
-	-	-	354,825	366,182	11,357	-	-	-
365,100	389,708	24,608	19,000	16,682	(2,318)	15,000	31,183	16,183
-	-	-	-	-	-	-	-	-
40,000	26,289	(13,711)	1,275	3,826	2,551	42,000	31,907	(10,093)
-	-	-	-	3,000	3,000	-	-	-
-	4,337	4,337	-	-	-	-	-	-
2,864,371	2,994,713	130,342	603,100	624,987	21,887	1,302,525	1,612,179	309,654
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
66,251	59,517	6,734	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	1,472,165	1,211,769	260,396
4,142,618	3,736,164	406,454	-	-	-	-	-	-
-	-	-	461,803	389,565	72,238	-	-	-
-	-	-	867,754	527,755	339,999	-	-	-
38,000	34,416	3,584	5,000	4,975	25	33,292	32,833	459
-	-	-	-	-	-	18,523	17,738	785
4,246,869	3,830,097	416,772	1,334,557	922,295	412,262	1,523,980	1,262,340	261,640
(1,382,498)	(835,384)	547,114	(731,457)	(297,308)	434,149	(221,455)	349,839	571,294
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
(1,382,498)	(835,384)	547,114	(731,457)	(297,308)	434,149	(221,455)	349,839	571,294
5,243,611	5,243,611	-	909,377	909,377	-	4,139,628	4,139,628	-
\$ 3,861,113	\$ 4,408,227	\$ 547,114	\$ 177,920	\$ 612,069	\$ 434,149	\$ 3,918,173	\$ 4,489,467	\$ 571,294

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, 2016

	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	196,233	196,233	-	216,000	213,904	(2,096)
Fines and forfeitures	-	-	-	1,514,000	1,565,841	51,841
Other revenues:						
Investment earnings	1,767	1,745	(22)	-	1,279	1,279
Contributions	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total Revenues	198,000	197,978	(22)	1,730,000	1,781,024	51,024
Expenditures						
General government:						
Judicial	259,544	259,511	33	1,837,050	1,548,665	288,385
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	259,544	259,511	33	1,837,050	1,548,665	288,385
Excess (Deficiency) of Revenues Over Expenditures	(61,544)	(61,533)	11	(107,050)	232,359	339,409
Other Financing Sources (Uses)						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	(139,197)	139,197
Total Other Financing Sources (Uses)	-	-	-	-	(139,197)	139,197
Net Change in Fund Balance	(61,544)	(61,533)	11	(107,050)	93,162	478,606
Fund Balance - Beginning	352,399	352,399	-	111,819	111,819	-
Fund Balance - Ending	\$ 290,855	\$ 290,866	\$ 11	\$ 4,769	\$ 204,981	\$ 478,606

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)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	9,421,558	9,420,552	(1,006)	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
136,000	135,464	(536)	-	-	-	43,344	43,773	429
-	-	-	-	-	-	-	-	-
100	227	127	-	-	-	1,656	1,656	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
136,100	135,691	(409)	9,421,558	9,420,552	(1,006)	45,000	45,429	429
135,109	131,955	3,154	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	9,421,558	9,420,552	1,006	62,603	40,003	22,600
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
135,109	131,955	3,154	9,421,558	9,420,552	1,006	62,603	40,003	22,600
991	3,736	2,745	-	-	-	(17,603)	5,426	23,029
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
991	3,736	2,745	-	-	-	(17,603)	5,426	23,029
46,849	46,849	-	-	-	-	303,073	303,073	-
\$ 47,840	\$ 50,585	\$ 2,745	\$ -	\$ -	\$ -	\$ 285,470	\$ 308,499	\$ 23,029

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, 2016

	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	\$ -	\$ -	\$ -	\$ 2,370,732	\$ 2,468,876	\$ 98,144
Sales and use	7,349,625	7,908,619	558,994	-	-	-
Other taxes, penalties, interest, etc.	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental revenues:						
Federal and state grants	-	-	-	-	-	-
State funds:						
State revenue sharing	-	-	-	116,000	132,267	16,267
Other state funds	-	-	-	-	-	-
Fees and charges for services	2,000	2,773	773	-	1,216	1,216
Fines and forfeitures	-	-	-	-	-	-
Other revenues:						
Investment earnings	50,000	58,614	8,614	25,000	51,944	26,944
Contributions	-	-	-	-	-	-
Miscellaneous	-	8,606	8,606	-	-	-
Total Revenues	7,401,625	7,978,612	576,987	2,511,732	2,654,303	142,571
Expenditures						
General government:						
Judicial	5,467,937	5,047,412	420,525	-	-	-
Executive	110,196	102,913	7,283	-	-	-
Elections	244,492	209,415	35,077	-	-	-
Financial administration	424,542	408,487	16,055	-	-	-
Other - unclassified	-	-	-	-	-	-
Public safety	1,034,145	967,234	66,911	4,894,075	4,314,968	579,107
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Cultural and recreation	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Capital outlay:						
Capital assets	-	-	-	-	-	-
Infrastructure	-	-	-	-	-	-
Total Expenditures	7,281,312	6,735,461	545,851	4,894,075	4,314,968	579,107
Excess (Deficiency) of Revenues Over Expenditures	120,313	1,243,151	1,122,838	(2,382,343)	(1,660,665)	721,678
Other Financing Sources (Uses)						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-	-
Net Change in Fund Balance	120,313	1,243,151	1,122,838	(2,382,343)	(1,660,665)	721,678
Fund Balance - Beginning	10,650,136	10,650,136	-	12,642,940	12,642,940	-
Fund Balance - Ending	<u>\$ 10,770,449</u>	<u>\$ 11,893,287</u>	<u>\$ 1,122,838</u>	<u>\$ 10,260,597</u>	<u>\$ 10,982,275</u>	<u>\$ 721,678</u>

SCHEDULE 11
continued

043 Animal Services			130 Nord Du Lac 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)
\$ 1,560,333	\$ 1,585,443	\$ 25,110	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	540,000	537,421	(2,579)	56,951	56,679	(272)
-	-	-	-	-	-	-	-	-
140,000	136,328	(3,672)	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
33,000	33,274	274	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
122,480	90,970	(31,510)	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
13,000	14,209	1,209	6,000	14,795	8,795	349	348	(1)
12,000	9,534	(2,466)	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
1,880,813	1,869,758	(11,055)	546,000	552,216	6,216	57,300	57,027	(273)
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
1,898,905	1,754,074	144,831	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	(973,733)	(967,517)	(6,216)	57,300	57,027	273
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
1,898,905	1,754,074	144,831	(973,733)	(967,517)	(6,216)	57,300	57,027	273
(18,092)	115,684	133,776	1,519,733	1,519,733	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
(18,092)	115,684	133,776	1,519,733	1,519,733	-	-	-	-
2,601,804	2,601,804	-	-	-	-	-	-	-
\$ 2,583,712	\$ 2,717,488	\$ 133,776	\$ 1,519,733	\$ 1,519,733	\$ -	\$ -	\$ -	\$ -

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, 2016

	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	\$ 184,742	\$ 189,710	\$ 4,968	\$ 276,956	\$ 301,966	\$ 25,010
Sales and use	-	-	-	-	-	-
Other taxes, penalties, interest, etc.	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental revenues:						
Federal and state grants	-	-	-	-	-	-
State funds:						
State revenue sharing	-	4,148	4,148	-	8,817	8,817
Other state funds	-	-	-	-	-	-
Fees and charges for services	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Other revenues:						
Investment earnings	5,439	6,665	1,226	6,881	6,693	(188)
Contributions	-	-	-	-	-	-
Miscellaneous	-	4,533	4,533	-	7,280	7,280
Total Revenues	190,181	205,056	14,875	283,837	324,756	40,919
Expenditures						
General government:						
Judicial	-	-	-	-	-	-
Executive	-	-	-	-	-	-
Elections	-	-	-	-	-	-
Financial administration	-	-	-	-	-	-
Other - unclassified	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	149,306	118,671	30,635	589,797	291,295	298,502
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Cultural and recreation	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Capital outlay:						
Capital assets	-	-	-	-	-	-
Infrastructure	166,880	7,168	159,712	41,472	11,520	29,952
Total Expenditures	316,186	125,839	190,347	631,269	302,815	328,454
Excess (Deficiency) of Revenues Over Expenditures	(126,005)	79,217	205,222	(347,432)	21,941	369,373
Other Financing Sources (Uses)						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-	-
Net Change in Fund Balance	(126,005)	79,217	205,222	(347,432)	21,941	369,373
Fund Balance - Beginning	1,051,951	1,051,951	-	1,214,647	1,214,647	-
Fund Balance - Ending	\$ 925,946	\$ 1,131,168	\$ 205,222	\$ 867,215	\$ 1,236,588	\$ 369,373

SCHEDULE 11
continued

165 Lighting District No. 5			166 Lighting District No. 6			167 Lighting District No. 7		
Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)
\$ 17,121	\$ 17,302	\$ 181	\$ -	\$ 3,094	\$ 3,094	\$ 280,579	\$ 288,137	\$ 7,558
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	356	356	-	-	-	-	3,683	3,683
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
536	629	93	-	3,561	3,561	6,351	6,818	467
-	-	-	-	-	-	-	-	-
-	487	487	-	3,007	3,007	-	6,783	6,783
17,657	18,774	1,117	-	9,662	9,662	286,930	305,421	18,491
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
16,368	9,568	6,800	203,698	106,664	97,034	326,820	255,846	70,974
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	122,589	384	122,205	25,742	128	25,614
16,368	9,568	6,800	326,287	107,048	219,239	352,562	255,974	96,588
1,289	9,206	7,917	(326,287)	(97,386)	228,901	(65,632)	49,447	115,079
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
1,289	9,206	7,917	(326,287)	(97,386)	228,901	(65,632)	49,447	115,079
114,430	114,430	-	671,754	671,754	-	1,195,890	1,195,890	-
\$ 115,719	\$ 123,636	\$ 7,917	\$ 345,467	\$ 574,368	\$ 228,901	\$ 1,130,258	\$ 1,245,337	\$ 115,079

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, 2016

	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	\$ 69,500	\$ 80,625	\$ 11,125	\$ 1,550	\$ 1,562	\$ 12
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	780	80	32	25	(7)
Contributions	-	-	-	-	-	-
Miscellaneous	-	2,093	2,093	-	50	50
Total Revenues	70,200	83,498	13,298	1,582	1,637	55
Expenditures						
General government:						
Judicial	-	-	-	-	-	-
Executive	-	-	-	-	-	-
Elections	-	-	-	-	-	-
Financial administration	-	-	-	-	-	-
Other - unclassified	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	92,534	87,013	5,521	1,999	1,528	471
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Cultural and recreation	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Capital outlay:						
Capital assets	-	-	-	-	-	-
Infrastructure	-	-	-	-	-	-
Total Expenditures	92,534	87,013	5,521	1,999	1,528	471
Excess (Deficiency) of Revenues Over Expenditures	(22,334)	(3,515)	18,819	(417)	109	526
Other Financing Sources (Uses)						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-	-
Net Change in Fund Balance	(22,334)	(3,515)	18,819	(417)	109	526
Fund Balance - Beginning	175,245	175,245	-	3,699	3,699	-
Fund Balance - Ending	\$ 152,911	\$ 171,730	\$ 18,819	\$ 3,282	\$ 3,808	\$ 526

SCHEDULE 11
continued

171 Lighting District No. 11			174 Lighting District No. 14			175 Lighting District No. 15		
Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)
\$ 7,035	\$ 7,227	\$ 192	\$ 775	\$ 775	\$ -	\$ 7,150	\$ 7,040	\$ (110)
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
251	282	31	62	62	-	164	186	22
-	-	-	-	-	-	-	-	-
-	243	243	487	487	-	-	247	247
7,286	7,752	466	1,324	1,324	-	7,314	7,473	159
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
7,084	5,605	1,479	11,791	11,791	-	5,562	3,674	1,888
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
7,084	5,605	1,479	11,791	11,791	-	5,562	3,674	1,888
202	2,147	1,945	(10,467)	(10,467)	-	1,752	3,799	2,047
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
202	2,147	1,945	(10,467)	(10,467)	-	1,752	3,799	2,047
51,427	51,427	-	11,596	11,596	-	34,720	34,720	-
\$ 51,629	\$ 53,574	\$ 1,945	\$ 1,129	\$ 1,129	\$ -	\$ 36,472	\$ 38,519	\$ 2,047

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, 2016

	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	\$ 42,920	\$ 44,815	\$ 1,895	\$ -	\$ -	\$ -
Sales and use	-	-	-	-	-	-
Other taxes, penalties, interest, etc.	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental revenues:						
Federal and state grants	-	-	-	-	-	-
State funds:						
State revenue sharing	-	434	434	-	-	-
Other state funds	-	-	-	-	-	-
Fees and charges for services	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Other revenues:						
Investment earnings	1,082	1,210	128	-	-	-
Contributions	-	-	-	101,606	102,246	640
Miscellaneous	-	984	984	-	-	-
Total Revenues	44,002	47,443	3,441	101,606	102,246	640
Expenditures						
General government:						
Judicial	-	-	-	-	-	-
Executive	-	-	-	-	-	-
Elections	-	-	-	-	-	-
Financial administration	-	-	-	-	-	-
Other - unclassified	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	43,380	28,454	14,926	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Cultural and recreation	-	-	-	102,765	102,765	-
Economic development	-	-	-	-	-	-
Capital outlay:						
Capital assets	-	-	-	-	-	-
Infrastructure	-	-	-	-	-	-
Total Expenditures	43,380	28,454	14,926	102,765	102,765	-
Excess (Deficiency) of Revenues Over Expenditures	622	18,989	18,367	(1,159)	(519)	640
Other Financing Sources (Uses)						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-	-
Net Change in Fund Balance	622	18,989	18,367	(1,159)	(519)	640
Fund Balance - Beginning	223,961	223,961	-	63,741	63,741	-
Fund Balance - Ending	\$ 224,583	\$ 242,950	\$ 18,367	\$ 62,582	\$ 63,222	\$ 640

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)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
78,020	78,020	-	6,985,715	6,985,715	-	1,611,575	1,611,575	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	293,543	293,543	-	11,500	11,500	-
-	-	-	-	-	-	-	-	-
78,020	78,020	-	7,279,258	7,279,258	-	1,623,075	1,623,075	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
78,020	78,020	-	-	-	-	-	-	-
-	-	-	6,988,945	6,988,945	-	21,598	21,598	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	11,500	11,500	-
-	-	-	-	-	-	357,294	357,294	-
-	-	-	290,313	290,313	-	303,956	303,956	-
-	-	-	-	-	-	928,727	928,727	-
78,020	78,020	-	7,279,258	7,279,258	-	1,623,075	1,623,075	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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, 2016

	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	711,337	711,337	-	22,450	22,450	-
State funds:						
State revenue sharing	-	-	-	-	-	-
Other state funds	-	-	-	-	-	-
Fees and charges for services	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Other revenues:						
Investment earnings	-	-	-	-	-	-
Contributions	3,366	3,366	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total Revenues	714,703	714,703	-	22,450	22,450	-
Expenditures						
General government:						
Judicial	-	-	-	-	-	-
Executive	-	-	-	-	-	-
Elections	-	-	-	-	-	-
Financial administration	-	-	-	-	-	-
Other - unclassified	-	-	-	-	-	-
Public safety	35,054	35,054	-	22,450	22,450	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Cultural and recreation	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Capital outlay:						
Capital assets	679,649	679,649	-	-	-	-
Infrastructure	-	-	-	-	-	-
Total Expenditures	714,703	714,703	-	22,450	22,450	-
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)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
1,461,796	1,461,796	-	36,580	36,580	-	2,739,070	-	(2,739,070)
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
1,461,796	1,461,796	-	36,580	36,580	-	2,739,070	-	(2,739,070)
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
84,720	84,720	-	35,260	35,260	-	1,871,694	-	1,871,694
-	-	-	-	-	-	44,824	-	44,824
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
1,377,076	1,377,076	-	-	-	-	822,552	-	822,552
1,461,796	1,461,796	-	35,260	35,260	-	2,739,070	-	2,739,070
-	-	-	1,320	1,320	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	1,320	1,320	-	-	-	-
-	-	-	137,342	137,342	-	-	-	-
\$ -	\$ -	\$ -	\$ 138,662	\$ 138,662	\$ -	\$ -	\$ -	\$ -

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, 2016

	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	2,739,070	2,739,070	-	1,813,690	1,813,690	-
State funds:						
State revenue sharing	-	-	-	-	-	-
Other state funds	-	-	-	-	-	-
Fees and charges for services	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Other revenues:						
Investment earnings	-	-	-	-	-	-
Contributions	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total Revenues	2,739,070	2,739,070	-	1,813,690	1,813,690	-
Expenditures						
General government:						
Judicial	-	-	-	-	-	-
Executive	-	-	-	-	-	-
Elections	-	-	-	-	-	-
Financial administration	-	-	-	-	-	-
Other - unclassified	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	1,871,694	1,871,694	-	-	-	-
Sanitation	44,824	44,824	-	-	-	-
Health and welfare	-	-	-	1,813,690	1,813,690	-
Cultural and recreation	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Capital outlay:						
Capital assets	-	-	-	-	-	-
Infrastructure	822,552	822,552	-	-	-	-
Total Expenditures	2,739,070	2,739,070	-	1,813,690	1,813,690	-
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, 2016

	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	1,781,452	1,722,856	(58,596)	1,409,466	1,409,466	-
State funds:						
State revenue sharing	-	-	-	-	-	-
Other state funds	-	-	-	-	-	-
Fees and charges for services	155,139	154,194	(945)	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Other revenues:						
Investment earnings	-	-	-	-	-	-
Contributions	624,837	624,315	(522)	-	-	-
Miscellaneous	-	-	-	-	-	-
Total Revenues	<u>2,561,428</u>	<u>2,501,365</u>	<u>(60,063)</u>	<u>1,409,466</u>	<u>1,409,466</u>	<u>-</u>
Expenditures						
General government:						
Judicial	-	-	-	-	-	-
Executive	-	-	-	-	-	-
Elections	-	-	-	-	-	-
Financial administration	-	-	-	-	-	-
Other - unclassified	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	2,588,829	2,530,233	58,596	1,118,037	1,118,037	-
Cultural and recreation	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Capital outlay:						
Capital assets	-	-	-	65,852	65,852	-
Infrastructure	-	-	-	225,577	225,577	-
Total Expenditures	<u>2,588,829</u>	<u>2,530,233</u>	<u>58,596</u>	<u>1,409,466</u>	<u>1,409,466</u>	<u>-</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(27,401)</u>	<u>(28,868)</u>	<u>(1,467)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Other Financing Sources (Uses)						
Transfers in	27,569	29,037	1,468	-	-	-
Transfers out	(16,475)	-	16,475	-	-	-
Total Other Financing Sources (Uses)	<u>11,094</u>	<u>29,037</u>	<u>17,943</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>(16,307)</u>	<u>169</u>	<u>16,476</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance - Beginning	<u>16,307</u>	<u>16,307</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance - Ending	<u>\$ -</u>	<u>\$ 16,476</u>	<u>\$ 16,476</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

SCHEDULE 11
continued

TOTAL Non-Major Special Revenue Funds		
Final Budget	Actual Amounts	Variance Positive (Negative)
\$ 12,049,921	\$ 12,355,444	\$ 305,523
17,368,134	17,923,271	555,137
228,000	235,297	7,297
1,385,525	1,685,417	299,892
19,146,388	19,087,792	(58,596)
226,897	362,718	135,821
354,825	366,182	11,357
1,270,296	1,282,122	11,826
1,514,000	1,565,841	51,841
237,263	268,966	31,703
1,046,852	1,047,504	652
37,416	76,066	38,650
<u>54,865,517</u>	<u>56,256,620</u>	<u>1,391,103</u>
7,699,640	6,987,543	712,097
110,196	102,913	7,283
244,492	209,415	35,077
424,542	408,487	16,055
90,223	90,223	-
22,546,679	21,870,321	676,358
5,326,891	3,460,635	1,866,256
1,516,989	1,256,593	260,396
15,398,509	14,788,368	610,141
576,068	503,830	72,238
308,615	(25,441)	334,056
1,948,035	1,943,941	4,094
3,834,958	3,496,690	338,268
<u>60,025,837</u>	<u>55,093,518</u>	<u>4,932,319</u>
<u>(5,160,320)</u>	<u>1,163,102</u>	<u>6,323,422</u>
27,569	29,037	1,468
(16,475)	(139,197)	(122,722)
<u>11,094</u>	<u>(110,160)</u>	<u>(121,254)</u>
(5,149,226)	1,052,942	6,202,168
<u>46,483,187</u>	<u>46,483,187</u>	<u>-</u>
<u>\$ 41,333,961</u>	<u>\$ 47,536,129</u>	<u>\$ 6,202,168</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, 2016

	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	\$ 165,078	\$ 55,410	\$ 8,748
Due from other funds	-	-	414,894
Restricted assets	1,514,235	-	-
	<u>1,514,235</u>	<u>-</u>	<u>-</u>
 TOTAL ASSETS	 <u>\$ 1,679,313</u>	 <u>\$ 55,410</u>	 <u>\$ 423,642</u>
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts, salaries, and other payables	\$ -	\$ -	\$ -
Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances:			
Restricted	1,679,313	-	423,642
Committed	-	55,410	-
Total Fund Balances	<u>1,679,313</u>	<u>55,410</u>	<u>423,642</u>
 TOTAL LIABILITIES AND FUND BALANCES	 <u>\$ 1,679,313</u>	 <u>\$ 55,410</u>	 <u>\$ 423,642</u>

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
\$ 31,234	\$ 71,599	\$ 1,256,054	\$ 1,588,123
-	-	-	414,894
2,782,427	6,010,549	-	10,307,211
<u>\$ 2,813,661</u>	<u>\$ 6,082,148</u>	<u>\$ 1,256,054</u>	<u>\$ 12,310,228</u>
\$ -	\$ -	\$ -	\$ -
-	-	-	-
2,813,661	6,082,148	1,256,054	12,254,818
-	-	-	55,410
<u>2,813,661</u>	<u>6,082,148</u>	<u>1,256,054</u>	<u>12,310,228</u>
<u>\$ 2,813,661</u>	<u>\$ 6,082,148</u>	<u>\$ 1,256,054</u>	<u>\$ 12,310,228</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, 2016

	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	3,465,352	3,465,352	-	-	-	-
Other revenues:						
Investment earnings	500	1,148	648	100	348	248
Total Revenues	<u>3,465,852</u>	<u>3,466,500</u>	<u>648</u>	<u>100</u>	<u>348</u>	<u>248</u>
Expenditures						
Debt Service:						
Principal	2,005,000	2,005,000	-	250,000	250,000	-
Interest	1,411,194	1,411,194	-	100,620	100,620	-
Bond issuance costs	4,800	4,325	475	750	350	400
Total Expenditures	<u>3,420,994</u>	<u>3,420,519</u>	<u>475</u>	<u>351,370</u>	<u>350,970</u>	<u>400</u>
Excess (Deficiency) of Revenues Over Expenditures	44,858	45,981	1,123	(351,270)	(350,622)	648
Other Financing Sources						
Transfers in	-	-	-	351,370	351,370	-
Total Other Financing Sources	<u>-</u>	<u>-</u>	<u>-</u>	<u>351,370</u>	<u>351,370</u>	<u>-</u>
Net Change in Fund Balance	44,858	45,981	1,123	100	748	648
Fund Balance - Beginning	<u>1,633,332</u>	<u>1,633,332</u>	<u>-</u>	<u>54,662</u>	<u>54,662</u>	<u>-</u>
Fund Balance - Ending	<u>\$ 1,678,190</u>	<u>\$ 1,679,313</u>	<u>\$ 1,123</u>	<u>\$ 54,762</u>	<u>\$ 55,410</u>	<u>\$ 648</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)
\$ 412,694	\$ 827,588	\$ 414,894	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	1,878,442	1,878,442	-	3,465,375	3,465,375	-
300	440	140	300	550	250	600	1,177	577
412,994	828,028	415,034	1,878,742	1,878,992	250	3,465,975	3,466,552	577
275,000	275,000	-	1,660,000	1,660,000	-	3,030,000	3,030,000	-
136,194	136,194	-	185,399	185,399	-	400,000	400,000	-
3,500	3,225	275	3,000	1,925	1,075	2,000	1,575	425
414,694	414,419	275	1,848,399	1,847,324	1,075	3,432,000	3,431,575	425
(1,700)	413,609	415,309	30,343	31,668	1,325	33,975	34,977	1,002
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
(1,700)	413,609	415,309	30,343	31,668	1,325	33,975	34,977	1,002
10,033	10,033	-	2,781,993	2,781,993	-	6,047,171	6,047,171	-
\$ 8,333	\$ 423,642	\$ 415,309	\$ 2,812,336	\$ 2,813,661	\$ 1,325	\$ 6,081,146	\$ 6,082,148	\$ 1,002

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, 2016

	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	\$ 3,427,344	\$ 3,427,344	\$ -	\$ 3,840,038	\$ 4,254,932	\$ 414,894
Sales and use	-	-	-	8,809,169	8,809,169	-
Other revenues:						
Investment earnings	6,000	7,678	1,678	7,800	11,341	3,541
Total Revenues	3,433,344	3,435,022	1,678	12,657,007	13,075,442	418,435
Expenditures						
Debt Service:						
Principal	3,035,000	3,035,000	-	10,255,000	10,255,000	-
Interest	383,072	335,666	47,406	2,616,479	2,569,073	47,406
Bond issuance costs	6,800	6,275	525	20,850	17,675	3,175
Total Expenditures	3,424,872	3,376,941	47,931	12,892,329	12,841,748	50,581
Excess (Deficiency) of Revenues Over Expenditures	8,472	58,081	49,609	(235,322)	233,694	469,016
Other Financing Sources						
Transfers in	-	-	-	351,370	351,370	-
Total Other Financing Sources	-	-	-	351,370	351,370	-
Net Change in Fund Balance	8,472	58,081	49,609	116,048	585,064	469,016
Fund Balance - Beginning	1,197,973	1,197,973	-	11,725,164	11,725,164	-
Fund Balance - Ending	\$ 1,206,445	\$ 1,256,054	\$ 49,609	\$ 11,841,212	\$ 12,310,228	\$ 469,016

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Northshore Paving Project Fund (331) accounts for funds collected under a front foot assessments program in Northshore Subdivision.

Tall Timbers Subdivision Fund (332) accounts for funds collected under a front foot assessments program in Tall Timbers Subdivision.

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

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

Justice 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.

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, 2016

	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	\$ 167,126	\$ 273,832	\$ 297,509	\$ 273,373
Investments	589,172	965,340	1,048,810	963,724
Receivables, net of allowances for uncollectibles:				
Other receivables	6,561	9,003	8,153	8,572
Due from other funds	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL ASSETS	<u><u>\$ 762,859</u></u>	<u><u>\$ 1,248,175</u></u>	<u><u>\$ 1,354,472</u></u>	<u><u>\$ 1,245,669</u></u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts, salaries, and other payables	\$ 45,817	\$ 50,912	\$ 499,373	\$ 25,989
Unearned revenue	-	-	-	-
Total Liabilities	<u>45,817</u>	<u>50,912</u>	<u>499,373</u>	<u>25,989</u>
Fund balances:				
Restricted	717,042	1,197,263	855,099	1,219,680
Committed	-	-	-	-
Total Fund Balances	<u>717,042</u>	<u>1,197,263</u>	<u>855,099</u>	<u>1,219,680</u>
TOTAL LIABILITIES AND FUND BALANCES	<u><u>\$ 762,859</u></u>	<u><u>\$ 1,248,175</u></u>	<u><u>\$ 1,354,472</u></u>	<u><u>\$ 1,245,669</u></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
\$ 409,895	\$ 146,097	\$ 414,538	\$ 182,828	\$ 252,800	\$ 295,252	\$ 208,473
1,445,045	515,041	1,461,375	644,525	891,197	1,040,851	734,934
14,486	8,686	14,119	5,590	6,978	7,878	9,040
-	-	-	-	-	-	-
<u>\$ 1,869,426</u>	<u>\$ 669,824</u>	<u>\$ 1,890,032</u>	<u>\$ 832,943</u>	<u>\$ 1,150,975</u>	<u>\$ 1,343,981</u>	<u>\$ 952,447</u>
\$ 70,902	\$ 64,572	\$ 88,180	\$ 21,744	\$ 475,608	\$ 196,815	\$ 89,603
-	-	-	-	-	-	-
<u>70,902</u>	<u>64,572</u>	<u>88,180</u>	<u>21,744</u>	<u>475,608</u>	<u>196,815</u>	<u>89,603</u>
1,798,524	605,252	1,801,852	811,199	675,367	1,147,166	862,844
-	-	-	-	-	-	-
<u>1,798,524</u>	<u>605,252</u>	<u>1,801,852</u>	<u>811,199</u>	<u>675,367</u>	<u>1,147,166</u>	<u>862,844</u>
<u>\$ 1,869,426</u>	<u>\$ 669,824</u>	<u>\$ 1,890,032</u>	<u>\$ 832,943</u>	<u>\$ 1,150,975</u>	<u>\$ 1,343,981</u>	<u>\$ 952,447</u>

ST. TAMMANY PARISH, LOUISIANA
Combining Balance Sheet
Non-Major Capital Project Funds
December 31, 2016

	312 Capital Improvements District No. 12	313 Capital Improvements District No. 13	314 Capital Improvements District No. 14	316 Capital Improvements Drainage
ASSETS				
Cash and cash equivalents	\$ 179,203	\$ 252,663	\$ 324,998	\$ 2,338,588
Investments	631,743	890,715	1,145,718	8,171,937
Receivables, net of allowances for uncollectibles:				
Other receivables	5,540	7,088	9,757	66,818
Due from other funds	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL ASSETS	<u><u>\$ 816,486</u></u>	<u><u>\$ 1,150,466</u></u>	<u><u>\$ 1,480,473</u></u>	<u><u>\$ 10,577,343</u></u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts, salaries, and other payables	\$ 59,436	\$ 78,170	\$ 391,607	\$ 144,969
Unearned revenue	-	-	-	-
Total Liabilities	<u>59,436</u>	<u>78,170</u>	<u>391,607</u>	<u>144,969</u>
Fund balances:				
Restricted	757,050	1,072,296	1,088,866	10,432,374
Committed	-	-	-	-
Total Fund Balances	<u>757,050</u>	<u>1,072,296</u>	<u>1,088,866</u>	<u>10,432,374</u>
TOTAL LIABILITIES AND FUND BALANCES	<u><u>\$ 816,486</u></u>	<u><u>\$ 1,150,466</u></u>	<u><u>\$ 1,480,473</u></u>	<u><u>\$ 10,577,343</u></u>

SCHEDULE 14
continued

318 Deep Water Horizon Settlement	319 Disaster Relief	320 GIS Capital	321 Koop Drive Facility	322 Capital Improvements - OEP/911	323 Public Health Capital	324 Dept. of Public Works Capital
\$ 2,731,490	\$ 1,970,240	\$ 218,615	\$ 93,188	\$ 270,139	\$ 197,045	\$ 209,745
9,629,333	6,945,694	770,620	328,514	952,323	694,642	739,414
76,693	167,085	7,183	3,183	8,030	3,860	6,005
-	-	-	-	-	-	-
<u>\$ 12,437,516</u>	<u>\$ 9,083,019</u>	<u>\$ 996,418</u>	<u>\$ 424,885</u>	<u>\$ 1,230,492</u>	<u>\$ 895,547</u>	<u>\$ 955,164</u>
\$ 420,585	\$ 41,019	\$ -	\$ 7,885	\$ -	\$ 24,320	\$ 4,408
-	82,665	-	-	-	-	-
<u>420,585</u>	<u>123,684</u>	<u>-</u>	<u>7,885</u>	<u>-</u>	<u>24,320</u>	<u>4,408</u>
-	8,663,677	-	-	446,179	871,227	950,756
12,016,931	295,658	996,418	417,000	784,313	-	-
<u>12,016,931</u>	<u>8,959,335</u>	<u>996,418</u>	<u>417,000</u>	<u>1,230,492</u>	<u>871,227</u>	<u>950,756</u>
<u>\$ 12,437,516</u>	<u>\$ 9,083,019</u>	<u>\$ 996,418</u>	<u>\$ 424,885</u>	<u>\$ 1,230,492</u>	<u>\$ 895,547</u>	<u>\$ 955,164</u>

ST. TAMMANY PARISH, LOUISIANA
Combining Balance Sheet
Non-Major Capital Project Funds
December 31, 2016

	325 STP Admin/Justice Complex East Capital	326 Economic Development Capital	327 Buildings - General	330 Tammany Trace Capital
ASSETS				
Cash and cash equivalents	\$ 304,702	\$ 68,943	\$ 1,543,580	\$ 172,267
Investments	1,074,166	243,046	5,441,585	607,291
Receivables, net of allowances for uncollectibles:				
Other receivables	8,408	2,032	43,064	5,096
Due from other funds	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL ASSETS	<u><u>\$ 1,387,276</u></u>	<u><u>\$ 314,021</u></u>	<u><u>\$ 7,028,229</u></u>	<u><u>\$ 784,654</u></u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts, salaries, and other payables	\$ -	\$ -	\$ 3,000	\$ 58,758
Unearned revenue	-	-	-	-
Total Liabilities	<u>-</u>	<u>-</u>	<u>3,000</u>	<u>58,758</u>
Fund balances:				
Restricted	-	-	-	135,413
Committed	1,387,276	314,021	7,025,229	590,483
Total Fund Balances	<u>1,387,276</u>	<u>314,021</u>	<u>7,025,229</u>	<u>725,896</u>
TOTAL LIABILITIES AND FUND BALANCES	<u><u>\$ 1,387,276</u></u>	<u><u>\$ 314,021</u></u>	<u><u>\$ 7,028,229</u></u>	<u><u>\$ 784,654</u></u>

SCHEDULE 14
continued

331 Northshore Paving Project	332 Tall Timbers Subdivision	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
\$ -	\$ -	\$ 248,539	\$ 67,719	\$ 330,383	\$ 370,520	\$ 95,706
-	-	876,177	238,732	1,164,703	-	337,394
-	-	7,333	563,514	10,434	-	3,003
-	-	1,200,000	-	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,332,049</u>	<u>\$ 869,965</u>	<u>\$ 1,505,520</u>	<u>\$ 370,520</u>	<u>\$ 436,103</u>
\$ -	\$ -	\$ 10,025	\$ 62,132	\$ 64,921	\$ 3,578	\$ 5,000
-	-	-	-	-	-	-
-	-	10,025	62,132	64,921	3,578	5,000
-	-	2,322,024	807,833	1,440,599	366,942	431,103
-	-	-	-	-	-	-
-	-	2,322,024	807,833	1,440,599	366,942	431,103
<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,332,049</u>	<u>\$ 869,965</u>	<u>\$ 1,505,520</u>	<u>\$ 370,520</u>	<u>\$ 436,103</u>

ST. TAMMANY PARISH, LOUISIANA
Combining Balance Sheet
Non-Major Capital Project Funds
December 31, 2016

	350	351	360	361
	Solid Waste	Property Mgmt	Transportation	SA
	Capital Project	Capital Project	Impact Fees	Transportation
				Impact Fees
ASSETS				
Cash and cash equivalents	\$ 121	\$ 17,756	\$ 767,972	\$ 725,980
Investments	428	62,595	2,707,337	2,498,549
Receivables, net of allowances for uncollectibles:				
Other receivables	4	518	33,188	17,640
Due from other funds	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL ASSETS	<u><u>\$ 553</u></u>	<u><u>\$ 80,869</u></u>	<u><u>\$ 3,508,497</u></u>	<u><u>\$ 3,242,169</u></u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts, salaries, and other payables	\$ -	\$ -	\$ -	\$ -
Unearned revenue	-	-	-	83,697
Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>83,697</u>
Fund balances:				
Restricted	-	-	3,508,497	3,158,472
Committed	553	80,869	-	-
Total Fund Balances	<u>553</u>	<u>80,869</u>	<u>3,508,497</u>	<u>3,158,472</u>
TOTAL LIABILITIES AND FUND BALANCES	<u><u>\$ 553</u></u>	<u><u>\$ 80,869</u></u>	<u><u>\$ 3,508,497</u></u>	<u><u>\$ 3,242,169</u></u>

SCHEDULE 14
continued

362 NSA Transportation 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
\$ 18,064	\$ 159,216	\$ 591,260	\$ 5,039	\$ 153,499	\$ 17,348,903
63,683	561,287	2,021,897	48,820	541,130	59,689,487
520	17,681	14,110	388	5,282	1,192,523
-	-	-	-	-	1,200,000
<u>\$ 82,267</u>	<u>\$ 738,184</u>	<u>\$ 2,627,267</u>	<u>\$ 54,247</u>	<u>\$ 699,911</u>	<u>\$ 79,430,913</u>
\$ -	\$ 5,176	\$ -	\$ -	\$ 38,099	\$ 3,052,603
1,077	-	72,129	2,228	-	241,796
<u>1,077</u>	<u>5,176</u>	<u>72,129</u>	<u>2,228</u>	<u>38,099</u>	<u>3,294,399</u>
81,190	733,008	2,555,138	52,019	661,812	52,227,763
-	-	-	-	-	23,908,751
<u>81,190</u>	<u>733,008</u>	<u>2,555,138</u>	<u>52,019</u>	<u>661,812</u>	<u>76,136,514</u>
<u>\$ 82,267</u>	<u>\$ 738,184</u>	<u>\$ 2,627,267</u>	<u>\$ 54,247</u>	<u>\$ 699,911</u>	<u>\$ 79,430,913</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, 2016

	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	479,115	479,115	-	567,596	567,596	-
Intergovernmental revenues:						
Federal and state grants	-	-	-	-	-	-
Fees and charges for services	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Other revenues:						
Investment earnings	9,994	9,994	-	13,541	13,541	-
Miscellaneous	-	-	-	-	-	-
Total Revenues	<u>489,109</u>	<u>489,109</u>	<u>-</u>	<u>581,137</u>	<u>581,137</u>	<u>-</u>
Expenditures						
General government:						
Other - unclassified	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	7,200	580	6,620	27,928	22,928	5,000
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Cultural and recreation	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Capital outlay:						
Capital assets	-	-	-	-	-	-
Infrastructure	1,232,173	521,751	710,422	1,826,663	634,400	1,192,263
Debt service:						
Impact fee credits used	-	-	-	-	-	-
Total Expenditures	<u>1,239,373</u>	<u>522,331</u>	<u>717,042</u>	<u>1,854,591</u>	<u>657,328</u>	<u>1,197,263</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(750,264)</u>	<u>(33,222)</u>	<u>717,042</u>	<u>(1,273,454)</u>	<u>(76,191)</u>	<u>1,197,263</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>(750,264)</u>	<u>(33,222)</u>	<u>717,042</u>	<u>(1,273,454)</u>	<u>(76,191)</u>	<u>1,197,263</u>
Fund Balance - Beginning	<u>750,264</u>	<u>750,264</u>	<u>-</u>	<u>1,273,454</u>	<u>1,273,454</u>	<u>-</u>
Fund Balance - Ending	<u>\$ -</u>	<u>\$ 717,042</u>	<u>\$ 717,042</u>	<u>\$ -</u>	<u>\$ 1,197,263</u>	<u>\$ 1,197,263</u>

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)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
730,963	730,963	-	369,068	369,068	-	464,252	464,252	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
7,898	7,898	-	12,777	12,777	-	23,417	23,417	-
-	-	-	325	325	-	-	-	-
738,861	738,861	-	382,170	382,170	-	487,669	487,669	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
28,625	25,195	3,430	21,400	4,650	16,750	55,000	-	55,000
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
1,644,746	793,077	851,669	1,507,939	305,009	1,202,930	2,684,489	940,965	1,743,524
-	-	-	-	-	-	-	-	-
1,673,371	818,272	855,099	1,529,339	309,659	1,219,680	2,739,489	940,965	1,798,524
(934,510)	(79,411)	855,099	(1,147,169)	72,511	1,219,680	(2,251,820)	(453,296)	1,798,524
-	-	-	-	-	-	215,081	215,081	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	215,081	215,081	-
(934,510)	(79,411)	855,099	(1,147,169)	72,511	1,219,680	(2,036,739)	(238,215)	1,798,524
934,510	934,510	-	1,147,169	1,147,169	-	2,036,739	2,036,739	-
\$ -	\$ 855,099	\$ 855,099	\$ -	\$ 1,219,680	\$ 1,219,680	\$ -	\$ 1,798,524	\$ 1,798,524

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, 2016

	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	1,010,276	1,010,276	-	641,292	641,292	-
Intergovernmental revenues:						
Federal and state grants	-	-	-	-	-	-
Fees and charges for services	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Other revenues:						
Investment earnings	20,847	20,847	-	21,885	21,885	-
Miscellaneous	-	-	-	-	-	-
Total Revenues	1,031,123	1,031,123	-	663,177	663,177	-
Expenditures						
General government:						
Other - unclassified	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	5,000	-	5,000	5,000	-	5,000
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Cultural and recreation	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Capital outlay:						
Capital assets	-	-	-	-	-	-
Infrastructure	2,529,242	1,928,990	600,252	2,644,449	847,597	1,796,852
Debt service:						
Impact fee credits used	-	-	-	-	-	-
Total Expenditures	2,534,242	1,928,990	605,252	2,649,449	847,597	1,801,852
Excess (Deficiency) of Revenues Over Expenditures	(1,503,119)	(897,867)	605,252	(1,986,272)	(184,420)	1,801,852
Other Financing Sources (Uses)						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-	-
Net Change in Fund Balance	(1,503,119)	(897,867)	605,252	(1,986,272)	(184,420)	1,801,852
Fund Balance - Beginning	1,503,119	1,503,119	-	1,986,272	1,986,272	-
Fund Balance - Ending	\$ -	\$ 605,252	\$ 605,252	\$ -	\$ 1,801,852	\$ 1,801,852

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)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
299,232	299,232	-	438,547	438,547	-	322,942	322,942	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
8,000	8,000	-	-	-	-	-	-	-
6,204	6,204	-	9,841	9,841	-	8,727	8,727	-
-	-	-	-	-	-	-	-	-
313,436	313,436	-	448,388	448,388	-	331,669	331,669	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
5,000	623	4,377	5,326	325	5,001	5,000	-	5,000
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
1,027,759	220,937	806,822	1,175,132	504,766	670,366	1,338,981	196,815	1,142,166
-	-	-	-	-	-	-	-	-
1,032,759	221,560	811,199	1,180,458	505,091	675,367	1,343,981	196,815	1,147,166
(719,323)	91,876	811,199	(732,070)	(56,703)	675,367	(1,012,312)	134,854	1,147,166
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
(719,323)	91,876	811,199	(732,070)	(56,703)	675,367	(1,012,312)	134,854	1,147,166
719,323	719,323	-	732,070	732,070	-	1,012,312	1,012,312	-
\$ -	\$ 811,199	\$ 811,199	\$ -	\$ 675,367	\$ 675,367	\$ -	\$ 1,147,166	\$ 1,147,166

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, 2016

	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	559,764	559,764	-	288,753	288,753	-
Intergovernmental revenues:						
Federal and state grants	-	-	-	-	-	-
Fees and charges for services	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Other revenues:						
Investment earnings	18,150	18,150	-	6,047	6,047	-
Miscellaneous	-	-	-	-	-	-
Total Revenues	577,914	577,914	-	294,800	294,800	-
Expenditures						
General government:						
Other - unclassified	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	5,000	2,165	2,835	130,580	91,832	38,748
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Cultural and recreation	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Capital outlay:						
Capital assets	-	-	-	-	-	-
Infrastructure	2,234,406	1,374,397	860,009	807,272	88,970	718,302
Debt service:						
Impact fee credits used	-	-	-	-	-	-
Total Expenditures	2,239,406	1,376,562	862,844	937,852	180,802	757,050
Excess (Deficiency) of Revenues Over Expenditures	(1,661,492)	(798,648)	862,844	(643,052)	113,998	757,050
Other Financing Sources (Uses)						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-	-
Net Change in Fund Balance	(1,661,492)	(798,648)	862,844	(643,052)	113,998	757,050
Fund Balance - Beginning	1,661,492	1,661,492	-	643,052	643,052	-
Fund Balance - Ending	\$ -	\$ 862,844	\$ 862,844	\$ -	\$ 757,050	\$ 757,050

SCHEDULE 15
continued

313 Capital Improvements District No. 13			314 Capital Improvements District No. 14			316 Capital Improvements Drainage		
Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,300,000	\$ 2,300,000	\$ -
421,583	421,583	-	406,617	406,617	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	103,750	103,750	-
4,500	4,500	-	-	-	-	-	-	-
9,070	9,070	-	13,623	13,623	-	85,611	85,611	-
-	-	-	-	-	-	-	-	-
435,153	435,153	-	420,240	420,240	-	2,489,361	2,489,361	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
5,000	-	5,000	19,180	-	19,180	2,945,034	226,839	2,718,195
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	20,820	-	20,820	-	-	-
1,329,805	262,509	1,067,296	1,691,559	642,693	1,048,866	9,361,746	1,647,567	7,714,179
-	-	-	-	-	-	-	-	-
1,334,805	262,509	1,072,296	1,731,559	642,693	1,088,866	12,306,780	1,874,406	10,432,374
(899,652)	172,644	1,072,296	(1,311,319)	(222,453)	1,088,866	(9,817,419)	614,955	10,432,374
87,693	87,693	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
87,693	87,693	-	-	-	-	-	-	-
(811,959)	260,337	1,072,296	(1,311,319)	(222,453)	1,088,866	(9,817,419)	614,955	10,432,374
811,959	811,959	-	1,311,319	1,311,319	-	9,817,419	9,817,419	-
\$ -	\$ 1,072,296	\$ 1,072,296	\$ -	\$ 1,088,866	\$ 1,088,866	\$ -	\$ 10,432,374	\$ 10,432,374

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, 2016

	318 Deep Water Horizon Settlement			319 Disaster Relief		
	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	-	-	-	-	194,417	194,417
Fees and charges for services	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Other revenues:						
Investment earnings	51,921	51,921	-	71,113	71,113	-
Miscellaneous	-	-	-	-	-	-
Total Revenues	<u>51,921</u>	<u>51,921</u>	<u>-</u>	<u>71,113</u>	<u>265,530</u>	<u>194,417</u>
Expenditures						
General government:						
Other - unclassified	-	-	-	-	-	-
Public safety	-	-	-	1,786,335	401,177	1,385,158
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Cultural and recreation	501,200	-	501,200	-	-	-
Economic development	-	-	-	-	-	-
Capital outlay:						
Capital assets	7,998,800	744,397	7,254,403	-	-	-
Infrastructure	4,261,328	-	4,261,328	-	-	-
Debt service:						
Impact fee credits used	-	-	-	-	-	-
Total Expenditures	<u>12,761,328</u>	<u>744,397</u>	<u>12,016,931</u>	<u>1,786,335</u>	<u>401,177</u>	<u>1,385,158</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(12,709,407)</u>	<u>(692,476)</u>	<u>12,016,931</u>	<u>(1,715,222)</u>	<u>(135,647)</u>	<u>1,579,575</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>(12,709,407)</u>	<u>(692,476)</u>	<u>12,016,931</u>	<u>(1,715,222)</u>	<u>(135,647)</u>	<u>1,579,575</u>
Fund Balance - Beginning	<u>12,709,407</u>	<u>12,709,407</u>	<u>-</u>	<u>9,094,982</u>	<u>9,094,982</u>	<u>-</u>
Fund Balance - Ending	<u>\$ -</u>	<u>\$ 12,016,931</u>	<u>\$ 12,016,931</u>	<u>\$ 7,379,760</u>	<u>\$ 8,959,335</u>	<u>\$ 1,579,575</u>

SCHEDULE 15
continued

320 GIS Capital			321 Koop Drive Facility			322 Capital Improvements - OEP/911		
Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
8,834	8,834	-	11,655	11,655	-	10,373	10,373	-
-	-	-	-	-	-	-	-	-
8,834	8,834	-	11,655	11,655	-	10,373	10,373	-
167,428	8,700	158,728	149,228	104,038	45,190	-	-	-
-	-	-	-	-	-	152,390	-	152,390
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
1,436,012	598,322	837,690	397,848	26,038	371,810	1,421,517	343,415	1,078,102
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
1,603,440	607,022	996,418	547,076	130,076	417,000	1,573,907	343,415	1,230,492
(1,594,606)	(598,188)	996,418	(535,421)	(118,421)	417,000	(1,563,534)	(333,042)	1,230,492
275,000	275,000	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
275,000	275,000	-	-	-	-	-	-	-
(1,319,606)	(323,188)	996,418	(535,421)	(118,421)	417,000	(1,563,534)	(333,042)	1,230,492
1,319,606	1,319,606	-	535,421	535,421	-	1,563,534	1,563,534	-
\$ -	\$ 996,418	\$ 996,418	\$ -	\$ 417,000	\$ 417,000	\$ -	\$ 1,230,492	\$ 1,230,492

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, 2016

	323 Public Health Capital			324 Dept. of Public Works Capital		
	Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)
Revenues						
Taxes:						
Ad valorem/parcel fees	\$ 900,000	\$ 900,000	\$ -	\$ -	\$ -	\$ -
Sales and use	-	-	-	265,000	265,000	-
Intergovernmental revenues:						
Federal and state grants	-	-	-	-	-	-
Fees and charges for services	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Other revenues:						
Investment earnings	9,455	9,455	-	7,479	7,479	-
Miscellaneous	-	-	-	-	-	-
Total Revenues	909,455	909,455	-	272,479	272,479	-
Expenditures						
General government:						
Other - unclassified	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	537,808	-	537,808
Sanitation	-	-	-	-	-	-
Health and welfare	147,047	58,037	89,010	-	-	-
Cultural and recreation	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Capital outlay:						
Capital assets	819,000	36,783	782,217	457,025	44,077	412,948
Infrastructure	-	-	-	-	-	-
Debt service:						
Impact fee credits used	-	-	-	-	-	-
Total Expenditures	966,047	94,820	871,227	994,833	44,077	950,756
Excess (Deficiency) of Revenues Over Expenditures	(56,592)	814,635	871,227	(722,354)	228,402	950,756
Other Financing Sources (Uses)						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-	-
Net Change in Fund Balance	(56,592)	814,635	871,227	(722,354)	228,402	950,756
Fund Balance - Beginning	56,592	56,592	-	722,354	722,354	-
Fund Balance - Ending	\$ -	\$ 871,227	\$ 871,227	\$ -	\$ 950,756	\$ 950,756

SCHEDULE 15
continued

325 STP Admin/Justice Complex East Capital			326 Economic Development Capital			327 Buildings - General		
Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	6,740,000	6,740,000	-
-	-	-	-	-	-	-	-	-
30,108	30,108	-	2,888	2,888	-	70,956	70,956	-
-	-	-	-	-	-	-	-	-
30,108	30,108	-	2,888	2,888	-	6,810,956	6,810,956	-
298,735	-	298,735	-	-	-	5,141,043	9,582	5,131,461
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	314,021	-	314,021	-	-	-
613,955	-	613,955	-	-	-	1,985,876	105,397	1,880,479
-	-	-	-	-	-	15,025	1,736	13,289
-	-	-	-	-	-	-	-	-
912,690	-	912,690	314,021	-	314,021	7,141,944	116,715	7,025,229
(882,582)	30,108	912,690	(311,133)	2,888	314,021	(330,988)	6,694,241	7,025,229
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
(882,582)	30,108	912,690	(311,133)	2,888	314,021	(330,988)	6,694,241	7,025,229
1,357,168	1,357,168	-	311,133	311,133	-	330,988	330,988	-
\$ 474,586	\$ 1,387,276	\$ 912,690	\$ -	\$ 314,021	\$ 314,021	\$ -	\$ 7,025,229	\$ 7,025,229

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, 2016

	330 Tammany Trace Capital			331 Northshore Paving Project		
	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	6,524	6,524	-	748	748	-
Miscellaneous	-	-	-	-	-	-
Total Revenues	<u>6,524</u>	<u>6,524</u>	<u>-</u>	<u>748</u>	<u>748</u>	<u>-</u>
Expenditures						
General government:						
Other - unclassified	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	144,280	21,234	123,046	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Cultural and recreation	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Capital outlay:						
Capital assets	170,000	42,500	127,500	-	-	-
Infrastructure	509,020	33,670	475,350	-	-	-
Debt service:						
Impact fee credits used	-	-	-	-	-	-
Total Expenditures	<u>823,300</u>	<u>97,404</u>	<u>725,896</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(816,776)</u>	<u>(90,880)</u>	<u>725,896</u>	<u>748</u>	<u>748</u>	<u>-</u>
Other Financing Sources (Uses)						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	(87,693)	(87,693)	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>(87,693)</u>	<u>(87,693)</u>	<u>-</u>
Net Change in Fund Balance	<u>(816,776)</u>	<u>(90,880)</u>	<u>725,896</u>	<u>(86,945)</u>	<u>(86,945)</u>	<u>-</u>
Fund Balance - Beginning	<u>816,776</u>	<u>816,776</u>	<u>-</u>	<u>86,945</u>	<u>86,945</u>	<u>-</u>
Fund Balance - Ending	<u>\$ -</u>	<u>\$ 725,896</u>	<u>\$ 725,896</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

SCHEDULE 15
continued

332 Tall Timbers Subdivision			333 St. Tammany Parish Library Capital			334 St. Tammany Parish Jail Capital		
Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)
\$ -	\$ -	\$ -	\$ 1,200,000	\$ 1,200,000	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	560,000	560,000	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
2,224	2,224	-	9,468	9,468	-	7,279	7,279	-
-	-	-	-	-	-	-	-	-
2,224	2,224	-	1,209,468	1,209,468	-	567,279	567,279	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	579,222	-	579,222
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	1,274,804	433	1,274,371	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	1,525,794	478,141	1,047,653	570,000	341,389	228,611
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	2,800,598	478,574	2,322,024	1,149,222	341,389	807,833
2,224	2,224	-	(1,591,130)	730,894	2,322,024	(581,943)	225,890	807,833
-	-	-	-	-	-	-	-	-
(215,081)	(215,081)	-	-	-	-	-	-	-
(215,081)	(215,081)	-	-	-	-	-	-	-
(212,857)	(212,857)	-	(1,591,130)	730,894	2,322,024	(581,943)	225,890	807,833
212,857	212,857	-	1,591,130	1,591,130	-	581,943	581,943	-
\$ -	\$ -	\$ -	\$ -	\$ 2,322,024	\$ 2,322,024	\$ -	\$ 807,833	\$ 807,833

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, 2016

	337			339		
	Justice Center Complex Capital			St. Tammany Parish Coroner Capital		
	Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)
Revenues						
Taxes:						
Ad valorem/parcel fees	\$ -	\$ -	\$ -	\$ 406,465	\$ 406,465	\$ -
Sales and use	485,000	485,000	-	-	-	-
Intergovernmental revenues:						
Federal and state grants	-	-	-	-	-	-
Fees and charges for services	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Other revenues:						
Investment earnings	20,938	20,938	-	1,242	1,242	-
Miscellaneous	-	-	-	-	-	-
Total Revenues	505,938	505,938	-	407,707	407,707	-
Expenditures						
General government:						
Other - unclassified	1,238,575	193,697	1,044,878	-	-	-
Public safety	-	-	-	371,922	4,980	366,942
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Cultural and recreation	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Capital outlay:						
Capital assets	604,581	273,660	330,921	35,785	35,785	-
Infrastructure	64,800	-	64,800	-	-	-
Debt service:						
Impact fee credits used	-	-	-	-	-	-
Total Expenditures	1,907,956	467,357	1,440,599	407,707	40,765	366,942
Excess (Deficiency) of Revenues Over Expenditures	(1,402,018)	38,581	1,440,599	-	366,942	366,942
Other Financing Sources (Uses)						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-	-
Net Change in Fund Balance	(1,402,018)	38,581	1,440,599	-	366,942	366,942
Fund Balance - Beginning	1,402,018	1,402,018	-	-	-	-
Fund Balance - Ending	\$ -	\$ 1,440,599	\$ 1,440,599	\$ -	\$ 366,942	\$ 366,942

SCHEDULE 15
continued

343 Animal Services Capital			350 Solid Waste Capital Project			351 Property Mgmt Capital Project		
Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
4,543	4,543	-	5	5	-	714	714	-
-	-	-	-	-	-	-	-	-
4,543	4,543	-	5	5	-	714	714	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	80,869	-	80,869
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	553	-	553	-	-	-
481,103	50,000	431,103	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
481,103	50,000	431,103	553	-	553	80,869	-	80,869
(476,560)	(45,457)	431,103	(548)	5	553	(80,155)	714	80,869
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
(476,560)	(45,457)	431,103	(548)	5	553	(80,155)	714	80,869
476,560	476,560	-	548	548	-	80,155	80,155	-
\$ -	\$ 431,103	\$ 431,103	\$ -	\$ 553	\$ 553	\$ -	\$ 80,869	\$ 80,869

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, 2016

	360			361		
	Transportation Impact Fees			SA 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	19,086	19,086	-	1,559,745	1,559,745	-
Fines and forfeitures	-	-	-	-	-	-
Other revenues:						
Investment earnings	32,841	32,841	-	8,920	8,920	-
Miscellaneous	-	-	-	-	-	-
Total Revenues	<u>51,927</u>	<u>51,927</u>	<u>-</u>	<u>1,568,665</u>	<u>1,568,665</u>	<u>-</u>
Expenditures						
General government:						
Other - unclassified	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	96,816	63	96,753	1,559,743	1,271	1,558,472
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Cultural and recreation	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Capital outlay:						
Capital assets	-	-	-	-	-	-
Infrastructure	3,400,000	-	3,400,000	1,600,000	-	1,600,000
Debt service:						
Impact fee credits used	-	-	-	402,438	402,438	-
Total Expenditures	<u>3,496,816</u>	<u>63</u>	<u>3,496,753</u>	<u>3,562,181</u>	<u>403,709</u>	<u>3,158,472</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(3,444,889)</u>	<u>51,864</u>	<u>3,496,753</u>	<u>(1,993,516)</u>	<u>1,164,956</u>	<u>3,158,472</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>(3,444,889)</u>	<u>51,864</u>	<u>3,496,753</u>	<u>(1,993,516)</u>	<u>1,164,956</u>	<u>3,158,472</u>
Fund Balance - Beginning	<u>3,456,633</u>	<u>3,456,633</u>	<u>-</u>	<u>1,993,516</u>	<u>1,993,516</u>	<u>-</u>
Fund Balance - Ending	<u>\$ 11,744</u>	<u>\$ 3,508,497</u>	<u>\$ 3,496,753</u>	<u>\$ -</u>	<u>\$ 3,158,472</u>	<u>\$ 3,158,472</u>

SCHEDULE 15
continued

362 NSA Transportation Impact Fees			366 Drainage Impact Fees			367 SA Drainage Impact Fees		
Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
1,077	1,077	-	71,920	71,920	-	1,123,004	1,123,004	-
-	-	-	-	-	-	-	-	-
645	645	-	7,520	7,520	-	8,509	8,509	-
-	-	-	-	-	-	-	-	-
1,722	1,722	-	79,440	79,440	-	1,131,513	1,131,513	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
81,279	89	81,190	207,851	99,714	108,137	1,868,616	22,477	1,846,139
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	612,000	-	612,000	709,000	-	709,000
-	-	-	-	-	-	200,608	200,609	(1)
81,279	89	81,190	819,851	99,714	720,137	2,778,224	223,086	2,555,138
(79,557)	1,633	81,190	(740,411)	(20,274)	720,137	(1,646,711)	908,427	2,555,138
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
(79,557)	1,633	81,190	(740,411)	(20,274)	720,137	(1,646,711)	908,427	2,555,138
79,557	79,557	-	753,282	753,282	-	1,646,711	1,646,711	-
\$ -	\$ 81,190	\$ 81,190	\$ 12,871	\$ 733,008	\$ 720,137	\$ -	\$ 2,555,138	\$ 2,555,138

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, 2016

	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	1,114	1,114	-	(133,319)	(133,319)	-
Fines and forfeitures	-	-	-	-	-	-
Other revenues:						
Investment earnings	(23)	(23)	-	8,804	8,804	-
Miscellaneous	-	-	-	-	-	-
Total Revenues	1,091	1,091	-	(124,515)	(124,515)	-
Expenditures						
General government:						
Other - unclassified	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	52,103	84	52,019	-	-	-
Sanitation	-	-	-	326,763	22,455	304,308
Health and welfare	-	-	-	-	-	-
Cultural and recreation	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Capital outlay:						
Capital assets	-	-	-	-	-	-
Infrastructure	-	-	-	598,886	241,382	357,504
Debt service:						
Impact fee credits used	-	-	-	-	-	-
Total Expenditures	52,103	84	52,019	925,649	263,837	661,812
Excess (Deficiency) of Revenues Over Expenditures	(51,012)	1,007	52,019	(1,050,164)	(388,352)	661,812
Other Financing Sources (Uses)						
Transfers in	-	-	-	66,180	66,180	-
Transfers out	-	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	66,180	66,180	-
Net Change in Fund Balance	(51,012)	1,007	52,019	(983,984)	(322,172)	661,812
Fund Balance - Beginning	51,012	51,012	-	983,984	983,984	-
Fund Balance - Ending	\$ -	\$ 52,019	\$ 52,019	\$ -	\$ 661,812	\$ 661,812

SCHEDULE 15
continued

TOTAL		
Non-Major Capital Project Funds		
Final Budget	Actual Amounts	Variance Positive (Negative)
\$ 4,806,465	\$ 4,806,465	\$ -
8,310,000	8,310,000	-
-	194,417	194,417
9,486,377	9,486,377	-
12,500	12,500	-
663,315	663,315	-
325	325	-
<u>23,278,982</u>	<u>23,473,399</u>	<u>194,417</u>
7,075,878	316,017	6,759,861
2,889,869	406,157	2,483,712
7,818,769	520,069	7,298,700
327,316	22,455	304,861
628,150	108,037	520,113
1,776,004	433	1,775,571
314,021	-	314,021
18,057,013	3,069,904	14,987,109
44,806,420	11,187,231	33,619,189
603,046	603,047	(1)
<u>84,296,486</u>	<u>16,233,350</u>	<u>68,063,136</u>
<u>(61,017,504)</u>	<u>7,240,049</u>	<u>68,257,553</u>
643,954	643,954	-
<u>(302,774)</u>	<u>(302,774)</u>	<u>-</u>
<u>341,180</u>	<u>341,180</u>	<u>-</u>
(60,676,324)	7,581,229	68,257,553
68,555,285	68,555,285	-
<u>\$ 68,555,285</u>	<u>\$ 76,136,514</u>	<u>\$ 68,257,553</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 Statement of Net Position
Internal Service Funds
December 31, 2016

	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	\$ 290,659	\$ 563,265	\$ 522,694	\$ 887,375
Investments	1,024,662	1,985,679	1,842,653	3,128,266
Receivables (net of allowances for uncollectibles)	8,080	15,416	14,236	24,253
Due from other funds	-	-	-	-
Prepaid items	-	9,714	3,865	3,706
Other assets	460	120	-	-
Total Current Assets	<u>1,323,861</u>	<u>2,574,194</u>	<u>2,383,448</u>	<u>4,043,600</u>
Non-Current Assets:				
Land	1,033,038	235,643	-	449,936
Other capital assets, net of depreciation	2,890,518	7,177,442	2,187,396	7,357,539
Total Non-Current Assets	<u>3,923,556</u>	<u>7,413,085</u>	<u>2,187,396</u>	<u>7,807,475</u>
TOTAL ASSETS	<u>5,247,417</u>	<u>9,987,279</u>	<u>4,570,844</u>	<u>11,851,075</u>
LIABILITIES				
Current Liabilities:				
Accounts, salaries, and other payables	11,292	27,870	16,768	95,329
Unearned revenue	-	-	-	-
Claims payable	-	-	-	-
Compensated absences	-	-	-	-
Total Current Liabilities	<u>11,292</u>	<u>27,870</u>	<u>16,768</u>	<u>95,329</u>
Non-Current Liabilities:				
Claims payable	-	-	-	-
Compensated absences	-	-	-	-
Health plan payable - retirees	-	-	-	-
Total Non-Current Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL LIABILITIES	<u>11,292</u>	<u>27,870</u>	<u>16,768</u>	<u>95,329</u>
NET POSITION				
Net investment in capital assets	3,923,556	7,413,085	2,187,396	7,807,475
Unrestricted	<u>1,312,569</u>	<u>2,546,324</u>	<u>2,366,680</u>	<u>3,948,271</u>
TOTAL NET POSITON	<u>\$ 5,236,125</u>	<u>\$ 9,959,409</u>	<u>\$ 4,554,076</u>	<u>\$ 11,755,746</u>

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
\$ 144,240	\$ 1,078,761	\$ 1,137,124	\$ 443,537	\$ 875,016	\$ 5,942,671
508,488	3,802,630	4,008,708	1,563,604	3,259,150	21,123,840
4,054	47,126	35,746	12,372	25,681	186,964
-	2,062,815	-	-	-	2,062,815
-	385	-	-	-	17,670
-	50	-	-	-	630
<u>656,782</u>	<u>6,991,767</u>	<u>5,181,578</u>	<u>2,019,513</u>	<u>4,159,847</u>	<u>29,334,590</u>
-	-	-	-	-	1,718,617
-	-	-	-	-	19,612,895
-	-	-	-	-	21,331,512
<u>656,782</u>	<u>6,991,767</u>	<u>5,181,578</u>	<u>2,019,513</u>	<u>4,159,847</u>	<u>50,666,102</u>
7,118	7,507	47,291	-	8,717	221,892
-	-	363	-	-	363
-	350,000	-	-	450,000	800,000
-	-	20,000	40,000	-	60,000
<u>7,118</u>	<u>357,507</u>	<u>67,654</u>	<u>40,000</u>	<u>458,717</u>	<u>1,082,255</u>
-	2,650,000	-	-	1,550,000	4,200,000
-	-	206,281	1,317,342	-	1,523,623
-	-	4,402,676	-	-	4,402,676
-	2,650,000	4,608,957	1,317,342	1,550,000	10,126,299
<u>7,118</u>	<u>3,007,507</u>	<u>4,676,611</u>	<u>1,357,342</u>	<u>2,008,717</u>	<u>11,208,554</u>
-	-	-	-	-	21,331,512
<u>649,664</u>	<u>3,984,260</u>	<u>504,967</u>	<u>662,171</u>	<u>2,151,130</u>	<u>18,126,036</u>
<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>

ST. TAMMANY PARISH, LOUISIANA
Combining Statement of Revenues, Expenses, and Changes in Net Position
Internal Service Funds
For the Year Ended December 31, 2016

	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	\$ -	\$ -	\$ 189,410	\$ 117,011
Interfund charges	584,783	933,218	607,051	1,746,129
Other services	-	197	300	15,474
Total Operating Revenues	<u>584,783</u>	<u>933,415</u>	<u>796,761</u>	<u>1,878,614</u>
Operating Expenses				
Cost of sales and services	141,496	395,703	274,189	767,493
Administration	244,207	219,548	170,547	531,453
Depreciation	120,430	238,439	253,240	482,693
Total Operating Expenses	<u>506,133</u>	<u>853,690</u>	<u>697,976</u>	<u>1,781,639</u>
Operating Income (Loss)	<u>78,650</u>	<u>79,725</u>	<u>98,785</u>	<u>96,975</u>
Non-operating Revenues (Expenses)				
Investment earnings	8,378	16,191	14,830	28,809
Total Non-operating Revenues (Expenses)	<u>8,378</u>	<u>16,191</u>	<u>14,830</u>	<u>28,809</u>
Income (Loss) Before Contributions and Transfers	87,028	95,916	113,615	125,784
Transfers out	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Change in Net Position	87,028	95,916	113,615	125,784
Net Position - Beginning	<u>5,149,097</u>	<u>9,863,493</u>	<u>4,440,461</u>	<u>11,629,962</u>
Net Position - Ending	<u><u>\$ 5,236,125</u></u>	<u><u>\$ 9,959,409</u></u>	<u><u>\$ 4,554,076</u></u>	<u><u>\$ 11,755,746</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
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 306,421
69,344	1,797,023	832,136	205,949	483,688	7,259,321
-	76,692	88,212	-	168,590	349,465
<u>69,344</u>	<u>1,873,715</u>	<u>920,348</u>	<u>205,949</u>	<u>652,278</u>	<u>7,915,207</u>
23,504	1,972,263	681,221	(98,301)	2,367,828	6,525,396
-	521,903	-	-	69,146	1,756,804
-	-	-	-	-	1,094,802
<u>23,504</u>	<u>2,494,166</u>	<u>681,221</u>	<u>(98,301)</u>	<u>2,436,974</u>	<u>9,377,002</u>
45,840	(620,451)	239,127	304,250	(1,784,696)	(1,461,795)
4,943	64,748	39,344	14,093	35,646	226,982
<u>4,943</u>	<u>64,748</u>	<u>39,344</u>	<u>14,093</u>	<u>35,646</u>	<u>226,982</u>
50,783	(555,703)	278,471	318,343	(1,749,050)	(1,234,813)
-	(64,778)	-	-	-	(64,778)
50,783	(620,481)	278,471	318,343	(1,749,050)	(1,299,591)
<u>598,881</u>	<u>4,604,741</u>	<u>226,496</u>	<u>343,828</u>	<u>3,900,180</u>	<u>40,757,139</u>
<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>

ST. TAMMANY PARISH, LOUISIANA
Combining Statement of Cash Flows
Internal Service Funds
For the Year Ended December 31, 2016

	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	\$ (48)	\$ 346	\$ 189,754
Receipts from interfund services provided	584,783	933,218	607,051
Payments to suppliers	(139,411)	(325,799)	(298,575)
Payments to employees	-	(58,758)	-
Payments for interfund services used	(244,207)	(219,548)	(170,547)
Net Cash Provided (Used) by Operating Activities	<u>201,117</u>	<u>329,459</u>	<u>327,683</u>
Cash Flows from Non-capital Financing Activities:			
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	-	-	-
Net Cash (Used) by Capital and Related Financing Activities	<u>-</u>	<u>-</u>	<u>-</u>
Cash Flows from Investing Activities:			
Proceeds from sales and maturities of investments	64,441	132,640	131,198
Purchase of investments	(131,039)	(209,490)	(221,820)
Interest and dividends received	12,072	23,809	21,727
Net Cash Provided (Used) by Investing Activities	<u>(54,526)</u>	<u>(53,041)</u>	<u>(68,895)</u>
Net Increase in Cash and Cash Equivalents	146,591	276,418	258,788
Cash and Cash Equivalents, Beginning of Year	144,068	286,847	263,906
Cash and Cash Equivalents, End of Year	<u>\$ 290,659</u>	<u>\$ 563,265</u>	<u>\$ 522,694</u>
Reconciliation of Operating Income to Net Cash Provided (Used)			
by Operating Activities:			
Operating income (loss)	<u>\$ 78,650</u>	<u>\$ 79,725</u>	<u>\$ 98,785</u>
Adjustments to reconcile operating income (loss) to net cash provided by (used by) operating activities:			
Depreciation expense	120,430	238,439	253,240
(Increase) decrease in receivables and other assets	(48)	149	44
(Increase) decrease in prepaid items	-	(1,256)	(176)
Increase (decrease) in accounts and claims payable	2,085	12,137	(24,210)
Increase (decrease) in salaries/benefits payable	-	265	-
Increase in unearned revenue	-	-	-
Total Adjustments	<u>122,467</u>	<u>249,734</u>	<u>228,898</u>
Net Cash Provided (Used) by Operating Activities	<u>\$ 201,117</u>	<u>\$ 329,459</u>	<u>\$ 327,683</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
\$ 132,412	\$ -	\$ 82,887	\$ 100,968	\$ -	\$ 168,590	\$ 674,909
1,746,129	69,344	1,797,023	832,136	205,949	483,688	7,259,321
(721,947)	(21,760)	(1,590,157)	(302,093)	-	(609,111)	(4,008,853)
-	-	-	(12,576)	(36,217)	-	(107,551)
(531,453)	-	(521,903)	-	-	(69,146)	(1,756,804)
625,141	47,584	(232,150)	618,435	169,732	(25,979)	2,061,022
-	-	(64,778)	-	-	-	(64,778)
-	-	(743,244)	-	-	-	(743,244)
-	-	(808,022)	-	-	-	(808,022)
(30,726)	-	-	-	-	-	(30,726)
(30,726)	-	-	-	-	-	(30,726)
211,506	51,858	3,710,663	426,161	133,157	403,444	5,265,068
(397,297)	(40,823)	(2,534,984)	(549,550)	(119,262)	(65,858)	(4,270,123)
37,335	6,477	59,952	49,890	19,565	42,441	273,268
(148,456)	17,512	1,235,631	(73,499)	33,460	380,027	1,268,213
445,959	65,096	195,459	544,936	203,192	354,048	2,490,487
441,416	79,144	883,302	592,188	240,345	520,968	3,452,184
<u>\$ 887,375</u>	<u>\$ 144,240</u>	<u>\$ 1,078,761</u>	<u>\$ 1,137,124</u>	<u>\$ 443,537</u>	<u>\$ 875,016</u>	<u>\$ 5,942,671</u>
\$ 96,975	\$ 45,840	\$ (620,451)	\$ 239,127	\$ 304,250	\$ (1,784,696)	\$ (1,461,795)
482,693	-	-	-	-	-	1,094,802
(73)	-	6,195	12,406	-	-	18,673
(150)	651	215	6,887	-	-	6,171
45,696	1,093	381,891	359,665	-	1,758,717	2,537,074
-	-	-	-	(134,518)	-	(134,253)
-	-	-	350	-	-	350
528,166	1,744	388,301	379,308	(134,518)	1,758,717	3,522,817
<u>\$ 625,141</u>	<u>\$ 47,584</u>	<u>\$ (232,150)</u>	<u>\$ 618,435</u>	<u>\$ 169,732</u>	<u>\$ (25,979)</u>	<u>\$ 2,061,022</u>

ST. TAMMANY PARISH, LOUISIANA
Combining Statement of Cash Flows
Internal Service Funds
For the Year Ended December 31, 2016

Non-cash and Financing Activities:

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

Public Works Building (515)	5,526
St. Tammany Parish Administrative and Justice Complex - East (520)	11,031
Emergency Operations Center (522)	10,189
Koop Drive Administrative Complex (525)	13,520
Unemployment Compensation (575)	2,193
Risk Management Insurance (580)	(1,565)
Health Insurance (585)	14,754
Post-Employment Leave Benefit (587)	7,768
Workers' Compensation Insurance (590)	9,903

NON-MAJOR COMPONENT UNITS

ST. TAMMANY PARISH, LOUISIANA
Combining Statement of Net Position
Non-Major Component Units, Discretely Presented
December 31, 2016

	(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	\$ 11,039,881	\$ 3,795,031	\$ 265,259	\$ 5,716,649
Investments	-	130,264	-	-
Receivables (net of allowances for uncollectibles)	19,325,340	3,615,419	1,509,130	15,046,832
Due from primary government/component units	-	-	-	-
Inventory	-	-	-	-
Prepaid items	110,356	-	37,196	105,615
Restricted assets	-	-	-	-
Other assets	-	2,515	-	1,655
Capital assets:				
Land, improvements, and construction in progress	850,821	760,100	291,736	701,973
Other capital assets, net of depreciation	11,374,225	3,003,205	872,354	4,396,504
TOTAL ASSETS	42,700,623	11,306,534	2,975,675	25,969,228
DEFERRED OUTFLOWS OF RESOURCES				
Deferred charges - refundings	-	-	-	-
Deferred charges - pension	8,207,757	1,182,063	961,069	5,674,702
TOTAL DEFERRED OUTFLOWS OF RESOURCES	8,207,757	1,182,063	961,069	5,674,702
LIABILITIES				
Accounts, salaries, and other payables	589,575	114,229	130,903	1,143,333
Payable from restricted assets	-	-	-	-
Due to primary government/component units	22,093	4,599	1,897	16,433
Unearned revenue	-	-	-	-
Other liabilities	-	-	-	-
Interest payable	17,049	25,689	-	14,084
Long-term liabilities:				
Due within one year	489,645	372,014	83,086	1,525,924
Due in more than one year	26,627,382	8,482,496	2,951,047	19,689,744
TOTAL LIABILITIES	27,745,744	8,999,027	3,166,933	22,389,518
DEFERRED INFLOWS OF RESOURCES				
Deferred charges - pension	1,347,980	644,880	116,814	1,772,194
NET POSITION				
Net investment in capital assets	9,798,626	2,013,504	1,164,090	4,086,364
Restricted for:				
Debt service	411,368	-	-	-
Unrestricted	11,604,662	831,186	(511,093)	3,395,854
TOTAL NET POSITION	\$ 21,814,656	\$ 2,844,690	\$ 652,997	\$ 7,482,218

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
\$ 193,535	\$ 327,892	\$ 223,736	\$ 30,921	\$ 68,568	\$ 592,855	\$ 1,946,111
-	-	-	494,576	-	-	-
803,608	472,366	705,162	1,149,276	775,845	1,214,283	6,004,866
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	7,752	-	-	-	-	50,988
-	-	-	-	-	-	-
-	-	-	-	-	-	1,250
40,577	52,277	28,400	52,608	106,896	69,787	311,783
896,587	589,512	1,026,697	723,921	907,541	1,272,954	3,953,158
1,934,307	1,449,799	1,983,995	2,451,302	1,858,850	3,149,879	12,268,156
-	-	-	-	-	-	-
173,152	153,938	12,182	380,136	331,074	-	3,222,337
173,152	153,938	12,182	380,136	331,074	-	3,222,337
31,906	3,372	28,037	41,944	20,094	62,749	354,540
-	-	-	-	-	-	-
997	611	900	1,351	965	1,576	7,364
-	-	-	-	-	-	-
-	-	-	-	-	-	-
6,027	-	-	-	532	7,226	179,853
50,220	-	-	37,418	15,000	106,380	678,158
586,745	280,370	-	1,568,273	1,301,545	540,838	11,972,200
675,895	284,353	28,937	1,648,986	1,338,136	718,769	13,192,115
16,647	152,488	-	305,912	70,833	-	1,172,162
748,097	641,789	1,055,097	664,275	869,437	695,523	896,566
-	-	24,305	-	62	-	-
666,820	525,107	887,838	212,265	(88,544)	1,735,587	229,650
\$ 1,414,917	\$ 1,166,896	\$ 1,967,240	\$ 876,540	\$ 780,955	\$ 2,431,110	\$ 1,126,216

ST. TAMMANY PARISH, LOUISIANA
Combining Statement of Net Position
Non-Major Component Units, Discretely Presented
December 31, 2016

	(Component Units)			
	Fire Protection District No. 13	Recreation District No. 1	Recreation District No. 2	Recreation District No. 4
ASSETS				
Cash and cash equivalents	\$ 1,357,856	\$ 5,058,584	\$ 70,142	\$ 181,444
Investments	-	265,138	-	-
Receivables (net of allowances for uncollectibles)	2,401,340	4,523,451	-	352,071
Due from primary government/component units	-	-	-	-
Inventory	-	3,807	-	-
Prepaid items	59,934	89,010	-	-
Restricted assets	-	-	-	-
Other assets	-	-	-	-
Capital assets:				
Land, improvements, and construction in progress	143,446	1,521,008	100,034	-
Other capital assets, net of depreciation	3,656,567	20,491,874	470,239	1,051,432
TOTAL ASSETS	7,619,143	31,952,872	640,415	1,584,947
DEFERRED OUTFLOWS OF RESOURCES				
Deferred charges - refundings	-	903,002	-	-
Deferred charges - pension	458,427	-	-	-
TOTAL DEFERRED OUTFLOWS OF RESOURCES	458,427	903,002	-	-
LIABILITIES				
Accounts, salaries, and other payables	157,790	120,043	8,604	5,201
Payable from restricted assets	-	-	-	-
Due to primary government/component units	2,894	5,692	32	418
Unearned revenue	-	-	-	-
Other liabilities	-	53,540	-	-
Interest payable	-	84,623	-	-
Long-term liabilities:				
Due within one year	231,683	857,665	35,000	-
Due in more than one year	1,508,802	8,705,063	35,000	-
TOTAL LIABILITIES	1,901,169	9,826,626	78,636	5,619
DEFERRED INFLOWS OF RESOURCES				
Deferred charges - pension	26,670	86,284	-	-
NET POSITION				
Net investment in capital assets	2,596,765	13,055,734	500,273	1,051,432
Restricted for:				
Debt service	-	1,585,081	63,116	-
Unrestricted	3,552,966	8,302,149	(1,610)	527,896
TOTAL NET POSITION	\$ 6,149,731	\$ 22,942,964	\$ 561,779	\$ 1,579,328

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
\$ 318,740	\$ 600,928	\$ 576,688	\$ 97,533	\$ 3,389,462	\$ 9,213	\$ 45,174
-	-	-	75,735	-	-	100,000
286,044	110	606,392	326,615	2,368,087	-	18,733
-	-	-	-	-	-	173,070
-	-	-	-	-	-	-
-	-	5,681	-	-	-	-
-	-	118,211	-	-	-	-
-	-	-	-	21,018	-	-
-	624,050	2,879,677	-	3,876,672	-	19,967
1,032,130	123,672	272,436	960,991	8,639,000	-	142,674
1,636,914	1,348,760	4,459,085	1,460,874	18,294,239	9,213	499,618
-	-	-	-	24,907	-	-
-	-	49,484	-	-	-	-
-	-	49,484	-	24,907	-	-
1,883	966	219,426	9,331	116,737	-	246
-	-	-	-	-	-	-
354	-	707	386	3,055	-	-
-	77,916	-	-	-	-	-
-	-	-	-	-	-	-
20,208	-	13,474	-	115,285	-	-
90,000	-	310,000	70,000	842,678	-	-
1,360,000	-	1,932,627	75,000	10,284,894	-	-
1,472,445	78,882	2,476,234	154,717	11,362,649	-	246
-	-	5,252	-	-	-	-
(417,870)	747,722	1,060,324	815,991	3,311,799	-	162,641
366,486	-	-	88,294	1,227,819	-	-
215,853	522,156	966,759	401,872	2,416,879	9,213	336,731
\$ 164,469	\$ 1,269,878	\$ 2,027,083	\$ 1,306,157	\$ 6,956,497	\$ 9,213	\$ 499,372

ST. TAMMANY PARISH, LOUISIANA
Combining Statement of Net Position
Non-Major Component Units, Discretely Presented
December 31, 2016

	(Component Units)			
	Sewerage District No. 2	Sewerage District No. 4	Water District No. 2	Water District No. 3
ASSETS				
Cash and cash equivalents	\$ 8,948	\$ 127,954	\$ 308,313	\$ 405,388
Investments	75,000	-	-	230,387
Receivables (net of allowances for uncollectibles)	-	16,286	57,412	36,980
Due from primary government/component units	-	77,294	-	-
Inventory	-	-	24,347	-
Prepaid items	-	5,988	1,268	6,373
Restricted assets	-	-	777,454	2,238,269
Other assets	-	-	200	-
Capital assets:				
Land, improvements, and construction in progress	3,336	-	88,379	438,891
Other capital assets, net of depreciation	24,367	5,261	1,696,969	1,193,388
TOTAL ASSETS	111,651	232,783	2,954,342	4,549,676
DEFERRED OUTFLOWS OF RESOURCES				
Deferred charges - refundings	-	-	-	-
Deferred charges - pension	-	-	-	-
TOTAL DEFERRED OUTFLOWS OF RESOURCES	-	-	-	-
LIABILITIES				
Accounts, salaries, and other payables	-	3,296	18,027	46,619
Payable from restricted assets	-	-	96,523	91,238
Due to primary government/component units	-	-	129	250,364
Unearned revenue	-	-	-	5,881
Other liabilities	-	-	-	-
Interest payable	-	-	16,337	-
Long-term liabilities:				
Due within one year	-	46,000	115,000	45,000
Due in more than one year	-	50,000	1,458,000	2,167,330
TOTAL LIABILITIES	-	99,296	1,704,016	2,606,432
DEFERRED INFLOWS OF RESOURCES				
Deferred charges - pension	-	-	-	-
NET POSITION				
Net investment in capital assets	27,703	(90,739)	483,595	1,464,949
Restricted for:				
Debt service	-	-	185,972	101,684
Unrestricted	83,948	224,226	580,759	376,611
TOTAL NET POSITION	\$ 111,651	\$ 133,487	\$ 1,250,326	\$ 1,943,244

SCHEDULE 19
continued

Sub-Drainage District No. 1 of 3	TOTAL Non-Major Component Units
\$ 356,759	\$ 37,113,564
209,572	1,580,672
81,941	61,697,589
-	250,364
-	28,154
-	480,161
-	3,133,934
-	26,638
429,408	13,391,826
120,962	68,898,620
<u>1,198,642</u>	<u>186,601,522</u>
-	927,909
-	20,806,321
<u>-</u>	<u>21,734,230</u>
10,363	3,239,214
-	187,761
-	322,817
-	83,797
-	53,540
1,075	501,462
32,000	6,032,871
33,000	101,610,356
<u>76,438</u>	<u>112,031,818</u>
-	5,718,116
485,370	47,889,057
-	4,054,187
636,834	38,642,574
<u>\$ 1,122,204</u>	<u>\$ 90,585,818</u>

ST. TAMMANY PARISH, LOUISIANA
Combining Statement of Activities
Non-Major Component Units, Discretely Presented
For the Year Ended December 31, 2016

	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	\$ 21,212,911	\$ -	\$ -	\$ -	\$ (21,212,911)	\$ -
Fire Protection District No. 2	3,266,672	-	-	-	-	(3,266,672)
Fire Protection District No. 3	2,249,947	165,276	60,000	-	-	-
Fire Protection District No. 4	16,460,597	1,398,213	729,515	-	-	-
Fire Protection District No. 5	985,364	-	60,835	-	-	-
Fire Protection District No. 6	503,624	-	-	9,102	-	-
Fire Protection District No. 7	848,948	-	4,666	-	-	-
Fire Protection District No. 8	1,261,170	-	147,906	-	-	-
Fire Protection District No. 9	1,048,593	17,299	1,026	185,658	-	-
Fire Protection District No. 11	1,342,620	138,422	-	-	-	-
Fire Protection District No. 12	6,964,437	748,844	-	389,663	-	-
Page Subtotal	<u>\$ 56,144,883</u>	<u>\$ 2,468,054</u>	<u>\$ 1,003,948</u>	<u>\$ 584,423</u>	<u>(21,212,911)</u>	<u>(3,266,672)</u>
General Revenues						
Property taxes, special purpose (ad valorem, parcel fees, etc.)					19,896,383	3,770,642
Fire insurance tax					367,303	52,703
State revenue sharing (unrestricted)					463,293	60,009
Investment earnings					303,686	1,657
Grants and contributions not restricted to specific programs					1,824,565	-
Other general revenues					6,970	187,616
Total General Revenues					<u>22,862,200</u>	<u>4,072,627</u>
Change in Net Position					<u>1,649,289</u>	<u>805,955</u>
Net Position - Beginning					<u>20,165,367</u>	<u>2,038,735</u>
Net Position - Ending					<u><u>\$ 21,814,656</u></u>	<u><u>\$ 2,844,690</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
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-	-
(2,024,671)	-	-	-	-	-	-	-	-
-	(14,332,869)	-	-	-	-	-	-	-
-	-	(924,529)	-	-	-	-	-	-
-	-	-	(494,522)	-	-	-	-	-
-	-	-	-	(844,282)	-	-	-	-
-	-	-	-	-	(1,113,264)	-	-	-
-	-	-	-	-	-	(844,610)	-	-
-	-	-	-	-	-	-	(1,204,198)	-
-	-	-	-	-	-	-	-	(5,825,930)
<u>(2,024,671)</u>	<u>(14,332,869)</u>	<u>(924,529)</u>	<u>(494,522)</u>	<u>(844,282)</u>	<u>(1,113,264)</u>	<u>(844,610)</u>	<u>(1,204,198)</u>	<u>(5,825,930)</u>
1,547,596	14,093,281	821,307	479,326	722,479	1,147,098	776,387	1,249,441	6,093,418
34,971	216,857	27,750	23,114	29,676	26,484	62,496	24,360	97,632
49,111	212,051	30,360	18,566	21,563	37,823	26,579	34,426	106,185
1,685	123,935	-	214	238	3,410	357	14,375	48,366
-	689,588	23,250	-	-	-	45,500	105,762	328,983
102,313	941,772	51,938	21,110	66,111	71,838	77,428	51,232	498,758
<u>1,735,676</u>	<u>16,277,484</u>	<u>954,605</u>	<u>542,330</u>	<u>840,067</u>	<u>1,286,653</u>	<u>988,747</u>	<u>1,479,596</u>	<u>7,173,342</u>
(288,995)	1,944,615	30,076	47,808	(4,215)	173,389	144,137	275,398	1,347,412
941,992	5,537,603	1,384,841	1,119,088	1,971,455	703,151	636,818	2,155,712	(221,196)
<u>\$ 652,997</u>	<u>\$ 7,482,218</u>	<u>\$ 1,414,917</u>	<u>\$ 1,166,896</u>	<u>\$ 1,967,240</u>	<u>\$ 876,540</u>	<u>\$ 780,955</u>	<u>\$ 2,431,110</u>	<u>\$ 1,126,216</u>

ST. TAMMANY PARISH, LOUISIANA
Combining Statement of Activities
Non-Major Component Units, Discretely Presented
For the Year Ended December 31, 2016

	Program Revenues					
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Fire Protection District No. 13	Recreation District No. 1
Component Units						
Fire Protection District No. 13	\$ 2,251,747	\$ -	\$ -	\$ -	\$ (2,251,747)	\$ -
Recreation District No. 1	4,848,020	800,515	165,263	-	-	(3,882,242)
Recreation District No. 2	88,358	40,840	-	-	-	-
Recreation District No. 4	417,728	28,757	15,000	-	-	-
Recreation District No. 6	414,533	93,141	-	-	-	-
Recreation District No. 7	84,290	-	-	-	-	-
Recreation District No. 11	391,435	158,065	-	-	-	-
Recreation District No. 12	375,890	120,767	-	-	-	-
Recreation District No. 14	2,577,440	511,132	-	-	-	-
Recreation District No. 16	9,010	-	12,500	-	-	-
Sewerage District No. 1	128,812	215,937	-	-	-	-
Page Subtotal	<u>\$ 11,587,263</u>	<u>\$ 1,969,154</u>	<u>\$ 192,763</u>	<u>\$ -</u>	<u>(2,251,747)</u>	<u>(3,882,242)</u>
General Revenues						
Property taxes, special purpose (ad valorem, parcel fees, etc.)					2,410,779	4,741,627
Fire insurance tax					21,108	-
State revenue sharing (unrestricted)					35,148	61,195
Investment earnings					6,262	19,746
Grants and contributions not restricted to specific programs					160,829	-
Other general revenues					248,721	235,756
Total General Revenues					<u>2,882,847</u>	<u>5,058,324</u>
Change in Net Position					<u>631,100</u>	<u>1,176,082</u>
Net Position - Beginning					<u>5,518,631</u>	<u>21,766,882</u>
Net Position - Ending					<u><u>\$ 6,149,731</u></u>	<u><u>\$ 22,942,964</u></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)	-	-	-	-	-	-	-	-
-	(373,971)	-	-	-	-	-	-	-
-	-	(321,392)	-	-	-	-	-	-
-	-	-	(84,290)	-	-	-	-	-
-	-	-	-	(233,370)	-	-	-	-
-	-	-	-	-	(255,123)	-	-	-
-	-	-	-	-	-	(2,066,308)	-	-
-	-	-	-	-	-	-	3,490	-
-	-	-	-	-	-	-	-	87,125
<u>(47,518)</u>	<u>(373,971)</u>	<u>(321,392)</u>	<u>(84,290)</u>	<u>(233,370)</u>	<u>(255,123)</u>	<u>(2,066,308)</u>	<u>3,490</u>	<u>87,125</u>
17,463	354,786	285,351	2,589	604,542	331,327	2,513,177	-	-
-	-	-	-	-	-	-	-	-
-	10,581	5,601	-	12,632	9,440	20,620	-	-
-	2,940	-	400	1,811	402	2,164	-	583
-	-	-	-	-	-	-	-	-
-	17,883	7,778	50,932	13,589	8,546	164,506	-	-
<u>17,463</u>	<u>386,190</u>	<u>298,730</u>	<u>53,921</u>	<u>632,574</u>	<u>349,715</u>	<u>2,700,467</u>	<u>-</u>	<u>583</u>
<u>(30,055)</u>	<u>12,219</u>	<u>(22,662)</u>	<u>(30,369)</u>	<u>399,204</u>	<u>94,592</u>	<u>634,159</u>	<u>3,490</u>	<u>87,708</u>
591,834	1,567,109	187,131	1,300,247	1,627,879	1,211,565	6,322,338	5,723	411,664
<u>\$ 561,779</u>	<u>\$ 1,579,328</u>	<u>\$ 164,469</u>	<u>\$ 1,269,878</u>	<u>\$ 2,027,083</u>	<u>\$ 1,306,157</u>	<u>\$ 6,956,497</u>	<u>\$ 9,213</u>	<u>\$ 499,372</u>

ST. TAMMANY PARISH, LOUISIANA
Combining Statement of Activities
Non-Major Component Units, Discretely Presented
For the Year Ended December 31, 2016

	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	65,259	48,295	-	-	\$ (16,964)	\$ -
Sewerage District No. 4	136,427	181,007	-	-	-	44,580
Water District No. 2	819,770	716,804	-	-	-	-
Water District No. 3	348,038	360,580	-	-	-	-
Sub-Drainage District No. 1 of 3	21,688	-	-	-	-	-
Page Subtotal	<u>1,391,182</u>	<u>1,306,686</u>	<u>-</u>	<u>-</u>	<u>(16,964)</u>	<u>44,580</u>
Total Non-major Component Units	<u>\$ 69,123,328</u>	<u>\$ 5,743,894</u>	<u>\$ 1,196,711</u>	<u>\$ 584,423</u>		
General Revenues						
Property taxes, special purpose (ad valorem, parcel fees, etc.)					-	-
Fire insurance tax					-	-
State revenue sharing (unrestricted)					-	-
Investment earnings					452	607
Grants and contributions not restricted to specific programs					-	-
Other general revenues					-	-
Total General Revenues					<u>452</u>	<u>607</u>
Change in Net Position					<u>(16,512)</u>	<u>45,187</u>
Net Position - Beginning					<u>128,163</u>	<u>88,300</u>
Net Position - Ending					<u>\$ 111,651</u>	<u>\$ 133,487</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
\$ -	\$ -	\$ -	
-	-	-	
(102,966)	-	-	
-	12,542	-	
-	-	(21,688)	
<u>(102,966)</u>	<u>12,542</u>	<u>(21,688)</u>	
			<u>\$ (61,598,300)</u>
106,446	-	88,357	62,053,802
-	-	-	984,454
-	-	-	1,215,183
1,462	1,960	4,670	541,382
-	-	-	3,178,477
4,200	-	2,674	2,831,671
<u>112,108</u>	<u>1,960</u>	<u>95,701</u>	<u>70,804,969</u>
9,142	14,502	74,013	9,206,669
1,241,184	1,928,742	1,048,191	81,379,149
<u>\$ 1,250,326</u>	<u>\$ 1,943,244</u>	<u>\$ 1,122,204</u>	<u>\$ 90,585,818</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, 2016

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amounts Budgetary Basis</u>	<u>Variance with Final Budget- Positive (Negative)</u>
Revenues	\$ -	\$ 6,193,586	\$ 4,324,074	\$ (1,869,512)
Expenditures	<u>-</u>	<u>34,851,625</u>	<u>8,077,510</u>	<u>26,774,115</u>
Net Change in Fund Balance	-	(28,658,039)	(3,753,436)	24,904,603
Fund Balance - Beginning	<u>28,658,039</u>	<u>28,658,039</u>	<u>28,658,039</u>	<u>-</u>
Fund Balance - Ending	<u>\$ 28,658,039</u>	<u>\$ -</u>	<u>\$ 24,904,603</u>	<u>\$ 24,904,603</u>

OTHER INFORMATION

ST. TAMMANY PARISH, LOUISIANA

Balance Sheet

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

December 31, 2016

	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	\$ 291,421	\$ 5,890	\$ 59,448	\$ 356,759
Investments	-	-	209,572	209,572
Receivables, net of allowances for uncollectibles:				
Ad valorem/parcel fees	80,100	-	-	80,100
Other receivables	-	-	1,841	1,841
	<u>-</u>	<u>-</u>	<u>1,841</u>	<u>1,841</u>
TOTAL ASSETS	<u>\$ 371,521</u>	<u>\$ 5,890</u>	<u>\$ 270,861</u>	<u>\$ 648,272</u>
LIABILITIES				
Accounts, salaries, and other payables	\$ 7,301	\$ -	\$ 3,062	\$ 10,363
	<u>7,301</u>	<u>-</u>	<u>3,062</u>	<u>10,363</u>
Total Liabilities	<u>7,301</u>	<u>-</u>	<u>3,062</u>	<u>10,363</u>
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenue-parcel fees	3,108	-	-	3,108
	<u>3,108</u>	<u>-</u>	<u>-</u>	<u>3,108</u>
Total Deferred Inflows of Resources	<u>3,108</u>	<u>-</u>	<u>-</u>	<u>3,108</u>
FUND BALANCES				
Restricted for Drainage	361,112	5,890	267,799	634,801
	<u>361,112</u>	<u>5,890</u>	<u>267,799</u>	<u>634,801</u>
Total Fund Balances	<u>361,112</u>	<u>5,890</u>	<u>267,799</u>	<u>634,801</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	<u>\$ 371,521</u>	<u>\$ 5,890</u>	<u>\$ 270,861</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.	550,370
Other long-term assets are not available to pay for current period expenditures and, therefore, are reported as unavailable revenue in the funds.	3,108
Long-term liabilities, including bonds payable, are not due and payable in the current period and, therefore, are not reported in the funds.	(66,075)
Total Net Position	<u>\$ 1,122,204</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, 2016

	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	\$ 47,772	\$ 53,842	\$ 6,070	\$ 34,968	\$ 34,968	\$ -
Other revenues:						
Investment earnings	1,200	1,723	523	25	70	45
Miscellaneous	-	2,674	2,674	-	-	-
Total Revenues	48,972	58,239	9,267	34,993	35,038	45
Expenditures						
Highways and streets	35,947	11,168	24,779	-	-	-
Capital outlay:						
Infrastructure	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	31,000	31,000	-
Interest	-	-	-	3,993	3,992	1
Total Expenditures	35,947	11,168	24,779	34,993	34,992	1
Net Change in Fund Balance	13,025	47,071	34,046	-	46	46
Fund Balance - Beginning	314,041	314,041	-	5,844	5,844	-
Fund Balance - Ending	\$ 327,066	\$ 361,112	\$ 34,046	\$ 5,844	\$ 5,890	\$ 46

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, 2016

	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	\$ -	\$ -	\$ -	\$ 82,740	\$ 88,810	\$ 6,070
Other revenues:						
Investment earnings	2,877	2,877	-	4,102	4,670	568
Miscellaneous	-	-	-	-	2,674	2,674
Total Revenues	<u>2,877</u>	<u>2,877</u>	<u>-</u>	<u>86,842</u>	<u>96,154</u>	<u>9,312</u>
Expenditures						
Highways and streets	8,816	-	8,816	44,763	11,168	33,595
Capital outlay:						
Infrastructure	310,000	51,017	-	310,000	51,017	-
Debt service:						
Principal	-	-	-	31,000	31,000	-
Interest	-	-	-	3,993	3,992	1
Total Expenditures	<u>318,816</u>	<u>51,017</u>	<u>8,816</u>	<u>389,756</u>	<u>97,177</u>	<u>33,596</u>
Net Change in Fund Balance	(315,939)	(48,140)	267,799	(302,914)	(1,023)	301,891
Fund Balance - Beginning	<u>315,939</u>	<u>315,939</u>	<u>-</u>	<u>635,824</u>	<u>635,824</u>	<u>-</u>
Fund Balance - Ending	<u>\$ -</u>	<u>\$ 267,799</u>	<u>\$ 267,799</u>	<u>\$ 332,910</u>	<u>\$ 634,801</u>	<u>\$ 301,891</u>

ST. TAMMANY PARISH, LOUISIANA
Reconciliation of the Statement of Revenues, Expenditures,
and Changes in Fund Balances of Component Units' Governmental Funds
to the Statement of Activities
Sub-Drainage District No. 1 of Drainage District No. 3
For the Year Ended December 31, 2016

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

Net Change in fund balances, total governmental funds	\$	(1,023)
---	----	---------

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.		43,977
---	--	--------

Revenues in the Statement of Activities that do not provide current financial resources are not reported as revenues in the funds.		(453)
--	--	-------

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.		31,000
--	--	--------

Some expenses reported in the Statement of Activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.		(1,075)
---	--	---------

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.		1,587
--	--	-------

Change in Net Position of Governmental Activities, Statement B	\$	74,013
--	----	--------

ST. TAMMANY PARISH, LOUISIANA
Schedule of Insurance Coverage - Primary Government
In Effect as of December 31, 2016

Policy Number	Insurer	Expires	Type of Coverage
MAC4-0 9-3 0-7 4-0 0	Great American Ins Co of New York	January 1, 2017	Building and Personal Property Excl Wind/Hail/Named Storm
42-PRP-301025-02	National Fire & Marine Ins Co	January 1, 2017	Property Primary Wind, Hail & Named Storm only
ESP 2001118 01	First Specialty Ins Corp	January 1, 2017	Property Primary Wind, Hail & Named Storm only
MKLV13XP001430	Evanston Ins Co	January 1, 2017	Property Primary Wind, Hail & Named Storm only
NHD395173	RSUI Indemnity Co	January 1, 2017	Property Excess Wind, Hail & Named Storm only
MCD-161800	Lloyds of London	January 1, 2017	Deductible Buyback
D37400798005	Westchester Surplus Lines Ins	January 1, 2017	All Risk - Coroner's Property Policy
791-00-03-70-0005	Atlantic Specialty Insurance Company, a OneBeacon Company	January 1, 2017	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-TLC	Travelers Property & Casualty Co.	January 1, 2017	Inland Marine - Contractor's Equip, Data Processing Equip/Media Cov
AAP N00989113 011	Ace Property & Casualty Co.	October 22, 2017	Airport Liability - St. Tammany Parish Regional Airport
15349795N01	Western Surety Company	August 25, 2019	Notary Bond & E&O for Clerk of Council
YB2-L9L-465176-016	Liberty Mutual Fire Ins Co.	January 1, 2017	Boiler and Machinery
YB2-L9L-464471-016	Liberty Mutual Fire Ins Co.	January 1, 2017	Boiler and Machinery - Coroner's Property
SP 4054467	Safety National Casualty Corporation	January 1, 2017	Excess Workers' Compensation & Employer's Liability
J150645	Underwriters at Lloyd's	January 25, 2017	Maritime Employer's Liability
106426826	Travelers Casualty & Surety Co.	January 1, 2017	Cyber Liability
87055212662016	Hartford Ins Co of the Midwest	January 1, 2017	Flood Insurance - 21454 Koop Dr.
87055212642016	Hartford Ins Co of the Midwest	January 1, 2017	Flood Insurance - 21490 Koop Dr.
87055212632016	Hartford Ins Co of the Midwest	January 1, 2017	Flood Insurance - 842 Gerard St.
87055212682016	Hartford Ins Co of the Midwest	January 1, 2017	Flood Insurance - 34783 Grantham College Rd.
87055212672016	Hartford Ins Co of the Midwest	January 1, 2017	Flood Insurance - 555 Robert Rd.
87055212592016	Hartford Ins Co of the Midwest	January 1, 2017	Flood Insurance - 510 E. Boston St.
87055487972016	Hartford Ins Co of the Midwest	March 15, 2017	Flood Insurance - 301 W 21st Ave.
87055487792016	Hartford Ins Co of the Midwest	March 15, 2017	Flood Insurance - 71683 Leveson St.
87055652162016	Hartford Ins Co of the Midwest	April 13, 2017	Flood Insurance - 701 N. Columbia St.
99057727192016	Hartford Ins Co of the Midwest	May 11, 2017	Flood Insurance - 1123 Main St.
87056259212016	Hartford Ins Co of the Midwest	August 13, 2017	Flood Insurance - 31078 Hwy. 36, Bldg. A
87056195432016	Hartford Ins Co of the Midwest	August 13, 2017	Flood Insurance - 31078 Hwy. 36, Bldg. B
87056095542016	Hartford Ins Co of the Midwest	August 22, 2017	Flood Insurance - 35122 Camp Salmen Rd.
99056595242016	Hartford Ins Co of the Midwest	October 2, 2017	Flood Insurance - 520 Old Spanish Trail
87056503232016	Hartford Ins Co of the Midwest	October 8, 2017	Flood Insurance - 65278 Hwy. 434 (Coroner's Building)

Note: For calendar year 2017, 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, 2016

<u>Name</u>	<u>District</u>	<u>Amount</u>
Marty Dean	District 1	\$ 30,268
F. Dennis Sharp	District 2	29,488
James A. Thompson	District 3	28,588
R. Reid Falconer	District 4	831
Michael Lorino, Jr.	District 4	28,994
Marty Gould	District 5	794
Rykert Toledano, Jr.	District 5	27,794
Richard E. Tanner	District 6	30,268
Jacob B. Groby, III	District 7	29,908
Chris Canulette	District 8	30,268
E.L. Bellisario	District 9	29,488
Maureen O'Brien	District 10	30,268
Steve Stefancik	District 11	30,268
Jerry Binder	District 12	30,388
S. Michele Blanchard	District 13	28,588
Thomas J. Smith	District 14	30,268
		<hr/>
Total		<u>\$ 416,469</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, 2016

Agency Head: Patricia Brister, Parish President

Purpose	Amount
Salary	\$ 169,249
Benefits-insurance	8,973
Benefits-FICA	7,347
Benefits-Medicare	2,490
Cell allowance	2,160
Travel and related	7,353
Registration fees	925
Special meals	873
Uniforms	78
Total	\$ 199,448

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.	204
Revenue Capacity These schedules contain information to help the reader assess the government's most significant local revenue source.	215
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.	223
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.	227
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.	229

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)

	2016	2015	2014	2013
Governmental activities				
Net investment in capital assets	\$ 402,372,803	\$ 391,686,503	\$ 361,538,436	\$ 337,361,295
Restricted	158,107,992	152,560,865	145,503,863	143,863,300
Unrestricted	62,946,801	54,412,533	35,486,393	35,548,845
Total governmental activities net position	<u>623,427,596</u>	<u>598,659,901</u>	<u>542,528,692</u>	<u>516,773,440</u>
Business-type activities				
Net investment in capital assets	(754,333)	(3,303,860)	(2,350,620)	(1,482,051)
Restricted	4,678,367	4,516,267	4,335,875	4,196,582
Unrestricted	14,543,320	12,967,159	10,499,122	8,848,243
Total business-type activities net position	<u>18,467,354</u>	<u>14,179,566</u>	<u>12,484,377</u>	<u>11,562,774</u>
Primary government				
Net investment in capital assets	401,618,470	388,382,643	359,187,816	335,879,244
Restricted	162,786,359	157,077,132	149,839,738	148,059,882
Unrestricted	77,490,121	67,379,692	45,985,515	44,397,088
Total primary government net position	<u>\$ 641,894,950</u>	<u>\$ 612,839,467</u>	<u>\$ 555,013,069</u>	<u>\$ 528,336,214</u>

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

TABLE 1

Fiscal Year					
2012	2011	2010	2009	2008	2007
\$ 333,715,876	\$ 298,454,992	\$ 224,406,111	\$ 207,428,450	\$ 201,357,815	\$ 162,501,259
123,434,753	126,476,351	135,394,436	150,114,092	159,229,993	159,112,961
16,241,701	16,695,819	57,104,563	54,096,725	53,618,791	54,458,719
473,392,330	441,627,162	416,905,110	411,639,267	414,206,599	376,072,939
470,958	4,882,870	6,123,203	13,229,962	5,890,940	5,960,385
3,793,997	3,706,454	3,703,283	-	-	-
7,572,201	5,867,972	3,833,528	1,760,833	1,027,523	795,260
11,837,156	14,457,296	13,660,014	14,990,795	6,918,463	6,755,645
334,186,834	303,337,862	230,529,314	220,658,412	207,248,755	168,461,644
127,228,750	130,182,805	139,097,719	150,114,092	159,229,993	159,112,961
23,813,902	22,563,791	60,938,091	55,857,558	54,646,314	55,253,979
\$ 485,229,486	\$ 456,084,458	\$ 430,565,124	\$ 426,630,062	\$ 421,125,062	\$ 382,828,584

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

	2016	2015	2014	2013
Expenses				
Governmental activities:				
General government	\$ 24,900,267	\$ 22,552,910	\$ 24,008,909	\$ 22,890,790
Public safety	27,801,879	25,613,378	19,458,275	16,260,579
Highways and streets	45,663,946	41,349,476	39,608,176	36,628,105
Sanitation	1,330,473	1,208,913	889,591	1,053,250
Health and welfare	15,456,350	13,424,990	10,989,796	10,042,280
Cultural and recreation	12,087,089	11,606,730	10,762,156	10,339,088
Economic development	57,057	1,230,533	1,313,786	952,898
Interest on long-term debt	2,496,157	2,923,447	3,252,376	4,790,681
Total governmental activities expenses	<u>129,793,218</u>	<u>119,910,377</u>	<u>110,283,065</u>	<u>102,957,671</u>
Business-type activities:				
Property management	-	-	-	-
Water/sewer	12,898,145	11,654,806	11,610,098	11,146,235
Total business-type activities expenses	<u>12,898,145</u>	<u>11,654,806</u>	<u>11,610,098</u>	<u>11,146,235</u>
Total primary government expenses	<u>\$ 142,691,363</u>	<u>\$ 131,565,183</u>	<u>\$ 121,893,163</u>	<u>\$ 114,103,906</u>
Program Revenues				
Governmental activities:				
Charges for services:				
General government	\$ 8,705,158	\$ 7,386,760	\$ 7,612,317	\$ 7,869,235
Public safety	2,724,807	2,134,023	2,254,057	2,075,778
Highways and streets	4,192,774	4,920,126	3,208,490	2,657,351
Sanitation	1,473,633	1,534,095	1,607,527	1,390,199
Health and welfare	796,675	388,883	284,709	352,946
Cultural and recreation	39,975	36,843	23,397	281
Economic development	-	-	-	-
Operating grants and contributions	9,057,609	8,191,631	8,768,482	17,223,677
Capital grants and contributions	18,026,859	26,926,319	9,274,134	7,374,478
Total governmental activities program revenues	<u>45,017,490</u>	<u>51,518,680</u>	<u>33,033,113</u>	<u>38,943,945</u>
Business-type activities:				
Charges for services:				
Property management	-	-	-	-
Water/sewer	13,661,620	13,061,981	12,531,285	11,207,575
Operating grants and contributions	-	-	-	-
Capital grants and contributions	45,614	121,201	91,967	50,800
Total business-type activities program revenues	<u>13,707,234</u>	<u>13,183,182</u>	<u>12,623,252</u>	<u>11,258,375</u>
Total primary government program revenues	<u>\$ 58,724,724</u>	<u>\$ 64,701,862</u>	<u>\$ 45,656,365</u>	<u>\$ 50,202,320</u>
Net (Expense)/Revenue				
Governmental activities	\$ (84,775,728)	\$ (68,391,697)	\$ (77,249,952)	\$ (64,013,726)
Business-type activities	809,089	1,528,376	1,013,154	112,140
Total primary government net expenses	<u>\$ (83,966,639)</u>	<u>\$ (66,863,321)</u>	<u>\$ (76,236,798)</u>	<u>\$ (63,901,586)</u>

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

TABLE 2
continued

Fiscal Year					
2012	2011	2010	2009	2008	2007
\$ 19,777,480	\$ 19,931,285	\$ 18,145,039	\$ 17,652,244	\$ 18,377,427	\$ 17,545,567
23,665,792	33,548,559	28,719,942	20,415,372	31,048,883	17,166,131
36,737,940	38,321,722	39,582,188	52,059,250	49,754,224	36,435,303
3,200,714	1,478,697	1,754,022	4,196,016	2,026,671	1,926,368
10,547,450	10,926,489	14,885,917	9,564,563	4,705,654	4,728,750
10,247,857	9,671,399	15,911,265	10,142,970	1,901,765	1,833,712
619,167	676,727	405,937	180,307	93,683	157,212
4,507,312	4,755,122	4,920,272	5,278,374	4,764,051	4,895,274
109,303,712	119,310,000	124,324,582	119,489,096	112,672,358	84,688,317
657,134	779,943	727,791	733,655	680,812	605,083
11,134,247	10,925,013	9,774,052	1,705,427	1,860,059	1,826,124
11,791,381	11,704,956	10,501,843	2,439,082	2,540,871	2,431,207
<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>	<u>\$ 87,119,524</u>
\$ 7,167,372	\$ 7,553,095	\$ 7,059,961	\$ 7,428,061	\$ 7,524,343	\$ 7,589,584
1,485,568	1,649,929	1,624,735	2,026,461	2,874,261	3,602,147
2,803,681	4,716,613	3,669,982	2,288,627	4,874,494	5,516,707
2,221,511	1,386,814	1,201,404	1,270,897	1,330,885	1,173,187
297,531	299,085	210,409	236,696	180,611	208,392
28,641	-	1,000	150	-	-
147,632	13,440	-	-	-	-
11,778,395	21,455,458	18,772,107	10,883,718	21,578,394	6,563,812
16,998,860	21,005,804	12,877,559	15,538,504	16,097,523	10,111,751
42,929,191	58,080,238	45,417,157	39,673,114	54,460,511	34,765,580
716,454	1,049,850	837,358	1,033,104	1,055,874	901,908
11,677,867	10,539,418	8,420,795	1,946,762	1,907,086	1,653,005
-	-	-	76	2,500	3,000
2,233,075	165,221	-	625,668	-	-
14,627,396	11,754,489	9,258,153	3,605,610	2,965,460	2,557,913
<u>\$ 57,556,587</u>	<u>\$ 69,834,727</u>	<u>\$ 54,675,310</u>	<u>\$ 43,278,724</u>	<u>\$ 57,425,971</u>	<u>\$ 37,323,493</u>
\$ (66,374,521)	\$ (61,229,762)	\$ (78,907,425)	\$ (79,815,982)	\$ (58,211,847)	\$ (49,922,737)
2,836,015	49,533	(1,243,690)	1,166,528	424,589	126,706
<u>\$ (63,538,506)</u>	<u>\$ (61,180,229)</u>	<u>\$ (80,151,115)</u>	<u>\$ (78,649,454)</u>	<u>\$ (57,787,258)</u>	<u>\$ (49,796,031)</u>

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

	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>
General Revenues and Other Changes in Net Position				
Governmental activities:				
Taxes:				
Property taxes, general	\$ 4,989,294	\$ 4,642,075	\$ 4,524,597	\$ 4,335,248
Property taxes, special purpose	31,227,876	28,983,212	25,307,458	24,226,067
Sales and use taxes	71,445,045	68,946,647	65,667,400	61,868,200
Franchise taxes	2,430,365	2,491,557	2,322,561	2,095,607
Hotel/motel tax	235,297	225,936	578,665	546,352
Timber severance tax	69,553	95,160	93,961	65,772
Mineral severance tax	4,985	14,678	9,193	12,932
Alcohol tax	59,606	60,457	58,355	58,815
Cigarette paper tax	9,660	10,803	10,939	10,234
Gaming revenue tax	181,823	179,531	188,055	199,057
State revenue sharing	100,523	273,191	277,808	280,397
Federal payment in lieu of ad valorem	71,627	68,108	72,767	30,493
Investment earnings	1,737,387	2,331,770	3,497,663	(1,178,328)
Sale of revoked property/easements	9,700	24,125	53,200	11,400
GNOE excess revenue	50,000	50,000	50,000	50,000
Pension contribution	281,704	256,636	-	-
Other general revenues	-	-	-	-
Extraordinary item	-	12,647,720	-	14,454,779
Transfers	(3,361,022)	225,738	292,582	327,811
Total governmental activities	<u>109,543,423</u>	<u>121,527,344</u>	<u>103,005,204</u>	<u>107,394,836</u>
Business-type activities:				
Investment earnings	98,707	163,156	201,031	(58,711)
Pension contribution	18,970	18,727	-	-
Transfers	3,361,022	(225,738)	(292,582)	(327,811)
Total business-type activities	<u>3,478,699</u>	<u>(43,855)</u>	<u>(91,551)</u>	<u>(386,522)</u>
Total primary government	<u>\$ 113,022,122</u>	<u>\$ 121,483,489</u>	<u>\$ 102,913,653</u>	<u>\$ 107,008,314</u>
Change in Net Position				
Governmental activities	\$ 24,767,695	\$ 53,135,647	\$ 25,755,252	\$ 43,381,110
Business-type activities	<u>4,287,788</u>	<u>1,484,521</u>	<u>921,603</u>	<u>(274,382)</u>
Total primary government	<u>\$ 29,055,483</u>	<u>\$ 54,620,168</u>	<u>\$ 26,676,855</u>	<u>\$ 43,106,728</u>

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

TABLE 2
continued

Fiscal Year					
2012	2011	2010	2009	2008	2007
\$ 4,335,894	\$ 4,014,866	\$ 4,038,196	\$ 3,682,007	\$ 3,707,978	\$ 3,216,386
24,691,288	22,915,206	23,059,388	21,190,881	21,226,464	9,803,727
58,869,911	54,711,026	51,699,305	52,024,479	57,982,445	62,128,901
1,912,709	1,780,484	1,612,113	1,629,828	1,644,599	1,621,620
269,707	-	-	-	-	-
87,446	99,921	58,279	220,454	180,629	107,553
13,437	16,709	20,549	119,325	18,155	15,080
60,306	57,579	67,277	80,528	70,919	71,849
11,478	16,369	21,394	15,894	16,912	16,684
218,240	238,875	254,583	280,352	295,276	330,646
287,321	286,557	292,125	272,060	317,941	317,927
35,543	46,065	70,434	101,717	131,104	134,994
1,634,416	2,336,794	2,759,197	4,160,584	9,517,057	10,586,969
113,500	20,000	33,000	30,000	80,800	101,695
50,000	50,000	50,000	50,000	50,000	50,000
-	-	-	-	-	-
-	-	-	276,469	7,250	32,865
-	-	-	-	794,956	-
5,548,493	(638,637)	137,428	(6,885,928)	303,022	335,650
98,139,689	85,951,814	84,173,268	77,248,650	96,345,507	88,872,546
92,338	109,112	50,337	19,876	41,251	27,456
-	-	-	-	-	-
(5,548,493)	638,637	(137,428)	6,885,928	(303,022)	(335,650)
(5,456,155)	747,749	(87,091)	6,905,804	(261,771)	(308,194)
<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>	<u>\$ 88,564,352</u>
\$ 31,765,168	\$ 24,722,052	\$ 5,265,843	\$ (2,567,332)	\$ 38,133,660	\$ 38,949,809
(2,620,140)	797,282	(1,330,781)	8,072,332	162,818	(181,488)
<u>\$ 29,145,028</u>	<u>\$ 25,519,334</u>	<u>\$ 3,935,062</u>	<u>\$ 5,505,000</u>	<u>\$ 38,296,478</u>	<u>\$ 38,768,321</u>

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

	2016	2015	2014	2013
General Fund				
Nonspendable, prepaid items	\$ 103,557	\$ 101,628	\$ 8,829	\$ 5,861
Unassigned	14,976,621	13,628,268	11,728,298	10,004,207
Total general fund	<u>\$ 15,080,178</u>	<u>\$ 13,729,896</u>	<u>\$ 11,737,127</u>	<u>\$ 10,010,068</u>
 All Other Governmental Funds				
Nonspendable, prepaid items	\$ 24,344	\$ 7,262	\$ 11,254	\$ 9,242
Restricted	158,107,992	151,406,112	145,503,863	143,863,300
Committed	32,000,990	25,734,472	21,581,482	24,021,382
Total all other governmental funds	<u>\$ 190,133,326</u>	<u>\$177,147,846</u>	<u>\$ 167,096,599</u>	<u>\$167,893,924</u>

TABLE 3

Fiscal Year					
2012	2011	2010	2009	2008	2007
\$ 5,511	\$ 7,641	\$ 5,460	\$ 5,360	\$ 3,825	\$ 4,445
8,410,804	6,398,876	5,996,774	6,716,440	7,081,378	5,841,207
<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>	<u>\$ 5,845,652</u>
\$ 7,927	\$ 8,819	\$ 6,041	\$ 9,464	\$ 14,669	\$ 1,279
126,707,800	135,439,612	148,471,812	164,354,614	165,808,995	160,373,058
24,097,913	27,497,259	33,278,345	32,419,292	32,307,395	35,890,487
<u>\$ 150,813,640</u>	<u>\$ 162,945,690</u>	<u>\$ 181,756,198</u>	<u>\$ 196,783,370</u>	<u>\$ 198,131,059</u>	<u>\$ 196,264,824</u>

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

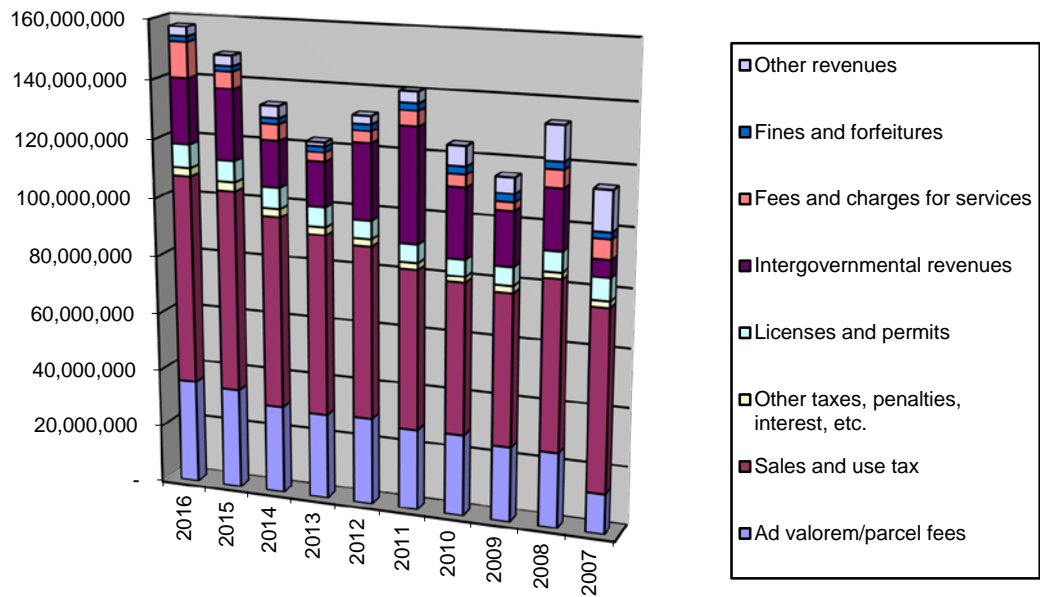
	2016	2015	2014	2013
REVENUES				
Taxes	\$ 110,391,957	\$ 106,674,350	\$ 98,956,754	\$ 94,051,585
Licenses and permits	7,960,092	7,186,947	7,143,151	6,772,351
Intergovernmental revenues	22,101,018	23,965,501	15,599,505	15,041,946
Fees and charges for services	12,052,874	5,632,028	5,517,544	3,084,342
Fines and forfeitures	1,804,560	1,938,064	1,904,572	2,011,702
Other revenues	3,131,108	3,395,064	4,106,414	1,291,363
Total revenues	<u>157,441,609</u>	<u>148,791,954</u>	<u>133,227,940</u>	<u>122,253,289</u>
EXPENDITURES				
General government	20,543,340	18,927,628	18,494,003	17,520,451
Public safety	25,074,891	24,031,530	18,057,632	14,763,937
Highways and streets	29,542,141	23,771,589	25,892,079	24,218,775
Sanitation	1,279,048	1,131,203	1,014,390	1,044,732
Health and welfare	15,198,064	13,216,749	10,846,713	9,863,120
Culture and recreation	10,812,472	10,796,406	9,800,126	9,779,606
Economic development	(441)	1,183,495	998,968	898,198
Capital outlay	27,657,787	47,566,418	34,843,783	22,603,952
Debt service:				
Principal/Impact fee credits used	10,894,125	8,274,437	7,393,565	6,477,379
Interest	2,569,073	2,965,314	3,292,321	3,879,854
Bond issuance costs	17,675	10,200	8,725	815,055
Total expenditures	<u>143,588,175</u>	<u>151,874,969</u>	<u>130,642,305</u>	<u>111,865,059</u>
Excess of revenues over (under) expenditures	<u>13,853,434</u>	<u>(3,083,015)</u>	<u>2,585,635</u>	<u>10,388,230</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	1,228,336	3,096,920	4,690,858	487,974
Transfers out	(746,008)	(617,609)	(6,346,759)	(145,360)
Issuance of refunding bonds	-	-	-	43,537,804
Payments to refunded bond escrow agent	-	-	-	(42,717,941)
Premium on bonds issued	-	-	-	-
Community Disaster Loan	-	-	-	-
Capital leases	-	-	-	-
Impact fee credits issued	-	-	-	-
Transfers in from component unit	-	-	-	7,123,330
Total other financing sources (uses)	<u>482,328</u>	<u>2,479,311</u>	<u>(1,655,901)</u>	<u>8,285,807</u>
EXTRAORDINARY ITEMS	<u>-</u>	<u>12,647,720</u>	<u>-</u>	<u>-</u>
Net change in fund balances	<u>\$ 14,335,762</u>	<u>\$ 12,044,016</u>	<u>\$ 929,734</u>	<u>\$ 18,674,037</u>
Debt service as a percentage of noncapital expenditures	11.6%	10.8%	11.2%	11.6%

TABLE 4

Fiscal Year					
2012	2011	2010	2009	2008	2007
\$ 91,331,635	\$ 84,791,494	\$ 81,771,092	\$ 80,123,492	\$ 86,014,538	\$ 78,054,577
6,166,759	6,224,555	5,554,355	6,228,619	6,863,880	7,647,552
25,615,276	38,603,520	23,710,236	18,271,945	20,266,739	5,733,901
3,910,329	5,011,090	4,127,164	2,834,105	5,960,941	6,654,756
2,172,129	2,428,076	2,652,782	2,707,534	2,454,528	2,287,754
2,679,826	3,691,910	6,621,549	5,178,493	11,655,939	13,507,304
131,875,954	140,750,645	124,437,178	115,344,188	133,216,565	113,885,844
16,682,195	18,110,502	18,493,516	17,492,135	17,072,173	18,979,411
22,195,044	32,147,773	27,380,990	17,688,875	29,780,617	16,094,039
25,146,352	26,549,076	29,642,267	43,031,212	41,039,183	28,665,178
3,179,445	1,455,282	1,716,265	4,163,202	1,855,132	1,748,080
10,380,295	10,823,356	14,801,487	9,488,729	4,660,763	4,679,791
9,763,995	9,313,944	15,613,194	9,852,279	1,686,135	1,645,384
584,224	654,675	402,929	177,299	90,677	154,206
44,315,639	50,086,324	20,592,266	20,340,233	31,061,546	27,315,133
6,216,524	7,701,761	7,414,349	6,734,000	4,803,000	4,532,000
4,322,176	4,528,255	4,756,832	5,023,120	4,298,446	4,558,426
7,052	31,398	5,626	119,446	85,301	12,715
142,792,941	161,402,346	140,819,721	134,110,530	136,432,973	108,384,363
(10,916,987)	(20,651,701)	(16,382,543)	(18,766,342)	(3,216,408)	5,501,481
833,874	765,971	27,171,279	28,626,571	31,483,576	77,137,257
(39,139)	(520,495)	(26,535,474)	(29,847,640)	(30,175,171)	(73,166,408)
-	2,000,000	-	12,000,000	5,000,000	-
-	-	-	-	-	-
-	-	-	-	13,789	-
-	-	-	-	-	10,231,219
-	-	-	-	-	1,460,000
-	-	-	6,276,319	-	-
-	-	-	-	-	-
794,735	2,245,476	635,805	17,055,250	6,322,194	15,662,068
-	-	-	-	-	-
\$(10,122,252)	\$(18,406,225)	\$(15,746,738)	\$ (1,711,092)	\$ 3,105,786	\$ 21,163,549
10.7%	11.0%	10.1%	10.3%	8.6%	11.2%

ST. TAMMANY PARISH, LOUISIANA

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



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

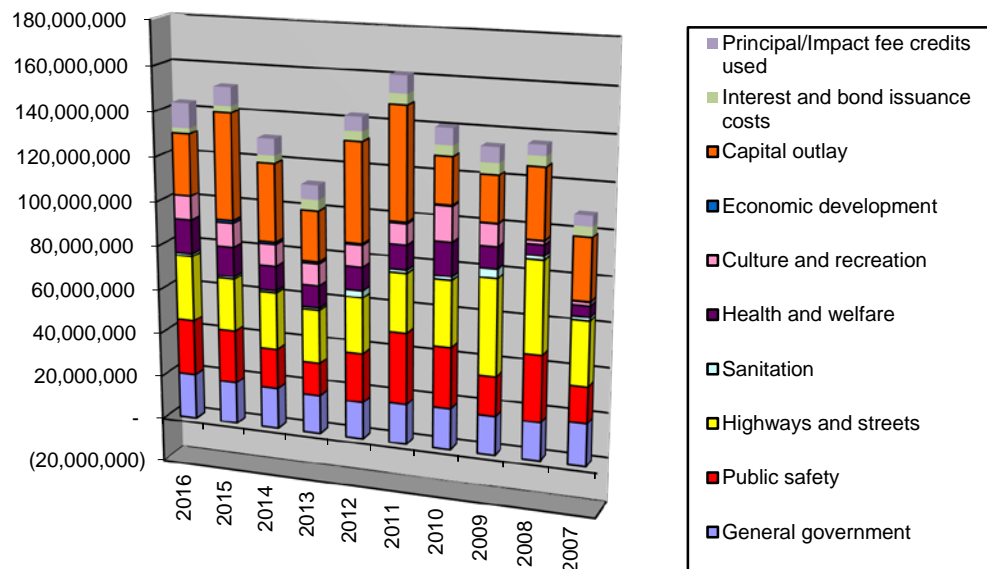


TABLE 5

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
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
2007	13,771,703	62,128,901	1,621,620	71,849	107,553	-	15,080	330,646	7,225	78,054,577

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
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%
2007	1,102,030,103	338,239,098	89,687,790	1,529,956,991	437,214,926	1,092,742,065	23.1%	13,633,979,510	11.2%

(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	2016			2007		
	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	\$ 52,749,150	1	2.69%	\$ 35,403,480	1	3.24%
FLORIDA MARINE TRANSPORTERS	15,114,210	2	0.77%			
AT&T SOUTHEAST	14,506,220	3	0.74%			
CHEVRON USA INC	11,427,970	4	0.58%			
ASSOCIATED WHOLESALE GROCERS	10,632,090	5	0.54%			
PARKWAY PIPELINE LLC	10,030,240	6	0.51%			
ATMOS ENERGY CORPORATION	9,602,180	7	0.49%	4,749,000	9	0.43%
TRI-STATES NGL PIPELINE, LLC	8,192,780	8	0.42%			
WASH-ST TAMMANY ELEC COOP	8,026,020	9	0.41%	5,542,010	7	0.51%
J P MORGAN CHASE BANK	7,074,015	10	0.36%	8,238,170	4	0.75%
BELLSOUTH TELECOMMUNICATIONS				20,771,250	2	1.90%
CAPITAL ONE BANK				14,472,480	3	1.32%
VERIZON WIRELESS				7,157,380	5	0.65%
PARISH NATIONAL BANK				6,105,580	6	0.56%
CENTRAL PROGRESSIVE BANK				4,955,591	8	0.45%
EPIC DEVELOPMENT INC				4,062,750	10	0.37%
	<u>\$ 147,354,875</u>		<u>7.52%</u>	<u>\$ 111,457,691</u>		<u>10.20%</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)

	2016	2015	2014	2013	2012	2011	2010	2009	2008	2007
Parish Direct Rates										
Alimony (General Government)										
Unincorporated Areas	2.89	3.00	3.00	3.00	3.00	3.02	3.02	3.02	3.02	3.59
Incorporated Areas	1.44	1.50	1.50	1.50	1.50	1.51	1.51	1.51	1.51	1.79
Drainage Maintenance	1.77	1.83	1.83	1.83	1.83	1.84	1.84	1.84	1.84	2.17
Public Health	1.77	1.83	1.83	1.83	1.83	1.84	1.84	1.84	1.84	2.17
Library	6.07	6.29	5.35	5.35	5.35	5.38	5.38	5.38	5.38	6.33
Council on Aging/STARC	1.92	1.99	1.69	1.69	1.69	1.70	1.70	1.70	1.70	2.00
Coroner	3.26	3.38	2.96	2.96	3.38	3.40	3.40	3.40	3.40	4.00
Animal Shelter	0.82	0.85	0.85	0.85	0.85	0.85	0.85	0.85	0.85	1.00
Total Direct Rate	19.94	20.67	19.01	19.01	19.43	19.54	19.54	19.54	19.54	23.05
School District Rates										
School District No.12 Bond	17.90	17.90	17.90	17.90	20.90	20.90	20.90	20.90	21.90	21.90
School Constitutional Tax	3.65	3.78	3.78	3.78	3.78	3.80	3.80	3.80	3.80	4.47
School Maintenance Operations	4.64	4.81	4.81	4.81	4.81	4.84	4.84	4.84	3.44	5.69
School Building Repairs	3.30	3.42	3.42	3.42	3.42	3.44	3.44	3.44	4.84	4.05
Operation and Maintenance Schools	34.03	35.27	35.27	35.27	35.27	35.47	35.47	35.47	35.47	41.73
School Additional Support II	2.89	3.00	3.00	3.00	-	-	-	-	-	-
Other Parish-wide Rates										
Law Enforcement	11.25	11.66	11.66	11.66	11.66	11.73	11.73	11.73	11.73	12.10
Florida Parishes Juv. Center	2.75	2.75	2.75	2.75	2.75	2.75	3.00	3.00	3.00	3.00
Parish Special Assessor	2.60	2.69	2.69	2.71	2.71	2.73	2.73	2.73	2.73	3.21
Mosquito Abatement District	4.05	4.20	4.30	4.40	4.50	4.72	4.72	4.72	4.72	5.55
City, Town and Village Rates										
Abita Springs	15.71	15.86	15.86	15.86	15.86	15.86	15.86	15.86	16.86	16.86
Covington	21.24	21.50	21.80	21.80	22.00	22.04	22.04	23.04	23.04	24.27
Madisonville	8.21	8.55	8.55	8.55	8.55	8.59	8.59	8.59	8.59	11.63
Mandeville	10.31	11.03	15.80	15.80	15.80	15.82	15.92	16.00	16.07	17.29
Pearl River	9.98	10.00	10.00	10.00	5.83	10.00	9.67	9.67	9.67	10.00
Slidell	27.52	22.50	25.85	25.89	26.56	26.79	27.82	27.82	27.82	30.98
Fire District Rates										
Fire District No. 1	35.00	35.00	33.50	29.70	29.70	30.00	29.00	31.00	30.00	35.00
Fire District No. 2	20.52	20.52	20.52	20.52	20.52	20.62	20.62	20.62	18.53	20.62
Fire District No. 3	34.94	34.95	34.95	34.95	34.83	35.00	35.63	35.63	32.17	35.63
Fire District No. 4	26.00	26.00	26.00	26.00	26.00	27.00	26.00	26.00	26.00	27.00
Fire District No. 5	29.58	28.36	28.36	28.36	28.36	28.50	28.50	8.82	28.50	30.41
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	20.20	20.20	20.20	25.16	25.21	25.21	23.62	23.62	25.21
Fire District No. 8	34.18	34.88	34.88	34.88	34.88	35.00	35.00	35.00	26.57	35.00
Fire District No. 9	35.00	35.00	35.00	35.00	35.00	35.00	35.00	35.00	35.00	35.00
Fire District No. 10	-	-	-	-	-	-	-	40.88	40.88	20.88
Fire District No. 11	42.17	42.78	34.36	42.36	42.36	42.23	42.23	42.23	42.23	43.00
Fire District No. 12	24.95	24.88	24.88	24.88	24.88	25.00	25.00	25.00	25.00	25.00
Fire District No. 13	29.00	29.77	29.77	29.77	30.77	30.92	30.92	30.92	30.92	30.92
Timberland Fire Protection	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08

Source: St. Tammany Parish Assessor's Office

TABLE 8
continued

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

	2016	2015	2014	2013	2012	2011	2010	2009	2008	2007
Lighting District Rates										
Lighting District No. 1	4.13	4.15	4.15	4.15	4.15	4.17	4.17	4.17	4.17	5.18
Lighting District No. 4	3.97	4.03	4.03	4.03	4.03	4.07	4.07	4.07	4.07	5.28
Lighting District No. 5	3.07	3.14	3.14	3.14	3.14	3.17	3.17	3.17	3.17	2.00
Lighting District No. 6	0.00	2.15	2.15	2.15	2.15	2.16	2.16	2.16	2.16	3.00
Lighting District No. 7	2.97	2.98	2.98	2.98	2.98	3.01	3.01	3.01	3.01	5.29
Lighting District No. 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	8.10	8.84	8.89	8.99	9.09	9.31	9.51	10.01	10.41	11.60
Recreation District No. 1, Annex 1	6.35	6.49	6.49	3.00	2.99	3.00	3.00	-	-	-
Recreation District No. 1, Annex 2	3.43	3.50	3.50	-	-	-	-	-	-	-
Recreation District No. 2	0.80	0.80	0.80	4.80	5.00	5.00	11.00	11.00	14.00	14.00
Recreation District No. 4	8.82	8.06	8.06	8.06	8.06	8.06	8.06	8.06	8.06	10.00
Recreation District No. 6	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	4.00
Recreation District No. 11	9.79	10.00	10.00	10.00	7.55	7.59	7.59	7.59	7.59	10.00
Recreation District No. 12	11.70	12.25	12.50	11.70	11.70	11.70	15.50	13.10	13.10	15.50
Recreation District No. 14	9.40	9.45	9.45	9.45	9.45	9.47	8.87	8.87	8.87	9.47
Other District Rates										
Northshore Harbor Center	3.70	5.00	5.00	5.00	5.00	5.00	5.15	5.48	5.48	7.00
Gravity Drainage District No. 5	1.10	0.75	1.00	1.75	2.00	2.00	1.00	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	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00
Parcel Fees - Other Districts										
Drainage District No. 5 Ph I	225.00	225.00	225.00	225.00	175.00	175.00	125.00	125.00	85.00	74.50
Drainage District No. 2 Ph II	24.44	48.89	18.20	18.20	18.20	18.20	18.20	18.20	18.20	18.20
Drainage District No. 4	135.00	135.00	135.00	174.00	96.00	96.00	96.00	96.00	96.00	96.00
Fire Protection District No. 1	39.00	39.00	39.00	39.00	39.00	39.00	39.00	39.00	39.00	39.00
Lighting District No. 9	32.00	-	28.00	28.00	28.00	28.00	28.00	28.00	28.00	28.00
Lighting District No. 10	50.00	50.00	50.00	50.00	50.00	50.00	50.00	50.00	50.00	50.00
Lighting District No. 11	35.00	35.00	35.00	35.00	35.00	35.00	35.00	35.00	35.00	35.00
Lighting District No. 14	-	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00
Lighting District No. 15	55.00	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	-
Sub-road District No. 2 of RD 19	-	-	-	-	-	-	-	500.00	500.00	500.00

TABLE 9

**ST. TAMMANY PARISH, LOUISIANA
PRINCIPAL SALES TAX PAYERS,
FOR THE YEAR ENDED DECEMBER 31, 2016
(UNAUDITED)**

Type of Business	Justice Center Complex		Jail	
	Percentage of Total	Total	Percentage of Total	Total
Grocery / Discount Retailer	2.69%		2.69%	
Grocery / Discount Retailer	1.76%		1.76%	
Grocery / Discount Retailer	1.73%		1.73%	
Grocery / Discount Retailer	1.51%		1.51%	
Building Materials	1.39%		1.39%	
Grocery / Discount Retailer	1.17%		1.17%	
Discount Retailer	1.03%		1.03%	
Building Materials	0.97%		0.97%	
Grocery	0.74%		0.74%	
Grocery	0.66%		0.66%	
Total - 10 largest taxpayers	13.65%	\$ 1,618,241	13.65%	\$ 1,618,241
Total - All other taxpayers	86.35%	10,240,753	86.35%	10,240,753
Total - All taxpayers	100.00%	\$ 11,858,994	100.00%	\$ 11,858,994

Sales Tax District No. 3		
Type of Business	Percentage of Total	Total
Grocery / Discount Retailer	5.41%	
Grocery / Discount Retailer	2.78%	
Building Materials	2.30%	
Building Materials	1.92%	
Grocery / Discount Retailer	1.77%	
Discount Retailer	1.66%	
Grocery	1.18%	
Grocery / Discount Retailer	1.18%	
Sporting Goods	0.87%	
Grocery	0.82%	
Total - 10 largest taxpayers	19.90%	\$ 9,379,217
Total - All other taxpayers	80.10%	37,754,968
Total - All taxpayers	100.00%	\$ 47,134,185

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
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%
2007	14,349,135	13,571,634	95%	200,069	13,771,703	96%

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>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>	<u>2007</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	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00
St. Tammany Parish School Board	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Law Enforcement District	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25
City, Town, and Village Rates										
Slidell	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Covington	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Mandeville	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50
Pearl River	2.25	2.25	2.25	2.25	2.25	2.25	2.25	2.25	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										
Nord Du Lac	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	-
Summit Fremaux Town Center	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	-	-	-	-	-	-
Northshore Square	0.50	0.50	-	-	-	-	-	-	-	-

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

Source: St. Tammany Parish Sheriff's Office

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
2016	\$ 8,521,757	\$ 52,052,004	\$ -	\$ -	\$ 2,475,000	\$ 9,746,701	\$ 39,955,587	\$ 112,751,049	*	\$ 445
2015	11,832,584	59,105,006	-	-	2,725,000	10,364,660	40,700,587	124,727,837	0.87%	499
2014	12,713,411	65,823,008	-	-	2,965,000	10,734,028	41,425,587	133,661,034	1.03%	543
2013	13,549,238	72,186,011	-	-	3,190,000	9,369,014	42,135,586	140,429,849	1.13%	579
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
2007	3,900,000	93,974,085	1,362,000	12,231,219	-	1,460,000	-	112,927,304	1.07%	499

* 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
2016	\$ 8,521,757	\$ -	\$ 2,475,000	\$ 10,996,757	0.05%	\$ 43
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
2007	3,900,000	1,362,000	-	5,262,000	0.04%	23

ST. TAMMANY PARISH GOVERNMENT
DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT
AS OF DECEMBER 31, 2016
(UNAUDITED)

Governmental Unit	Debt Outstanding	Percentage Applicable	Share of Overlapping Debt
Debt repaid with property taxes			
City of Slidell	* \$ 8,207,843	100%	\$ 8,207,843
City of Covington	*** 4,856,000	100%	4,856,000
Fire Protection District No. 1	2,390,000	100%	2,390,000
Fire Protection District No. 2	4,050,000	100%	4,050,000
Fire Protection District No. 4	415,000	100%	415,000
Fire Protection District No. 9	145,000	100%	145,000
Fire Protection District No. 11	12,000	100%	12,000
Fire Protection District No. 12	2,855,000	100%	2,855,000
Fire Protection District No. 13	110,000	100%	110,000
Gravity Drainage District No. 5	*** 800,000	100%	800,000
Northshore Harbor Center	*** 3,430,000	100%	3,430,000
Recreation District No. 1	8,957,148	100%	8,957,148
Recreation District No. 2	70,000	100%	70,000
Recreation District No. 6	1,450,000	100%	1,450,000
Recreation District No. 11	2,210,000	100%	2,210,000
Recreation District No. 12	145,000	100%	145,000
Recreation District No. 14	11,010,000	100%	11,010,000
Sub-drainage District No. 1 of 3	65,000	100%	65,000
Sub-drainage District No. 2 of GDD No. 5	*** 61,000	100%	61,000
Sub-drainage District No. 3 of GDD No. 5	*** 98,000	100%	98,000
St. Tammany Parish School Board	* 234,326,228	100%	234,326,228
St. Tammany Parish Hospital Service District No. 2	*** 48,845,000	100%	48,845,000
Town of Abita Springs	*** 1,230,000	100%	1,230,000
Water District No. 2	1,490,000	100%	1,490,000
Other debt			
City of Covington	*** 1,790,000	100%	1,790,000
City of Slidell	* 1,379,417	100%	1,379,417
City of Mandeville	** 1,485,000	100%	1,485,000
Fire Protection District No. 11	75,861	100%	75,861
Fire Protection District No. 12	513,375	100%	513,375
Sewerage District No. 4	96,000	100%	96,000
St. Tammany Parish School Board	* 3,000,000	100%	3,000,000
St. Tammany Parish Sheriff	* 21,424,930	100%	21,424,930
St. Tammany Parish Hospital Service District No. 2	*** 9,800,000	100%	9,800,000
Town of Abita Springs	*** 56,000	100%	56,000
Water District No. 2	83,000	100%	83,000
Water District No. 3	2,212,330	100%	2,212,330
Capital leases/notes payable			
Fire Protection District No. 1	19,371	100%	19,371
Fire Protection District No. 2	722,220	100%	722,220
Fire Protection District No. 4	597,113	100%	597,113
Fire Protection District No. 5	189,067	100%	189,067
Fire Protection District No. 8	112,254	100%	112,254
Fire Protection District No. 11	559,357	100%	559,357
Fire Protection District No. 13	1,093,249	100%	1,093,249
Recreation District No. 14	117,572	100%	117,572
St. Tammany Parish School Board	* 1,394,297	100%	1,394,297
Town of Pearl River	*** 87,258	100%	87,258
Subtotal, overlapping debt			384,035,890
Parish direct debt			72,795,462
Total direct and overlapping debt			<u><u>\$ 456,831,352</u></u>
* as of 6/30/16			
** as of 8/31/16			
*** as of 12/31/15			

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
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
2007	40,371,929	3,459,794	11.67	10,878,486	3,140,542	3.46	10,878,486	1,343,318	8.10

(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
2016	253,602	\$ *	\$ *	5.0
2015	250,088	14,312,286,152	57,229	5.3
2014	246,056	13,008,242,552	52,867	5.7
2013	242,470	12,400,400,740	51,142	5.1
2012	239,344	12,092,376,912	50,523	5.2
2011	236,844	11,080,272,852	46,783	5.8
2010	234,565	10,891,322,080	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
2007	226,294	10,564,761,684	46,686	2.9

* 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	2016			2007		
	Employees	Rank	Percentage of Total Parish Employment	Employees	Rank	Percentage of Total Parish Employment
St. Tammany Parish School Board	5,620	1	5.08%	7,334	1	6.42%
St. Tammany Parish Hospital	2,036	2	1.84%	1,688	2	1.48%
Ochsner Health System	1,352	3	1.22%			
Slidell Memorial Hospital & Medical Center	1,325	4	1.20%	1,158	3	1.01%
St. Tammany Parish Government	807	5	0.73%	513	7	0.45%
St. Tammany Parish Sheriff's Office	775	6	0.70%	664	5	0.58%
Lakeview Regional Medical Center	745	7	0.67%	721	4	0.63%
Textron Systems Marine & Land Systems	427	8	0.39%			
City of Slidell	389	9	0.35%	390	9	0.34%
Cross Gates Family Fitness	350	10	0.32%			
Southeast Louisiana Hospital				517	6	0.45%
Northshore Regional Medical Center				427	8	0.37%
Gilsbar Inc.				309	10	0.27%
Total - 10 largest employers	13,826		12.50%	13,721		12.00%
Total - All other employers	96,798		87.50%	100,631		88.00%
Total - All employers	110,624		100.00%	114,352		100.00%

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)

	2016	2015	2014	2013	2012	2011	2010	2009	2008	2007
General Government										
Legislative	29	23	22	22	24	24	24	22	22	19
Judicial	195	181	181	182	184	185	180	183	179	161
Executive	11	11	28	28	17	15	19	18	14	8
Elections	12	12	12	12	11	11	11	10	9	9
Financial administration	60	61	39	37	25	24	22	19	19	15
Other - unclassified	77	67	64	64	53	55	66	63	72	61
Public Safety	33	35	33	33	34	36	42	43	36	30
Highways and Streets	245	223	235	209	220	220	226	225	223	145
Sanitation	59	57	58	57	59	59	57	18	20	17
Health and Welfare	39	37	36	35	36	40	41	31	29	26
Culture and Recreation	46	38	34	37	34	33	34	32	30	22
Economic Development	1	1	1	2	-	-	-	-	-	-
Total Parish Employees	807	746	743	718	697	702	722	664	653	513

Source: St. Tammany Parish Department of Finance

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

	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>
General Government				
Planning department				
Zoning cases	116	111	79	88
Conditional use permits	1	-	-	1
Plan review	2	4	3	2
Agenda items	170	179	74	188
Zoning board adjustments	63	52	22	33
Council appeals	18	27	15	17
Public Safety				
Building permits issued				
Single family new construction	1,163	1,017	1,011	952
Mobile homes	100	98	108	115
Commercial construction	370	368	319	289
Residential permits (other)	5,810	6,347	6,395	6,760
Approved commercial/residential plan review	1,574	1,577	1,398	1,345
Code enforcement				
Cases closed	1,995	1,631	1,504	1,290
Highways and Streets				
Capital road improvements completed				
Number of roads	99	143	106	65
Total cost	\$ 10,455,866	\$ 24,645,880	\$ 8,794,186	\$ 4,716,384
Sanitation				
Sewerage inspection permits	1,933	2,025	1,988	1,902
New systems installed	141	160	162	147
Health and Welfare				
Animal services				
Number of animal intakes	4,071	4,078	4,538	5,180
Community Action Agency				
Number of households served	2,196	2,675	2,836	3,063
Culture and Recreation				
Tammany Trace visitors	180,011	172,587	191,060	186,568
Kids Konnection visitors	105,088	104,683	121,276	113,066

Note A: Information not readily available.

Source: Various St. Tammany Parish Departments

TABLE 19

2012	2011	2010	2009	2008	2007
126	106	150	49	64	82
-	12	8	91	192	215
2	-	1	1	1	6
152	157	154	129	179	255
29	22	15	12	29	Note A
28	24	38	21	38	49
736	624	549	535	799	1,310
105	115	150	233	552	438
246	305	407	436	492	552
Note A	Note A	Note A	Note A	Note A	Note A
1,168	1,071	1,012	1,169	1,514	968
1,546	1,845	1,673	1,814	1,989	1,814
78	155	61	40	123	183
\$ 10,034,671	\$ 14,251,696	\$ 7,935,241	\$ 8,222,377	\$ 13,347,399	\$ 16,188,960
1,925	1,708	1,695	1,593	1,658	1,657
170	110	132	125	122	141
5,651	5,909	6,749	6,412	5,891	6,300
2,619	3,110	2,596	4,623	2,679	2,759
202,828	227,893	201,049	196,113	178,828	191,135
130,801	110,596	104,220	100,276	85,862	85,149

TABLE 20

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

	<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>	<u>2007</u>
General Government										
Legislative										
Vehicles	3	1	2	1	3	3	2	2	2	2
Executive										
Vehicles	1	4	3	4	4	5	9	8	8	10
Financial Administration										
Vehicles	1	0	0	1	1	1	1	1	1	1
Other-Unclassified										
Vehicles	18	22	19	21	22	22	22	22	25	26
Tractors	0	0	0	0	1	1	3	0	0	0
Trailers	1	1	1	1	1	1	4	4	4	6
Public Safety										
Vehicles	26	28	25	28	24	28	29	29	25	23
Trailers	7	7	7	7	9	7	5	5	4	6
Highways and Streets										
Vehicles	128	140	135	139	136	125	111	111	114	89
Dump Trucks	78	78	73	71	70	67	70	68	68	64
Motorgraders	10	10	10	10	11	11	11	11	11	11
Tractors	65	59	56	73	79	75	66	60	60	58
Dozers	4	4	4	3	3	3	3	3	3	2
Excavators	65	63	59	54	59	53	57	57	57	57
Trailers	52	52	50	49	46	48	62	61	56	59
Sanitation										
Vehicles	5	8	4	11	16	10	10	16	20	14
Excavators	0	0	1	1	1	0	1	2	2	2
Trailers	0	0	0	0	0	0	5	5	4	2
Health and Welfare										
Vehicles	17	16	17	18	17	17	16	16	13	14
Trailers	2	3	3	3	3	3	12	12	11	7
Culture and Recreation										
Vehicles	4	4	20	8	13	22	17	17	22	16
Dump Trucks	0	0	1	0	1	1	1	1	1	1
Tractors	3	3	3	4	6	4	5	5	3	3
Excavators	1	1	1	1	1	1	1	0	0	0
Trailers	3	2	2	2	3	2	5	5	5	8

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, 2016, 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 29, 2017. Our report includes a reference to other auditors who audited the financial statements of Fire Protection District No. 1; Fire Protection District No. 4; Fire Protection District No. 8; Fire Protection District No. 9; Fire Protection District No. 11; Fire Protection District No. 12; Fire Protection District No. 13; Recreation District No. 11; Recreation District No. 12; Mosquito Abatement District No. 2; and the St. Tammany Parish Coroner, as described in our report on the Parish's financial statements. This report does not include the results of the other auditor's testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

Internal Control over Financial Reporting

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

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

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 29, 2017

**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, 2016. 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, 2016.

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 29, 2017

ST. TAMMANY PARISH, LOUISIANA
Schedule of Findings and Questioned Costs
For The Year Ended December 31, 2016

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>
Coastal Impact Assistance	15.668
Weatherization Assistance for Low-Income Persons	81.042
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036
Hazard Mitigation Grant	97.039

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, 2016

Fed Grantor	Pass Through Grantor	Fed Office	CFDA Title	CFDA #	Identifying Pass Through Number	Expenditures	Amounts Provided to Sub-recipients
Program Title							
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 2000098717	\$ 35,260	\$ -
U.S. DEPT. OF HOUSING AND URBAN DEVELOPMENT							
Direct Awards							
	Community Development Block Grants/Entitlement Grants			14.218			
	FY 2010 CDBG Entitlement Grant (B-10-UC-22-0002)					263	-
	FY 2011 CDBG Entitlement Grant (B-11-UC-22-0002)					3	-
	FY 2012 CDBG Entitlement Grant (B-12-UC-22-0002)					118,642	-
	FY 2013 CDBG Entitlement Grant (B-13-UC-22-0002)					385,659	109,292
	FY 2014 CDBG Entitlement Grant (B-14-UC-22-0002)					160,494	40,938
	FY 2015 CDBG Entitlement Grant (B-15-UC-22-0002)					744,363	59,973
	Total Community Development Block Grants/Entitlement Grants					1,409,424	210,203
	Supportive Housing Program			14.235			
	Supportive Housing Program FY 2015/2016					66,646	-
	Supportive Housing Program FY 2016/2017					62,404	-
	Total Supportive Housing Program					129,050	-
	Hurricane Sandy Community Development Block Grant Disaster Recovery Grants (CDBG-DR)			14.269			
	St. Tammany Advanced Campus - Cultural Arts District - Family Promise					1,304,794	226,418
Passed through Louisiana Housing Corporation -							
	Home Rehabilitation Program				Not Available	41	-
	Total Hurricane Sandy Community Development Block Grant Disaster Recovery Grants (CDBG-DR)					1,304,835	226,418
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	80,574	-
	Fairgrounds Revitalization				B-08-DI-22-0001	301,574	-
	Disaster Recovery Funding				CFMS 668707	1,795,534	-
	Total Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii					2,177,682	-
Passed through LA Department of Social Services -							
	Emergency Solutions Grants Program			14.231			
	Emergency Solutions Grants Program FY 2014-2016				Not Available	87,909	-
	Emergency Solutions Grants Program FY 2015-2017				Not Available	90,382	-
	Total Emergency Solutions Grants Program					178,291	-
U.S. DEPT. OF THE INTERIOR							
Passed through LA Department of Wildlife and Fisheries -							
	Sport Fish Restoration Act			15.605			
	Wallop-Breaux Sport Fish Restoration Act				16-01-00-86-6	5,207	-
	Coastal Impact Assistance			15.668			
	Northshore Beach Marsh				F12AF70087	1,871,694	-
U.S. DEPT. OF TRANSPORTATION							
Direct Awards							
FAA	Airport Improvement Program			20.106			
	Airport Improvement Program 3-22-0012-008-2015					7,421	-
FTA	Federal Transit Formula Grants			20.507			
	FTA-LA-90-X375 - 2010 5307 Urban Transit Operations					155,578	-
	FTA-LA-90-X406 - 2012 5307 Urban Transit Operations					170,751	-
	FTA-LA-90-X415 - 2013 5307 Urban Transit Operations					1,129,763	-
	Total Federal Transit Formula Grants					1,456,092	-
Passed through Louisiana Office of State Parks -							
FHWA	Recreational Trails Program			20.219			
	Carroll Road Trail				H.011131	97,574	-
Passed through LA Department of Transportation and Development -							
FTA	Formula Grants for Rural Areas			20.509			
	Rural Transportation				RU-18-52-16	79,140	-
	Rural Transportation				RU-18-52-17	104,845	-
	Total Formula Grants for Rural Areas					183,985	-
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	6,710	-
	Gulf of Mexico Program			66.475			
	Pollution Source Tracking for Abita Watershed				MX-00D43316-0	89	-

ST. TAMMANY PARISH, LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS - PRIMARY GOVERNMENT
For the Year Ended December 31, 2016

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 2015 - DOE			DE-FG4803R830003	43,309	-
Weatherization 2015 - DHHS Supplemental			DE-FG4803R830003	4,931	-
Weatherization 2015 - DHHS			DE-FG4803R830003	134,539	-
Weatherization 2016 - DOE			DE-FG4803R830003	2,927	-
Weatherization 2016 - DHHS Supplemental			DE-FG4803R830003	5,600	-
Total Weatherization Assistance for Low-Income Persons				191,306	-
U.S. DEPT. OF HEALTH AND HUMAN SERVICES					
Passed through Louisiana Department of Health and Hospitals -					
Public Health Emergency Preparedness		93.074			
FY 2015 SNS/CRI Program			LaGov 2000115906	13,399	-
FY 2016 SNS/CRI Program			LaGov 2000212003	21,552	-
Total Public Health Emergency Preparedness				34,951	-
Passed through Louisiana Association of Community Action Partnerships -					
Low-Income Home Energy Assistance Program		93.568			
LIHEAP FY 2014			Not Available	186	-
LIHEAP FY 2015			Not Available	2,512	-
LIHEAP FY 2016			Not Available	870,210	-
Total Low-Income Home Energy Assistance Program				872,908	-
Passed through Louisiana Department of Labor -					
Community Services Block Grant		93.569			
CSBG FY15			2016P0078	320,128	34,816
CSBG FY15 Amendment			2016P0078	120,641	-
				440,769	34,816
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	612,421	-
FMA-PJ-06-LA-2013-011			EMT-2014-FM-E003	401,759	-
FMA-PJ-06-LA-2013-012			EMT-2014-FM-E003	952,663	-
FMA-PJ-06-LA-2014-014			EMT-2014-FM-E004	1,405,766	-
FMA-PJ-06-LA-2014-013			EMT-2014-FM-E004	1,744,991	-
FMA-PJ-06-LA-2015-014			EMT-2016-FM-E003	383,258	-
Total Flood Mitigation Assistance				5,500,858	-
Disaster Grants - Public Assistance (Presidentially Declared Disasters)		97.036			
Hurricane Katrina			DR-1603	8,036	-
Hurricane Ike			DR-1792	(21)	-
Hurricane Isaac			DR-4080	(1,709)	-
March 2016 Flood			DR-4263	188,111	-
Total Disaster Grants - Public Assistance (Presidentially Declared Disasters)				194,417	-
Hazard Mitigation Grant		97.039			
1603-103-0024			Project #0028	296,263	-
1607-103-0011			Project #0060	76,742	-
1603-103-0050			Project #191	488	-
4080-103-0002			Project #28	750,283	-
Statewide Generator Program			Project #128	329,216	-
Multi-Use Facility/Safe Room			Project #159	202,354	-
1603-103-0054			Project #332	134,909	-
1603-103-0061			Project #366	222,841	-
1791-103-0005			Project #0007	48,832	-
Fritchie Marsh Hydrologic Restoration - W14			Project #0016	82,231	-
Total Hazard Mitigation Grant				2,144,159	-
Emergency Management Performance Grants		97.042			
FY 2015 EMPG - OEP Operations			EMW-2015-EP-00009-S01	43,339	-
FY 2016 EMPG - OEP Operations			EMT-2016-EP-00003-S01	43,339	-
Total Emergency Management Performance Grants				86,678	-
Homeland Security Grant Program		97.067			
FY 2014 State Homeland Security Grant			EMW-2014-SS-00045-S01	9,809	-
FY 2015 State Homeland Security Grant			EMW-2015-SS-00043-S01	25,268	-
Total Homeland Security Grant Program				35,077	-
Severe Repetitive Loss Program		97.110			
SRL-PJ-06-LA-2012-008			Not Available	361,077	-
				\$ 18,725,514	\$ 471,437

ST. TAMMANY PARISH, LOUISIANA
Notes to the Schedule of Expenditures of Federal Awards – Primary Government
For the Year Ended December 31, 2016

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, 2016. 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 Supportive Housing Program.

NOTE B

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

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

ACCRUED REIMBURSEMENT

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

NOTE C

SUB-RECIPIENTS

During 2016, the Parish made payments to sub-recipients out of funds received under Community Development Block Grants as follows (accrual basis):

CFDA	GRANT	SUB-RECIPIENTS	AMOUNT
14.218	Community Development Block Grant	Project Homecoming	\$109,292
14.218	Community Development Block Grant	New Day Homeownership Services	40,938
14.218	Community Development Block Grant	World Changers	29,979
14.218	Community Development Block Grant	STAR Transit Voucher Program	29,994
14.269	CDBG-DR	Family Promise	100,000
14.269	CDBG-DR	Northshore Housing Initiative	78,297
14.269	CDBG-DR	Lutheran Social Services Disaster Recovery	48,121
93.569	Community Services Block Grant	Boys and Girls Club	15,823
93.569	Community Services Block Grant	Upward Community Services	8,513
93.569	Community Services Block Grant	Community Christian Concerns	10,480
	Total Payments to Sub-Recipients		<u>\$471,437</u>

NOTE D

LOANS OUTSTANDING

During 2016, 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, 2016, \$600,587 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, 2016

None.

