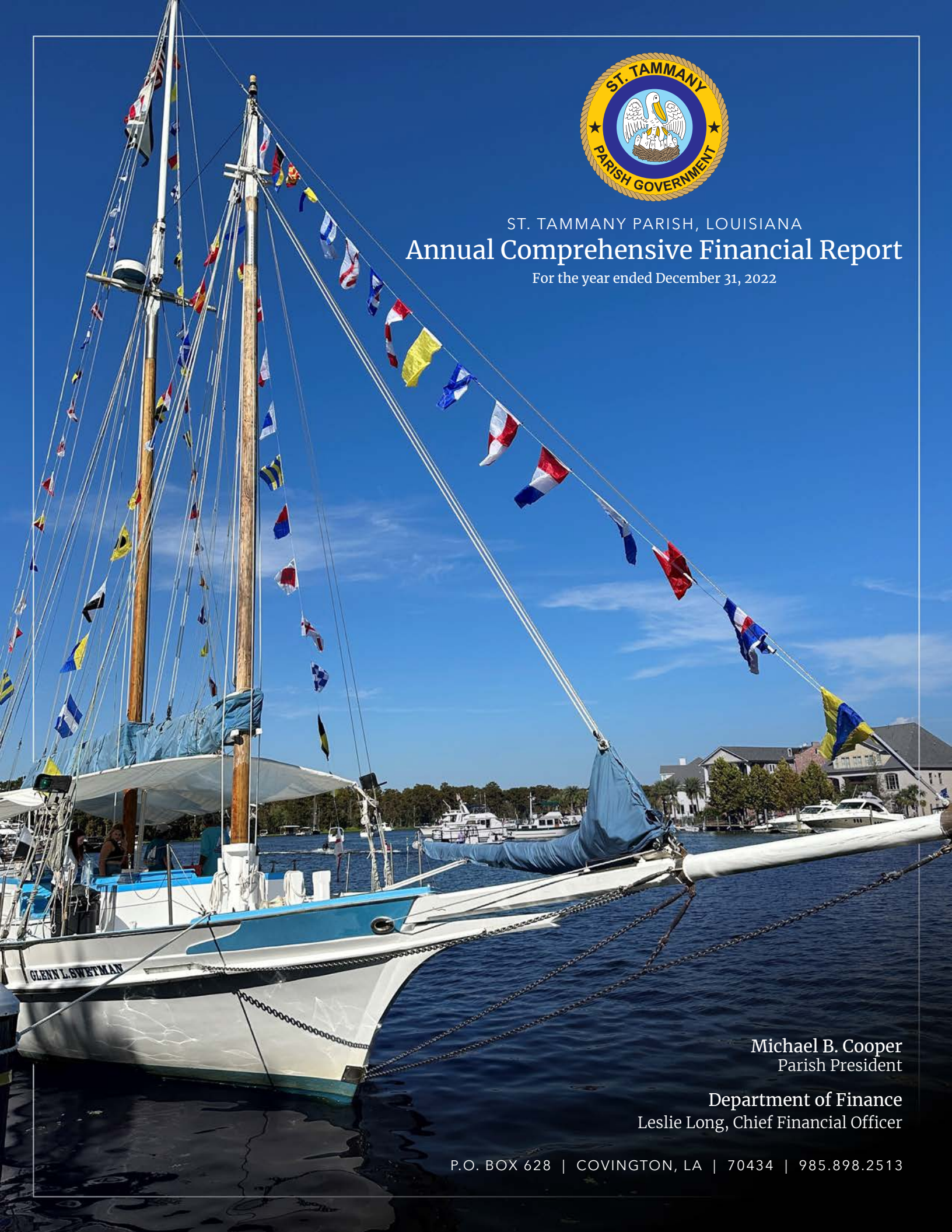




ST. TAMMANY PARISH, LOUISIANA
Annual Comprehensive Financial Report
For the year ended December 31, 2022



Michael B. Cooper
Parish President

Department of Finance
Leslie Long, Chief Financial Officer

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ANNUAL COMPREHENSIVE FINANCIAL REPORT

ST. TAMMANY PARISH COVINGTON, LOUISIANA

FOR THE FISCAL YEAR ENDED
DECEMBER 31, 2022



Michael B. Cooper
Parish President

2023 Council Members

District 1	Marty Dean	District 8	Chris Canulette
District 2	David R. Fitzgerald	District 9	Mike M. Smith
District 3	Martha J. Cazaubon	District 10	Maureen O'Brien
District 4	Michael Lorino, Jr.	District 11	Arthur Laughlin
District 5	Rykert O. Toledano, Jr.	District 12	Jerry Binder
District 6	Cheryl Tanner	District 13	Jake A. Airey
District 7	James J. Davis	District 14	Ronald Randolph

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



**ST. TAMMANY PARISH GOVERNMENT
ANNUAL COMPREHENSIVE FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2022**

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INTRODUCTORY SECTION





ST. TAMMANY PARISH

MICHAEL B. COOPER
PARISH PRESIDENT

June 29, 2023

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

The Annual Comprehensive Financial Report (ACFR) of St. Tammany Parish Government (the Parish) for the year ended December 31, 2022 is submitted herewith. This report represents a comprehensive picture of the Parish's financial activities during 2022 and the financial condition of its various funds at December 31, 2022. 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, 2022. 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, each community throughout embraces its own distinctiveness, yet achieves harmonious connectivity with those around it. Every community 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, to the opry music of Abita Springs, to the fresh water fishing of Pearl River, and then to the rural, agricultural, and equestrian communities of Folsom and Sun. The Parish is at the crossroads of three interstates, and nearby 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 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 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 and the Parish Coroner’s Office. In addition, the Parish has determined that seven additional fire districts that do not meet the financial accountability criteria should be included as component units so that the financial statements will not be misleading. A more detailed discussion of the entire reporting entity is included in Note I.B. in the Notes to the Financial Statements.

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

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

The appropriated budgets are prepared by fund and department in the General Fund and Public Works Fund. For all other funds, budgets are prepared by fund. Department heads may make transfers of appropriations within a department (or fund if the fund's expenditures are budgeted by fund). 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 comparisons for the major capital project funds are presented immediately following the Combining and Individual Fund Schedules as part of the Budgetary Comparisons section. For all non-major governmental funds, the comparison is in the fund financials for the fund type.

Local Economy

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

The average unemployment rate (2.9%) remained lower than the average rate for the State of Louisiana (3.7%). The number of residential permits decreased by 24.0%, while the number of commercial building permits increased by 8.7%. Total sales tax collections in the Parish increased by 8.0%.

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

Long-term Financial Planning and Major Initiatives

Unassigned fund balance in the General Fund of \$11,983,302 (63.5 percent of expenditures) was slightly below the minimum fund balance policy guidelines for the Parish (i.e., four months of budgeted expenditures prior to cost recoveries plus two million for cash flow for grants and one million for contingencies), which totaled \$12,086,446, due to non-spendable fund balance of \$373,808. Administration and the Council continue to monitor the General Fund and other fund balances as they seek to balance available resources with the achievement of objectives to further development of the Parish.

St. Tammany Parish continues to grow both in population as well as in economic vitality. Our population in the last five years has increased by approximately 6.6%. Currently, St. Tammany Parish is the 4th largest Parish in Louisiana and the 3rd fastest growing Parish in Louisiana.

We continue to attract leading-edge corporations and have a diverse array of businesses headquartered in the Parish that contribute to our vibrant economy. It is our priority to balance our economic development while protecting our pristine quality of life. To accomplish this, we have undertaken several planning initiatives to guide our development and infrastructure improvements. These well-thought-out measures will ensure that our community continues to thrive and provide an exceptional quality of life for our residents and generations to come.

- **New Directions 2040:** The update of the Comprehensive Plan was adopted by the St. Tammany Parish Planning Commission in May 2022. The plan represents a comprehensive, in-depth look at how the Parish has grown and serves as a guide as to how citizens and Parish Government ultimately envision the development and evolution of the Parish in the future. The St. Tammany Parish Planning and Development Department led the creation of the plan with assistance from a 21-person steering committee as well as guidance from the consulting firm of Asakura Robinson and input from our citizens. The plan was adopted after a rigorous 18-month collaboration between Parish government, appointees from each Council district, and dozens of civic and business organizations.
- **Sustainable Growth Pilot Study:** St. Tammany Parish entered into a contract with a consultant team to provide engineering design and planning services to study the hydrology and hydraulics of the drainage basins affecting the study area (south of I-12, east of US 190, west of Hwy. 59, and north of Sharp Rd.) which includes the Ponchitolawa Creek/Little Creek, Bayou Tete L’Ours, and Bayou Chinchuba. The intent of the study was to recommend changes to Parish regulations and procedures that will result in more sustainable growth with the goal of implementing these measures in problem areas parish wide. The final report was received in late 2022.
- **Low Impact Development (LID) Guidebook:** The LID/Green Infrastructure Guidebook incorporates alternative site design strategies and practices that integrate natural and engineered infiltration and storage techniques to manage storm water. These systems are designed to utilize natural retention methods to control the release of storm water in order to protect water quality and the associated aquatic habitats. This guidebook will be utilized by developers, planners, government employees and designers to provide strategies to reduce peak runoff from major storm events, reduce flooding, recharge groundwater, reduce subsidence, and filter pollutants from runoff. The LID Guidebook was completed and is currently being utilized.
- **Unified Development Code (UDC) Re-Write:** In 2022, the Parish began working with a consultant to update the Code to remove conflicts, inconsistencies, and to provide best practices as they relate to the physical development of the Parish. The revised UDC will also incorporate design guidelines and water management policies to promote sustainability and resilient developments. The revised code was released for public comment in March of 2023 and will remain open for review and public, stakeholder and council member meetings will be held throughout the summer.
- **Comprehensive Wetlands Plan and Policy Guide:** A Wetlands Plan was recommended by the St. Tammany Parish Local Coastal Plan to prevent the further loss and degradation of our

valuable wetlands. Wetlands are important for their ecological, hydrological, social and economic values and are a critical part of our watershed. This Wetlands Plan will be developed through mapping, classifying, and drafting policy and design guidelines to better protect our wetlands. The anticipated completion date for the Comprehensive Wetlands Plan and Policy Guide is in 2023.

- **Parish Comprehensive Drainage Plan:** The Comprehensive Drainage Plan will recommend Parish code and policy revisions to promote improved drainage conditions throughout our Parish. Some areas of the Parish experience frequent, reoccurring road and structure flooding during storm events resulting in road closures, inability to access properties during emergencies, and damage to infrastructure. While factors contributing to these issues are a combination of both past development and natural conditions, the drainage impacts have necessitated regional and local capital projects to mitigate the resulting adverse impacts. The objective of this project is to develop a Parish Comprehensive Drainage Plan to identify and prioritize St. Tammany Parish Government capital projects and to recommend code and policy revisions. The first phase of the study was completed in 2023 and released for public comment.
- **Parish Multi-Modal Transportation Plan:** The Multi-Modal Transportation Plan will help facilitate and implement community transportation goals by improving the multi-modal transportation of people and goods through the use of both motorized and non-motorized transportation modes and facilities. The plan will be organized around the transportation goals and needs developed in partnership with the Regional Planning Commission (RPC), DOTD, and Parish leaders, staff and policy-makers. Public participation will include public meetings and the use of web-based media to gather feedback, disseminate information and incorporate key concepts into the plan. The project is underway with public and stakeholder outreach meetings anticipated in July of 2023.

In 2022, St. Tammany Parish budgeted \$27 million dollars towards infrastructure improvements, the most in our Parish's history. We also received additional funding from state and federal grants, which my administration was able to leverage to provide the maximum benefit for our community. Here are a few of our many projects aimed at improving and preserving our high quality of life:

- **GOMESA/ Coastal Projects:** The Gulf of Mexico Energy Security Act (GOMESA) shares offshore leasing revenues with the Gulf of Mexico oil and gas producing states. These funds are dedicated for coastal restoration projects. Some of the current Parish projects utilizing these funds include:
 - Tchefuncte Habitat Restoration will protect and maintain the existing shoreline through the proposed creation of a breakwater, bulkhead, access pier and rip rap shoreline protection to surround the historic Tchefuncte River Lighthouse.
 - Pearl River Diversion Canal Restoration proposes to mitigate the sediment accumulated near the mouth of the Pearl River Navigation Canal and West Pearl River.

- Lock No. 1 Boat Launch Restoration will restore the boat ramp, road and parking area at Pearl River Diversion Canal Lock 1 as well as provide coastal restoration to an area directly impacted by coastal wetland losses.
 - Davis Landing Canal Restoration will dredge 3,000 cubic yards of material to allow for safer boating, shoreline protection and improved conveyance.
 - Slidell Breakwater project will protect Eden Isles from storm surge through the creation of a rock breakwater anticipated to be 1.5 miles in length near the I-10 Twin Span Bridge to Hwy 11.
 - Northshore Living Shorelines is a feasibility study and design project which will examine deteriorating shorelines in the Big Branch area due to wave action and marsh erosion and provide a natural infrastructure solution (wildlife and fisheries habitat), natural coastal resilience and protection for future marsh creation projects.
 - Salt Bayou Marsh Creation is a project already included in the CPRA Coastal Master Plan which identified an area within Fritchie Marsh near Salt Bayou for marsh creation.
 - Carr Drive Hydrology Restoration is a coastal restoration project which would protect the area from wave erosion and provide additional fisheries habitat as well as coastal resilience for the greater Slidell community.
 - Pearl River Study will evaluate the effects of the removal of 2 sills, restoration of the spillway and entombment of the 3 locks. The study will look at whether the proposed actions will effectively restore the natural hydrology and ecosystem function and evaluate the potentials for reducing flood risk, structural failures and dangers to the boating public. The study will also look at the proposed benefits of enhancing recreational opportunities and public access through the creation a 15-mile lake system adjacent to federal and state wildlife management areas.
- **American Rescue Plan Act (ARPA):** In 2021, President Biden signed the \$1.9 trillion ARPA into law; this legislation included \$350 billion in relief for state, local and tribal governments which were hard-hit by the COVID-19 pandemic. St. Tammany Parish received a total of \$50.5 million in stimulus funding through the ARPA.

The St. Tammany Corporation facilitated in-person stakeholder focus groups sessions, convened the Parish Government working group, administered an online community survey yielding over 700 responses, and compiled a strategic framework for the administration and council to consider as they determine how the American Rescue Plan funds will be used in St. Tammany Parish. The results of their undertaking identified the following designated investment areas that would have the largest impact on our community: improvements to water and sewer infrastructure; the installation of fiber optic cables in underserved rural areas to fortify broadband infrastructure; and improvements to public health response systems and structures. Public health response funding was allocated for needed improvements at our mental health campus, Safe Haven, as well as towards assisting our local non-profit organizations who suffered during the financial downturn which accompanied and followed the pandemic. In addition to the efforts discussed below, some of the monies were also utilized to fund our State Mandated Agencies.

- **Public Health Response & Non-Profit Support:** In our effort to equitably expend the funding to help revive our community following the pandemic, we couldn't ignore that many of our non-profit organizations, who provide important services to our community's most vulnerable populations were also impacted. The following non-profit organizations applied for and received funding:
 - Action Youth and Community Resources
 - Boys & Girls Club
 - Bush Food Pantry
 - Catholic Charities
 - St. Tammany Children's Museum
 - Habitat for Humanity – St. Tammany East
 - Habitat for Humanity – St. Tammany West
 - Northshore Alliance on Mental Illness
 - Northlake Homeless Coalition
 - Northshore Food Bank
 - Southeast Legal Services
 - The Samaritan Center
 - Youth Service Bureau
 - Community Christian Concern
 - United Way of Southeast Louisiana

- **Broadband Infrastructure:** St. Tammany Parish hired a consultant to comprehensively evaluate the Parish's needs as they relate to the availability of internet service providers offering high speed internet connectivity. Their analysis solidified what we already suspected; the rural areas of the Parish have extremely limited options for internet service providers. The consultant also delivered a target map illustrating the most impactful target areas we needed to reach with a fiber network to provide the most benefit. The next step in the project will be identifying providers to construct the network.

- **Water and Sewer Infrastructure:** We are maximizing our ARPA funding by utilizing it as match funding which has allowed us to seek additional outside funding sources to improve our utility infrastructure. Many of our Louisiana Water Sector Program projects utilize ARPA dollars as match funds which resulted in high scores for many of our projects due to our ability to fund part of the projects ourselves. The awarded projects are wide-reaching and focus on the consolidation of multiple aging systems into a larger system to reduce maintenance costs for the system and to improve redundancy.

- **East St. Tammany Regional Water Consolidation:** (Water Sector, Phase 1) This project encompasses many localized system improvements, aiming to create resiliency and efficiency within the water systems by consolidating and improving aging, existing systems into a single system. The project also includes the construction of two new water towers, six miles of new water main, a new water well, two generators. This project cost is \$22.8 million and is utilizing ARPA funding (\$15.7 million from the state and \$7.1 million from St. Tammany Parish).

- **East St. Tammany Water Consolidation:** (Water Sector, Phase 2) This expansion of the project will benefit more than 10,000 customers (residential and business) and includes two new elevated water towers, approximately eight miles of new water main, two generators and remote monitoring technology. This project cost is \$20.4 million and is utilizing ARPA funding (\$14.1 million from the state and \$6.3 million from St. Tammany Parish).
- **West St. Tammany Regional Wastewater Consolidation:** (Water Sector, Phase 2) This project will create seven new sewer lift stations, nearly five miles of new sewer force main, nine new generators for lift stations and remote monitoring technology. The project will benefit 6,400 residents and corporate partners. The project cost is \$20.2 million and is utilizing ARPA funding (\$13.9 million from the state, \$6.3 million from St. Tammany Parish).
- **West St. Tammany Water Consolidation:** (Water Sector, Phase 2) This water improvement project will benefit 10,000 homeowners and businesses and includes a new filtration system to improve water quality, a new water tower, system interconnects and more than five miles of new water main. The project cost is \$21.3 million and is currently only partly funded.
- **Safe Haven Campus Improvements:** The Safe Haven Campus continues to grow and expand its offerings for our community. The vision for the campus is to co-locate service providers with the goal of coordination to implement a single point of entry into the behavioral health system and to help people living with mental illness and substance abuse disorders feel less alone on their path to recovery.

In Fall of 2022, we opened the Training and Education Center at Safe Haven. The new building is currently occupying NAMI's administrative office as well as a community conference space. Architectural design of renovations to the Cardinal Cove Cabins should be completed in summer of 2023. The renovations to these existing, abandoned structures will convert them into housing for veterans. There are also many additional projects underway on the campus including new informational signage, roadway repairs, handrail replacements, HVAC system repairs and upgrades, drainage improvements and routine building repairs on the sprawling 100-acre campus.

- **Mandeville Bypass Road:** The proposed Mandeville Bypass Road is a new, two-lane, 3.5-mile roadway which will connect LA 1088 and U.S. 190 in Mandeville to relieve some of the traffic on our existing roads. The proposed project includes several roundabouts and coordination with DOTD as it will connect to the state's roadways. Final design and property acquisitions are nearing completion. The estimated cost for the project is \$24.5 million with public letting anticipated at the end of 2023.
- **Improvements to the W-15 Canal:** This drainage improvement project, which is being handled in phases, will enhance the existing waterway to improve storage and conveyance. The first phase of the project, which has been completed, included creation of the 54-acre French Branch Pond. The second phase, to be undertaken in 2023, includes widening of the existing waterway. The final phase will divert water from the widened W-15 to reach the new French Branch Pond. The project will benefit more than 9,300 residents and business owners.

- **Goodbee Wastewater Treatment Plant:** The project will provide needed sewer capacity for LA 1077 corridor to increase the plant's capabilities from 50,000 to 700,000 gallons per day.
- **West St. Tammany Wastewater Treatment Plant:** The project will add a new wastewater treatment plant to benefit 1,300 households and numerous businesses in the Madisonville area. Once completed, capacity at the new plant will be 1.25 million gallons per day. Construction is anticipated to be completed in mid-2023.

In addition to the major initiatives listed above, we have a multitude of ongoing infrastructure improvement projects which will enhance our quality of life here in St. Tammany Parish. A sample of ongoing roadway projects across St. Tammany Parish include the three-phased improvement of Sharp Road; widening and turning lanes added to Harrison Avenue; improvements and repairs to the Tammany Trace; development of the Emerald Forest Boulevard Extension; Carroll Road Corridor Traffic Analysis; Million Dollar Road bridge replacement; Hosmer Mill Road bridge replacement; improvements to Erindale Drive, Cane Bayou Lane, and Barringer Road; and numerous roundabouts to improve intersections with state highways. There are also major construction projects along our state routes that will impact our region such as ongoing construction along I-12 and the new Collins Blvd. overpass and improvements in Covington. Upon completion, these projects should offer immediate relief to our congested roadways and positively impact our quality of life.

Drainage improvements often go hand-in-hand with roadway projects. Many of the roadway projects mentioned also include a component for improved stormwater conveyance. We also have designed drainage improvements in the West Tammany Hills area, Eleventh Street and North Street, Berry Todd Road & Shady Pine Road, Sunrise Lakes Subdivision, Spanish Trail Heights, and many other improvement projects as well as routine ditching and culvert replacements. Across the Parish our crews are continuing to work to clear our scenic waterways of debris as a result of Hurricane Ida.

Additional infrastructure improvements are underway at the St. Tammany Regional Airport, and we are working with FEMA to harden and repair the St. Tammany Fishing Pier which was decimated by Hurricane Ida. In addition to these aforementioned projects, we also have numerous improvements and expansions planned to our wastewater and potable water systems throughout the Parish.

Relevant Financial Policies

The Parish implemented Governmental Accounting Standards Board Statement No. 101 during the 2022 fiscal year. This statement requires that liabilities for compensated absences be recognized for (1) leave that has not been used and (2) leave that has been used but not yet paid in cash or settled through noncash means.

The Parish has forgone property taxes for properties involved in the Louisiana Industrial Ad Valorem Tax Exemption Program (ITEP) and the Restoration Tax Abatement Program (RTA). The ITEP program abates up to ten years of local property taxes on a manufacturer's new investment and annual capitalized additions related to the manufacturing site, while the RTA

program in an incentive created to encourage the expansion, restoration, improvement and development of existing structures in downtown development districts, economic development districts, and historic districts. The Parish believes that the amount that the Parish has forgone, \$479,512, in the current year is greatly outweighed by the benefits of these developments investing in our community, leading to growth, economic development, and new jobs.

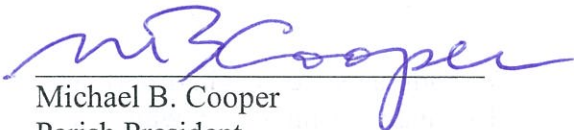
Awards and Acknowledgements

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 ACFR for the fiscal year ended December 31, 2021. This was the nineteenth 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 ACFR 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 ACFR continues to meet the Certificate of Achievement for Excellence in Financial Reporting Program's requirements, and we are submitting it to the GFOA to determine its eligibility for another certificate.

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

Respectfully submitted,


Michael B. Cooper
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**

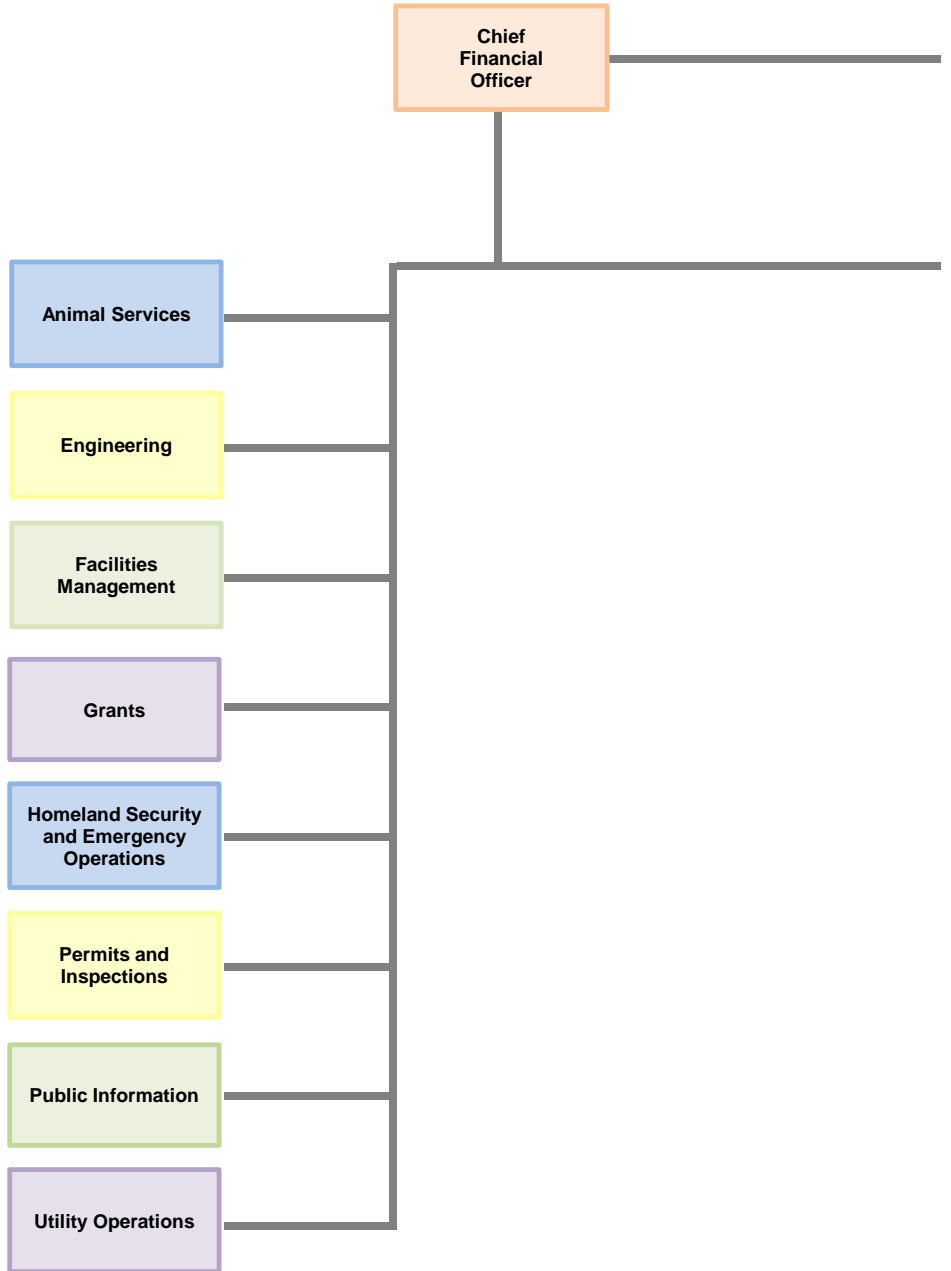
For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

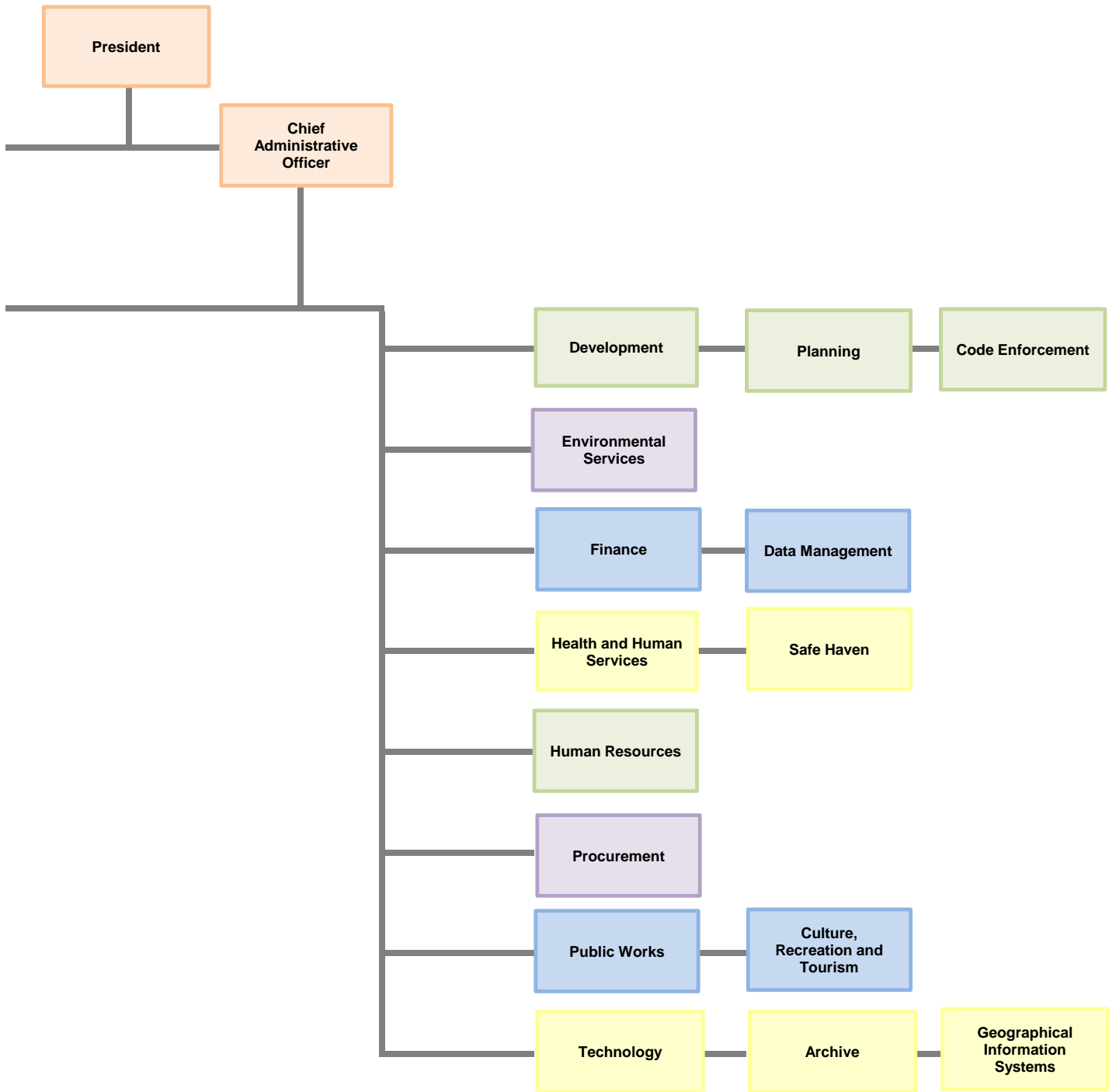
December 31, 2021

Christopher P. Morill

Executive Director/CEO

**ST. TAMMANY PARISH
EXECUTIVE BRANCH
2022 ORGANIZATIONAL CHART**





**ST. TAMMANY PARISH GOVERNMENT
PRINCIPAL OFFICIALS**

As of December 31, 2022

President

Michael B. Cooper

Parish Council Members

Marty Dean	District 1
David R. Fitzgerald	District 2
Martha J. Cazaubon	District 3
Michael Lorino, Jr.	District 4
Rykert Toledano, Jr.	District 5
Cheryl Tanner	District 6
James J. Davis	District 7
Chris Canulette	District 8
Mike M. Smith	District 9
Maureen O'Brien	District 10
Kirk Drumm	District 11
Jerry Binder	District 12
Jake A. Airey	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 Audit of the Financial Statements

Opinions

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 the St. Tammany Parish (the Parish), as of and for the year ended December 31, 2022, and the related notes to the financial statements, which collectively comprise the Parish's basic financial statements as listed in the table of contents.

In our opinion, based on our audit and the report of the 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, 2022, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

We did not audit the financial statements of Fire Protection District No. 1; Fire Protection District No. 3; Fire Protection District No. 4; Fire Protection District No. 6; Fire Protection District No. 8; Fire Protection District No. 9; Fire Protection District No. 11; Fire Protection District No. 12; Fire Protection District No. 13; Recreation District No. 1; Recreation District No. 11; Recreation District No. 12; Mosquito Abatement District No. 2; and the St. Tammany Parish Coroner, which represent 72 percent, 78 percent, and 75 percent, respectively, of the assets, net position, and revenues of the aggregate discretely presented component units as of December 31, 2022, and the respective changes in financial position, and where applicable, cash flows thereof for the year then ended. Those statements were audited by other auditors whose reports have been furnished to us, and our opinion, insofar as it relates to the amounts included for Fire Protection District No. 1; Fire Protection District No. 3; Fire Protection District No. 4; Fire Protection District No. 6; Fire Protection District No. 8; Fire Protection District No. 9; Fire Protection District No. 11; Fire Protection District No. 12; Fire Protection District No. 13; Recreation District No. 1; 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.

Basis for Opinions

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. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Parish, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Parish's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 Parish's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.

- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Parish's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

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/(asset), schedule of St. Tammany Parish contributions, and schedule of changes in total OPEB liability and related ratios on pages 23 - 32 and 94 - 102 be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We and other auditors have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary 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 accompanying combining and individual nonmajor fund financial statements, the schedules in the other supplementary information section as listed in the table of contents, and schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The 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. In our opinion, the combining and individual nonmajor fund financial statements, 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.

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the introductory and statistical sections but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated June 28, 2023, on our consideration of the Parish's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Parish's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Parish's internal control over financial reporting and compliance.

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

A Professional Accounting Corporation

Covington, Louisiana
June 28, 2023

ST. TAMMANY PARISH, LOUISIANA
Management's Discussion and Analysis (Unaudited)
For the Fiscal Year Ended December 31, 2022

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, 2022. 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 3-12 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 \$721,257,588 (*net position*). Of this amount, \$59,083,738 (*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 \$27,857,958. Parish revenues increased by .9%, while expenses decreased by 7.3%.
- As of the close of the current fiscal year, St. Tammany Parish's governmental funds reported combined ending fund balances of \$294,922,309, an increase of \$10,522,428 in comparison with the prior year. Approximately 84.2% of this total amount, or \$248,435,855, constitutes restricted fund balance, which can only be used for specific purposes. Another 11.3%, or \$33,400,410, constitutes *committed fund* balance, which can only be used for specific purposes as directed by the Parish Council.
- At the end of the current fiscal year, unassigned fund balance for the General Fund was \$11,983,302, or approximately 63.5% of total General Fund expenditures.

Overview of the Financial Statements

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

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

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

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

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

The government-wide financial statements include not only the Parish itself (known as the *primary government*), but also twenty-seven legally separate organizations. Twenty of these organizations are ones in which the Parish is financially accountable. These *component units* include fire protection districts, recreation districts, sewer and water districts, a mosquito abatement district, the Parish Library system and the Parish Coroner's office. An additional seven fire protection districts have been included because management feels it would be misleading to exclude them. Financial information for these component units is reported separately from the financial information presented for the primary government. The government-wide financial statements can be found on pages 35-37 of this report.

ST. TAMMANY PARISH, LOUISIANA
Management's Discussion and Analysis (Unaudited)
For the Fiscal Year Ended December 31, 2022

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 eighty-nine individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the General Fund and the five major governmental funds of the Parish. Data from the other eighty-three 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 38-42 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 two enterprise funds: one to account for water and sewer utility operations and one to account for development activities. *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, post-employment 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 and development; 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 43-46 of this report.

Component units. As stated above, the Parish is financially accountable for twenty-seven component units, of which three are considered major component units. The component unit financial statements provide separate information for the three major component units. The twenty-four 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 47-49 of this report.

ST. TAMMANY PARISH, LOUISIANA
Management's Discussion and Analysis (Unaudited)
For the Fiscal Year Ended December 31, 2022

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 51-92 of this report.

Other information. In addition to the basic financial statements and accompanying notes, this report also presents certain *required supplementary information* concerning St. Tammany Parish. Budgetary comparisons for the General Fund and major special revenue funds are in this section. Required supplementary information and notes to required supplementary information can be found on pages 94-106 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 108-201 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 \$721,257,588 at the close of the most recent fiscal year.

The largest portion of the Parish's net position (56.9%) 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 (34.9%) represents resources that are subject to external restrictions on how they may be used. The remaining balance of \$59,083,738 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>2022</i>	<i>2021</i>	<i>2022</i>	<i>2021</i>	<i>2022</i>	<i>2021</i>
Current and other assets	\$467,019,876	\$450,278,069	\$34,692,646	\$36,663,785	\$ 501,712,522	\$486,941,854
Capital assets, net	456,465,545	448,971,084	41,019,116	36,372,076	497,484,661	485,343,160
Total assets	923,485,421	899,249,153	75,711,762	73,035,861	999,197,183	972,285,014
Total deferred outflows of resources	8,495,326	10,488,901	1,936,745	2,233,928	10,432,071	12,722,829
Long-term liabilities outstanding	102,570,567	109,870,727	33,867,797	34,863,730	136,438,364	144,734,457
Other liabilities	122,872,741	121,331,123	4,637,579	3,797,854	127,510,320	125,128,977
Total liabilities	225,443,308	231,201,850	38,505,376	38,661,584	263,948,684	269,863,434
Total deferred inflows of resources	20,687,289	18,731,828	3,735,693	3,012,951	24,422,982	21,744,779
Net position:						
Net investment in capital assets	402,407,840	398,684,365	8,189,794	2,594,751	410,597,634	401,279,116
Restricted	249,155,912	236,875,448	2,420,304	2,540,396	251,576,216	239,415,844
Unrestricted	34,286,398	24,244,563	24,797,340	28,460,107	59,083,738	52,704,670
Total net position	\$685,850,150	\$659,804,376	\$35,407,438	\$33,595,254	\$721,257,588	\$693,399,630

ST. TAMMANY PARISH, LOUISIANA
Management's Discussion and Analysis (Unaudited)
For the Fiscal Year Ended December 31, 2022

The Parish's overall net position increased \$27,857,958 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 \$26,045,774.

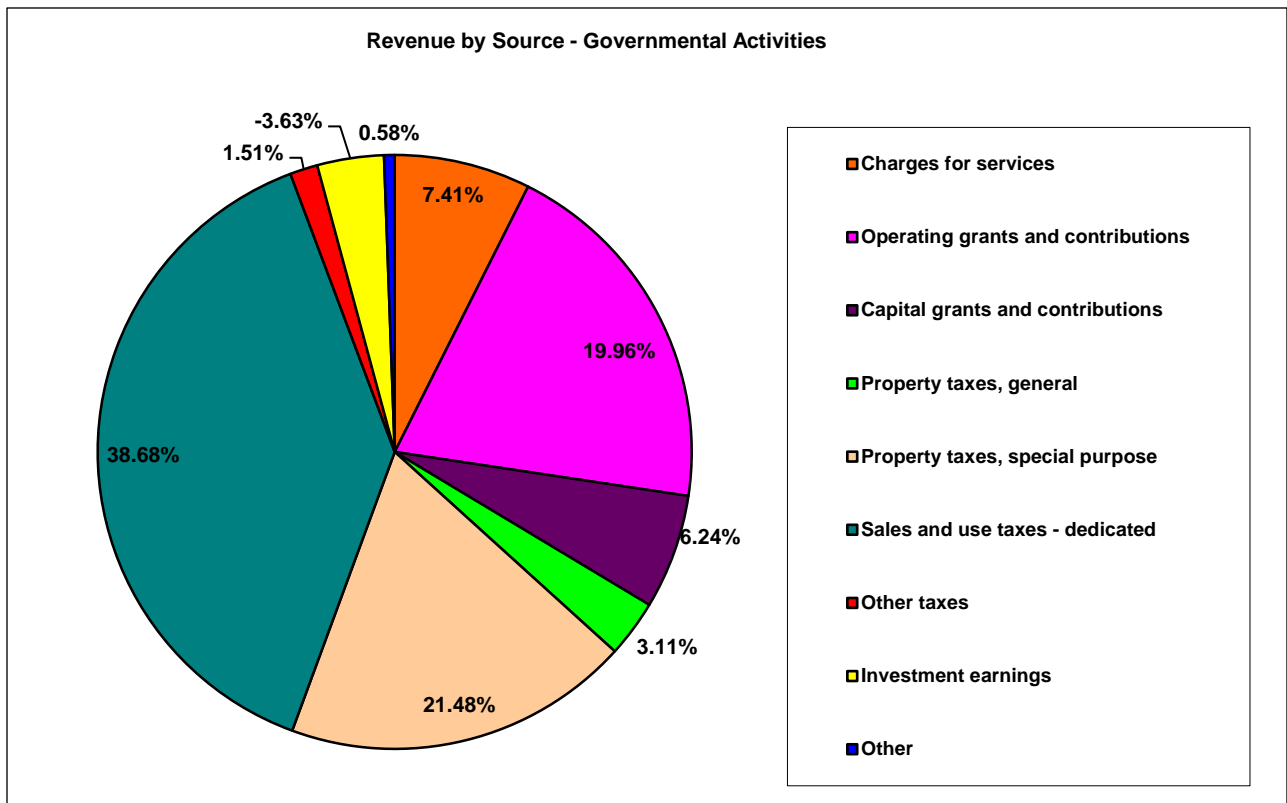
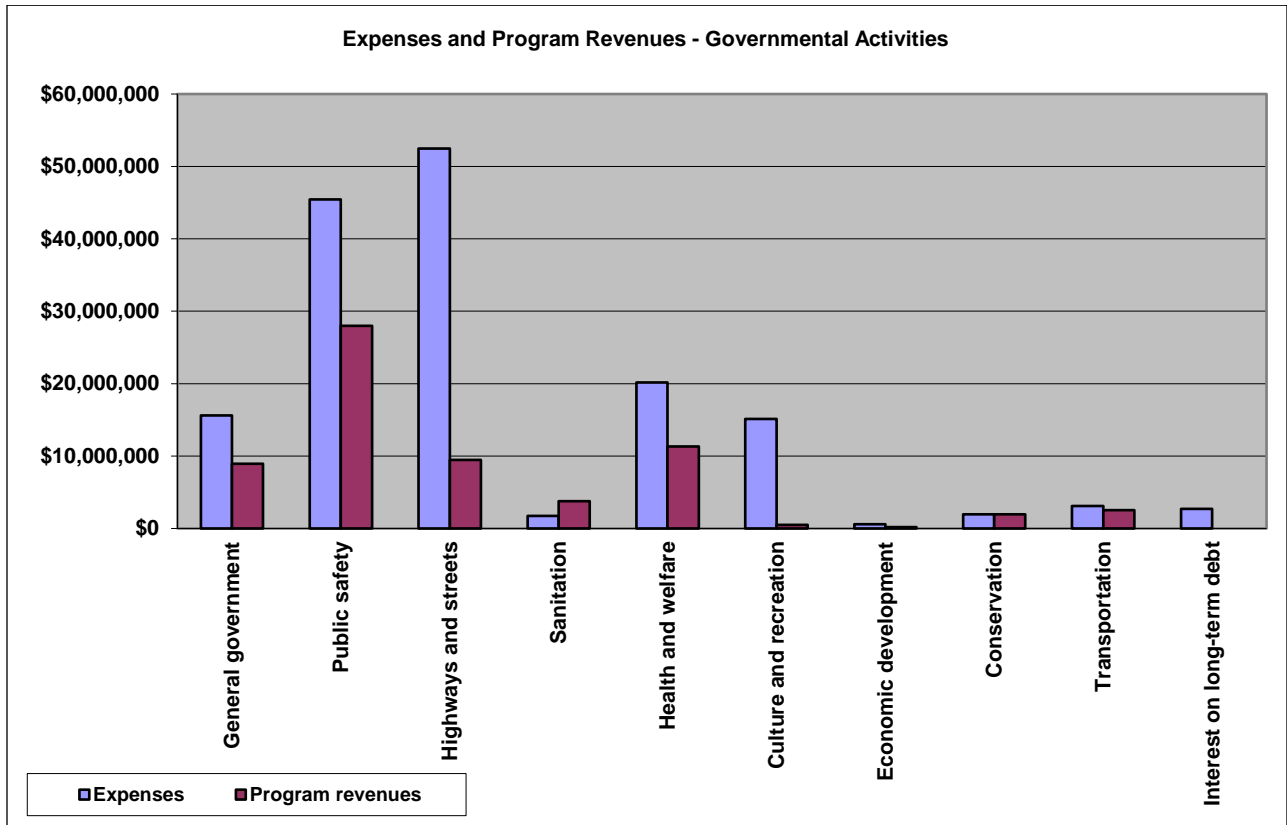
St. Tammany Parish's Changes in Net Position

	<i>Governmental Activities</i>		<i>Business-type Activities</i>		<i>Total</i>	
	<i>2022</i>	<i>2021</i>	<i>2022</i>	<i>2021</i>	<i>2022</i>	<i>2021</i>
Revenues:						
Program revenues:						
Charges for services	\$14,706,099	\$14,069,450	\$22,257,313	\$20,448,555	\$36,963,412	\$34,518,005
Operating grants and contributions	39,581,170	42,283,650	57,301	52,980	39,638,471	42,336,630
Capital grants and contributions	12,376,791	13,544,867	1,173,598	686,695	13,550,389	14,231,562
General revenues:						
Property taxes	43,636,511	40,731,226	-	-	43,636,511	40,731,226
Sales and use taxes	76,712,544	70,468,514	-	-	76,712,544	70,468,514
Other taxes	2,989,663	2,853,098	-	-	2,989,663	2,853,098
State revenue sharing	842,684	804,337	-	-	842,684	804,337
Federal refuge revenue sharing	61,499	62,020	-	-	61,499	62,020
Other	(6,955,243)	(1,135,582)	(815,483)	(174,130)	(7,770,726)	(1,309,712)
Total revenues	183,951,718	183,681,580	22,672,729	21,014,100	206,624,447	204,695,680
Expenses:						
General government	15,595,720	16,464,381	-	-	15,595,720	16,464,381
Public safety	45,443,418	64,980,952	-	-	45,443,418	64,980,952
Highways and streets	52,488,225	49,876,316	-	-	52,488,225	49,876,316
Sanitation	1,747,128	1,278,267	-	-	1,747,128	1,278,267
Health and welfare	20,164,145	20,027,266	-	-	20,164,145	20,027,266
Culture and recreation	15,114,453	13,374,517	-	-	15,114,453	13,374,517
Economic development	568,276	854,083	-	-	568,276	854,083
Conservation	1,978,108	834,805	-	-	1,978,108	834,805
Transportation	3,089,854	2,850,844	-	-	3,089,854	2,850,844
Interest on long-term debt	2,722,903	2,929,741	-	-	2,722,903	2,929,741
Water/sewer	-	-	16,169,901	15,682,393	16,169,901	15,682,393
Development	-	-	3,684,358	3,644,733	3,684,358	3,644,733
Total expenses	158,912,230	173,471,172	19,854,259	19,327,126	178,766,489	192,798,298
Change in net position before transfers	25,039,488	10,210,408	2,818,470	1,686,974	27,857,958	11,897,382
Transfers	1,006,286	361,500	(1,006,286)	(361,500)	-	-
Change in net position	26,045,774	10,571,908	1,812,184	1,325,474	27,857,958	11,897,382
Net position – beginning	659,804,376	649,232,468	33,595,254	32,269,780	693,399,630	681,502,248
Net position – ending	\$685,850,150	\$659,804,376	\$35,407,438	\$33,595,254	\$721,257,588	\$693,399,630

Key elements of this increase are as follows:

Governmental activities revenues increased by .1%, while expenses decreased by 8.4%. Sales tax revenue increased by 8.9% or \$6,244,030, which was offset by a significant decline in the fair market value of investments of \$5,837,709. The expense decrease is primarily due to expenditures for Hurricane IDA in 2021, as public safety expenses decreased by 30.1% or \$19,537,534, which was offset by increases in spending for capital projects related to highways and streets, culture and recreation, and conservation.

ST. TAMMANY PARISH, LOUISIANA
 Management's Discussion and Analysis (Unaudited)
 For the Fiscal Year Ended December 31, 2022



ST. TAMMANY PARISH, LOUISIANA
Management's Discussion and Analysis (Unaudited)
For the Fiscal Year Ended December 31, 2022

Business-type activities. Business-type activities increased St. Tammany Parish's net position by \$1,812,184. Revenues increased by 7.9% or \$1,658,629, while expenses increased by 2.7% or \$527,133. The revenue increase was due to the value of sewer and water systems donated in 2022 as compared to 2021 to Utility Operations, an increase in water and sewer sales in Utility Operations, and an increase in permits in Development, which was partially offset by the loss on fair market value of investments of \$641,353. The increase in expenditures was in-line with inflation and the resulting increased costs of salaries and supplies.

Transfers. The transfer from business-type activities to governmental activities was for three items. The first transfer was for funds for a debt payment transferred from the Utility Operations fund to the Debt Service fund for the purchase of a small utility company in 2009. The second transfer was to reimburse the General fund for funds transferred to the Development Fund when it was created. These transfers were partially offset by a small third transfer from an internal service fund to the Utility Operations fund to cover the cost of a claim.

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 \$294,922,309, an increase of \$10,522,428 in comparison with the prior year. Approximately 84.2% of this total amount, or \$248,435,855, constitutes *restricted fund balance*, which is available for spending for specific purposes. Another 11.3%, or \$33,400,410, constitutes *committed fund* balance, which can only be used for specific purposes as directed by the Parish Council. The Parish has \$11,983,302, or 4.1%, in *unassigned fund* balance. This represents the residual classification for the General Fund. The remainder of the fund balance is *non-spendable fund balance* which is amounts that are not in spendable form because they are prepaid items or held in perpetuity for the Cane Bayou Mitigation Bank. For details on the specific purposes that the restricted and committed fund balances can be spent on, see Note III.K. on page 81 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 \$11,983,302. 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 four months of budgeted expenditures prior to cost recoveries plus \$2 million for cash flow for grants and \$1 million for contingencies, which totaled \$12,086,446. The Parish is slightly below its guidelines, since \$373,808 is in non-spendable fund balance. The unassigned fund balance represents 63.5% of total General Fund expenditures.

The fund balance of the Parish's General Fund decreased by \$1,890,677, or 13.3%. Revenues increased by 23.6%, while expenditures increased by 21.9% or \$3,382,840, not including transfers out. The increase in revenues is primarily due to an increase in federal grants as American Recue Plan Act (ARPA) funds, which were used for state-mandated expenditures in the General Fund. There was a small increase in ad valorem taxes due to the roll forward of the millage. The increase in expenditures is primarily due to an increase in judicial expenditures as a result of failure to renew the ¼ cent sales tax for the Justice Center Complex and Jail each, which expired in 2018. In prior years, the Parish had been using residual funds to operate both the Justice Center Complex and Jail. The fund balance was depleted in 2021 and, accordingly, the Justice Center expenditures had to be funded by the General Fund.

The revenue decreased in the Public Works Fund by 22.4% due to recording more revenue in capital project funds since there was a large available funding balance at the end of 2021. Expenditures increased by 6.1% due to department

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expenditures increasing by 7.7% as there were no disruptions in the workdays due to the pandemic or a hurricane, and the ability to work was more stable. This was offset by capital expenditures decreasing in 2022 by \$226 thousand as compared to the prior year.

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. The increase in revenue and expenditures was minimal at 3.3% and due to growth within the Parish.

The Capital Improvements - General Fund had an increase in sales tax revenue of \$9.2 million over 2021 due to additional sales tax in the prior year being allocated to capital projects in the current year. The expenditure increase is due to timing of project completion. Most of the projects funded in this fund are multi-year projects.

The Capital – Sewer/Water Quality Fund is used to account for sewer and water quality improvement projects, which are funded by \$26.8m in ARPA funds as well as Water Sector Funding provided by the State of Louisiana. Some of the projects just began in 2022 and therefore, there was an increase in revenue recognized and expenditures incurred.

The Disaster Relief Fund had a significant decrease in revenues and expenditures due to debris removal for Hurricane Ida being completed.

Revenue increased 2.2% and expenditures decreased 27.4% in the non-major special revenue funds after taking into consideration the reporting change from major to non-major for the St. Tammany Parish Coroner Fund. The increase in revenue is due to increasing ad valorem revenues mainly due to growth and an increase in Federal and State grants. The decrease in expenditures is primarily due to transferring all available funds to the Coroner per a new Louisiana State Law adopted in 2021. Without the transfer, the decrease was only 2.3%.

Non-major debt service funds showed an increase in fund balance due normal operations. The revenue increased primarily due to increased interest rates. The increase in expenditures was due to increased required principal payments on the debt.

Non-major capital project funds showed an increase in revenue as compared to the prior year, which is primarily due to the surplus of sales tax in 2021 recorded in the Public Works fund, which was then recorded as revenue in the capital project funds in 2022. The increase in expenditures is a timing difference since the projects are multi-year projects.

Non-major permanent fund showed only a slight increase in fund balance due to the increased interest rates. This fund is explained in more detail in Note III. P. on page 87 of this report.

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 \$21,742,592. The total change in net position, from the prior year, was an increase of \$1,319,107, or 4.3%. Operating revenues increased by 7.3% due to water and sewer sales increasing. Operating expenses increased by 3.7% due to the increased costs of employees, supplies, and administration.

Unrestricted net position of the Development Fund amounted to \$3,054,748. The change in net position was an increase of \$493,077. The revenues increased due to an increase in the fees charged during the year. There was a slight increase in expenses of 1.1%.

General Fund Budgetary Highlights

The difference between the original operating budget and the final amended budget includes a 23.3% increase in revenue. This increase was due to using American Rescue Plan Act (ARPA) funds for operating expenditures in the general fund and an increase in the millage rate for ad valorem.

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Appropriations increased 26% from the original budget to the final amended budget. This increase was due to budgeting state-mandated expenditures to be funded by the ARPA funds, as well as the roll-over of budget for encumbrances which were appropriated in 2021 but not yet expended.

Revenues were 1.1% greater than the budget. This was due primarily due to an increase in occupational licenses and insurance licenses, slightly offset by a decrease in investment earnings. The final amended budget for expenditures was .6% more than the actual results.

Capital Asset and Debt Administration

Capital assets. St. Tammany Parish's capital assets for governmental and business-type activities as of December 31, 2022, amounted to \$497,484,661 (net of accumulated depreciation). Capital assets include land, buildings, improvements, water and sewer systems, vehicles, machinery and equipment, office equipment, roads, bridges, ponds and canals, and pump stations. The total increase in the Parish's investment in capital assets for the current fiscal year was 2.5%, or \$12,141,501. There was a \$7,494,461 increase for governmental activities while business-type activities had a \$4,647,040 increase.

	St. Tammany Parish's Capital Assets (net of depreciation)					
	Governmental Activities		Business-type Activities (1)		Total	
	2022	20201	2022	2021	2022	2021
Land	\$43,814,668	\$43,717,458	\$ 705,069	\$ 705,069	\$44,519,737	\$44,422,527
Construction in progress	2,470,929	2,013,706	7,650,858	2,151,008	10,121,787	4,164,714
Building	68,077,633	71,517,027	7,629	7,914	68,085,262	71,524,941
Improvements	24,235,034	24,840,446	18,835	21,378	24,253,869	24,861,824
Vehicles	975,676	1,142,724	252,230	328,174	1,227,906	1,470,898
Machinery and equipment	5,315,897	5,414,668	458,335	125,230	5,774,232	5,539,898
Office/other equipment	4,095,622	2,831,944	338,527	416,285	4,434,149	3,248,229
Infrastructure:						
Land and improvements	61,076,506	59,226,177	-	-	61,076,506	59,226,177
Construction in progress	34,836,244	15,605,040	-	-	34,836,244	15,605,040
Roads	145,258,310	154,640,130	-	-	145,258,310	154,640,130
Sewer equipment	-	-	20,151,902	20,714,015	20,151,902	20,714,015
Water equipment	-	-	11,435,731	11,903,003	11,435,731	11,903,003
Other	66,309,026	68,021,764	-	-	66,309,026	68,021,764
Total	\$456,465,545	\$448,971,084	\$41,019,116	\$36,372,076	\$497,484,661	\$485,343,160

(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 Bootlegger Rd. Sidewalk project was completed.
- The Slidell Library Parking Lot project was completed.
- The Laurent Rd. overlay project was completed.
- The Coroner Building Parking Lot Expansion project was completed.
- The St. Tammany Fishing Pier was partially destroyed during Hurricane Ida.

Additional information on St. Tammany Parish Government's capital assets can be found in Note III.D. on pages 65-67 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 2022, construction in progress for road improvement projects and other infrastructure totaled \$34,836,244. Road improvement and other infrastructure projects completed during the current year totaled \$8,342,916.

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Long-term debt. At the end of the current fiscal year, the Parish had total bonded debt outstanding of \$112,330,563, of which \$3,280,000 is backed by ad valorem tax revenue, \$51,775,000 is backed by sales tax revenue, \$700,000 is backed by general revenues of the Parish, \$22,035,000 is backed by Gulf of Mexico Energy Security Act (GOMESA) revenue, and \$34,540,563 is backed by excess revenue generated from Utility Operations.

The remainder of the Parish’s debt is excess-revenue debt for which the Parish is liable. All of the debt outstanding at the end of 2022 is related to governmental-type activities except for \$34,540,563 outstanding in Utility Revenue Bonds, offset by \$672,766 discount, which is related to business-type activities.

The Parish’s bonded debt decreased by \$7,350,000, or 6.1%, during the current fiscal year due normal bond payments. The Parish’s other obligations decreased by \$440,547 or 2.0% due to a decrease in Health Plan Payable-Retirees. This decrease was slightly offset by the increase in compensated absences payable due to implementing GASBS 101 “Compensated Absences.”

St. Tammany Parish Government’s Outstanding Debt

	2022	2021
<u>Governmental Activities</u>		
General Obligation Bonds	\$3,280,000	\$4,295,000
Sales Tax Bonds	51,775,000	56,725,000
Revenue Bonds	22,735,000	23,070,000
Unamortized Premium	3,676,222	4,235,835
Compensated Absences	1,965,531	1,261,331
Impact Fee Credits	8,782,413	9,002,974
Claims Payable	4,000,000	4,000,000
Health Plan Payable-Retirees	6,356,401	7,280,587
	102,570,567	109,870,727
<u>Business-type Activities</u>		
Utility Revenue Bonds	34,540,563	35,590,563
Discount on Bonds Payable	(672,766)	(726,833)
	33,867,797	34,863,730
Total Primary Government Debt	\$136,438,364	\$144,734,457

Additional information on the Parish’s long-term debt can be found in Note III.J. on pages 77-80 of this report.

Economic Factors and Next Year’s Budgets

- Retail sales continued to rise as illustrated by sales tax collections in the Parish which increased 8.0% from the prior year.
- New single-family building permits decreased by 24.0%, but commercial construction permits issued increased by 8.7%.
- Unemployment rate decreased to 2.9%.

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

These factors were considered in preparing the St. Tammany Parish Government’s budget for the 2023 fiscal year.

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

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Management's Discussion and Analysis (Unaudited)
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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, 2022

	PRIMARY GOVERNMENT			COMPONENT UNITS	TOTAL
	GOVERNMENTAL ACTIVITIES	BUSINESS-TYPE ACTIVITIES	TOTAL		
ASSETS					
Cash and cash equivalents	\$ 169,347,319	\$ 8,426,817	\$ 177,774,136	\$ 87,793,789	\$ 265,567,925
Investments	175,202,529	18,581,282	193,783,811	5,303,949	199,087,760
Receivables (net of allowances for uncollectibles)	81,489,257	1,930,758	83,420,015	86,292,276	169,712,291
Due from primary government/component units	30,200	-	30,200	20,359,807	20,390,007
Inventory	-	-	-	3,731,343	3,731,343
Prepaid items	550,569	48,186	598,755	3,518,650	4,117,405
Restricted assets	26,106,225	2,420,304	28,526,529	7,800,678	36,327,207
Other assets	5,830	22,457	28,287	2,433,958	2,462,245
Net pension asset	14,287,947	3,262,842	17,550,789	7,293,610	24,844,399
Capital assets:					
Land, improvements, and construction in progress	142,198,347	8,355,927	150,554,274	24,592,530	175,146,804
Other capital assets, net of depreciation	314,267,198	32,663,189	346,930,387	94,623,574	441,553,961
TOTAL ASSETS	923,485,421	75,711,762	999,197,183	343,744,164	1,342,941,347
DEFERRED OUTFLOWS OF RESOURCES					
Deferred charges - OPEB	2,062,717	-	2,062,717	2,759,136	4,821,853
Deferred charges - pension	3,933,516	898,270	4,831,786	32,618,673	37,450,459
Deferred charges - bonds	2,499,093	1,038,475	3,537,568	204,769	3,742,337
TOTAL DEFERRED OUTFLOWS OF RESOURCES	8,495,326	1,936,745	10,432,071	35,582,578	46,014,649
LIABILITIES					
Accounts, salaries, and other payables	26,961,340	1,768,372	28,729,712	5,185,092	33,914,804
Payable from restricted assets	-	-	-	241,155	241,155
Due to primary government/component units	20,022,601	-	20,022,601	367,406	20,390,007
Unearned revenue	71,099,172	103,525	71,202,697	171,204	71,373,901
Other liabilities	4,469,019	2,179,064	6,648,083	-	6,648,083
Interest payable	320,609	586,618	907,227	494,247	1,401,474
Non-current liabilities:					
Due within one year	9,519,613	1,032,492	10,552,105	4,438,876	14,990,981
Due in more than one year	93,050,954	32,835,305	125,886,259	132,767,341	258,653,600
TOTAL LIABILITIES	225,443,308	38,505,376	263,948,684	143,665,321	407,614,005
DEFERRED INFLOWS OF RESOURCES					
Deferred charges - pension	13,519,188	3,087,284	16,606,472	13,031,782	29,638,254
Deferred charges - OPEB	3,529,656	-	3,529,656	2,775,362	6,305,018
Deferred charges - leases	3,638,445	648,409	4,286,854	67,990	4,354,844
TOTAL DEFERRED INFLOWS OF RESOURCES	20,687,289	3,735,693	24,422,982	15,875,134	40,298,116
NET POSITION					
Net investment in capital assets	402,407,840	8,189,794	410,597,634	87,852,335	498,449,969
Restricted for:					
Capital projects	28,111,226	1,106,566	29,217,792	4,890,741	34,108,533
Culture and recreation	493,034	-	493,034	-	493,034
Debt service	5,033,308	1,313,738	6,347,046	7,638,337	13,985,383
Economic development	3,347,257	-	3,347,257	-	3,347,257
Health and welfare	6,198,577	-	6,198,577	-	6,198,577
Judicial	6,416,741	-	6,416,741	-	6,416,741
Lighting districts	5,742,168	-	5,742,168	-	5,742,168
Mitigation bank (non-expendable)	720,057	-	720,057	-	720,057
Other purpose	-	-	-	3,038,496	3,038,496
Public safety	1,410,961	-	1,410,961	-	1,410,961
Roads, bridges, and drainage	191,373,814	-	191,373,814	-	191,373,814
Transportation	308,769	-	308,769	-	308,769
Unrestricted	34,286,398	24,797,340	59,083,738	116,366,378	175,450,116
TOTAL NET POSITION	\$ 685,850,150	\$ 35,407,438	\$ 721,257,588	\$ 219,786,287	\$ 941,043,875

The accompanying notes are an integral part of this statement.

ST. TAMMANY PARISH, LOUISIANA
Statement of Activities
For the Year Ended December 31, 2022

	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Governmental Activities				
General government	\$ 15,595,720	\$ 7,652,629	\$ 1,305,637	\$ -
Public safety	45,443,418	10,375	24,059,523	3,918,916
Highways and streets	52,488,225	2,921,807	1,839,743	4,688,711
Sanitation	1,747,128	2,393,397	150,137	1,212,749
Health and welfare	20,164,145	1,119,965	9,778,946	432,306
Culture and recreation	15,114,453	345,647	129,794	14,412
Economic development	568,276	83,213	-	93,153
Conservation	1,978,108	45,249	30,913	1,898,826
Transportation	3,089,854	133,817	2,286,477	117,718
Interest on long-term debt	2,722,903	-	-	-
Total Governmental Activities	<u>158,912,230</u>	<u>14,706,099</u>	<u>39,581,170</u>	<u>12,376,791</u>
Business-type Activities				
Water/sewer	16,169,901	17,424,455	37,802	1,173,598
Development	3,684,358	4,832,858	19,499	-
Total Business-type Activities	<u>19,854,259</u>	<u>22,257,313</u>	<u>57,301</u>	<u>1,173,598</u>
Total Primary Government	<u>\$ 178,766,489</u>	<u>\$ 36,963,412</u>	<u>\$ 39,638,471</u>	<u>\$ 13,550,389</u>
Component Units				
Total Component Units	<u>\$ 112,571,747</u>	<u>\$ 8,383,286</u>	<u>\$ 1,780,617</u>	<u>\$ 50,041</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				
Penalties and interest				
Fire insurance tax				
State revenue sharing (unrestricted)				
Federal refuge revenue sharing				
Investment earnings				
GNOE excess revenue				
Grants and contributions not restricted to specific programs				
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**

<u>Governmental Activities</u>	<u>Business-type Activities</u>	<u>Total</u>	<u>Component Units</u>
\$ (6,637,454)	\$ -	\$ (6,637,454)	
(17,454,604)	-	(17,454,604)	
(43,037,964)	-	(43,037,964)	
2,009,155	-	2,009,155	
(8,832,928)	-	(8,832,928)	
(14,624,600)	-	(14,624,600)	
(391,910)	-	(391,910)	
(3,120)	-	(3,120)	
(551,842)	-	(551,842)	
(2,722,903)	-	(2,722,903)	
<u>(92,248,170)</u>	<u>-</u>	<u>(92,248,170)</u>	
-	2,465,954	2,465,954	
-	1,167,999	1,167,999	
-	3,633,953	3,633,953	
<u>\$ (92,248,170)</u>	<u>\$ 3,633,953</u>	<u>\$ (88,614,217)</u>	
			<u>(102,357,803)</u>
6,159,695	-	6,159,695	-
37,476,816	-	37,476,816	83,707,607
76,712,544	-	76,712,544	-
2,417,436	-	2,417,436	-
371,719	-	371,719	-
90,017	-	90,017	-
7,699	-	7,699	-
17,327	-	17,327	-
23,485	-	23,485	-
61,980	-	61,980	-
189,805	-	189,805	-
-	-	-	1,902,448
842,684	-	842,684	1,532,535
61,499	-	61,499	-
(7,195,048)	(815,483)	(8,010,531)	2,004,584
50,000	-	50,000	-
-	-	-	30,069,746
-	-	-	5,170,769
1,006,286	(1,006,286)	-	-
<u>118,293,944</u>	<u>(1,821,769)</u>	<u>116,472,175</u>	<u>124,387,689</u>
26,045,774	1,812,184	27,857,958	22,029,886
659,804,376	33,595,254	693,399,630	197,756,401
<u>\$ 685,850,150</u>	<u>\$ 35,407,438</u>	<u>\$ 721,257,588</u>	<u>\$ 219,786,287</u>

ST. TAMMANY PARISH, LOUISIANA
Balance Sheet
Governmental Funds
December 31, 2022

	(Major Funds)		
	000	100	128
	General Fund	Public Works	St. Tammany Parish Library
ASSETS			
Cash and cash equivalents	\$ 2,738,917	\$ 14,115,185	\$ -
Investments	7,454,111	40,701,471	-
Receivables, net of allowances for uncollectibles:			
Ad valorem/parcel fees	6,052,546	-	14,019,452
Sales and use tax	4,748	13,236,352	-
Other receivables	1,293,327	3,512,232	182,627
Due from other funds	1,289,812	5,785,049	-
Due from component units	30,200	-	-
Prepaid items	373,808	1,834	-
Restricted assets	-	-	-
Other assets	4,900	-	-
Total Assets	19,242,369	77,352,123	14,202,079
DEFERRED OUTFLOWS OF RESOURCES			
Deferred charges - state revenue sharing	2,312	-	5,142
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	\$ 19,244,681	\$ 77,352,123	\$ 14,207,221
LIABILITIES			
Accounts, salaries, and other payables	\$ 3,206,831	\$ 1,203,506	\$ 463,759
Due to other funds	-	-	1,430,632
Due to component units	-	-	11,754,129
Unearned revenue	20,508	104,625	-
Other liabilities	3,423,138	-	5,212
Total Liabilities	6,650,477	1,308,131	13,653,732
DEFERRED INFLOWS OF RESOURCES			
Unavailable revenue - ad valorem/parcel fees	196,035	-	462,175
Unavailable revenue - state revenue sharing	41,059	-	91,314
Unavailable revenue - leases	-	3,238,288	-
Total Deferred Inflows of Resources	237,094	3,238,288	553,489
FUND BALANCES			
Nonspendable:			
Mitigation bank	-	-	-
Prepaid items	373,808	1,834	-
Restricted	-	71,915,695	-
Committed	-	888,175	-
Unassigned	11,983,302	-	-
Total Fund Balances	12,357,110	72,805,704	-
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	\$ 19,244,681	\$ 77,352,123	\$ 14,207,221

The accompanying notes are an integral part of this statement.

STATEMENT C

200-4640 Capital Improvements - General	202 Capital-Sewer/Water Quality	254 Disaster Relief Fund	Total Non-Major Governmental Funds	TOTAL GOVERNMENTAL FUNDS
\$ 37,410,740	\$ 26,897,958	\$ -	\$ 80,197,688	\$ 161,360,488
33,357,674	165,042	-	70,164,220	151,842,518
-	-	-	23,998,432	44,070,430
-	-	-	166,994	13,408,094
111,561	52,932	13,177,421	5,128,575	23,458,675
-	-	-	1,430,632	8,505,493
-	-	-	-	30,200
-	-	-	7,043	382,685
881,869	-	-	25,224,356	26,106,225
-	-	-	-	4,900
<u>71,761,844</u>	<u>27,115,932</u>	<u>13,177,421</u>	<u>206,317,940</u>	<u>429,169,708</u>
-	-	-	8,943	16,397
<u>\$ 71,761,844</u>	<u>\$ 27,115,932</u>	<u>\$ 13,177,421</u>	<u>\$ 206,326,883</u>	<u>\$ 429,186,105</u>
\$ 2,307,061	\$ 294,135	\$ 45,102	\$ 18,504,501	\$ 26,024,895
-	-	5,808,124	1,266,737	8,505,493
-	-	-	7,426,022	19,180,151
252,294	26,787,251	133,370	43,794,623	71,092,671
-	-	-	1,040,669	4,469,019
<u>2,559,355</u>	<u>27,081,386</u>	<u>5,986,596</u>	<u>72,032,552</u>	<u>129,272,229</u>
-	-	-	803,881	1,462,091
-	-	-	158,815	291,188
-	-	-	-	3,238,288
-	-	-	962,696	4,991,567
-	-	-	720,057	720,057
-	-	-	7,043	382,685
69,202,489	559	6,581,735	100,735,377	248,435,855
-	33,987	609,090	31,869,158	33,400,410
-	-	-	-	11,983,302
<u>69,202,489</u>	<u>34,546</u>	<u>7,190,825</u>	<u>133,331,635</u>	<u>294,922,309</u>
<u>\$ 71,761,844</u>	<u>\$ 27,115,932</u>	<u>\$ 13,177,421</u>	<u>\$ 206,326,883</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.	392,584,891
Other long-term assets are not available to pay for current period expenditures and, therefore, are reported as unavailable revenue in the funds.	5,423,072
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.	81,901,025
Long-term liabilities, including bonds payable, are not due and payable in the current period and, therefore, not reported in the funds.	(88,981,147)
Net position of governmental activities Statement A	<u>\$ 685,850,150</u>

ST. TAMMANY PARISH, LOUISIANA
Statement of Revenues, Expenditures, and Changes in Fund Balances
Governmental Funds
For the Year Ended December 31, 2022

	(Major Funds)			
	000	100	128	200-4640
	General	Public Works	St. Tammany Parish Library	Capital Improvements - General
Revenues				
Taxes:				
Ad valorem/parcel fees	\$ 6,108,805	\$ -	\$ 12,241,353	\$ -
Sales and use	29,228	35,692,864	-	20,000,000
Other taxes, penalties, interest, etc.	2,805,494	121,201	36,814	-
Licenses and permits	4,645,673	40,500	-	-
Intergovernmental revenues:				
Federal and state grants	2,750,000	-	-	22,300
Other federal funds	61,499	-	-	-
State funds:				
Parish transportation funds	-	1,705,182	-	-
State revenue sharing	120,306	-	271,988	-
Other state funds	-	57,242	-	-
Fees and charges for services	489,930	632,725	-	30,000
Fines and forfeitures	-	-	-	-
Other revenues:				
Investment earnings	(347,295)	(2,050,390)	-	(1,525,239)
Contributions	-	-	-	7,839
Miscellaneous	17,965	17,540	-	-
Total Revenues	16,681,605	36,216,864	12,550,155	18,534,900
Expenditures				
General government:				
Legislative	18,587	-	-	-
Judicial	10,020,858	-	-	-
Executive	14,255	-	-	-
Elections	383,082	-	-	-
Financial administration	1,830,901	-	-	-
Other - unclassified	259,357	-	-	-
Public safety	6,031,174	596,457	-	-
Highways and streets	-	23,893,576	-	601,934
Sanitation	-	-	-	-
Health and welfare	116,803	-	-	-
Culture and recreation	32,852	149,983	12,550,155	-
Economic development	-	-	-	-
Conservation	-	673,252	-	-
Transportation	114,134	-	-	-
Capital outlay:				
Capital assets	36,952	2,048,657	-	-
Infrastructure	-	-	-	9,653,108
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
Bond issuance costs	-	-	-	-
Impact fee credits used	-	-	-	30,000
Total Expenditures	18,858,955	27,361,925	12,550,155	10,285,042
Excess (Deficiency) of Revenues Over Expenditures	(2,177,350)	8,854,939	-	8,249,858
Other Financing Sources (Uses)				
Transfers in	608,259	31,945	-	288,745
Transfers out	(321,586)	-	-	(1,364,689)
Total Other Financing Sources (Uses)	286,673	31,945	-	(1,075,944)
Net Change in Fund Balance	(1,890,677)	8,886,884	-	7,173,914
Fund Balance - Beginning	14,247,787	63,918,820	-	62,028,575
Fund Balance - Ending	\$ 12,357,110	\$ 72,805,704	\$ -	\$ 69,202,489

The accompanying notes are an integral part of this statement.

STATEMENT D

202	254		
Capital-Sewer/Water Quality	Disaster Relief Fund	Total Non-Major Governmental Funds	TOTAL GOVERNMENTAL FUNDS
\$ -	\$ -	\$ 26,145,444	\$ 44,495,602
-	-	20,990,452	76,712,544
-	-	433,800	3,397,309
-	-	2,619,402	7,305,575
1,280,160	22,304,833	19,995,511	46,352,804
-	-	-	61,499
-	-	-	1,705,182
-	-	468,185	860,479
-	-	-	57,242
-	-	2,613,489	3,766,144
-	-	949,897	949,897
492	91,649	(2,289,858)	(6,120,641)
-	-	201,038	208,877
-	-	4,412	39,917
<u>1,280,652</u>	<u>22,396,482</u>	<u>72,131,772</u>	<u>179,792,430</u>
-	-	-	18,587
-	-	1,830,979	11,851,837
-	-	-	14,255
-	-	-	383,082
-	-	63,206	1,894,107
-	-	225,289	484,646
-	22,869,661	14,227,157	43,724,449
-	-	5,756,681	30,252,191
40,410	334,301	1,056,769	1,431,480
-	-	18,548,496	18,665,299
-	-	386,453	13,119,443
-	-	565,237	565,237
-	-	1,349,499	2,022,751
-	-	2,204,009	2,318,143
-	-	4,495,585	6,581,194
1,262,731	-	18,141,057	29,056,896
-	-	6,300,000	6,300,000
-	-	2,765,673	2,765,673
-	-	13,800	13,800
-	-	190,561	220,561
<u>1,303,141</u>	<u>23,203,962</u>	<u>78,120,451</u>	<u>171,683,631</u>
<u>(22,489)</u>	<u>(807,480)</u>	<u>(5,988,679)</u>	<u>8,108,799</u>
-	266,473	5,287,248	6,482,670
-	-	(2,382,766)	(4,069,041)
-	266,473	2,904,482	2,413,629
(22,489)	(541,007)	(3,084,197)	10,522,428
57,035	7,731,832	136,415,832	284,399,881
<u>\$ 34,546</u>	<u>\$ 7,190,825</u>	<u>\$ 133,331,635</u>	<u>\$ 294,922,309</u>

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, 2022

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

Net Change in fund balances, total governmental funds, Statement D	\$ 10,522,428
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 outlay exceeded depreciation expense in the current period.	9,614,134
Revenues in the Statement of Activities that do not provide current financial resources are not reported as revenues in the funds.	623,189
The net effect of various miscellaneous transactions involving capital assets is to increase net position.	1,119,537
The issuance of long-term debt (bonds, leases, etc.) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. This amount is the net effect of these differences in the treatment of long-term debt and related items.	7,080,174
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.	3,803,749
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 paid in the current period that were incurred in the prior period are not expenses on the Statement of Activities and compensated absences are recorded in the period incurred, rather than the period paid.	681,842
The net activities of internal service funds is reported with governmental activities.	(7,399,279)
	<hr/>
Change in Net Position of Governmental Activities, Statement B	<u>\$ 26,045,774</u>

The accompanying notes are an integral part of this statement.

ST. TAMMANY PARISH, LOUISIANA
Statement of Net Position
Proprietary Funds
December 31, 2022

	BUSINESS-TYPE ACTIVITIES					GOVERNMENTAL
	ENTERPRISE FUNDS					ACTIVITIES
	502 Utility Operations (Major)		507 Development (Non-Major)		Total Enterprise Funds	TOTAL INTERNAL SERVICE FUNDS
	Current Year	Prior Year	Current Year	Prior Year	Current Year	Current Year
ASSETS						
Current Assets:						
Cash and cash equivalents	\$ 7,378,947	\$ 8,600,713	\$ 1,047,870	\$ 1,036,605	\$ 8,426,817	\$ 7,986,831
Investments	16,735,928	19,791,790	1,845,354	1,739,407	18,581,282	23,360,011
Receivables (net of allowances for uncollectibles)	1,912,890	1,784,731	17,868	8,832	1,930,758	552,058
Prepaid items	48,186	50,410	-	-	48,186	11,897
Restricted assets	2,420,304	2,540,396	-	-	2,420,304	-
Other assets	22,457	5,967	-	-	22,457	930
Total Current Assets	<u>28,518,712</u>	<u>32,774,007</u>	<u>2,911,092</u>	<u>2,784,844</u>	<u>31,429,804</u>	<u>31,911,727</u>
Non-Current Assets:						
Net pension asset	2,152,534	700,523	1,110,308	404,411	3,262,842	-
Land, improvements, and construction in progress	8,355,927	2,856,077	-	-	8,355,927	9,124,712
Other capital assets, net of depreciation	32,625,086	33,493,271	38,103	22,728	32,663,189	54,755,942
Total Non-Current Assets	<u>43,133,547</u>	<u>37,049,871</u>	<u>1,148,411</u>	<u>427,139</u>	<u>44,281,958</u>	<u>63,880,654</u>
TOTAL ASSETS	<u>71,652,259</u>	<u>69,823,878</u>	<u>4,059,503</u>	<u>3,211,983</u>	<u>75,711,762</u>	<u>95,792,381</u>
DEFERRED OUTFLOWS OF RESOURCES						
Deferred charges - bonds	1,038,475	1,086,405	-	-	1,038,475	-
Deferred charges - pension	592,599	727,525	305,671	419,998	898,270	-
Deferred charges - OPEB	-	-	-	-	-	2,062,717
TOTAL DEFERRED OUTFLOWS OF RESOURCES	<u>1,631,074</u>	<u>1,813,930</u>	<u>305,671</u>	<u>419,998</u>	<u>1,936,745</u>	<u>2,062,717</u>
LIABILITIES						
Current Liabilities:						
Accounts, salaries, and other payables	1,640,642	968,276	127,730	118,459	1,768,372	762,810
Unearned revenue	9,500	-	94,025	59,230	103,525	6,501
Other liabilities	2,179,064	2,051,627	-	-	2,179,064	-
Interest payable	586,618	600,262	-	-	586,618	-
Claims payable	-	-	-	-	-	1,100,000
Compensated absences	-	-	-	-	-	190,000
Bonds payable	1,032,492	1,050,000	-	-	1,032,492	-
Total Current Liabilities	<u>5,448,316</u>	<u>4,670,165</u>	<u>221,755</u>	<u>177,689</u>	<u>5,670,071</u>	<u>2,059,311</u>
Non-Current Liabilities:						
Claims payable	-	-	-	-	-	2,900,000
Compensated absences	-	-	-	-	-	908,548
Health plan payable - retirees	-	-	-	-	-	6,156,401
Bonds payable	32,835,305	33,813,730	-	-	32,835,305	-
Total Non-Current Liabilities	<u>32,835,305</u>	<u>33,813,730</u>	<u>-</u>	<u>-</u>	<u>32,835,305</u>	<u>9,964,949</u>
TOTAL LIABILITIES	<u>38,283,621</u>	<u>38,483,895</u>	<u>221,755</u>	<u>177,689</u>	<u>38,505,376</u>	<u>12,024,260</u>
DEFERRED INFLOWS OF RESOURCES						
Deferred charges - pension	2,036,716	1,480,204	1,050,568	854,518	3,087,284	-
Deferred charges - OPEB	-	-	-	-	-	3,529,656
Deferred charges - leases	648,409	678,229	-	-	648,409	400,157
TOTAL DEFERRED INFLOWS OF RESOURCES	<u>2,685,125</u>	<u>2,158,433</u>	<u>1,050,568</u>	<u>854,518</u>	<u>3,735,693</u>	<u>3,929,813</u>
NET POSITION						
Net investment in capital assets	8,151,691	2,572,023	38,103	22,728	8,189,794	63,400,833
Restricted for:						
Capital projects	1,106,566	1,096,854	-	-	1,106,566	-
Debt service	1,313,738	1,443,542	-	-	1,313,738	-
Unrestricted	21,742,592	25,883,061	3,054,748	2,577,046	24,797,340	18,500,192
TOTAL NET POSITION	<u>\$ 32,314,587</u>	<u>\$ 30,995,480</u>	<u>\$ 3,092,851</u>	<u>\$ 2,599,774</u>	<u>\$ 35,407,438</u>	<u>\$ 81,901,025</u>

The accompanying notes are an integral part of this statement.

ST. TAMMANY PARISH, LOUISIANA
Statement of Revenues, Expenses, and Changes in Net Position
Proprietary Funds
For the Year Ended December 31, 2022

	BUSINESS-TYPE ACTIVITIES ENTERPRISE FUNDS				GOVERNMENTAL ACTIVITIES	
	502 Utility Operations (Major)		507 Development (Non-Major)		TOTAL ENTERPRISE FUNDS	TOTAL INTERNAL SERVICE FUNDS
	Current Year	Prior Year	Current Year	Prior Year	Current Year	Current Year
Operating Revenues						
Charges for services:						
Water and sewer sales	\$ 15,332,868	\$ 14,094,550	\$ -	\$ -	\$ 15,332,868	\$ -
Connect/reconnect fees	167,294	173,122	-	-	167,294	-
Tap fees	350,121	435,442	-	-	350,121	-
Late fees	157,787	141,020	-	-	157,787	-
Capacity fees	186,553	287,926	-	-	186,553	-
Garbage collection	677,017	632,941	-	-	677,017	-
Rent	6,000	6,000	-	-	6,000	909,225
Business licenses and permits	-	-	140,040	64,355	140,040	-
Non-business licenses and permits	-	-	3,547,588	3,171,446	3,547,588	-
Fines	-	-	348,535	263,854	348,535	-
Interfund charges	-	-	-	-	-	8,444,592
Other fees	399,764	373,438	772,935	668,017	1,172,699	-
Other services	147,051	98,373	23,760	20,300	170,811	667,335
Pension contribution	37,802	33,589	19,499	19,391	57,301	-
Total Operating Revenues	<u>17,462,257</u>	<u>16,276,401</u>	<u>4,852,357</u>	<u>4,207,363</u>	<u>22,314,614</u>	<u>10,021,152</u>
Operating Expenses						
Cost of sales and services	10,649,228	10,281,052	2,668,994	2,601,042	13,318,222	9,792,947
Administration	1,408,303	1,186,300	1,001,311	1,016,965	2,409,614	1,906,525
Depreciation	2,578,715	2,648,310	14,053	26,726	2,592,768	3,517,982
Total Operating Expenses	<u>14,636,246</u>	<u>14,115,662</u>	<u>3,684,358</u>	<u>3,644,733</u>	<u>18,320,604</u>	<u>15,217,454</u>
Operating Income (Loss)	<u>2,826,011</u>	<u>2,160,739</u>	<u>1,167,999</u>	<u>562,630</u>	<u>3,994,010</u>	<u>(5,196,302)</u>
Non-operating Revenues (Expenses)						
Bond issuance expenses	(52,604)	(52,579)	-	-	(52,604)	-
Interest expense	(1,481,051)	(1,514,152)	-	-	(1,481,051)	-
Gain (loss) on sale of capital assets	-	17,771	-	-	-	-
Investment earnings	(740,561)	(161,996)	(74,922)	(12,134)	(815,483)	(1,074,407)
Total Non-operating Revenues (Expenses)	<u>(2,274,216)</u>	<u>(1,710,956)</u>	<u>(74,922)</u>	<u>(12,134)</u>	<u>(2,349,138)</u>	<u>(1,074,407)</u>
Income (Loss) Before Contributions and Transfers	551,795	449,783	1,093,077	550,496	1,644,872	(6,270,709)
Contributions	1,173,598	686,695	-	-	1,173,598	-
Contributed capital	-	-	-	-	-	278,773
Transfers in	4,301	-	-	-	4,301	-
Transfers out	(410,587)	(361,500)	(600,000)	-	(1,010,587)	(1,407,343)
Change in Net Position	1,319,107	774,978	493,077	550,496	1,812,184	(7,399,279)
Net Position - Beginning	<u>30,995,480</u>	<u>30,220,502</u>	<u>2,599,774</u>	<u>2,049,278</u>	<u>33,595,254</u>	<u>89,300,304</u>
Net Position - Ending	<u>\$ 32,314,587</u>	<u>\$ 30,995,480</u>	<u>\$ 3,092,851</u>	<u>\$ 2,599,774</u>	<u>\$ 35,407,438</u>	<u>\$ 81,901,025</u>

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, 2022

	BUSINESS-TYPE ACTIVITIES ENTERPRISE FUND				GOVERNMENTAL ACTIVITIES	
	502 Utility Operations (Major)		507 Development (Non-Major)		TOTAL ENTERPRISE FUNDS	TOTAL INTERNAL SERVICE FUNDS
	Current Year	Prior Year	Current Year	Prior Year	Current Year	Current Year
Cash Flows from Operating Activities:						
Receipts from customers	\$ 17,421,531	\$ 16,357,114	\$ 4,871,138	\$ 4,241,572	\$ 22,292,669	\$ 1,701,349
Receipts from interfund services provided	-	-	-	-	-	8,444,592
Payments to suppliers	(7,493,003)	(7,824,580)	(1,106,676)	(930,116)	(8,599,679)	(9,634,020)
Payments to employees	(3,103,850)	(2,772,544)	(1,768,481)	(1,673,583)	(4,872,331)	(188,781)
Payments for interfund services used	(1,525,349)	(1,248,027)	(1,172,013)	(1,129,601)	(2,697,362)	(1,906,622)
Net Cash Provided (Used) by Operating Activities	5,299,329	4,511,963	823,968	508,272	6,123,297	(1,583,482)
Cash Flows from Non-capital Financing Activities:						
Transfers from other funds	4,301	-	-	-	4,301	-
Transfers to other funds	(410,587)	(361,500)	(600,000)	-	(1,010,587)	(1,407,343)
Loans from other funds	-	-	-	-	-	(104,667)
Net Cash Provided (Used) by Non-capital Financing Activities	(406,286)	(361,500)	(600,000)	-	(1,006,286)	(1,512,010)
Cash Flows from Capital and Related Financing Activities:						
Payments for bond issuance expenses	(52,604)	(52,579)	-	-	(52,604)	-
Principal payments	(1,050,000)	(1,015,000)	-	-	(1,050,000)	-
Interest payments	(1,494,695)	(1,526,990)	-	-	(1,494,695)	-
Sale of capital assets	-	17,771	-	-	-	-
Purchase of capital assets	(6,036,783)	(1,035,976)	(29,427)	-	(6,066,210)	-
Discount on bonds payable	54,067	55,576	-	-	54,067	-
Deferred charges - utilities	47,930	47,929	-	-	47,930	-
Net Cash Provided (Used) by Capital and Related Financing Activities	(8,532,085)	(3,509,269)	(29,427)	-	(8,561,512)	-
Cash Flows from Investing Activities:						
Proceeds from sales/maturities of investments	5,373,959	2,091,671	630,458	458,960	6,004,417	7,394,851
Purchase of investments	(3,275,217)	(2,491,912)	(840,015)	(781,435)	(4,115,232)	(5,712,854)
Interest and dividends received	198,442	193,848	26,281	13,838	224,723	237,696
Net Cash Provided (Used) by Investing Activities	2,297,184	(206,393)	(183,276)	(308,637)	2,113,908	1,919,693
Net Increase (Decrease) in Cash and Cash Equivalents	(1,341,858)	434,801	11,265	199,635	(1,330,593)	(1,175,799)
Cash and Cash Equivalents, Beginning Year	11,141,109	10,706,308	1,036,605	836,970	12,177,714	9,162,630
Cash and Cash Equivalents, End Year	\$ 9,799,251	\$ 11,141,109	\$ 1,047,870	\$ 1,036,605	\$ 10,847,121	\$ 7,986,831
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:						
Operating income (loss)	\$ 2,826,011	\$ 2,160,739	\$ 1,167,999	\$ 562,630	\$ 3,994,010	\$ (5,196,302)
Adjustments to reconcile operating income to net cash provided (used) by operating activities:						
Depreciation expense	2,578,715	2,648,310	14,053	26,726	2,592,768	3,517,982
Compensated absences	-	-	-	-	-	(162,782)
OPEB expense	-	-	-	-	-	283,192
Pension expense	(722,771)	(252,624)	(376,021)	(144,393)	(1,098,792)	-
Pension contribution	(37,802)	(33,589)	(19,499)	(19,391)	(57,301)	-
(Increase) decrease in receivables	(156,351)	(9,702)	(6,630)	(4,584)	(162,981)	209,823
(Increase) decrease in prepaid items and other assets	2,224	3,723	-	-	2,224	12,793
Increase (decrease) in accounts payable and other payables	758,712	(124,387)	9,349	10,610	768,061	(252,756)
Increase (decrease) in salaries/benefits payable	41,091	(4,511)	(78)	17,880	41,013	4,660
Increase (decrease) in other liabilities	-	124,004	-	-	-	-
Increase (decrease) in unearned revenue	9,500	-	34,795	58,794	44,295	(92)
Total Adjustments	2,473,318	2,351,224	(344,031)	(54,358)	2,129,287	3,612,820
Net Cash Provided (Used) by Operating Activities	\$ 5,299,329	\$ 4,511,963	\$ 823,968	\$ 508,272	\$ 6,123,297	\$ (1,583,482)
Reconciliation of Cash and Cash Equivalents from Statement of Net Position:						
Cash and Cash Equivalents	\$ 7,378,947	\$ 8,600,713	\$ 1,047,870	\$ 1,036,605	\$ 8,426,817	\$ 7,986,831
Restricted Assets (Cash)	2,420,304	2,540,396	-	-	2,420,304	-
Total Cash and Cash Equivalents	\$ 9,799,251	\$ 11,141,109	\$ 1,047,870	\$ 1,036,605	\$ 10,847,121	\$ 7,986,831

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, 2022

Non-cash Investing and Financing Activities

2022

Utility Operations

A water distribution system was donated to Utilities by a developer at an estimated value of \$48,255.

A sewer collection system, water distribution system and a lift station were donated to Utilities by a developer at an estimated value of \$516,928, \$132,130 and \$25,000, respectively.

A sewer collection system and lift station were donated to Utilities by a developer at an estimated value of \$329,002 and \$25,000, respectively.

A water distribution system was donated to Utilities by a developer at an estimate value of \$97,282.

Deferred outflows for pension decreased by \$134,926.

Deferred inflows for pension increased by \$556,512.

Deferred inflows for leases decreased by \$29,820.

The net pension asset increased by \$1,452,011.

Change in fair value of investments was (\$957,120).

Pension contribution in the amount of \$37,802 was recognized.

Development

Deferred outflows for pension decreased by \$114,327.

Deferred inflows for pension increased by \$196,050.

The net pension asset increased by \$705,897.

Change in fair value of investments was (\$103,610).

Pension contribution in the amount of \$19,499 was recognized.

2021

Utility Operations

A sewer system, water system and a lift stations were donated to Tammany Utilities by a developer at an estimated value of \$53,207, \$29,681 and \$25,000, respectively.

A sewer system and a water system were donated to Tammany Utilities by a developer at an estimated value of \$118,805 and \$460,002, respectively.

Deferred outflows for pension increased by \$140,813.

Deferred inflows for pension increased by \$574,064.

Deferred inflows for leases increased by \$678,229.

The net pension liability decreased \$18,941 and net pension asset increased by \$700,523.

Change in fair value of investments was (\$285,399).

Pension contribution in the amount of \$33,589 was recognized.

Development

Deferred outflows for pension increased by \$83,796.

Deferred inflows for pension increased by \$335,278.

The net pension liability decreased by \$10,855 and net pension asset increased by \$404,411.

Change in fair value of investments was (\$21,896).

Pension contribution in the amount of \$19,391 was recognized.

ST. TAMMANY PARISH, LOUISIANA
Statement of Net Position
Component Units, Discretely Presented
December 31, 2022

	(Major Component Units)			Total Non-Major Component Units	TOTAL Component Units
	St. Tammany Parish Coroner	St. Tammany Parish Library	Mosquito Abatement District		
ASSETS					
Cash and cash equivalents	\$ 11,878,820	\$ 5,724,367	\$ 12,430,960	\$ 57,759,642	\$ 87,793,789
Investments	-	-	2,065,265	3,238,684	5,303,949
Receivables (net of allowances for uncollectibles)	87,924	-	8,207,210	77,997,142	86,292,276
Due from primary government/component units	7,720,125	12,302,476	-	337,206	20,359,807
Inventory	-	-	3,676,137	55,206	3,731,343
Prepaid items	98,384	51,588	142,069	3,226,609	3,518,650
Restricted assets	-	-	-	7,800,678	7,800,678
Other assets	-	1,981	-	2,431,977	2,433,958
Net pension asset	1,593,482	2,960,781	1,445,014	1,294,333	7,293,610
Capital assets:					
Land, improvements, and construction in progress	-	473,285	1,855,328	22,263,917	24,592,530
Other capital assets, net of depreciation	458,624	3,296,910	10,219,249	80,648,791	94,623,574
TOTAL ASSETS	21,837,359	24,811,388	40,041,232	257,054,185	343,744,164
DEFERRED OUTFLOWS OF RESOURCES					
Deferred charges - bonds	-	-	-	204,769	204,769
Deferred charges - pension	449,844	845,953	199,137	31,123,739	32,618,673
Deferred charges - OPEB	-	464,379	-	2,294,757	2,759,136
TOTAL DEFERRED OUTFLOWS OF RESOURCES	449,844	1,310,332	199,137	33,623,265	35,582,578
LIABILITIES					
Accounts, salaries, and other payables	430,477	716,408	247,100	3,791,107	5,185,092
Payable from restricted assets	-	-	-	241,155	241,155
Due to primary government/component units	-	-	-	367,406	367,406
Unearned revenue	-	-	-	171,204	171,204
Interest payable	-	-	-	494,247	494,247
Long-term liabilities:					
Due within one year	-	130,359	-	4,308,517	4,438,876
Due in more than one year	-	3,147,739	288,155	129,331,447	132,767,341
TOTAL LIABILITIES	430,477	3,994,506	535,255	138,705,083	143,665,321
DEFERRED INFLOWS OF RESOURCES					
Deferred charges - pension	1,503,515	2,783,381	1,196,019	7,548,867	13,031,782
Deferred charges - OPEB	-	28,709	-	2,746,653	2,775,362
Deferred charges - leases	-	-	-	67,990	67,990
TOTAL DEFERRED INFLOWS OF RESOURCES	1,503,515	2,812,090	1,196,019	10,363,510	15,875,134
NET POSITION					
Net investment in capital assets	458,624	3,053,945	12,074,577	72,265,189	87,852,335
Restricted for:					
Capital projects	-	-	-	4,890,741	4,890,741
Debt service	-	-	-	7,638,337	7,638,337
Other purposes	1,593,482	-	1,445,014	-	3,038,496
Unrestricted	18,301,105	16,261,179	24,989,504	56,814,590	116,366,378
TOTAL NET POSITION	\$ 20,353,211	\$ 19,315,124	\$ 38,509,095	\$ 141,608,857	\$ 219,786,287

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, 2022

	Program Revenues			
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Component Units				
St. Tammany Parish Coroner	\$ 6,174,457	\$ 818,500	\$ 388,681	\$ -
St. Tammany Parish Library	11,278,444	70,487	87,699	-
Mosquito Abatement District	7,270,189	-	-	-
Non-Major Component Units	87,848,657	7,494,299	1,304,237	50,041
Total Component Units	<u>\$ 112,571,747</u>	<u>\$ 8,383,286</u>	<u>\$ 1,780,617</u>	<u>\$ 50,041</u>

General Revenues

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

Fire insurance tax

State revenue sharing (unrestricted)

Investment earnings

Grants and contributions not restricted to specific programs

Other general revenues

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 Library	Mosquito Abatement District	Total Non-Major Component Units	TOTAL Component Units
\$ (4,967,276)	\$ -	\$ -	\$ -	\$ (4,967,276)
-	(11,120,258)	-	-	(11,120,258)
-	-	(7,270,189)	-	(7,270,189)
-	-	-	(79,000,080)	(79,000,080)
(4,967,276)	(11,120,258)	(7,270,189)	(79,000,080)	(102,357,803)
-	-	7,351,775	76,355,832	83,707,607
-	-	-	1,902,448	1,902,448
-	-	153,993	1,378,542	1,532,535
263,844	38,715	368,786	1,333,239	2,004,584
14,119,294	12,430,529	-	3,519,923	30,069,746
81,904	16,157	264,064	4,808,644	5,170,769
14,465,042	12,485,401	8,138,618	89,298,628	124,387,689
9,497,766	1,365,143	868,429	10,298,548	22,029,886
10,855,445	17,949,981	37,640,666	131,310,309	197,756,401
\$ 20,353,211	\$ 19,315,124	\$ 38,509,095	\$ 141,608,857	\$ 219,786,287



ST. TAMMANY PARISH, LOUISIANA
Notes to the Financial Statements 2022

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ST. TAMMANY PARISH, LOUISIANA
Notes to the Financial Statements 2022

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 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 2022

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, 4, 6, 7, 11, 12, and 14
Mosquito Abatement District
St. Tammany Parish Library
Sewerage District Nos. 1, 2, and 4
Water District Nos. 2 and 3

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

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

All 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. 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 No. 6
Hospital Service District No. 1
St. Tammany Parish Development District

ST. TAMMANY PARISH, LOUISIANA
Notes to the Financial Statements 2022

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

D. Basis of Presentation – Fund Financial Statements

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

The Parish reports the following major governmental funds:

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

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

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

Capital Improvements – General Fund (200-4640) accounts for the portion of the Sales Tax District No. 3 sales tax and bond proceeds dedicated to construction of major roadways, bridges, drains and drainage facilities Parish-wide, which provide a benefit to all citizens of the Parish.

Capital – Sewer/Water Quality Capital Fund (202) accounts for voluntary impact fees and other revenue for which the use is restricted or committed for infrastructure projects and appropriated for sewer and water quality improvement projects.

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

The Parish reports the following major enterprise fund:

Utility Operations Fund (502) accounts for receipts and disbursements relating to the operations of sewer and water facilities owned by the Parish.

The Parish also reports the following non-major enterprise fund:

Development Fund (507) accounts for receipts and disbursements relating to the operations of Development, Permits, and Planning by the Parish.

ST. TAMMANY PARISH, LOUISIANA
Notes to the Financial Statements 2022

Additionally, the Parish reports the following fund types:

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

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

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

Permanent Funds are used to account for and report resources that are restricted to the extent that only earnings, and not principal, may be used for purposes that support the reporting government's programs.

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

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

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

The internal service funds provide services to the governmental funds. Accordingly, these funds are 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 2022

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

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

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

1. Cash and Cash Equivalents

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

2. Investments

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

3. Prepaid Items

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

4. Permanently Restricted Net Assets

The Parish has permanently restricted net assets consisting of sale proceeds and investment earnings from the Cane Bayou Mitigation Bank. These assets are required to be held in perpetuity. For more information see Note III.Q. Cane Bayou Mitigation Bank.

5. Capital Assets

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

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

ST. TAMMANY PARISH, LOUISIANA
Notes to the Financial Statements 2022

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

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

Estimated fair value is used to record the cost of land under roads at the time of donation. This estimate is determined by using the average assessed value of unimproved land in the Parish. The assessed value closely approximates 10% of the fair value, which was \$1,868/acre for 2022. The actual length and width of the road is known, and the width of the land generally includes an additional four feet each side for shoulder and ditch. Square footage of land, including shoulder and ditch, is used to determine value.

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

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

6. Deferred Outflows/Inflows of Resources

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

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

ST. TAMMANY PARISH, LOUISIANA
Notes to the Financial Statements 2022

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

7. 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.

8. 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.

9. Fund Balance Policies

Fund balance of governmental funds is reported in various categories based on the nature of any limitations requiring the use of resources for specific purposes. The Parish itself can establish limitations on the use of resources through either a commitment (committed fund balance) or an assignment (assigned fund balance).

The committed fund balance classification includes amounts that can be used only for the specific purposes determined by a formal action of the Parish’s highest level of decision-making authority. The Parish Council is the highest level of decision-making authority of the Parish that can, by adoption of an ordinance, commit fund balance. Once adopted, the limitation imposed by the ordinance remains in place until a similar action is taken (the adoption of another ordinance) to remove or revise the limitation.

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

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

<u>Fund:</u>	<u>Policy:</u>
General Fund (000)	4 months of operating expenditures prior to cost recovery, plus \$2m for cash flow for grants and \$1m for contingencies
Public Works (100)	3 months of gross revenue including funds for debt and capital
Drainage (101)	1 year of gross revenue including funds for capital
Environmental Services (102)	3 months of gross revenue
Public Health (111)	1 year of gross revenue
Animal Services (112)	1 year of gross revenue
Economic Development (122)	3 months of gross revenue
Hwy 21 Economic Development District (123-2025)	3 months of gross revenue
Lighting Districts (190)	1 year of gross revenue
Debt Service Funds (all)	In accordance with bond ordinances

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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 specifically assessed property taxes, which are classified as program revenues. Property taxes assessed in the Lighting Districts are classified as program revenues because the residents of these districts directly benefit from the installation and maintenance of lighting in their district.

2. Taxes

Property Taxes – Property taxes are levied on a calendar year basis. On July 7, 2022 the taxes were levied for the 2022 calendar year. They are due on December 31st of each year, and are considered delinquent on January 1st, which is the lien date. The Parish records 98% 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 the specific purposes outlined below:

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.

In addition, the Parish levies two other sales taxes: (1) a three-fourths percent (.75%) sales and use tax in the Hwy. 21 Economic Development District, formerly Colonial Pinnacle Nord du Lac, through December 2031 to be used for economic development projects in the Parish; and (2) a three-fourths percent (.75%) sales and use tax in the Rooms to Go Economic Development District through December 2038 to be used for economic development projects in the District.

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, from an internal service fund.

Sick Leave – Sick leave is accrued at the rate of nine days per year. Unused sick leave may be accumulated from year to year up to 240 hours. 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; the operating revenue for the Development Fund consists of development fees and permits.

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.

ST. TAMMANY PARISH, LOUISIANA
Notes to the Financial Statements 2022

I. Pensions

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

II. RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

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

The governmental funds Balance Sheet includes a reconciliation between *fund balance – total governmental funds* and *net position – governmental activities* as reported in the government-wide Statement of Net Position. One element of that 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 \$392,584,891 difference are as follows:

Capital assets, not being depreciated	\$ 133,073,635
Capital assets being depreciated	595,992,958
Less: Accumulated depreciation	<u>(336,481,702)</u>
<i>Net adjustment to increase fund balance – total governmental funds to arrive at net position – governmental activities</i>	<u>\$392,584,891</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 \$5,423,072 difference are as follows:

Deferred inflows of resources - ad valorem/parcel fees and state revenue sharing	\$ 1,753,279
Deferred outflows of resources - state revenue sharing	(16,397)
Less amounts due to outside agencies:	
Coroner	(294,103)
Library	(548,347)
STARC/Council on Aging	(173,635)
Net pension asset	14,287,947
Deferred inflows of resources – pension	(13,519,188)
Deferred outflows of resources – pension	<u>3,933,516</u>
<i>Net adjustment to increase fund balance – total governmental funds to arrive at net position – governmental activities</i>	<u>\$5,423,072</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 \$88,981,147 difference are as follows:

Accrued interest payable	\$ 320,609
Impact fee credits due	8,782,413
Bonds payable and certificates of indebtedness	77,790,000
Premium on bonds (amortized as reduction of interest expense)	3,676,222
Prepaid insurance on bonds (amortized over life of debt)	(155,987)
OPEB liability	200,000
Compensated Absences	866,983
Deferred charges on refunding (amortized over life of debt)	<u>(2,499,093)</u>
<i>Net adjustment to decrease fund balance – total governmental funds to arrive at net position – governmental activities</i>	<u>\$88,981,147</u>

ST. TAMMANY PARISH, LOUISIANA
Notes to the Financial Statements 2022

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

The governmental funds Statement of Revenues, Expenditures, and Changes in Fund Balances includes a reconciliation between *net change in fund balances – total governmental funds* and *change in net position of governmental activities* as reported in the government-wide Statement of Activities. One element of that reconciliation explains, “Governmental funds report capital outlays as expenditures. However, in the Statement of Activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlay exceeded depreciation in the current period.” The details of this \$9,614,134 difference are as follows:

Capital outlay	\$35,638,090
Depreciation expense	(26,023,956)
<i>Net adjustment to decrease net changes in fund balances – total governmental funds to arrive at changes in net position of governmental activities</i>	\$9,614,134

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 \$623,189 includes the following:

Pension revenue	\$250,917
Ad valorem tax/parcel fees recognized current year	1,462,091
Ad valorem tax/parcel fees recognized prior year	(1,102,902)
State revenue sharing recognized current year	291,188
State revenue sharing recognized prior year	(278,105)
<i>Net adjustment to increase net changes in fund balances – total governmental funds to arrive at changes in net position of governmental activities</i>	\$623,189

Another element of that reconciliation states “The net effect of various miscellaneous transactions involving capital assets is to increase net position.” This difference of \$1,119,537 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	\$ 3,033,946
Capital contribution to other funds	(278,773)
Loss on roads and vehicles	(1,635,636)
<i>Net adjustment to increase net changes in fund balances – total governmental funds to arrive at changes in net position of governmental activities</i>	\$1,119,537

Another element of that reconciliation states “The issuance of long-term debt (bonds, leases, etc.) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. This amount is the net effect of these differences in the treatment of long-term debt and related items.” The details of this \$7,080,174 difference are as follows:

Principal repayments:	
General obligation bonds	\$1,015,000
Sales tax bonds	4,950,000
Revenue bonds	335,000
Impact fee credits used	220,561
Amortization of bond premium	559,613
<i>Net adjustment to decrease net changes in fund balances – total governmental funds to arrive at changes in net position of governmental activities</i>	\$7,080,174

ST. TAMMANY PARISH, LOUISIANA
Notes to the Financial Statements 2022

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 \$3,803,749 difference are as follows:

Interest expense	(\$320,609)
Amortization of prepaid insurance	(21,300)
Amortization of deferred charges on refunding	(509,959)
Pension expense	4,856,363
State revenue sharing expenses Parish operating funds recognized in current year	(16,397)
State revenue sharing expenses Parish operating funds recognized in prior year	16,031
State revenue sharing expenses-outside agencies: Library, STARC, Council on Aging current year	9,528
State revenue sharing expenses-outside agencies: Library, STARC, Council on Aging prior year	(9,545)
Ad valorem and state revenue sharing-outside agencies: Coroner, Library, STARC, Council on Aging recognized in current year	(1,025,613)
Ad valorem and state revenue sharing-outside agencies: Library, STARC, Council on Aging recognized in prior year	825,250
<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>\$3,803,749</u>

III. DETAILED NOTES ON ALL ACTIVITIES AND FUNDS

A. Cash Deposits with Financial Institutions

At December 31, 2022, the Parish had cash and cash equivalents (book balances) totaling \$177,774,136 as follows:

	Primary Government
Non-Interest Bearing Demand Deposits	\$3,487,353
Interest Bearing Demand Deposits	174,286,283
Other	500
Total	\$177,774,136

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

Custodial credit risk is the risk that, in the event of a bank failure, the government’s deposits may not be returned. The Parish’s deposit policy for custodial credit risk follows the requirements under state law. As of December 31, 2022, none of the primary government’s bank balance of \$182,392,287 was exposed to custodial credit risk as \$182,142,287 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, 2022, 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	01/09/24	\$175,000
Federal Farm Credit Bank	02/12/24	2,371,475
Federal Farm Credit Bank	02/16/24	2,368,975
Federal Farm Credit Bank	05/16/24	940,580
Federal Farm Credit Bank	06/10/24	4,860,800
Federal Farm Credit Bank	06/17/24	4,219,200
Federal Farm Credit Bank	09/03/24	1,861,520
Federal Farm Credit Bank	09/10/24	2,783,310
Federal Farm Credit Bank	10/15/24	3,722,641
Federal Farm Credit Bank	11/18/24	4,606,600

ST. TAMMANY PARISH, LOUISIANA
Notes to the Financial Statements 2022

continued

<u>Investment</u>	<u>Maturity Date</u>	<u>Fair Value</u>
Federal Farm Credit Bank	12/23/24	1,836,000
Federal Farm Credit Bank	01/15/25	1,838,400
Federal Farm Credit Bank	04/01/25	1,826,460
Federal Farm Credit Bank	04/21/25	1,818,620
Federal Farm Credit Bank	09/16/25	2,255,025
Federal Farm Credit Bank	11/03/25	4,479,200
Federal Farm Credit Bank	12/12/25	3,938,160
Federal Farm Credit Bank	12/17/25	2,677,650
Federal Farm Credit Bank	03/25/26	1,798,900
Federal Farm Credit Bank	06/15/26	3,555,640
Federal Home Loan Bank	06/30/23	1,984,840
Federal Home Loan Bank	10/05/23	7,036,178
Federal Home Loan Bank	03/28/24	2,963,370
Federal Home Loan Bank	12/09/24	2,027,256
Federal Home Loan Bank	01/08/25	1,847,820
Federal Home Loan Bank	04/28/25	1,922,380
Federal Home Loan Bank	07/18/25	1,955,640
Federal Home Loan Bank	08/27/25	2,093,244
Federal Home Loan Bank	08/27/25	1,804,521
Federal Home Loan Bank	09/10/25	1,795,740
Federal Home Loan Bank	09/22/25	2,086,346
Federal Home Loan Bank	10/29/25	1,790,080
Federal Home Loan Bank	01/29/26	3,995,775
Federal Home Loan Bank	02/18/26	4,446,900
Federal Home Loan Bank	02/26/26	8,884,400
Federal Home Loan Bank	03/04/26	1,784,640
Federal Home Loan Bank	04/28/26	4,778,550
Federal Home Loan Bank	08/26/26	4,377,600
Federal Home Loan Bank	06/30/27	4,813,550
Federal Home Loan Mortgage Corporation	11/02/23	1,926,900
Federal Home Loan Mortgage Corporation	11/16/23	9,610,000
Federal Home Loan Mortgage Corporation	04/08/24	1,886,540
Federal Home Loan Mortgage Corporation	04/29/24	3,777,200
Federal Home Loan Mortgage Corporation	06/28/24	2,335,900
Federal Home Loan Mortgage Corporation	09/30/24	6,769,290
Federal Home Loan Mortgage Corporation	11/27/24	2,078,595
Federal Home Loan Mortgage Corporation	12/24/24	3,681,320
Federal Home Loan Mortgage Corporation	03/28/25	6,656,432
Federal Home Loan Mortgage Corporation	07/21/25	1,811,440
Federal Home Loan Mortgage Corporation	10/28/26	3,492,280
Federal National Mortgage Association	07/10/23	2,441,375
Federal National Mortgage Association	09/16/24	1,949,283
Federal National Mortgage Association	10/15/24	2,376,175
Federal National Mortgage Association	08/25/25	3,610,720
Federal National Mortgage Association	10/22/25	1,345,995
Treasury Note	01/31/23	3,987,960
Treasury Note	02/28/23	3,973,320
Treasury Note	05/31/23	13,750,100
Total Investments		\$193,783,811

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

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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 Certificates of Deposit, Federal Farm Credit Bank, Federal Home Loan Bank, Federal Home Loan Mortgage Corporation, Federal National Mortgage Association, and Treasury Notes are 0.09%, 27.74%, 32.20%, 22.72%, 6.05%, and 11.20%, respectively, of total investments.

Fair Value Measurement

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

The following table sets forth by level within the fair value hierarchy the Parish’s assets at fair value as of December 31, 2022:

	December 31, 2022	Fair Value Measurement Using:		
		Level 1	Level 2	Level 3
Certificates of Deposit	\$175,000	\$ -	\$175,000	\$ -
Federal Farm Credit Bank	53,759,156	4,878,740	48,880,416	-
Federal Home Loan Bank	62,388,830	-	62,388,830	-
Federal Home Loan Mortgage Corporation	44,025,897	1,811,440	42,214,457	-
Federal National Mortgage Association	11,723,548	6,052,095	5,671,453	-
Treasury Note	21,711,380	21,711,380	-	-
Total	\$193,783,811	\$34,453,655	\$159,330,156	\$ -

The valuation process for Level 2 involves inputs other than quoted prices included within Level 1 that are observable for the asset, either directly or indirectly. Level 2 inputs include quoted prices for similar assets in active markets, quoted prices for identical or similar assets in markets where there isn’t sufficient activity, and/or where price quotations vary substantially either over time or among market makers (some brokered markets, for example), or in which little information is released publicly. Level 2 inputs other than quoted prices that are observable for the asset may include observable and commonly quoted interest rates, yield curves, volatilities, prepayment speeds, loss severities, credit risks, default rates, inputs that are derived principally from or corroborated by observable market data, and similar information. A Level 2 designation requires that all inputs and/or adjustments are observable and documentable in the marketplace. When one or more inputs or adjustments are required to price an investment holding and such inputs are not sufficiently observable or documentable to meet standards for a Level 2 price, the investment is designated as Level 3.

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C. Receivables

The primary government's receivables of \$83,420,015 (net of allowances of \$76,845 recorded in the General Fund, \$7,192 in the Utility Operations Fund, and \$278,488 in the Development Fund) at December 31, 2022, are as follows:

Class of Receivable	Taxes			Inter-Governmental	Interest	Other	Total
	Ad Valorem/ Parcel Fees	Sales and Use Tax	Other Tax				
Governmental activities:							
General Fund (000)	\$6,052,546	\$ 4,748	\$599,476	\$460,655	\$29,220	\$203,976	\$7,350,621
Public Works (100)	-	13,236,352	18,825	144,068	111,012	3,238,327	16,748,584
St. Tammany Parish Library (128)	14,019,452	-	-	182,627	-	-	14,202,079
Capital Improvements-General (200-4640)	-	-	-	14,109	97,452	-	111,561
Sewer/Water Quality Capital (202)	-	-	-	52,881	51	-	52,932
Disaster Relief (254)	-	-	-	13,175,977	1,444	-	13,177,421
Non-major Special Revenue Funds	23,998,432	166,994	130,813	3,380,360	20,341	216,404	27,913,344
Non-major Capital Projects Funds	-	-	-	1,175,050	205,277	330	1,380,657
Internal Service Funds	-	-	-	383	79,187	472,488	552,058
Total governmental activities	44,070,430	13,408,094	749,114	18,586,110	543,984	4,131,525	81,489,257
Business-type activities:							
Utility Operations	-	-	-	-	58,761	1,854,129	1,912,890
Development	-	-	-	-	5,658	12,210	17,868
Total business-type activities	-	-	-	-	64,419	1,866,339	1,930,758
Total Primary Government	\$44,070,430	\$13,408,094	\$749,114	\$18,586,110	\$608,403	\$5,997,864	\$83,420,015

D. Capital Assets

Capital assets and depreciation activity as of and for the year ended December 31, 2022, 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	\$34,485,624	\$38,306	(\$31,310)	\$90,214	\$34,582,834
Land Improvements-non-exhaustible	107,122	-	-	-	107,122
Construction in Progress	2,013,706	3,015,979	-	(2,558,756)	2,470,929
Infrastructure:					
Land	48,770,748	587,174	(108,995)	1,344,755	50,593,682
Other infrastructure-non-exhaustible	10,455,429	27,395	-	-	10,482,824
Construction in Progress	15,605,040	27,574,120	-	(8,342,916)	34,836,244
<i>Total capital assets, not being depreciated</i>	<i>111,437,669</i>	<i>31,242,974</i>	<i>(140,305)</i>	<i>(9,466,703)</i>	<i>133,073,635</i>
Capital assets being depreciated:					
Land Improvements	7,692,889	-	-	1,382,162	9,075,051
Buildings	51,793,906	-	(548,990)	410,976	51,655,892
Building Improvements	9,328,428	-	(217,335)	309,631	9,420,724
Vehicles	5,277,346	128,433	(37,655)	4,185	5,372,309
Machinery and Equipment	32,868,387	1,763,074	(1,424,433)	-	33,207,028
Office/Other Equipment	13,731,989	1,635,402	(925,575)	78,078	14,519,894
Infrastructure:					
Roads	375,939,413	2,638,712	(1,957,905)	5,593,138	382,213,358
Other	88,986,204	1,263,441	(1,125,966)	1,405,023	90,528,702
<i>Total capital assets being depreciated</i>	<i>585,618,562</i>	<i>7,429,062</i>	<i>(6,237,859)</i>	<i>9,183,193</i>	<i>595,992,958</i>

ST. TAMMANY PARISH, LOUISIANA
Notes to the Financial Statements 2022

Primary Government (continued)

Governmental Activities:	Beginning Balance	Increases	Decreases	Re-classes	Ending Balance
Less accumulated depreciation for:					
Land Improvements	(4,519,630)	(445,777)	-	-	(4,965,407)
Buildings	(23,640,863)	(1,393,723)	348,955	-	(24,685,631)
Building Improvements	(2,202,787)	(472,903)	46,135	-	(2,629,555)
Vehicles	(4,136,024)	(294,079)	37,655	(4,185)	(4,396,633)
Machinery and Equipment	(27,469,674)	(1,858,091)	1,424,433	-	(27,903,332)
Office/Other Equipment	(10,972,310)	(687,561)	924,529	8,922	(10,726,420)
Infrastructure:					
Roads	(221,299,283)	(17,566,297)	1,910,532	-	(236,955,048)
Other	(20,964,440)	(3,305,525)	50,289	-	(24,219,676)
Total accumulated depreciation	(315,205,011)	(26,023,956)	4,742,528	4,737	(336,481,702)
<i>Total capital assets being depreciated, net</i>	270,413,551	(18,594,894)	(1,495,331)	9,187,930	259,511,256
Internal Service Funds:					
Capital assets, not being depreciated:					
Land	9,124,712	-	-	-	9,124,712
<i>Total capital assets, not being depreciated</i>	9,124,712	-	-	-	9,124,712
Capital assets being depreciated:					
Land Improvements	1,132,311	-	-	-	1,132,311
Buildings	81,432,483	-	-	-	81,432,483
Building Improvements	23,588,811	-	-	-	23,588,811
Vehicles	58,950	-	-	-	58,950
Machinery and Equipment	711,316	-	-	-	711,316
Office/Other Equipment	2,837,293	-	(60,800)	278,773	3,055,266
<i>Total capital assets being depreciated</i>	109,761,164	-	(60,800)	278,773	109,979,137
Less accumulated depreciation for:					
Land Improvements	(765,968)	(53,751)	-	-	(819,719)
Buildings	(38,068,499)	(2,256,612)	-	-	(40,325,111)
Building Improvements	(9,413,608)	(1,153,574)	-	-	(10,567,182)
Vehicles	(57,548)	(1,402)	-	-	(58,950)
Machinery and Equipment	(695,361)	(3,754)	-	-	(699,115)
Office/Other Equipment	(2,765,028)	(48,889)	60,799	-	(2,753,118)
Total accumulated depreciation	(51,766,012)	(3,517,982)	60,799	-	(55,223,195)
<i>Total capital assets being depreciated, net</i>	57,995,152	(3,517,982)	(1)	278,773	54,755,942
<i>Total Capital Assets Internal Service Funds, net</i>	67,119,864	(3,517,982)	(1)	278,773	63,880,654
<i>Total Capital Assets Governmental Activities, net</i>	\$448,971,084	\$9,130,098	(\$1,635,637)	-	\$456,465,545
Business-type Activities:					
Capital assets, not being depreciated:					
Land	\$68,660	\$ -	\$ -	\$ -	\$68,660
Land Infrastructure	636,409	-	-	-	636,409
Construction in Progress	2,151,008	5,592,575	-	(92,725)	7,650,858
<i>Total capital assets, not being depreciated</i>	2,856,077	5,592,575	-	(92,725)	8,355,927
Capital assets being depreciated:					
Land Improvements	50,707	-	-	-	50,707
Buildings	13,376	-	-	-	13,376
Vehicles	1,759,673	74,136	(26,359)	(4,185)	1,803,265
Machinery and Equipment	1,069,416	386,983	(2,000)	-	1,454,399
Office/Other Equipment	730,936	12,515	(26,659)	8,922	725,714
Infrastructure:					
Sewer equipment, lines and pumps	44,349,178	895,932	-	-	45,245,110
Water equipment, lines and wells	20,975,490	277,667	-	92,725	21,345,882
<i>Total capital assets being depreciated</i>	68,948,776	1,647,233	(55,018)	97,462	70,638,453
Less accumulated depreciation for:					
Land Improvements	(29,329)	(2,543)	-	-	(31,872)
Buildings	(5,462)	(285)	-	-	(5,747)
Vehicles	(1,431,499)	(150,080)	26,359	4,185	(1,551,035)

ST. TAMMANY PARISH, LOUISIANA
Notes to the Financial Statements 2022

Primary Government (continued)

Business-type Activities:	Beginning Balance	Increases	Decreases	Re-classes	Ending Balance
Machinery and Equipment	(944,186)	(53,878)	2,000	-	(996,064)
Office/Other Equipment	(314,651)	(90,273)	26,659	(8,922)	(387,187)
Infrastructure:					
Sewer equipment, lines and pumps	(23,635,163)	(1,458,045)	-	-	(25,093,208)
Water equipment, lines and wells	(9,072,487)	(837,664)	-	-	(9,910,151)
Total accumulated depreciation	(35,432,777)	(2,592,768)	55,018	(4,737)	(37,975,264)
<i>Total capital assets being depreciated, net</i>	33,515,999	(945,535)	-	92,725	32,663,189
<i>Total Capital Assets Business-type Activities, net</i>	\$36,372,076	\$4,647,040	\$ -	\$ -	\$41,019,116
Total Capital Assets - Primary Government, net	\$485,343,160	\$13,777,138	(\$1,635,637)	\$ -	\$497,484,661

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 \$28,616,724 for the year ended December 31, 2022, was charged to the following functions:

Governmental Activities:	
General Government	\$434,618
Public Safety	1,252,066
Highways and Streets	22,890,769
Sanitation	11,512
Health and Welfare	76,219
Cultural and Recreation	780,878
Economic Development	3,039
Transportation	574,855
Total depreciation expense – governmental activities	<u>\$26,023,956</u>
Business-type Activities:	
Utility Operations	\$2,578,715
Development	14,053
Total depreciation expense – business-type activities	<u>\$2,592,768</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. In addition, the St. Tammany Fishing Pier was partially destroyed due to Hurricane Ida, and the asset value was adjusted accordingly. Completed infrastructure projects and capital projects make up the reclassifications from construction in progress to their appropriate category.

E. Accounts, Salaries and Benefits, and Other Payables

The payables of \$28,729,712 at December 31, 2022 for the primary government are as follows:

	Salaries/Benefits	Accounts	Other	Total
Governmental activities:				
General Fund (000)	\$580,222	\$2,399,126	\$227,483	\$3,206,831
Public Works (100)	552,670	451,172	199,664	1,203,506
St. Tammany Parish Library (128)	-	-	463,759	463,759
Capital Improvements-General (200-4640)	-	1,857,583	449,478	2,307,061
Sewer/Water Quality Capital (202)	-	294,135	-	294,135
Disaster Relief (254)	-	7,784	37,318	45,102
Non-major Special Revenue Funds	135,205	1,502,474	9,234,990	10,872,669
Non-major Capital Project Funds	-	7,036,487	595,345	7,631,832
Internal Service Funds	4,660	278,331	479,819	762,810
Total governmental activities	\$1,272,757	\$13,827,092	\$11,687,856	\$26,787,705
Business-type activities:				
Utility Operations (502)	183,322	1,147,303	310,017	1,640,642
Development (507)	89,780	37,950	-	127,730
Total business-type activities	\$273,102	\$1,185,253	\$310,017	\$1,768,372
Total Primary Government	\$1,545,859	\$15,012,345	\$11,997,873	\$28,556,077

ST. TAMMANY PARISH, LOUISIANA
Notes to the Financial Statements 2022

The difference of \$173,635 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 Plan

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):

<u>Entity</u>	<u>Retirement System</u>
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:

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

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

The retirement system issues 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 2022 was 11.5% of annual covered payroll. Contributions to the retirement system also include one-fourth of 1% of taxes shown to be collectible by the tax rolls of each Parish. The following table details the employer's contributions to the retirement system under Plan A for the last three years, which equals the required contributions for each year.

<u>2022</u>	<u>2021</u>	<u>2020</u>
\$2,856,083	\$3,062,324	\$3,053,925

Pension Liability, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions – The following table reflects the Parish's reported net pension asset/liability, pension expense, proportion share of the net pension asset/ liability, and changes in proportion as of December 31, 2022.

ST. TAMMANY PARISH, LOUISIANA
Notes to the Financial Statements 2022

Net Pension Asset	\$ 17,550,790
Pension Expense	(\$2,968,979)
Proportion of Net Pension Asset	3.725939%
 Change in Proportion Decrease	 .006583%

The net pension assets/liabilities were measured as of December 31, 2021 and the total pension liability used to calculate the net pension asset/liability was determined by an actuarial valuation as of that date. The required projected employer contributions are used to determine the proportionate relationship of each employer to all employers of PERS. The Parish's proportion was determined on a basis that is consistent with the manner in which contributions to the pension plan are determined. The allocation percentage was used in calculating the Parish's proportionate share of pension amounts.

The allocation method used in determining the Parish's proportion was based on the Parish's contribution to the plan during the fiscal year ended December 31, 2021 as compared to the total of all employers' contributions received by the plan for the fiscal year ended December 31, 2021.

At December 31, 2021, 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	\$1,060,394	(\$1,272,024)
Changes in Assumptions	915,309	-
Net Difference between Projected and Actual Earnings on Pension Plan Investments	-	(15,181,131)
Changes in Proportion and Differences between Employer and Non-Employer		
Contributions and Proportionate Share of Contributions:		
Change in Proportionate Share	-	(148,845)
Difference in Contributions	-	(4,472)
Employer Contributions Subsequent to the Measurement Date	2,856,083	-
Total	\$4,831,786	(\$16,606,472)

Deferred outflows of resources related to pensions resulting from employer contributions subsequent to the measurement date for PERS of \$2,856,083, will be recognized as a reduction of the net pension liability during the year ending December 31, 2023.

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:	
2023	(\$2,965,413)
2024	(6,023,431)
2025	(4,013,922)
2026	(1,628,003)
Total	(\$14,630,769)

Actuarial Methods and Assumptions – A summary of the actuarial methods and assumptions used in determining the total pension liability as of December 31, 2021 are as follows:

Valuation Date	December 31, 2021
Actuarial Cost Method	Entry Age Normal
Investment Rate of Return	6.40% (Net of investment expense, including inflation)
Expected Remaining Service-lives	4 years
Projected Salary Increases	4.75%
Cost of Living Adjustments	The present value of future retirement benefits is based on benefits currently being paid by the System and includes previously

ST. TAMMANY PARISH, LOUISIANA
Notes to the Financial Statements 2022

Mortality	granted cost of living increases. The present values do not include provisions for potential future increases not yet authorized by the Board of Trustees. Pub-2010 Public Retirement Plans Mortality Table for Health Retirees multiplied by 130% for males and 125% for females using MP2018 scale for annuitant and beneficiary mortality. For employees, the Pub-2010 Public Retirement Plans Mortality Table for General Employees multiplied by 130% for males and 125% for females using MP2018 scale. Pub-2010 Public Retirement Plans Mortality Table for General Disabled Retirees multiplied by 130% for males and 125% for females using MP2018 scale for disabled annuitants.
Inflation Rate	2.30%

The discount rate used to measure the total pension liability was 6.40%. 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.

The long-term expected rate of return on pension plan investments was determined using a triangulation method which integrated the capital asset 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 2.10% and an adjustment for the effect of rebalancing/diversification. The resulting expected long-term rate of return in 7.00% for the year ended December 31, 2021.

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, 2021 are summarized in the following table:

Asset Class	Target Asset Allocation	Long-Term Expected Portfolio Real Rate of Return
Fixed income	33%	.85%
Equity	51%	3.23%
Alternatives	14%	.71%
Real Assets	2%	.11%
Totals	100%	4.90%
Inflation		2.10%
Expected Arithmetic Nominal Return		7.00%

The mortality rate assumption used was set based upon an experience study performed on plan data for the period January 1, 2013 through December 31, 2017. The data was assigned credibility weighting and combined with a standard table to produce current levels of mortality. As a result of this study, mortality for employees was set equal to the Pub-2010 Public Retirement Plans Mortality Table for General Employees multiplied by 130% for males and 125% for females, each with full generational projection using the MP2018 scale. In addition, mortality for annuitants and beneficiaries was set equal to the Pub-2010 Public Retirement Plans Mortality Table for Healthy Retirees multiplied by 130% for males and 125% for females, each with full generational projection using the MP2018 scale. For disabled annuitants, mortality was set equal to the Pub-2010 Public Retirement Plans Mortality Table for General Disabled Retirees multiplied by 130% for males and 125% for females, each will full generational projection using the MP2018 scale.

ST. TAMMANY PARISH, LOUISIANA
Notes to the Financial Statements 2022

Sensitivity of the Parish’s Proportionate Share of Net Pension Liability (Assets) to Changes in Discount Rate – The following presents the Parish’s proportionate share of the net pension liability of PERS as of December 31, 2021 using the current discount rate of 6.40%, as well as what the Parish’s proportionate share of the net pension liability(asset) 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
\$3,128,968	\$(17,550,790)	\$(34,873,875)

Payables to the Pension Plan – At December 31, 2022, the Parish reported payables of \$1,236,074 for the fourth quarter 2022 outstanding contributions due to PERS.

Deferred Compensation Plan

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

G. Post-Employment Health Care Benefits

Plan Description – The Parish provides certain continuing health care benefits for its retired employees. The Parish’s OPEB Plan (the OPEB Plan) is a single-employer defined benefit OPEB plan administered by the Parish. The authority to establish and/or amend the obligation of the employer, employees and retirees rests with the Parish. No assets are accumulated in a trust that meets the criteria in Governmental Accounting Standards Board (GASB) Codification Section P52 *Post-employment Benefits Other than Pensions-Reporting for Benefits not Provided through Trusts that Meet Specified Criteria-Defined Benefit*. However, the Parish has accrued for \$6,156,401 in an internal service fund.

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

Employees covered by benefit terms – At December 31, 2022, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefit payments	52
Inactive employees entitled to but not yet receiving benefit payments	-
Active employees	511
Total	563

Total OPEB Liability – The Parish’s total OPEB liability of \$6,356,401 was measured as of December 31, 2022 and was determined by an actuarial valuation as of that date.

Actuarial Assumptions and other inputs – The total OPEB liability in the December 31, 2022 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all period included in the measurement, unless otherwise specified:

Inflation	2.5%
Salary increases	4.0% including inflation
Discount rate	2.06% annually (Beginning of year to determine actuarially determined contribution)
Healthcare cost trend rates	3.72% annually (as of end of year measurement date)
Mortality	Getzen model Pub G.H-2010

ST. TAMMANY PARISH, LOUISIANA
Notes to the Financial Statements 2022

The discount rate was based on the average of the Bond Buyers' 20-year general obligation municipal bond index as of December 31, 2022, the end of the applicable measurement period.

The actuarial assumptions used in the December 31, 2022 valuation were based on the results of ongoing evaluations of the assumptions from January 1, 2009 to December 31, 2022.

Changes in the Total OPEB Liability

Balance at December 31, 2021	\$7,280,587
Changes for the year:	
Service cost	47,308
Interest	146,990
Differences between expected and actual experience	535,538
Changes in assumptions	(1,267,122)
Benefit payments and net transfers	(386,900)
Net changes	<u>(924,186)</u>
Balance at December 31, 2022	<u>\$6,356,401</u>

Sensitivity of the total OPEB liability to changes in the discount rate – The following presents the total OPEB liability of the Parish, as well as what the Parish's total OPEB liability would be if it were calculated using a discount rate that is 1 percentage point lower (2.72%), or 1 percentage point higher (4.72%) than the current discount rate:

	1.0% Decrease (2.72%)	Current Discount Rate (3.72%)	1.0% Increase (4.72%)
Total OPEB liability	\$ 7,069,813	\$ 6,356,401	\$ 5,764,022

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

	1.0% Decrease (4.5%)	Current Trend (5.5%)	1.0% Increase (6.5%)
Total OPEB liability	\$ 5,755,878	\$ 6,356,401	\$ 7,073,006

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB – For the year ended December 31, 2022, the Parish recognized OPEB expense of (\$529,908). At December 31, 2022, the Parish reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 1,497,990	(\$1,736,165)
Changes in assumptions	564,727	(1,793,491)
Total	<u>\$2,062,717</u>	<u>(\$3,529,656)</u>

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

Years ending December 31:

	2023	(724,206)
	2024	(724,205)
	2025	20,720
	2026	(24,147)
	2027	(24,147)
	Thereafter	9,046
	Total	<u>(\$1,466,939)</u>

ST. TAMMANY PARISH, LOUISIANA
Notes to the Financial Statements 2022

H. Construction and Other Significant Commitments

Construction Commitments – The Parish had active projects as of December 31, 2022. At year-end, commitments for the projects are as follows:

Project Name	CIP Expenditures to Date	Commitment
Governmental Activities:		
Airport Obstruction Removal-West	\$25,670	\$72,051
Airport Rd.	204,550	319,976
Airport Runway Rehabilitation	138,942	1,259,040
Albert Thompson Rd.	179,352	16,168
Alton Water System Interconnect	23,842	32,013
America St.	42,381	43,291
Anthony Rd.	138,021	10,278
Barringer Rd.	285,159	300,161
Becky Rd.	148,695	10,683
Bell Park Rd.	106,621	20,564
Belle Helene Ln.	-	51,734
Belle Terre Blvd.	36,847	226,619
Ben Thomas Rd. Pond	1,272,227	196,970
Brewster Rd., Ph.5	295,321	21,648
Brewster Rd./LA1077 Pond	1,007,357	84,795
Brownsitch Rd. Water Main Extension	64,720	37,145
Camp Salmen Historic Lodge Restoration	-	22,875
Can Bayou Ln.	252,908	254,888
Caroline St.	47,563	48,923
Chris Kennedy Rd. Bridge	162,651	207,060
Chubasco Ln.	-	74,356
Country Club Dr.	14,319	335,664
Crestwood Dr. Drainage	35,028	29,440
Cross Gates Water Tower #1	255,809	343,093
Cross Gates Water Well & Tower #2	265,631	380,842
Cross Gates/Meadowlake Water Interconnect	98,502	94,463
Crown Z Rd. Ph 2	142,602	-
Cypress Dr.	260	53,539
D'Evereaux Dr.	-	133,622
Donya St.	54,450	134,784
DPW Fence Repairs-Hurricane Ida	-	144,798
Drainage Maintenance Properties	28,450	-
Durhma Dr.	-	32,867
E. Briar Ct.	40,884	20,598
E. Pearl Dr.	3,600	122,857
Eleventh St. Drainage	43,726	151,519
Emerald Forest Blvd.	80,084	280,635
Flair Dr.	-	36,217
Forest Cir.	24,413	69,903
Golfers Dr.	-	63,228
Goodbee Pond	207,741	196,867
Grand Oaks Dr.	325,074	201,699
Gretel Cove	-	59,939
Guste Island Rd. Ph 2	634,480	105,669
Hano Rd.	143,731	13,656
Harrison Ave.	1,579,367	1,250,101
Hawthorne Hollow Bridge	193,787	94,866
Hazel Dr. Intersection	215,263	15,515
Helen Dr. Pond	86,119	21,381
Herwig Bluff Rd.	23,010	-

ST. TAMMANY PARISH, LOUISIANA
Notes to the Financial Statements 2022

Project Name	CIP Expenditures to Date	Commitment
Governmental Activities (continued):		
Herwig Rd.	9,482	54,433
Hester St.	368,377	9,902
Intrepid Dr.	-	194,774
Iroquois St.	-	102,956
Isabel Swamp Rd.	194,983	4,118
Jackson St.	-	79,718
Jefferson Ave.	-	211,284
Jenkins St.	260	67,245
Justice Center Phone System Upgrade	590,544	21,183
Koop Complex Exterior Stairs-Building B	-	74,382
Koop Dr.	-	934,533
LA1077/LA21 Connector Rd.	4,819,178	5,763,321
LA21 Bike Path	77,609	-
Lacombe Harbor Rd.	171,236	192,021
Lacombe Trails & Nature Park	155,654	37,213
Lake Rd.	123,540	148,716
Lake Rd. Bridges	18,482	25,018
Lakeview Dr. Drainage	8,390	-
Lamarque St.	18,896	154,029
Lazy Wheels Water Distribution	33,734	17,119
Leaf Circle	10,868	46,186
Library Technical & Maintenance Building Renovation	11,928	7,952
Lion Dr.	282,436	3,675
Little Bayou Castine Drainage	334,745	20,044
Lock No. 1 Boat Launch Restoration	118,378	-
Lock No. 2 Rd. Bridge	111,242	33,681
Lock No. 3 Rd. Bridge	82,324	42,162
Lower W-15 Area Drainage, Ph. 2 Widening	1,283,846	1,878,161
Lower W-15 Area Drainage, Ph 3- Diversion Canal	111,867	34,765
Madison Ave.	142,724	8,317
Main St.	29,096	35,955
Mandane Dr.	125,574	137,495
Mandeville Annex Drainage	37,450	-
Mandeville Bypass Rd.	3,227,563	234,611
Marsha Dr.	3,600	64,321
Mary Dr.	-	57,100
McDonald St.	41,720	42,060
Moonraker Dr.	9,889	-
N. 11 th St.	-	85,731
N. 13 th St.	3,600	85,224
N. 16 th St.	24,736	30,991
N. Fitzmorris Rd.	248,414	28,730
N. Military Rd. Water Main Extension	152,335	76,935
Norfolk Ct.	-	37,960
North St. Drainage	46,735	10,058
Northwood Dr. Drainage	-	389,875
Northwood Village/Whisperwood/Eddins Canal Drainage	578,963	296,442
Nosworthy Dr.	42,456	167,540
Oak Alley Rd.	13,169	8,941
Oak Dr.	2,281	35,716
Oak Harbor Blvd./I-10 Lighting	22,472	23,016
Oak Park Subdivision Drainage	86,855	33,271
Oak Ridge Rd.	170,458	19,758
Old River Rd.	11,811	10,299
Old River Rd. Bridge	10,085	-

ST. TAMMANY PARISH, LOUISIANA
Notes to the Financial Statements 2022

Project Name	CIP Expenditures to Date	Commitment
Governmental Activities (continued):		
Ozone Pines Water Distribution	260,007	151,219
Ozone Woods Subdivision Drainage	600	91,955
Palmer Dr.	42,590	43,790
Penn Mill Lakes Blvd.	75,963	66,195
Penn Mill Rd.	119,126	103,035
Pine St. Extension	686,867	-
Poe St.	-	65,014
Radio Rd.	57,004	120,100
Raiford Oaks Channel	104,089	9,681
Rampage Lp.	-	74,511
Rapatel St.	25,550	25,550
Reiher Rd. Drainage	154,593	23,526
River Rd./Lee Rd.	700,493	1,692,748
Rousseau Rd. Bridge	127,556	92,216
Rusaw Rd.	37,067	1,410
Rustic Cir.	10,031	29,949
S. Buckingham Dr.	-	32,802
Safe Haven Cardinal Cove Cabin Renovation	6,417	46,260
Safe Haven Entrance Landscaping	12,563	21,730
Safe Haven Information Signage	3,110	5,607
Safe Haven Network Fiber	38,106	10,664
Safe Haven Pavilions	19,843	38,979
Safe Haven Pkwy. Renovations -Quad A, Ste 105	-	27,691
Safe Haven Roadway Sidewalks	14,550	28,750
Safe Haven Stormwater Management	198,204	176,787
Safe Haven Training & Education Center	822,398	34,138
Safe Haven Utilities	31,845	39,040
Salmen St.	3,600	132,363
Secluded Grove Lp. Drainage	78,453	372,944
Sharp Rd.	437,912	211,082
Sirius Ln.	-	39,226
Slidell Pier Breakwater Restoration	133,088	48,905
Smith Rd.	46,085	10,350
Smith Rd. Bridge	183,055	19,635
Soult St.	3,444,250	383
South St.	6,259	53,250
Southern Manor Water Distribution	82,011	51,356
Spanish Trail Heights Drainage	61,043	20,977
St. Mary St. Building	17,175	14,400
STAC Drainage	337,107	-
STAC Phase IV Beautification	500,674	-
Stephanie Ln.	89,904	15,156
Sticker Rd. Drainage	-	231,512
Stone Rd. to Powell Dr.	214,271	246,750
Technology Equipment-Animal Services	15,932	9,524
Technology Equipment-EOC Complex	111,546	10,393
Technology Equipment-Kidz Konnection Caboose	11,907	1,155
Technology Equipment-Koop Dr. Building A	39,184	78,500
Technology Equipment-Koop Dr. Building B, Flr 1	47,627	4,619
Technology Equipment-Koop Dr. Building C, Flr 1	65,307	-
Technology Equipment-Towers Building	95,254	19,520
Technology Equipment-Tyler St. Admin Building	23,772	2,309
Technology Equipment-Tyler St. Fleet Building	11,973	1,155
Third Ave. Bridge	1,380,646	659,444
Three Rivers Rd. Drainage	196,140	7,256

ST. TAMMANY PARISH, LOUISIANA
Notes to the Financial Statements 2022

Project Name	CIP Expenditures to Date	Commitment
Governmental Activities (continued):		
Trace Bridge Repair	1,140,407	-
Trace Connection to Heritage Park	100,480	-
Trailer Rd.	23,421	45,960
Transmitter Rd. Ph 2	390,380	439,269
Vale St.	21,392	36,476
W. Briar Ct.	37,034	14,629
W. Countryside Blvd.	108,128	7,905
W. Field Ct.	10,268	18,486
Walnut St.	32,640	55,675
Ward Line Rd.	189,918	6,787
West Madisonville Drainage	99,224	47,240
West Tammany Hills Drainage	459,634	96,570
Westwood Regional Detention Pond	442,521	49,595
Wise Rd.	169,837	115,112
<i>Total Governmental Activities</i>	<u>\$37,307,173</u>	<u>\$26,027,152</u>
Business-type Activities:		
Abita Lakes WWTP	11,555	19,561
Bedico/Timberlane Interconnection	703,385	12,625
Bedico/Faubourg Interconnect	20,432	125,837
Cross Gates Water Distribution-Herwig Bluff Rd.	15,844	443,450
Cross Gates WWTP	339,930	123,885
Goodbee Regional WWTP	269,412	116,438
Koop Dr. Water Tower	-	76,400
LA1077/LA21 Connector Rd. Sewer Main	114,705	-
Red Oaks/City of Mandeville SFM	3,410	-
Turtle Creek/Herwig Bluff SFM	192,677	18,225
West St. Tammany WWTP Expansion	5,960,169	2,205,211
Westwood WWTP Blower	19,339	37,641
<i>Total Business-type Activities</i>	<u>\$7,650,858</u>	<u>\$3,179,273</u>
Total Primary Government	<u><u>\$44,958,031</u></u>	<u><u>\$29,206,425</u></u>

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.

Other Significant Commitments – The Parish had other open encumbrances in addition to the commitments above as of December 31, 2022. At year-end, these encumbrances are as follows:

Fund	Encumbrances
Governmental Activities:	
General Fund (000)	\$128,902
Public Works (100)	1,251,987
Capital Improvement – General (200-4640)	1,700,529
Non-major Special Revenue Funds	6,223,907
Non-major Capital Project Funds	6,456,952
Internal Service Funds	171,338
Total Governmental Activities	<u>\$15,933,615</u>
Business-type Activities:	
Utility Operations (502)	\$1,588,303
Development (507)	176,699
Total Business-type Activities	<u>1,765,002</u>
Total Primary Government	<u><u>\$17,698,617</u></u>

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

ST. TAMMANY PARISH, LOUISIANA
Notes to the Financial Statements 2022

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.

Payments to the Sheriff in 2022 totaled \$193,706. The Parish is committed to pay an annual fee to the Sheriff as shown in the following table:

Year Due	Amount
2023	\$205,683
2024	206,367
2025	195,747
2026	185,267
2027	186,034
2028	186,593
2029	93,495
Total	\$1,259,186

I. Risk Management

The Parish is covered for its liability exposures by several policies of insurance with varying self-insured retentions (SIR). These policies provide the Parish with an excess layer of coverage in order to limit its potential exposure. The worker’s compensation policy has a \$500,000 SIR per occurrence. The general, auto, public officials and employment practices liability policies each have a \$250,000 SIR per occurrence.

During 2022, the Parish’s maximum liability exposure within the self-insured retentions was \$600,000 aggregate for general, auto, public officials’ errors and omissions, and employment practices liability. There is a \$2,000,000 limit of liability per occurrence for any Parish-related liability for each of these lines of coverage. 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, and employment practices liability policies. The umbrella policy has a \$2,000,000 limit of liability per occurrence and a maximum \$2,000,000 aggregate. The general liability policy has a maximum aggregate of \$4,000,000.

Risks of loss are accounted for and financed through internal service funds. The financial statements reflect an accrual for this exposure, net of claims paid, of \$2,000,000. 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, 2022. 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:

	<u>2022</u>	<u>2021</u>
Unpaid claims, beginning of year	\$4,000,000	\$4,000,000
Incurred claims and changes in estimates	1,938,792	740,862
Claim payments	(1,938,792)	(740,862)
Unpaid claims, end of year	<u>\$4,000,000</u>	<u>\$4,000,000</u>

Of the \$4,000,000 in claims payable, \$1,100,000 is considered current and \$2,900,000 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 and drainage.
- 3) *Revenue Bonds* – to acquire a sewer and water facility and GOMESA bonds to fund coastal restoration.
- 4) *Impact Fee Credits* – to fund infrastructure projects.

ST. TAMMANY PARISH, LOUISIANA
Notes to the Financial Statements 2022

The following is a summary of the long-term obligation transactions for the year ended December 31, 2022:

	Long-term Obligations at 12/31/21	Additions	Deductions	Long-term Obligations at 12/31/22	Due within One Year
Governmental Activities					
Bonds Payable					
General Obligation Bonds	\$4,295,000	\$ -	(\$1,015,000)	\$3,280,000	\$1,050,000
Sales Tax Bonds	56,725,000	-	(4,950,000)	51,775,000	5,105,000
Revenue Bonds	23,070,000	-	(335,000)	22,735,000	945,000
Unamortized Premium	4,235,835	-	(559,613)	3,676,222	559,613
Total Bonds Payable	88,325,835	-	(6,859,613)	81,466,222	7,659,613
Compensated Absences	1,261,331	1,738,147	(1,033,947)	1,965,531	760,000
Impact Fee Credits	9,002,974	-	(220,561)	8,782,413	-
Claims Payable	4,000,000	1,938,792	(1,938,792)	4,000,000	1,100,000
Health Plan Payable Retirees	7,280,587	729,836	(1,654,022)	6,356,401	-
Total Governmental Activities	109,870,727	4,406,775	(11,706,935)	102,570,567	9,519,613
Business-type Activities					
Utility Revenue Bonds	35,590,563	-	(1,050,000)	34,540,563	1,085,000
Discount on Bonds Payable	(726,833)	-	54,067	(672,766)	(52,508)
Total Business-type Activities	34,863,730	-	(995,933)	33,867,797	1,032,492
Total Primary Government	\$144,734,457	\$4,406,775	(\$12,702,868)	\$136,438,364	\$10,552,105

The compensated absences liability is accounted for in one internal service funds and the remainder is in the government-wide statements. The Post-Employment Leave Benefit Internal Service Fund (679) is used to account for vacation paid to an eligible employee upon separation from employment. At the end of 2022, the liability in this fund was \$1,098,548, of which \$190,000 is considered current and \$908,548 is considered long-term.

The government-wide statements include amounts for accrued sick leave which are paid to active employees when used. The liability was \$866,983, of which \$570,000 is considered current and \$296,983 is considered long-term as of December 31, 2022.

OPEB is accounted for in both the Post-Employment Health Insurance Internal Service Fund (678) (\$6,156,401) and the government-wide statements (\$200,000).

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

ST. TAMMANY PARISH, LOUISIANA
Notes to the Financial Statements 2022

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 Refunding Bonds, Series 2018 (Coroner)	12/19/18	\$3,990,000	3.2%	03/01/25	\$2,060,000	Ad valorem tax
		Limited Tax Refunding Bonds, Series 2018 (Library)	12/19/18	2,665,000	3.2%	03/01/25	1,220,000	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	5,075,000	2% sales tax
		Sales Tax Bonds Sales Tax District No. 3 Series 2019	05/22/19	30,000,000	4.0% to 5.0%	06/01/31	23,765,000	2% sales tax
		Sales Tax Refunding Bonds Sales Tax District No. 3, Series 2020	12/22/20	23,465,000	.3780% to 1.981%	06/01/31	22,935,000	2% sales tax
	Revenue	Revenue Bonds, Series 2009	05/01/09	4,000,000	3.87%	05/01/24	700,000	Excess revenues
		GOMESA Bonds, Series 2020	12/22/20	22,035,000	3.875%	11/01/45	22,035,000	GOMESA funds
Total Governmental Activities						\$77,790,000		
Business-type Activities	Utility Revenue	Utility Revenue Bonds, Series 2010A	04/21/10	\$1,000,000	.95%	06/01/30	\$265,563	Net revenues of the system
		Utility Revenue Bonds, Series 2018	12/20/18	36,415,000	3.0% to 4.5%	08/01/44	34,275,000	Net revenues of the system
Total Business-type Activities						\$34,540,563		
TOTAL PRIMARY GOVERNMENT						<u>\$112,330,563</u>		

The primary government has accumulated \$6,901,064 in the debt service funds for future debt requirements.

In accordance with R.S. 39:562, aggregate debt payable solely from ad valorem taxes for each specific purpose shall not exceed 10% of total assessed valuation of taxable property. At December 31, 2022, the statutory limit is \$305,380,154 and the Parish has \$3,280,000 of outstanding general obligation bonded debt. In addition, under R.S. 39:698.4, the Parish is legally restricted from incurring long-term bonded debt secured by sales and use taxes where principal and interest payment(s) falling due in any one year exceed 75% of the avails of the tax for the year. The Parish was within the 75% limitation on principal and interest payments in all years that sales tax bonds were issued and outstanding.

ST. TAMMANY PARISH, LOUISIANA
Notes to the Financial Statements 2022

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

		Year Ending December 31	Principal	Interest	Total
Governmental Activities	General Obligation Bonds	2023	\$1,050,000	\$88,160	\$1,138,160
		2024	1,095,000	53,840	1,148,840
		2025	1,135,000	18,160	1,153,160
	Sales Tax Bonds	2023	5,105,000	1,571,051	6,676,051
		2024	5,270,000	1,364,894	6,634,894
		2025	5,475,000	1,177,055	6,652,055
		2026	5,600,000	1,017,665	6,617,665
		2027	5,740,000	846,124	6,586,124
		2028-2031	24,585,000	1,504,365	26,089,365
		2023-2045	945,000	874,367	1,819,367
	Revenue Bonds	2024	990,000	837,379	1,827,379
		2025	655,000	806,000	1,461,000
		2026	680,000	780,619	1,460,619
		2027	705,000	754,269	1,459,269
		2028-2032	3,980,000	3,338,313	7,318,313
		2033-2037	4,820,000	2,504,606	7,324,606
		2038-2042	5,860,000	1,493,038	7,353,038
		2043-2045	4,100,000	321,819	4,421,819
		Business-type Activities	Utility Revenue Bonds	2023	1,085,000
2024	1,120,000			1,373,488	2,493,488
2025	1,155,000			1,337,408	2,492,408
2026	1,190,000			1,298,975	2,488,975
2027	1,195,563			1,259,125	2,454,688
2028-2032	6,540,000			5,609,293	12,149,293
2033-2037	7,940,000			4,214,963	12,154,963
2038-2042	9,765,000			2,376,263	12,141,263
2043-2044	4,550,000			309,375	4,859,375
Total					\$112,330,563

Details of Advance Refunding, Sales Tax District No. 3 Sales Tax Bonds, Series 2013

In 2020, the Parish advanced refunded Sales Tax District No. 3 Sales Tax Bonds, Series 2013, by placing the proceeds of the new bonds in an irrevocable trust account to provide for all future debt service payments on the old debt. The Parish issued \$23,465,000 of taxable sales tax bonds to advance refund \$21,125,000 in sales tax bonds. At December 31, 2022, \$21,125,000 of defeased bonds remain outstanding. The assets held in the irrevocable trust are risk-free monetary assets that cannot be substituted with monetary assets that are not essentially risk-free. This advanced refunding was undertaken to reduce the total debt service payments over eleven years by \$692,319, and to obtain an economic gain of \$642,327.

ST. TAMMANY PARISH, LOUISIANA
Notes to the Financial Statements 2022

K. Fund Balance

The fund balance for governmental funds as of December 31, 2022 was \$294,922,309. The following table indicates the purpose for each restriction or commitment:

	General Fund (000)	Public Works (100)	Capital Imp.- General (200-4640)	Sewer/Water Quality Capital (202)	Disaster Relief (254)
Nonspendable:					
Prepaid items	\$373,808	\$1,834	\$ -	\$ -	\$ -
Mitigation bank	-	-	-	-	-
Total Nonspendable	<u>373,808</u>	<u>1,834</u>	<u>-</u>	<u>-</u>	<u>-</u>
Restricted for:					
22 nd JD Commissioner	-	-	-	-	-
22 nd JD Criminal Court	-	-	-	-	-
Animal Shelter	-	-	-	-	-
Arts	-	-	-	-	-
Coastal Restoration	-	-	-	-	-
Debt Service	-	-	-	-	-
Drainage	-	-	-	-	-
Drainage Capital	-	-	-	-	-
Economic Development	-	-	-	-	-
Environmental Services	-	-	-	559	-
Gravity Drainage, Dist. No. 5	-	-	-	-	-
Jail Capital	-	-	-	-	-
Juror Compensation	-	-	-	-	-
Justice Center Complex	-	-	-	-	-
Library	-	-	-	-	-
Library Capital	-	-	-	-	-
Lighting Districts	-	-	-	-	-
Public Health	-	-	-	-	-
Roads, Bridges, and Drainage	-	71,915,695	69,202,489	-	6,581,735
St. Tammany Parish Coroner	-	-	-	-	-
Sub-Drainage Dist. 1 of GDD No. 3	-	-	-	-	-
Transportation	-	-	-	-	-
Transportation Capital	-	-	-	-	-
Tree Mitigation	-	-	-	-	-
Witness Fees	-	-	-	-	-
Total Restricted	<u>-</u>	<u>71,915,695</u>	<u>69,202,489</u>	<u>559</u>	<u>6,581,735</u>
Committed for:					
Administration Building	-	-	-	-	-
Animal Shelter	-	-	-	-	-
Culture and Recreation	-	-	-	-	-
Debt Service	-	-	-	-	-
Disaster Relief	-	-	-	-	609,090
Economic Development	-	-	-	-	-
Environmental Services	-	-	-	-	-
General Government	-	-	-	-	-
Information Systems	-	-	-	-	-
OEP/911 Building	-	-	-	-	-
Parish Buildings	-	-	-	-	-
Road, Bridges, and Drainage	-	393,419	-	-	-
STP Admin/Justice Complex East	-	-	-	-	-
Sewer/Water Quality	-	-	-	33,987	-
Tammany Trace	-	494,756	-	-	-
Total Committed	<u>-</u>	<u>888,175</u>	<u>-</u>	<u>33,987</u>	<u>609,090</u>
Unassigned	<u>11,983,302</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL FUND BALANCES	<u>\$12,357,110</u>	<u>\$72,805,704</u>	<u>\$69,202,489</u>	<u>\$34,546</u>	<u>\$7,190,825</u>

ST. TAMMANY PARISH, LOUISIANA
Notes to the Financial Statements 2022

	Non-major Special Revenue	Non-major Debt Service	Non-major Capital Projects	Non-major Permanent	Total
Nonspendable:					
Prepaid items	\$7,043	\$ -	\$ -	\$ -	\$382,685
Mitigation bank	-	-	-	720,057	720,057
Total Nonspendable	7,043	-	-	720,057	1,102,742
Restricted for:					
22 nd JD Commissioner	31,378	-	-	-	31,378
22 nd JD Criminal Court	134,304	-	-	-	134,304
Animal Shelter	5,590	-	442,501	-	448,091
Arts	46,004	-	-	-	46,004
Coastal Restoration	-	-	20,210,575	-	20,210,575
Debt Service	-	5,033,308	-	-	5,033,308
Drainage	6,344,936	-	17,354,904	-	23,699,840
Drainage Capital	-	-	187,541	-	187,541
Economic Development	3,347,257	-	-	-	3,347,257
Environmental Services	-	-	-	-	559
Gravity Drainage, Dist. No. 5	-	-	41,838	-	41,838
Jail Capital	-	-	867,012	-	867,012
Juror Compensation	376,454	-	-	-	376,454
Justice Center Complex	-	-	5,431,689	-	5,431,689
Library	-	447,030	-	-	447,030
Library Capital	-	-	5,478,200	-	5,478,200
Lighting Districts	5,742,168	-	-	-	5,742,168
Public Health	5,644,293	-	106,193	-	5,750,486
Roads, Bridges, and Drainage	-	-	19,974,055	-	167,673,974
St. Tammany Parish Coroner	15,000	1,354,459	41,502	-	1,410,961
Sub-Drainage Dist. 1 of GDD No. 3	-	-	556,259	-	556,259
Transportation	308,769	-	-	-	308,769
Transportation Capital	-	-	622,887	-	622,887
Tree Mitigation	-	-	146,355	-	146,355
Witness Fees	442,916	-	-	-	442,916
Total Restricted	22,439,069	6,834,797	71,461,511	-	248,435,855
Committed for:					
Administration Building	-	-	328,281	-	328,281
Animal Shelter	4,137,877	-	-	-	4,137,877
Culture and Recreation	-	-	9,540,805	-	9,540,805
Debt Service	-	66,267	-	-	66,267
Disaster Relief	-	-	-	-	609,090
Economic Development	-	-	319,058	-	319,058
Environmental Services	9,070,016	-	-	-	9,070,016
General Government	-	-	368,043	-	368,043
Information Systems	-	-	248,572	-	248,572
OEP/911 Building	-	-	326,249	-	326,249
Parish Buildings	-	-	5,598,459	-	5,598,459
Road, Bridges, and Drainage	-	-	-	-	393,419
STP Admin/Justice Complex East	-	-	1,555,882	-	1,555,882
Sewer/Water Quality	-	-	-	-	33,987
Tammany Trace	-	-	309,649	-	804,405
Total Committed	13,207,893	66,267	18,594,998	-	33,400,410
Unassigned	-	-	-	-	11,983,302
TOTAL FUND BALANCES	\$35,654,005	\$6,901,064	\$90,056,509	\$720,057	\$294,922,309

ST. TAMMANY PARISH, LOUISIANA
Notes to the Financial Statements 2022

L. Inter-fund Receivables and Payables

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

		Receivable Entity					Total
		Primary Government	Component Unit				
		General Fund (000)*	St. Tammany Parish Coroner*	St. Tammany Parish Library*	Sewerage District 1	Sewerage District 4	
Payable Entity	Component Unit	Fire Protection District 2	\$8,600	\$ -	\$ -	\$ -	\$8,600
	Fire Protection District 3	2,800	-	-	-	2,800	
	Fire Protection District 5	1,800	-	-	-	1,800	
	Fire Protection District 8	2,300	-	-	-	2,300	
	Fire Protection District 9	1,550	-	-	-	1,550	
	Recreation District 1	7,450	-	-	-	7,450	
	Recreation District 14	5,700	-	-	-	5,700	
	Water District 3	-	-	-	315,318	21,888	337,206
	Primary Government	St. Tammany Parish Coroner (126)	-	7,426,022	-	-	7,426,022
	St. Tammany Parish Library (128)*	-	-	11,754,129	-	-	11,754,129
Total		\$30,200	\$7,426,022	\$11,754,129	\$315,318	\$21,888	\$19,547,557

* Indicates major component unit or fund as appropriate

The amount due from primary government to the Coroner and the Library is \$294,103 and \$548,347 less on the governmental fund statements, respectively, 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.

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).

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, 2022, is as follows:

		Due to:				
		General Fund (000)	Public Works (100)	STP Library Capital (228)	Total	
Due From:	Major Funds	St. Tammany Parish Library (128)	\$ -	\$ -	\$1,430,632	\$1,430,632
	Disaster Relief (254)	23,075	5,785,049	-	5,808,124	
	Non-major Special Revenue Funds	Grants – Coastal (141)	85,521	-	-	85,521
	Grants – Economic Development (143)	322	-	-	322	
	Grants – Infrastructure (145)	10,481	-	-	10,481	
	Grants – OHSEP (146)	180,014	-	-	180,014	
	Grants – Residential Mitigation (147)	981,690	-	-	981,690	
	Lighting District No. 10 (190-4630)	596	-	-	596	
	Non-major Capital Project Fund	Culture and Recreation Capital (216)	8,113	-	-	8,113
	Total		\$1,289,812	\$5,785,049	\$1,430,632	\$8,505,493

ST. TAMMANY PARISH, LOUISIANA
Notes to the Financial Statements 2022

M. Inter-fund Transfers

The following table indicates inter-fund transfers:

	From:							Total
	General Fund (000)	Capital Improvements – General (200-4640)	Non-major Special Revenue Funds	Non-major Capital Project Funds	Internal Service Funds	Utility Operations (502)*	Development (507)*	
General Fund (000)	\$ -	\$ -	\$8,259	\$ -	\$ -	\$ -	\$600,000	\$608,259
Public Works (100)	-	-	-	-	31,945	-	-	31,945
Capital Improvements – General (200-4640)	-	-	-	288,745	-	-	-	288,745
Disaster Relief (254)	-	-	-	1,900	222,908	41,665	-	266,473
Non-major Special Revenue Funds	-	-	-	-	619	-	-	619
Non-major Debt Service Funds	-	-	-	-	-	368,922	-	368,922
Non-major Capital Project Funds	321,586	1,364,689	-	2,083,862	1,147,570	-	-	4,917,707
Utility Operations (502) *	-	-	-	-	4,301	-	-	4,301
Total	\$321,586	\$1,364,689	\$8,259	\$2,374,507	\$1,407,343	\$410,587	\$600,000	\$6,486,971

(*) Business-type Activities

The transfers were made for the following reasons:

1. A transfer was made from the General Fund to a non-major capital project fund for capital projects related to the Jail.
2. Transfers were made from the Capital Improvements - General Fund to non-major capital project funds for additional funding for a drainage coastal protection plan and road projects.
3. A transfer was made from non-major special revenue fund to the general fund per Louisiana Revised Statute 15:571.11C, which requires half of the fund balance at year-end to be transferred to the General Fund.
4. Transfers were made from non-major capital project funds to the Capital Improvements – General fund to fund a portion of the cost of capital projects.
5. A transfer was made from a non-major capital project fund to the Disaster Relief Fund to fund the match on a disaster related project.
6. Transfers were made from non-major capital project funds to non-major capital project funds to fund a portion of the cost of capital projects.
7. Transfers were made from an internal service fund to the Public Works fund to cover the costs of claims.
8. A transfer was made from an internal service fund to the Disaster Relief fund for the insurance proceeds received for damages related to Hurricane Ida.
9. A transfer was made from an internal service fund to a non-major special revenue fund to cover the costs of a claim.
10. Transfers were made from internal service funds to non-major capital funds to fund building-related capital projects.
11. A transfer was made from an internal service fund to the Utility Operations fund to cover the costs of a claim.
12. A transfer was made from the Utility Operations fund to the Disaster Relief fund to cover the match on Utility Disaster related costs.
13. A transfer was made from the Utility Operations fund 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.
14. A transfer was made from the Development fund to the General Fund to return funds previously transferred when the Development fund was first created.

ST. TAMMANY PARISH, LOUISIANA
Notes to the Financial Statements 2022

N. Leases

The following table details leases required to be reported under GASBS 87.

Fund	Lessee	Property	Commencement Date	Expiration Date	Option Expiration Date	Option Terms
Public Works (100)	STC Five LLC	Josephine @ Trace	04/15/2022	04/14/2027	04/14/2047	4-Five-year terms
	STC Five LLC	Ponchartrain @ Trace	04/15/2022	04/14/2027	04/14/2047	4-Five-year terms
	New Cingular Wireless PCS LLC	Koop @ Trace	07/07/2022	07/06/2027	07/06/2047	4-Five-year terms
	STC Five LLC	190 @ Trace	06/01/2022	05/31/2027	05/31/2047	4-Five-year terms
	STC Five LLC	Fritchie Barn	06/01/2022	05/31/2027	05/31/2047	4-Five-year terms
Utility Operations (502)						
	STC Five LLC	Crossgates	05/02/2022	05/01/2027	05/01/2047	4-Five-year terms
Internal Service Funds	State of LA Dept of Environmental Quality	Koop Dr. Building C	06/01/2017	03/31/2022	03/31/2026	2-Two-year terms
	LA Workforce Commission	STP Admin/JC East	02/19/2019	01/31/2024	01/31/2028	2-Two-year terms
	St. Tammany Chamber of Commerce	STP Admin/JC East	07/01/2022	12/31/2024	12/31/2028	2-Two-year terms

The leases accounted for in the Public Works Fund and the Utility Operations Fund are for cellular tower space. The leases in the Internal Service Funds are leases for space in Parish-owned buildings.

The following table details the amount of rent and interest recorded for these leases in 2022.

Fund	Rent	Interest	Total
Public Works (100)	\$132,723	\$6,459	\$139,182
Utility Operations (502)	20,753	1,175	21,928
Internal Service Funds	80,037	1,484	81,521
Total	<u>\$233,513</u>	<u>\$9,118</u>	<u>\$242,631</u>

ST. TAMMANY PARISH, LOUISIANA
Notes to the Financial Statements 2022

The following table details the future payments to be received under these leases.

		Principal	Interest	Total
Public Works (100)	2023	\$ 135,781	\$ 11,707	\$ 147,488
	2024	135,705	16,944	152,649
	2025	135,632	22,361	157,993
	2026	135,557	27,965	163,522
	2027	135,483	33,762	169,245
	2028-2032	676,303	263,034	939,337
	2033-2037	674,454	441,184	1,115,638
	2038-2042	672,610	652,418	1,325,028
	2043-2046	536,763	700,192	1,236,955
	Total	3,238,288	2,169,567	5,407,855
Internal Service Funds	2023	82,204	2,355	84,559
	2024	81,252	3,294	84,546
	2025	80,323	4,223	84,546
	2026	74,643	4,821	79,464
	2027	70,409	5,425	75,834
	2028	11,326	983	12,309
	Total	400,157	21,101	421,258
	Utility Operations (502)	2023	27,188	2,310
2024		27,173	3,357	30,530
2025		27,158	4,441	31,599
2026		27,143	5,562	32,705
2027		27,128	6,721	33,849
2028-2032		135,417	52,450	187,867
2033-2037		135,047	88,080	223,127
2038-2042		134,678	130,328	265,006
2043-2046		107,477	139,914	247,391
Total		648,409	433,163	1,081,572
Total	\$4,286,854	\$2,623,831	\$6,910,685	

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

The Parish has forgone \$479,512 in fiscal year 2022 in ad valorem taxes due to these abatement programs.

ST. TAMMANY PARISH, LOUISIANA
Notes to the Financial Statements 2022

P. Cane Bayou Mitigation Bank

The St. Tammany Parish Cane Bayou Mitigation Bank (CBMB) was established in October 2019. The land for the CBMB was purchased in 2012 from the State of Louisiana and lies between Mandeville and Lacombe in the Bayou Castine and Bayou Cane watersheds. The CBMB will be developed in two sections, which will preserve the pine savannah wetlands in perpetuity while providing compensatory mitigation for future Parish projects. The Mitigation Banking Instrument (MBI) for Section 1 of CBMB has been formally approved by the cognizant federal and state agencies, and work to develop Section 1 has begun.

The CBMB will provide federally-required compensatory mitigation for the Parish’s capital infrastructure projects which have unavoidable impacts to wetlands at the project sites. The CBMB is a single-client mitigation bank to be used solely by St. Tammany Parish Government. The price of mitigation credit acres for the CBMB is set in the MBI. The U.S. Army Corps of Engineers releases “mitigation credit acres” for Parish projects as the Parish reaches prescribed milestones in the construction and establishment of native wetlands on the property. Two CBMB Escrow Accounts have been established to fund the construction and establishment of Section 1 and to provide for the long-term maintenance and protection of those wetlands in perpetuity.

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, 2022:

	Carrying Amount	Bank Balance
Demand Deposits	\$11,878,820	\$12,032,004

These deposits are secured from custodial credit risk by \$250,000 of federal deposit insurance (GASB Category 1) and \$14,708,496 of pledged securities held by the custodial bank in the name of the Coroner (GASB Category 2).

Capital Assets

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

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

ST. TAMMANY PARISH, LOUISIANA
Notes to the Financial Statements 2022

Capital assets and depreciation activity for the year ended December 31, 2022 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:				
Leasehold Improvements	\$86,162	\$ -	\$ -	\$86,162
Auto Equipment	527,130	54,342	-	581,472
Autopsy Equipment	460,643	16,630	-	477,273
Computer Equipment	289,716	25,166	-	314,882
Furniture and Fixtures	59,456	-	-	59,456
Lab Equipment	2,166,932	-	-	2,166,932
Office Equipment	417,668	11,733	-	429,401
<i>Total capital assets being depreciated</i>	<u>4,007,707</u>	<u>107,871</u>	<u>-</u>	<u>4,115,578</u>
Less accumulated depreciation for:				
Leasehold Improvements	(64,417)	(2,449)	-	(66,866)
Auto Equipment	(352,636)	(73,354)	-	(425,990)
Autopsy Equipment	(294,315)	(49,715)	-	(344,030)
Computer Equipment	(229,505)	(34,718)	-	(264,223)
Furniture and Fixtures	(59,456)	-	-	(59,456)
Lab Equipment	(2,118,620)	(43,932)	-	(2,162,552)
Office Equipment	(296,509)	(37,328)	-	(333,837)
Total accumulated depreciation	<u>(3,415,458)</u>	<u>(241,496)</u>	<u>-</u>	<u>(3,656,954)</u>
Total capital assets, net	<u>\$592,249</u>	<u>(\$133,625)</u>	<u>\$ -</u>	<u>\$458,624</u>

2. St. Tammany Parish Library

Cash and Cash Equivalents

The following is a summary of cash and cash equivalents (book balances) at December 31, 2022:

Demand Deposits	<u>\$5,724,367</u>
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These deposits are stated at cost, which approximates market. As of December 31, 2022, \$5,810,358 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, 2022. These liabilities are reported at their present value of \$255,933.

ST. TAMMANY PARISH, LOUISIANA
Notes to the Financial Statements 2022

Changes in the balances of claims liabilities during the years ended December 31, 2022, 2021, and 2020 were as follows:

	2022	2021	2020
Unpaid claims, beginning of year	\$148,211	\$57,235	\$68,936
Incurred claims and changes in estimates	(942,459)	1,123,165	853,618
Claim payments	1,050,181	(1,032,189)	(865,319)
Unpaid claims, end of year	<u>\$255,933</u>	<u>\$148,211</u>	<u>\$57,235</u>

A stop-loss insurance contract executed with an insurance carrier covers aggregate claims in excess of \$1,038,397 and claims in excess of \$50,000 per single employee per year. The amount of settlements has not exceeded insurance coverage for each of the past fiscal three years.

Capital Assets

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

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

Capital assets and depreciation activity for the year ended December 31, 2022 is as follows:

<u>St. Tammany Parish Library</u>	Beginning Balance	Increases	Decreases	Ending Balance
Capital assets, not being depreciated:				
Land	\$473,285	\$ -	\$ -	\$473,285
Capital assets being depreciated:				
Artwork	49,464	-	-	49,464
Books	8,351,509	440,101	(504,400)	8,287,210
Vehicles	229,896	27,702	-	257,598
Computers	164,088	13,413	-	177,501
Right-to-Use Buildings	1,516,783	32,646	-	1,549,429
Building Improvements	1,779,881	86,743	-	1,866,624
Furniture and Equipment	1,856,453	48,587	-	1,905,040
<i>Total capital assets being depreciated</i>	<u>13,948,074</u>	<u>649,192</u>	<u>(504,400)</u>	<u>14,092,866</u>
Less accumulated depreciation for:				
Artwork	(31,610)	(7,065)	-	(38,675)
Books	(6,827,975)	(649,299)	504,400	(6,972,874)
Vehicles	(182,931)	(19,950)	-	(202,881)
Computers	(42,063)	(20,218)	-	(62,281)
Right-to-Use Buildings	(725,818)	(203,966)	-	(929,784)
Building Improvements	(903,545)	(74,149)	-	(977,694)
Furniture and Equipment	(1,489,205)	(122,562)	-	(1,611,767)
Total accumulated depreciation	<u>(10,203,147)</u>	<u>(1,097,209)</u>	<u>504,400</u>	<u>(10,795,956)</u>
<i>Total capital assets being depreciated, net</i>	<u>3,744,927</u>	<u>(448,017)</u>	<u>-</u>	<u>3,296,910</u>
Total capital assets, net	<u>\$4,218,212</u>	<u>(\$448,017)</u>	<u>-</u>	<u>\$3,770,195</u>

Operating Leases

The Library is a lessee for noncancelable lease of buildings. It recognizes a lease liability and an intangible right-to-use lease asset in the government-wide financial statements. At the commencement of a lease, the Library initially measures the lease liability at the present value of payments expected to be made during the lease term. Subsequently, the lease liability is reduced by the principal portion of the lease payments made. The lease asset is initially measured at or before

ST. TAMMANY PARISH, LOUISIANA
Notes to the Financial Statements 2022

the lease commencement date, plus certain initial direct costs. Subsequently, the lease asset is amortized on a straight-line basis over its useful life.

The Library uses the interest rate charged by the lessor as the discount rate. When the interest rate charged by the lessor is not provided, the Library generally uses its estimated incremental borrowing rate as the discount rate for leases.

The Library monitors changes in circumstances that would require a remeasurement of its lease and will remeasure the lease asset and liability if certain changes occur that are expected to significantly affect the amount of the lease liability.

The Library leases building space for one of its branches, its administrative office, and its technical services annex. The lease agreements do not specify an interest rate. The Library has estimated lease liabilities and right-to-use assets using its incremental borrowing rate which is the prime rate as of the inception of the leases. At December 31, 2022, the value of the right-to-use assets was \$1,549,429 and accumulated amortization was \$929,784. A summary of changes in the Library's lease liabilities during 2022 is as follows:

	December 31, 2021	Additions/ Changes	Retirements/ Payments	December 31, 2022	Due within one year
Lease Liabilities	\$884,948	\$32,646	(\$201,344)	\$716,250	\$130,359

Principal and interest payment due on lease liabilities over the next five years and thereafter are as follows:

<u>Year Ending December 31,</u>	<u>Principal</u>	<u>Interest</u>
2023	\$130,359	\$33,910
2024	111,531	28,101
2025	117,529	22,103
2026	123,850	15,782
2027	130,511	5,121
2028	102,470	2,255
Total	<u>\$716,250</u>	<u>\$107,272</u>

Compensated Absences

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

3. Mosquito Abatement District

Inventories

The Mosquito Abatement District (District) values inventory at cost. Inventories consist of primarily chemicals and larvicide oil supplies. Inventory at December 31, 2022 was determined using the first-in, first-out method (FIFO). 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 which indicates that although a component of current assets, they do not constitute available spendable resource.

ST. TAMMANY PARISH, LOUISIANA
Notes to the Financial Statements 2022

Cash and Cash Equivalents

At December 31, 2022, the Mosquito Abatement District had cash and cash equivalents (book balances) as follows:

Cash in checking accounts	\$241,199
Cash in money market account	12,188,387
Other	1,374
Total	\$12,430,960

As of December 31, 2022, the Mosquito Abatement District had \$12,439,617 in cash deposits (collected bank balances). These deposits were secured from risk by \$250,000 of federal deposit insurance and \$18,000,000 of pledged securities held by the custodial bank in the name of the fiscal agent bank.

Capital Assets

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

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

The board of commissioner of the District adopted a policy to depreciate all of the District's equipment, vehicles, buildings and improvements that have a purchase price of \$1,000 and more. The costs of normal maintenance and repairs that do not add to the value of the assets or materially extend assets lives are not capitalized.

Capital assets and depreciation activity for the year ended December 31, 2022 is as follows:

<u>Mosquito Abatement District</u>	Beginning Balance	Increases	Retirement/ Reclasses	Ending Balance
Capital assets, not being depreciated:				
Land	\$472,645	\$ -	\$ -	\$472,645
Construction in progress	226,409	1,156,274	-	1,382,683
<i>Total capital assets not being depreciated</i>	699,054	1,156,274	-	1,855,328
Capital assets being depreciated:				
Buildings and Improvements	5,841,125	-	-	5,841,125
Vehicles	763,518	-	-	763,518
Machinery and Equipment	1,002,674	216,035	(79,589)	1,139,120
Aircraft and Related Equipment	4,843,643	4,009,453	(63,000)	8,790,096
Office Furniture and Fixtures	38,361	-	-	38,361
<i>Total capital assets being depreciated</i>	12,489,321	4,225,488	(142,589)	16,572,220
Less accumulated depreciation for:				
Buildings and Improvements	(2,017,606)	(146,683)	-	(2,164,289)
Vehicles	(672,328)	(50,320)	-	(722,648)
Machinery and Equipment	(614,055)	(97,687)	79,589	(632,153)
Aircraft and Related Equipment	(2,289,944)	(525,366)	63,000	(2,752,310)
Office Furniture and Fixtures	(74,954)	(6,617)	-	(81,571)
Total accumulated depreciation	(5,668,887)	(826,673)	142,589	(6,352,971)
<i>Total capital assets being depreciated, net</i>	6,820,434	3,398,815	-	10,219,249
Total capital assets, net	\$7,519,488	\$4,555,089	\$ -	\$12,074,577

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.

ST. TAMMANY PARISH, LOUISIANA
Notes to the Financial Statements 2022

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

R. Contingencies and Uncertainties

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

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

S. New Standards

Statement 94, "Public-Private and Public-Public Partnerships and Availability Payment Arrangements" will be effective for financial statements starting with the fiscal year that ends June 30, 2023.

Statement 96, "Subscription-Based Information Technology Arrangements" will be effective for financial statements starting with the fiscal year that ends June 30, 2023.

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

T. Subsequent Events

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

From 1998 to 2018, the Parish levied a .25% sales tax to fund the Justice Center Complex and a .25% sales tax to fund the Parish Jail. Voters did not approve the renewal of these taxes and did not approve the levying of a .4% sales tax for state-mandated costs. Voters also did not approve the levying of a .14% sales tax to fund criminal prosecutions proposed by the District Attorney’s Office.

As a result of the depletion of the tax’s remaining fund balance, the amounts requested for the 2023 budget by various agencies for state-mandated costs and General Fund expenditures are in excess of available funding sources. Since the Parish has no dedicated funding for these costs and very limited funding that can be allocated to these agencies, the Parish utilized \$7,250,000 of American Rescue Plan Act funds to fund a portion of the budgets requested.

Voters did not approve the renewal of the 3.1 property tax for the St. Tammany Parish Coroner’s Office, which expires in 2024. The 1.78 property tax for Public Health expires in 2023, and the 6.07 property tax for the St. Tammany Parish Library expires in 2024.

**REQUIRED
SUPPLEMENTARY
INFORMATION**

ST. TAMMANY PARISH, LOUISIANA
Statement of Revenues, Expenditures, and Changes in Fund Balances -
Budget and Actual
General Fund (000)
For the Year Ended December 31, 2022

	Original Budget	Final Budget	Actual Amounts Budgetary Basis	Variance with Final Budget- Positive (Negative)
Revenues				
Taxes:				
Ad valorem	\$ 5,719,000	\$ 6,011,560	\$ 6,108,805	\$ 97,245
Sales Tax	-	-	29,228	29,228
Other taxes, penalties, interest, etc.	2,527,400	2,527,400	2,512,211	(15,189)
Licenses and permits	4,158,000	4,158,000	4,720,815	562,815
Intergovernmental revenues:				
Federal and state grants	-	2,750,000	2,750,000	-
Other federal funds	60,000	60,000	61,499	1,499
State funds:				
State revenue sharing	114,000	114,000	120,306	6,306
Fees and charges for services	300,200	300,200	231,025	(69,175)
Program revenues (PEG fee, rental income, fuel sales)	398,900	475,900	476,783	883
Other revenues	100,000	100,000	111,902	11,902
Fair market value of investments adjustment	-	-	(440,969)	(440,969)
Total Revenues	13,377,500	16,497,060	16,681,605	184,545
Less: Revenue collection fees	(784,499)	(794,238)	(911,274)	117,036
Net Revenues	12,593,001	15,702,822	15,770,331	67,509
Expenditures				
Administrative Departments				
Parish President	776,424	767,185	721,463	45,722
Parish Council	1,565,014	1,574,759	1,407,617	167,142
Chief Administrative Officer	628,805	749,398	743,855	5,543
Facilities Management	1,741,378	1,721,863	1,379,953	341,910
Finance	1,674,713	1,735,561	1,627,136	108,425
Grants Management	479,564	528,155	478,049	50,106
Grants Reimbursable	(280,000)	(280,000)	(321,286)	41,286
Human Resources	665,202	669,888	596,519	73,369
Procurement	569,284	562,510	554,597	7,913
Public Information	558,586	551,939	543,994	7,945
Technology	3,397,497	3,357,397	2,955,038	402,359
Interfund Charges	(11,202,814)	(11,308,685)	(9,981,680)	(1,327,005)
Subtotal-Administrative Departments	573,653	629,970	705,255	(75,285)
Facilities and Other				
Bush Community Center	23,816	30,839	30,751	88
Fairgrounds Arena	179,786	276,806	276,717	89
Levee Board Building	29,555	20,430	20,238	192
St. Tammany Regional Airport	274,620	156,719	156,005	714
Reimbursement-Costs in Excess of Revenues	(350,877)	(318,894)	(318,625)	(269)
Subtotal-Facilities and Other	156,900	165,900	165,086	814
State Mandated Agencies				
St. Tammany Parish Jail	4,428,166	6,350,166	6,346,292	3,874
22nd Judicial District Court				
22nd Judicial District Court	2,394,098	2,537,418	2,534,082	3,336
22nd Judicial District Court Reimbursable	1,941	1,941	1,941	-
Assessor	500,000	500,000	500,000	-
Reimbursement from other agencies	(493,242)	(491,050)	(490,650)	(400)
Clerk of Court	56,531	94,623	68,796	25,827
District Attorney of 22nd JD				
District Attorney of 22nd JD	3,116,823	4,344,382	4,335,844	8,538
District Attorney - Civil Division	1,707,586	1,707,586	1,544,598	162,988
Interfund Charges	(1,678,949)	(1,678,949)	(1,514,666)	(164,283)
Registrar of Voters	188,677	234,001	209,092	24,909
LA Dept of Veterans Affairs	53,951	72,101	72,096	5
Ward Courts	258,757	346,933	345,089	1,844
Justice Center Complex Courtrooms and Offices	2,782,212	2,945,441	2,945,441	-
Interfund Charges	540,731	615,948	496,235	119,713
Subtotal- State Mandated Agencies	13,857,282	17,580,541	17,394,190	186,351
General expenditures	5,165	5,346	4,736	610
Total Expenditures	14,593,000	18,381,757	18,269,267	224,370
Excess (Deficiency) of Revenues Over Expenditures	(1,999,999)	(2,678,935)	(2,498,936)	179,999
Other Financing Uses				
Transfers in	-	600,000	608,259	8,259
Net Change in Fund Balance	(1,999,999)	(2,078,935)	(1,890,677)	188,258
Fund Balance - Beginning	14,247,787	14,247,787	14,247,787	-
Fund Balance - Ending	\$ 12,247,788	\$ 12,168,852	\$ 12,357,110	\$ 188,258

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

ST. TAMMANY PARISH, LOUISIANA
Statement of Revenues, Expenditures, and Changes in Fund Balances -
Budget and Actual
Public Works (100)
For the Year Ended December 31, 2022

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amounts Budgetary Basis</u>	<u>Variance with Final Budget-Positive (Negative)</u>
Revenues				
Sales Tax	\$ 58,699,500	\$ 74,000,000	\$ 75,935,113	\$ 1,935,113
Sales Tax for Capital	(33,460,000)	(33,460,000)	(33,460,000)	-
Sales Tax for Debt	(6,846,944)	(6,846,944)	(6,782,249)	64,695
Other Revenues	11,888,188	1,888,188	2,968,632	1,080,444
Fair Market Value of Investments Adjustment	-	-	(2,412,687)	(2,412,687)
Less: Revenue collection fees	<u>(675,050)</u>	<u>(851,006)</u>	<u>(870,052)</u>	<u>(19,046)</u>
Net Revenues	<u>29,605,694</u>	<u>34,730,238</u>	<u>35,378,757</u>	<u>648,519</u>
Expenditures				
Department of Public Works				
Public Works Administration	2,298,671	2,455,666	2,241,008	214,658
Maintenance Barns	13,644,129	14,314,814	10,771,834	3,542,980
Fleet Management	4,156,958	4,881,963	3,810,151	1,071,812
Tammany Trace Maintenance	1,290,148	1,334,221	1,111,727	222,494
Geographical Information Systems	327,861	327,861	263,150	64,711
Tammany Trace Administration	170,112	170,822	149,983	20,839
Development-Coastal/Environmental	821,636	821,636	673,252	148,384
Engineering	2,761,317	2,789,239	2,260,576	528,663
Homeland Security & Emergency Operations	701,899	710,498	596,457	114,041
General expenditures	<u>5,494,546</u>	<u>5,568,521</u>	<u>4,613,735</u>	<u>954,786</u>
Total Expenditures	<u>31,667,277</u>	<u>33,375,241</u>	<u>26,491,873</u>	<u>6,883,368</u>
Net Change in Fund Balance	(2,061,583)	1,354,997	8,886,884	7,531,887
Fund Balance - Beginning	<u>63,918,820</u>	<u>63,918,820</u>	<u>63,918,820</u>	<u>-</u>
Fund Balance - Ending	<u>\$ 61,857,237</u>	<u>\$ 65,273,817</u>	<u>\$ 72,805,704</u>	<u>\$ 7,531,887</u>

NOTE: See Schedule 9 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
Statement of Revenues, Expenditures, and Changes in Fund Balances -
Budget and Actual
St. Tammany Parish Library (128)
For the Year Ended December 31, 2022

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amounts Budgetary Basis</u>	<u>Variance with Final Budget- Positive (Negative)</u>
Revenues				
Ad valorem Tax	\$ 13,876,400	\$ 14,181,400	\$ 14,165,953	\$ (15,447)
Ad valorem Tax for Capital	(1,500,000)	(1,500,000)	(1,500,000)	-
Ad valorem Tax for Debt	(424,600)	(424,600)	(424,600)	-
Other Revenues	295,000	295,000	308,802	13,802
Less: Revenue collection fees	(489,807)	(489,807)	(490,560)	(753)
Net Revenues	<u>11,756,993</u>	<u>12,061,993</u>	<u>12,059,595</u>	<u>(2,398)</u>
Expenditures	<u>11,756,993</u>	<u>12,061,993</u>	<u>12,059,595</u>	<u>2,398</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>

ST. TAMMANY PARISH, LOUISIANA
Schedule of the Parish's Proportionate
Share of the Net Pension Liability/(Asset)
For the Year Ended December 31, 2022

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
St. Tammany Parish's Proportion of the Net Pension Liability	3.73%	3.73%	3.83%	4.02%	4.30%
St. Tammany Parish's Proportionate Share of the Net Pension Liability/(Asset) *	\$ (17,550,790)	\$ (6,544,656)	\$ 180,123	\$ 17,832,897	\$ (3,195,198)
St. Tammany Parish's Covered Payroll	\$ 24,838,291	\$ 24,998,570	\$ 24,929,988	\$ 24,264,487	\$ 24,721,584
St. Tammany Parish's Proportionate Share of the Net Pension Liability/(Asset) as a Percentage of its Covered Payroll	-70.66%	-26.18%	0.72%	73.49%	-12.92%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability/(Asset)	110.46%	104.00%	99.89%	88.86%	101.98%

* 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.

<u>2017</u>	<u>2016</u>	<u>2015</u>
4.22%	4.13%	3.86%
\$ 8,681,664	\$ 10,877,242	\$ 1,054,850
\$ 26,496,531	\$ 24,999,534	\$ 21,662,469
32.77%	43.51%	4.87%
94.15%	92.23%	99.15%

ST. TAMMANY PARISH, LOUISIANA
Schedule of St. Tammany Parish Contributions
For the Year Ended December 31, 2022

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Statutorily Required Contribution	\$ 2,856,083	\$ 3,062,324	\$ 3,053,925	\$ 2,790,420	\$ 2,842,925
Contributions in Relation to the Statutorily Required Contribution	<u>2,856,083</u>	<u>3,062,324</u>	<u>3,053,925</u>	<u>2,790,420</u>	<u>2,842,925</u>
Contribution Deficiency (Excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
St. Tammany Parish's Covered Payroll	\$ 24,838,291	\$ 24,998,570	\$ 24,929,988	\$ 24,264,487	\$ 24,721,584
Contributions as a Percentage of Covered Payroll	11.50%	12.25%	12.25%	11.50%	11.50%

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

SCHEDULE 5

<u>2017</u>	<u>2016</u>	<u>2015</u>
\$ 3,312,071	\$ 3,249,952	\$ 3,435,429
<u>3,312,071</u>	<u>3,249,952</u>	<u>3,435,429</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 26,496,531	\$ 24,999,534	\$ 23,692,568
12.50%	13.00%	14.50%

ST. TAMMANY PARISH, LOUISIANA
Schedule of Changes in Total OPEB Liability and Related Ratios
For the Year Ended December 31, 2022

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>
Total OPEB liability				
Service cost	\$ 47,308	\$ 52,227	\$ 52,346	\$ 62,234
Interest	146,990	147,953	290,442	350,581
Changes of benefit terms	-	-	-	-
Differences between expected and actual experience	535,538	160,219	(3,912,890)	(119,943)
Changes of assumptions	(1,267,122)	64,123	188,252	1,999,419
Benefit payments	(386,900)	(245,713)	(232,903)	(253,051)
Net change in total OPEB Liability	(924,186)	178,809	(3,614,753)	2,039,240
Total OPEB liability - beginning	<u>7,280,587</u>	<u>7,101,778</u>	<u>10,716,531</u>	<u>8,677,291</u>
Total OPEB liability - ending	<u>\$ 6,356,401</u>	<u>\$ 7,280,587</u>	<u>\$ 7,101,778</u>	<u>\$ 10,716,531</u>
Covered-employee payroll	\$ 24,838,291	\$ 24,998,570	\$ 24,929,988	\$ 24,264,487
Total OPEB liability as a percentage of covered-employee payroll	25.59%	29.12%	28.49%	44.17%
Benefit changes	None	None	None	None
Change of Assumptions:				
Discount Rate	3.72%	2.06%	2.12%	2.74%
Mortality	PubG.H-2010	RP-2000	RP-2000	RP-2000
Trend	Variable	Variable	Variable	5.5%

Note: There are no assets accumulated in a trust fund that meets the criteria of GASB codification P22.101 or P52.101 to pay related benefits for the OPEB plan.

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

<u>2018</u>	
\$	75,747
	328,588
	-
	(217,946)
	(941,153)
	(239,859)
	<u>(994,623)</u>
	<u>9,671,914</u>
\$	<u>8,677,291</u>

\$ 24,721,584

35.10%

None

4.10%

RP-2000

5.5%

**NOTES TO REQUIRED
SUPPLEMENTARY
INFORMATION**

ST. TAMMANY PARISH, LOUISIANA
Reconciliation of Revenues and Expenditures Between Budgetary Comparison and
Statement of Revenues and Expenditures
General Fund (000)
For the Year Ended December 31, 2022

	Ad valorem/ parcel fees	Sales Tax	Other taxes, penalties, interest, etc.	Licenses and permits	Federal and state grants	Other federal funds	State revenue sharing
Revenues:							
Taxes:							
Ad valorem	\$ 6,108,805	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales tax	-	29,228	-	-	-	-	-
Other taxes, penalties, interest, etc.	-	-	2,512,211	-	-	-	-
Licenses and permits	-	-	75,442	4,645,373	-	-	-
Intergovernmental revenues:							
Federal and state grants	-	-	-	-	2,750,000	-	-
Other federal funds	-	-	-	-	-	61,499	-
State funds:							
State revenue sharing	-	-	-	-	-	-	120,306
Fees and charges for services	-	-	-	-	-	-	-
Program revenues (PEG fee, rental income, fuel sales)	-	-	217,841	300	-	-	-
Other revenues	-	-	-	-	-	-	-
Fair market value of investments adjustment	-	-	-	-	-	-	-
	<u>\$ 6,108,805</u>	<u>\$ 29,228</u>	<u>\$ 2,805,494</u>	<u>\$ 4,645,673</u>	<u>\$ 2,750,000</u>	<u>\$ 61,499</u>	<u>\$ 120,306</u>

General Government

	Legislative	Judicial	Executive	Elections	Financial Administration	Other- Unclassified	Public Safety
Expenditures:							
Administrative Departments							
Parish President	\$ -	\$ -	\$ 721,463	\$ -	\$ -	\$ -	\$ -
Parish Council	1,407,617	-	-	-	-	-	-
Chief Administrative Officer	-	-	641,569	-	102,286	-	-
Facilities Management	-	-	-	-	-	1,379,953	-
Finance	-	-	-	-	1,253,974	373,162	-
Grants Management	-	-	-	-	478,049	-	-
Grants Reimbursable	-	-	-	-	(321,286)	-	-
Human Resources	-	-	-	-	596,519	-	-
Procurement	-	-	-	-	554,597	-	-
Public Information	-	-	-	-	-	507,042	-
Technology	-	-	-	-	-	2,955,038	-
Interfund Charges	(1,389,030)	-	(1,348,777)	-	(2,258,925)	(4,984,948)	-
Facilities and Other							
Bush Community Center	-	-	-	-	-	30,751	-
Fairgrounds Arena	-	-	-	-	-	-	-
Levee Board Building	-	-	-	-	-	20,238	-
St. Tammany Regional Airport	-	-	-	-	-	-	-
Reimbursement-Costs in Excess of Revenues	-	-	-	-	-	(32,889)	-
State Mandated Agencies							
St. Tammany Parish Jail	-	-	-	-	-	-	6,024,706
22nd Judicial District Court	-	-	-	-	-	-	-
22nd Judicial District Court	-	2,534,082	-	-	-	-	-
22nd Judicial District Court Reimbursable	-	1,941	-	-	-	-	-
Assessor	-	-	-	-	500,000	-	-
Reimbursement from other agencies	-	-	-	-	(490,650)	-	-
Clerk of Court	-	68,796	-	-	-	-	-
District Attorney of 22nd JD	-	-	-	-	-	-	-
District Attorney of 22nd JD	-	4,335,844	-	-	-	-	-
District Attorney-Civil Division	-	-	-	-	1,544,598	-	-
Interfund Charges	-	-	-	-	(1,514,666)	-	-
Registrar of Voters	-	-	-	209,092	-	-	-
LA Dept of Veterans Affairs	-	-	-	-	-	-	-
Ward Courts	-	345,089	-	-	-	-	-
Justice Center Complex Courtrooms and Offices	-	2,394,104	-	70,661	443,946	-	-
Interfund Charges	-	340,834	-	103,329	37,794	-	6,301
General expenditures	-	-	-	-	552	4,184	-
Revenue collection fees	-	168	-	-	904,113	6,826	167
	<u>\$ 18,587</u>	<u>\$ 10,020,858</u>	<u>\$ 14,255</u>	<u>\$ 383,082</u>	<u>\$ 1,830,901</u>	<u>\$ 259,357</u>	<u>\$ 6,031,174</u>

SCHEDULE 7

Fees and charges for services	Investment earnings	Miscellaneous	Total
\$ -	\$ -	\$ -	\$ 6,108,805
-	-	-	29,228
-	-	-	2,512,211
-	-	-	4,720,815
-	-	-	2,750,000
-	-	-	61,499
-	-	-	120,306
231,025	-	-	231,025
258,642	-	-	476,783
263	93,674	17,965	111,902
-	(440,969)	-	(440,969)
\$ 489,930	\$ (347,295)	\$ 17,965	\$ 16,681,605

Health and Welfare	Culture and Recreation	Transportation	Capital Outlay - Capital Assets	Transfers Out	Total
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 721,463
-	-	-	-	-	1,407,617
-	-	-	-	-	743,855
-	-	-	-	-	1,379,953
-	-	-	-	-	1,627,136
-	-	-	-	-	478,049
-	-	-	-	-	(321,286)
-	-	-	-	-	596,519
-	-	-	-	-	554,597
-	-	-	36,952	-	543,994
-	-	-	-	-	2,955,038
-	-	-	-	-	(9,981,680)
-	-	-	-	-	30,751
-	276,717	-	-	-	276,717
-	-	-	-	-	20,238
-	-	156,005	-	-	156,005
-	(243,865)	(41,871)	-	-	(318,625)
-	-	-	-	321,586	6,346,292
-	-	-	-	-	2,534,082
-	-	-	-	-	1,941
-	-	-	-	-	500,000
-	-	-	-	-	(490,650)
-	-	-	-	-	68,796
-	-	-	-	-	4,335,844
-	-	-	-	-	1,544,598
-	-	-	-	-	(1,514,666)
-	-	-	-	-	209,092
72,096	-	-	-	-	72,096
-	-	-	-	-	345,089
36,730	-	-	-	-	2,945,441
7,977	-	-	-	-	496,235
-	-	-	-	-	4,736
-	-	-	-	-	911,274
\$ 116,803	\$ 32,852	\$ 114,134	\$ 36,952	\$ 321,586	\$ 19,180,541

ST. TAMMANY PARISH, LOUISIANA
Reconciliation of Expenditures Between Budgetary Comparison and
Statement of Revenues and Expenditures
Public Works (100)
For the Year Ended December 31, 2022

Expenditures	<u>Public Safety</u>	<u>Highways and Streets</u>	<u>Culture and Recreation</u>	<u>Conservation</u>	<u>Capital Outlay - Capital Assets</u>	<u>Total</u>
Department of Public Works						
Public Works Administration	\$ -	\$ 2,241,008	\$ -	\$ -	\$ -	\$ 2,241,008
Maintenance Barns	-	10,771,834	-	-	-	10,771,834
Fleet Management	-	1,916,676	-	-	1,893,475	3,810,151
Tammany Trace Maintenance	-	964,344	-	-	147,383	1,111,727
Geographical Information Systems	-	255,350	-	-	7,800	263,150
Tammany Trace Administration	-	-	149,983	-	-	149,983
Development-Coastal/Environmental	-	-	-	673,252	-	673,252
Engineering	-	2,260,576	-	-	-	2,260,576
Homeland Security & Emergency Operations	596,457	-	-	-	-	596,457
General expenditures	-	4,613,735	-	-	-	4,613,735
Revenue collection fees	-	870,052	-	-	-	870,052
Total Expenditures	<u>\$ 596,457</u>	<u>\$ 23,893,575</u>	<u>\$ 149,983</u>	<u>\$ 673,252</u>	<u>\$ 2,048,658</u>	<u>\$ 27,361,925</u>

NON-MAJOR GOVERNMENTAL FUNDS

ST. TAMMANY PARISH, LOUISIANA
Combining Balance Sheet
Non-Major Governmental Funds
December 31, 2022

	<u>TOTAL NON-MAJOR SPECIAL REVENUE FUNDS</u>	<u>TOTAL NON-MAJOR DEBT SERVICE FUNDS</u>	<u>TOTAL NON-MAJOR CAPITAL PROJECT FUNDS</u>	<u>TOTAL NON- MAJOR PERMANENT FUNDS</u>	<u>TOTAL NON- MAJOR GOVERNMENTAL FUNDS</u>
ASSETS					
Cash and cash equivalents	\$ 36,971,205	\$ 2,607,340	\$ 40,619,143	\$ -	\$ 80,197,688
Investments	6,615,160	-	63,549,060	-	70,164,220
Receivables, net of allowances for uncollectibles:					
Ad valorem/parcel fees	23,998,432	-	-	-	23,998,432
Sales and use tax	166,994	-	-	-	166,994
Other receivables	3,747,918	-	1,380,657	-	5,128,575
Due from other funds	-	-	1,430,632	-	1,430,632
Prepaid items	7,043	-	-	-	7,043
Restricted assets	-	4,293,724	20,210,575	720,057	25,224,356
	<u>71,506,752</u>	<u>6,901,064</u>	<u>127,190,067</u>	<u>720,057</u>	<u>206,317,940</u>
DEFERRED OUTFLOWS OF RESOURCES					
Deferred charges - state revenue sharing	8,943	-	-	-	8,943
	<u>8,943</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>8,943</u>
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	<u>\$ 71,515,695</u>	<u>\$ 6,901,064</u>	<u>\$ 127,190,067</u>	<u>\$ 720,057</u>	<u>\$ 206,326,883</u>
LIABILITIES					
Accounts, salaries, and other payables	\$ 10,872,669	\$ -	\$ 7,631,832	\$ -	\$ 18,504,501
Due to other funds	1,258,624	-	8,113	-	1,266,737
Due to component units	7,426,022	-	-	-	7,426,022
Unearned revenue	14,301,010	-	29,493,613	-	43,794,623
Other liabilities	1,040,669	-	-	-	1,040,669
	<u>34,898,994</u>	<u>-</u>	<u>37,133,558</u>	<u>-</u>	<u>72,032,552</u>
DEFERRED INFLOWS OF RESOURCES					
Unavailable revenue - ad valorem/parcel fees	803,881	-	-	-	803,881
Unavailable revenue - state revenue sharing	158,815	-	-	-	158,815
	<u>962,696</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>962,696</u>
FUND BALANCES					
Nonspendable					
Mitigation bank	-	-	-	720,057	720,057
Prepaid items	7,043	-	-	-	7,043
Restricted	22,439,069	6,834,797	71,461,511	-	100,735,377
Committed	13,207,893	66,267	18,594,998	-	31,869,158
	<u>35,654,005</u>	<u>6,901,064</u>	<u>90,056,509</u>	<u>720,057</u>	<u>133,331,635</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	<u>\$ 71,515,695</u>	<u>\$ 6,901,064</u>	<u>\$ 127,190,067</u>	<u>\$ 720,057</u>	<u>\$ 206,326,883</u>

ST. TAMMANY PARISH, LOUISIANA
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Non-Major Governmental Funds
For the Year Ended December 31, 2022

	TOTAL NON-MAJOR SPECIAL REVENUE FUNDS	TOTAL NON-MAJOR DEBT SERVICE FUNDS	TOTAL NON-MAJOR CAPITAL PROJECT FUNDS	TOTAL NON-MAJOR PERMANENT FUNDS	TOTAL NON-MAJOR GOVERNMENTAL FUNDS
Revenues					
Taxes:					
Ad valorem/parcel fees	\$ 18,664,913	\$ 1,142,760	\$ 6,337,771	\$ -	\$ 26,145,444
Sales and use	748,203	6,782,249	13,460,000	-	20,990,452
Other taxes, penalties, interest, etc.	433,791	-	9	-	433,800
Licenses and permits	2,619,402	-	-	-	2,619,402
Intergovernmental revenues:					
Federal and state grants	15,723,954	1,265,671	3,005,886	-	19,995,511
State funds:					
State revenue sharing	468,185	-	-	-	468,185
Fees and charges for services	1,376,220	-	1,237,269	-	2,613,489
Fines and forfeitures	949,897	-	-	-	949,897
Other revenues:					
Investment earnings	(64,984)	346,760	(2,579,165)	7,531	(2,289,858)
Contributions	85,656	-	115,382	-	201,038
Miscellaneous	4,412	-	-	-	4,412
Total Revenues	41,009,649	9,537,440	21,577,152	7,531	72,131,772
Expenditures					
General government:					
Judicial	1,673,317	-	157,662	-	1,830,979
Financial administration	-	-	63,206	-	63,206
Other - unclassified	-	-	225,289	-	225,289
Public safety	14,150,773	-	76,384	-	14,227,157
Highways and streets	1,817,885	-	3,938,796	-	5,756,681
Sanitation	1,056,769	-	-	-	1,056,769
Health and welfare	18,482,523	-	65,973	-	18,548,496
Cultural and recreation	216,573	-	169,880	-	386,453
Economic development	397,934	-	167,303	-	565,237
Conservation	30,913	-	1,318,586	-	1,349,499
Transportation	2,204,009	-	-	-	2,204,009
Capital outlay:					
Capital assets	-	-	4,495,585	-	4,495,585
Infrastructure	700	-	18,140,357	-	18,141,057
Debt Service:					
Principal	-	6,300,000	-	-	6,300,000
Interest	-	2,765,673	-	-	2,765,673
Bond issuance costs	-	13,800	-	-	13,800
Impact fee credits used	-	-	190,561	-	190,561
Total Expenditures	40,031,396	9,079,473	29,009,582	-	78,120,451
Excess (Deficiency) of Revenues Over Expenditures	978,253	457,967	(7,432,430)	7,531	(5,988,679)
Other Financing Sources (Uses)					
Transfers in	619	368,922	4,917,707	-	5,287,248
Transfers out	(8,259)	-	(2,374,507)	-	(2,382,766)
Total Other Financing Sources (Uses)	(7,640)	368,922	2,543,200	-	2,904,482
Net Change in Fund Balance	970,613	826,889	(4,889,230)	7,531	(3,084,197)
Fund Balance - Beginning	34,683,392	6,074,175	94,945,739	712,526	136,415,832
Fund Balance - Ending	\$ 35,654,005	\$ 6,901,064	\$ 90,056,509	\$ 720,057	\$ 133,331,635



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

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

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

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

Judicial Courts Fund (107) accounts for costs and recordation fees dedicated to the Judicial Court system.

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

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

Economic Development Fund (122) accounts for the part of the State 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 Park, the East St. Tammany Fishing pier, and the Tammany Trace in addition to self-generated fees.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Grants – OHSEP Fund (146) accounts for receipts and disbursements of Federal and State grants related to emergency preparedness issues.

Grants – Residential Mitigation Fund (147) accounts for receipts and disbursements of Federal grants to mitigate flood-damaged homes throughout the Parish.

Grants – Transportation Fund (148) account for receipts and disbursements of Federal and State grants for transportation.

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

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

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

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

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

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

Lighting District No. 9 Fund (190-4629) accounts for the annual service charge levied for the purpose of 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.

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

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

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

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

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

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

ST. TAMMANY PARISH, LOUISIANA
Combining Balance Sheet
Non-Major Special Revenue Funds
December 31, 2022

	101	102	107	111
	<u>Drainage Maintenance</u>	<u>Environmental Services</u>	<u>Judicial Courts</u>	<u>Public Health</u>
ASSETS				
Cash and cash equivalents	\$ 3,525,279	\$ 2,295,055	\$ 6,094	\$ 2,107,017
Investments	-	6,615,160	-	-
Receivables, net of allowances for uncollectibles:				
Ad valorem/parcel fees	4,099,273	-	-	4,317,435
Sales and use tax	-	-	-	-
Other receivables	53,417	231,818	126,264	56,242
Prepaid items	-	-	-	-
Total Assets	<u>7,677,969</u>	<u>9,142,033</u>	<u>132,358</u>	<u>6,480,694</u>
DEFERRED OUTFLOWS OF RESOURCES				
Deferred charges - state revenue sharing	1,504	-	-	1,583
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	<u>\$ 7,679,473</u>	<u>\$ 9,142,033</u>	<u>\$ 132,358</u>	<u>\$ 6,482,277</u>
LIABILITIES				
Accounts, salaries, and other payables	\$ 138,974	\$ 72,017	\$ 6,313	\$ 665,911
Due to other funds	-	-	-	-
Due to component units	-	-	-	-
Unearned revenue	-	-	-	-
Other liabilities	1,033,720	-	-	1,674
Total Liabilities	<u>1,172,694</u>	<u>72,017</u>	<u>6,313</u>	<u>667,585</u>
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenue - ad valorem/parcel fees	135,134	-	-	142,278
Unavailable revenue - state revenue sharing	26,709	-	-	28,121
Total Deferred Inflows of Resources	<u>161,843</u>	<u>-</u>	<u>-</u>	<u>170,399</u>
FUND BALANCES				
Nonspendable, prepaid items	-	-	-	-
Restricted	6,344,936	-	126,045	5,644,293
Committed	-	9,070,016	-	-
Total Fund Balances	<u>6,344,936</u>	<u>9,070,016</u>	<u>126,045</u>	<u>5,644,293</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	<u>\$ 7,679,473</u>	<u>\$ 9,142,033</u>	<u>\$ 132,358</u>	<u>\$ 6,482,277</u>

SCHEDULE 11
continued

112	122	123-2025	123-2040	126	129	134
<u>Animal Services</u>	<u>Economic Development</u>	<u>Hwy 21 Economic Development District</u>	<u>Rooms to Go Economic Development Sales Tax District</u>	<u>St. Tammany Parish Coroner</u>	<u>STARC/Council on Aging</u>	<u>Criminal Court</u>
\$ 1,950,881	\$ 1,347,942	\$ 5,788,617	\$ 18,020	\$ 369,604	\$ 153,215	\$ 222,240
-	-	-	-	-	-	-
2,425,343	-	-	-	7,519,149	4,438,707	-
-	11	149,826	17,157	-	-	-
31,596	136,647	-	-	97,949	57,840	91,895
4,343	2,700	-	-	-	-	-
<u>4,412,163</u>	<u>1,487,300</u>	<u>5,938,443</u>	<u>35,177</u>	<u>7,986,702</u>	<u>4,649,762</u>	<u>314,135</u>
890	-	-	-	2,758	1,628	-
<u>\$ 4,413,053</u>	<u>\$ 1,487,300</u>	<u>\$ 5,938,443</u>	<u>\$ 35,177</u>	<u>\$ 7,989,460</u>	<u>\$ 4,651,390</u>	<u>\$ 314,135</u>
\$ 168,824	\$ 2,403	\$ 4,108,363	\$ 197	\$ 248,728	\$ 4,474,480	\$ 305,876
-	-	-	-	-	-	-
-	-	-	-	7,426,022	-	-
-	-	-	-	-	-	-
779	-	-	-	2,849	1,647	-
<u>169,603</u>	<u>2,403</u>	<u>4,108,363</u>	<u>197</u>	<u>7,677,599</u>	<u>4,476,127</u>	<u>305,876</u>
79,842	-	-	-	247,887	146,343	-
15,798	-	-	-	48,974	28,920	-
<u>95,640</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>296,861</u>	<u>175,263</u>	<u>-</u>
4,343	2,700	-	-	-	-	-
5,590	1,482,197	1,830,080	34,980	15,000	-	8,259
4,137,877	-	-	-	-	-	-
<u>4,147,810</u>	<u>1,484,897</u>	<u>1,830,080</u>	<u>34,980</u>	<u>15,000</u>	<u>-</u>	<u>8,259</u>
<u>\$ 4,413,053</u>	<u>\$ 1,487,300</u>	<u>\$ 5,938,443</u>	<u>\$ 35,177</u>	<u>\$ 7,989,460</u>	<u>\$ 4,651,390</u>	<u>\$ 314,135</u>

ST. TAMMANY PARISH, LOUISIANA
Combining Balance Sheet
Non-Major Special Revenue Funds
December 31, 2022

	135	136	137	141
	<u>22nd JDC Commissioner</u>	<u>Jury Service</u>	<u>Law Enforcement Witness</u>	<u>Grants-Coastal</u>
ASSETS				
Cash and cash equivalents	\$ 27,253	\$ 388,682	\$ 440,950	\$ -
Investments	-	-	-	-
Receivables, net of allowances for uncollectibles:				
Ad valorem/parcel fees	-	-	-	-
Sales and use tax	-	-	-	-
Other receivables	7,663	10,315	2,166	87,701
Prepaid items	-	-	-	-
Total Assets	<u>34,916</u>	<u>398,997</u>	<u>443,116</u>	<u>87,701</u>
DEFERRED OUTFLOWS OF RESOURCES				
Deferred charges - state revenue sharing	-	-	-	-
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	<u>\$ 34,916</u>	<u>\$ 398,997</u>	<u>\$ 443,116</u>	<u>\$ 87,701</u>
LIABILITIES				
Accounts, salaries, and other payables	\$ 3,538	\$ 22,543	\$ 200	\$ 2,180
Due to other funds	-	-	-	85,521
Due to component units	-	-	-	-
Unearned revenue	-	-	-	-
Other liabilities	-	-	-	-
Total Liabilities	<u>3,538</u>	<u>22,543</u>	<u>200</u>	<u>87,701</u>
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenue - ad valorem/parcel fees	-	-	-	-
Unavailable revenue - state revenue sharing	-	-	-	-
Total Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES				
Nonspendable, prepaid items	-	-	-	-
Restricted	31,378	376,454	442,916	-
Committed	-	-	-	-
Total Fund Balances	<u>31,378</u>	<u>376,454</u>	<u>442,916</u>	<u>-</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	<u>\$ 34,916</u>	<u>\$ 398,997</u>	<u>\$ 443,116</u>	<u>\$ 87,701</u>

SCHEDULE 11
continued

142	143	144	145	146	147	148
Grants-CRT	Grants-Economic Development	Grants-Health & Welfare	Grants- Infrastructure	Grants-OHSEP	Grants- Residential Mitigation	Grants- Transporation
\$ 81,011	\$ -	\$ 8,130,801	\$ -	\$ -	\$ 312,916	\$ 26,724
-	-	-	-	-	-	-
-	-	-	-	-	-	-
99,510	322	442,120	10,481	180,302	1,451,314	489,271
-	-	-	-	-	-	-
<u>180,521</u>	<u>322</u>	<u>8,572,921</u>	<u>10,481</u>	<u>180,302</u>	<u>1,764,230</u>	<u>515,995</u>
-	-	-	-	-	-	-
<u>\$ 180,521</u>	<u>\$ 322</u>	<u>\$ 8,572,921</u>	<u>\$ 10,481</u>	<u>\$ 180,302</u>	<u>\$ 1,764,230</u>	<u>\$ 515,995</u>
\$ 29	\$ -	\$ 87,518	\$ -	\$ 243	\$ 201,466	\$ 207,226
-	322	-	10,481	180,014	981,690	-
-	-	-	-	-	-	-
134,488	-	8,485,403	-	45	581,074	-
-	-	-	-	-	-	-
<u>134,517</u>	<u>322</u>	<u>8,572,921</u>	<u>10,481</u>	<u>180,302</u>	<u>1,764,230</u>	<u>207,226</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
46,004	-	-	-	-	-	308,769
-	-	-	-	-	-	-
<u>46,004</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>308,769</u>
<u>\$ 180,521</u>	<u>\$ 322</u>	<u>\$ 8,572,921</u>	<u>\$ 10,481</u>	<u>\$ 180,302</u>	<u>\$ 1,764,230</u>	<u>\$ 515,995</u>

ST. TAMMANY PARISH, LOUISIANA
Combining Balance Sheet
Non-Major Special Revenue Funds
December 31, 2022

	149	190-4621	190-4624	190-4625
	<u>Grants - Other</u>	<u>Lighting District No. 1</u>	<u>Lighting District No. 4</u>	<u>Lighting District No. 5</u>
ASSETS				
Cash and cash equivalents	\$ 5,050,000	\$ 1,371,890	\$ 1,099,397	\$ 123,797
Investments	-	-	-	-
Receivables, net of allowances for uncollectibles:				
Ad valorem/parcel fees	-	211,676	363,443	-
Sales and use tax	-	-	-	-
Other receivables	62,500	4,227	8,844	-
Prepaid items	-	-	-	-
Total Assets	<u>5,112,500</u>	<u>1,587,793</u>	<u>1,471,684</u>	<u>123,797</u>
DEFERRED OUTFLOWS OF RESOURCES				
Deferred charges - state revenue sharing	-	119	249	-
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	<u>\$ 5,112,500</u>	<u>\$ 1,587,912</u>	<u>\$ 1,471,933</u>	<u>\$ 123,797</u>
LIABILITIES				
Accounts, salaries, and other payables	\$ 12,500	\$ 28,638	\$ 44,278	\$ 857
Due to other funds	-	-	-	-
Due to component units	-	-	-	-
Unearned revenue	5,100,000	-	-	-
Other liabilities	-	-	-	-
Total Liabilities	<u>5,112,500</u>	<u>28,638</u>	<u>44,278</u>	<u>857</u>
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenue - ad valorem/parcel fees	-	14,315	14,460	-
Unavailable revenue - state revenue sharing	-	2,114	4,422	-
Total Deferred Inflows of Resources	<u>-</u>	<u>16,429</u>	<u>18,882</u>	<u>-</u>
FUND BALANCES				
Nonspendable, prepaid items	-	-	-	-
Restricted	-	1,542,845	1,408,773	122,940
Committed	-	-	-	-
Total Fund Balances	<u>-</u>	<u>1,542,845</u>	<u>1,408,773</u>	<u>122,940</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	<u>\$ 5,112,500</u>	<u>\$ 1,587,912</u>	<u>\$ 1,471,933</u>	<u>\$ 123,797</u>

SCHEDULE 11
continued

190-4626	190-4627	190-4629	190-4630	190-4631	190-4634	190-4635
Lighting District No. 6	Lighting District No. 7	Lighting District No. 9	Lighting District No. 10	Lighting District No. 11	Lighting District No. 14	Lighting District No. 15
\$ 264,214	\$ 1,540,698	\$ 85,826	\$ -	\$ 46,271	\$ 37,701	\$ 21,717
-	-	-	-	-	-	-
113,051	399,995	81,760	1,600	5,100	21,900	-
-	-	-	-	-	-	-
2,520	4,994	-	-	-	-	-
-	-	-	-	-	-	-
<u>379,785</u>	<u>1,945,687</u>	<u>167,586</u>	<u>1,600</u>	<u>51,371</u>	<u>59,601</u>	<u>21,717</u>
71	141	-	-	-	-	-
<u>\$ 379,856</u>	<u>\$ 1,945,828</u>	<u>\$ 167,586</u>	<u>\$ 1,600</u>	<u>\$ 51,371</u>	<u>\$ 59,601</u>	<u>\$ 21,717</u>
\$ 14,367	\$ 33,611	\$ 13,922	\$ 296	\$ 1,080	\$ 3,001	\$ 240
-	-	-	596	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>14,367</u>	<u>33,611</u>	<u>13,922</u>	<u>892</u>	<u>1,080</u>	<u>3,001</u>	<u>240</u>
656	20,844	1,722	-	100	300	-
1,260	2,497	-	-	-	-	-
<u>1,916</u>	<u>23,341</u>	<u>1,722</u>	<u>-</u>	<u>100</u>	<u>300</u>	<u>-</u>
-	-	-	-	-	-	-
363,573	1,888,876	151,942	708	50,191	56,300	21,477
-	-	-	-	-	-	-
<u>363,573</u>	<u>1,888,876</u>	<u>151,942</u>	<u>708</u>	<u>50,191</u>	<u>56,300</u>	<u>21,477</u>
<u>\$ 379,856</u>	<u>\$ 1,945,828</u>	<u>\$ 167,586</u>	<u>\$ 1,600</u>	<u>\$ 51,371</u>	<u>\$ 59,601</u>	<u>\$ 21,717</u>

ST. TAMMANY PARISH, LOUISIANA
Combining Balance Sheet
Non-Major Special Revenue Funds
December 31, 2022

	190-4636	
	Lighting District No. 16	TOTAL Non- Major Special Revenue Funds
ASSETS		
Cash and cash equivalents	\$ 137,393	\$ 36,971,205
Investments	-	6,615,160
Receivables, net of allowances for uncollectibles:		
Ad valorem/parcel fees	-	23,998,432
Sales and use tax	-	166,994
Other receivables	-	3,747,918
Prepaid items	-	7,043
	<hr/>	<hr/>
Total Assets	137,393	71,506,752
	<hr/>	<hr/>
DEFERRED OUTFLOWS OF RESOURCES		
Deferred charges - state revenue sharing	-	8,943
	<hr/>	<hr/>
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	<u>\$ 137,393</u>	<u>\$ 71,515,695</u>
LIABILITIES		
Accounts, salaries, and other payables	\$ 2,850	\$ 10,872,669
Due to other funds	-	1,258,624
Due to component units	-	7,426,022
Unearned revenue	-	14,301,010
Other liabilities	-	1,040,669
	<hr/>	<hr/>
Total Liabilities	2,850	34,898,994
	<hr/>	<hr/>
DEFERRED INFLOWS OF RESOURCES		
Unavailable revenue - ad valorem/parcel fees	-	803,881
Unavailable revenue - state revenue sharing	-	158,815
	<hr/>	<hr/>
Total Deferred Inflows of Resources	-	962,696
	<hr/>	<hr/>
FUND BALANCES		
Nonspendable, prepaid items	-	7,043
Restricted	134,543	22,439,069
Committed	-	13,207,893
	<hr/>	<hr/>
Total Fund Balances	134,543	35,654,005
	<hr/>	<hr/>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	<u>\$ 137,393</u>	<u>\$ 71,515,695</u>

ST. TAMMANY PARISH, LOUISIANA
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual
Non-Major Special Revenue Funds
For the Year Ended December 31, 2022

	101 Drainage Maintenance			102 Environmental Services		
	Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)
Revenues						
Taxes:						
Ad valorem/parcel fees	\$ (757,140)	\$ (672,482)	\$ 84,658	\$ -	\$ -	\$ -
Sales and use	-	-	-	-	-	-
Other taxes, penalties, interest, etc.	9,000	10,772	1,772	-	-	-
Licenses and permits	-	-	-	1,700,000	2,387,248	687,248
Intergovernmental revenues:						
Federal and state grants	-	-	-	-	-	-
State funds:						
State revenue sharing	78,000	79,554	1,554	-	-	-
Fees and charges for services	-	-	-	-	-	-
Fines and forfeitures	-	-	-	4,750	100	(4,650)
Other revenues:						
Investment earnings	3,000	54,904	51,904	33,000	(334,127)	(367,127)
Contributions	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total Revenues	<u>(667,140)</u>	<u>(527,252)</u>	<u>139,888</u>	<u>1,737,750</u>	<u>2,053,221</u>	<u>315,471</u>
Expenditures						
General government:						
Judicial	-	-	-	-	-	-
Financial administration	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	854,664	622,160	232,504	-	-	-
Sanitation	-	-	-	1,748,619	974,043	774,576
Health and welfare	-	-	-	-	-	-
Cultural and recreation	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Conservation	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Capital outlay:						
Capital assets	-	-	-	-	-	-
Infrastructure	-	-	-	-	-	-
Total Expenditures	<u>854,664</u>	<u>622,160</u>	<u>232,504</u>	<u>1,748,619</u>	<u>974,043</u>	<u>774,576</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(1,521,804)</u>	<u>(1,149,412)</u>	<u>372,392</u>	<u>(10,869)</u>	<u>1,079,178</u>	<u>1,090,047</u>
Other Financing Sources (Uses)						
Transfers in	-	619	619	-	-	-
Transfers out	-	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>619</u>	<u>619</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>(1,521,804)</u>	<u>(1,148,793)</u>	<u>373,011</u>	<u>(10,869)</u>	<u>1,079,178</u>	<u>1,090,047</u>
Fund Balance - Beginning	<u>7,493,729</u>	<u>7,493,729</u>	<u>-</u>	<u>7,990,838</u>	<u>7,990,838</u>	<u>-</u>
Fund Balance - Ending	<u>\$ 5,971,925</u>	<u>\$ 6,344,936</u>	<u>\$ 373,011</u>	<u>\$ 7,979,969</u>	<u>\$ 9,070,016</u>	<u>\$ 1,090,047</u>

ST. TAMMANY PARISH, LOUISIANA
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual
Non-Major Special Revenue Funds
For the Year Ended December 31, 2022

	107 Judicial Courts			111 Public Health		
	Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)
Revenues						
Taxes:						
Ad valorem/parcel fees	\$ -	\$ -	\$ -	\$ 4,057,300	\$ 4,355,288	\$ 297,988
Sales and use	-	-	-	-	-	-
Other taxes, penalties, interest, etc.	-	-	-	9,000	10,779	1,779
Licenses and permits	-	-	-	-	-	-
Intergovernmental revenues:						
Federal and state grants	-	-	-	-	-	-
State funds:						
State revenue sharing	-	-	-	78,000	82,379	4,379
Fees and charges for services	360,000	358,299	(1,701)	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Other revenues:						
Investment earnings	-	563	563	2,900	51,717	48,817
Contributions	-	-	-	-	-	-
Miscellaneous	-	-	-	-	1,336	1,336
Total Revenues	360,000	358,862	(1,138)	4,147,200	4,501,499	354,299
Expenditures						
General government:						
Judicial	261,251	232,817	28,434	-	-	-
Financial administration	-	-	-	-	-	-
Public safety	-	-	-	3,017,132	3,003,591	13,541
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	1,982,486	1,757,000	225,486
Cultural and recreation	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Conservation	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Capital outlay:						
Capital assets	-	-	-	12,915	-	12,915
Infrastructure	-	-	-	-	-	-
Total Expenditures	261,251	232,817	28,434	5,012,533	4,760,591	251,942
Excess (Deficiency) of Revenues Over Expenditures	98,749	126,045	27,296	(865,333)	(259,092)	606,241
Other Financing Sources (Uses)						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-	-
Net Change in Fund Balance	98,749	126,045	27,296	(865,333)	(259,092)	606,241
Fund Balance - Beginning	-	-	-	5,903,385	5,903,385	-
Fund Balance - Ending	\$ 98,749	\$ 126,045	\$ 27,296	\$ 5,038,052	\$ 5,644,293	\$ 606,241

SCHEDULE 12
continued

112 Animal Services			122 Economic Development			123-2025 Hwy 21 Economic Dev. District		
Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)
\$ 1,872,600	\$ 2,409,915	\$ 537,315	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	169	169	670,000	665,756	(4,244)
3,600	4,944	1,344	223,000	371,719	148,719	-	-	-
120,000	232,154	112,154	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
36,000	43,656	7,656	-	-	-	-	-	-
29,500	83,686	54,186	38,000	42,700	4,700	-	-	-
-	-	-	-	-	-	-	-	-
1,800	23,976	22,176	530	11,173	10,643	2,800	57,384	54,584
10,000	37,996	27,996	-	-	-	-	-	-
-	2,426	2,426	-	-	-	-	-	-
<u>2,073,500</u>	<u>2,838,753</u>	<u>765,253</u>	<u>261,530</u>	<u>425,761</u>	<u>164,231</u>	<u>672,800</u>	<u>723,140</u>	<u>50,340</u>
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
2,695,609	2,476,901	218,708	-	-	-	-	-	-
-	-	-	480,183	90,226	389,957	-	-	-
-	-	-	54,975	17,516	37,459	400,148	323,931	76,217
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
73,999	-	73,999	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<u>2,769,608</u>	<u>2,476,901</u>	<u>292,707</u>	<u>535,158</u>	<u>107,742</u>	<u>427,416</u>	<u>400,148</u>	<u>323,931</u>	<u>76,217</u>
<u>(696,108)</u>	<u>361,852</u>	<u>1,057,960</u>	<u>(273,628)</u>	<u>318,019</u>	<u>591,647</u>	<u>272,652</u>	<u>399,209</u>	<u>126,557</u>
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
(696,108)	361,852	1,057,960	(273,628)	318,019	591,647	272,652	399,209	126,557
3,785,958	3,785,958	-	1,166,878	1,166,878	-	1,430,871	1,430,871	-
<u>\$ 3,089,850</u>	<u>\$ 4,147,810</u>	<u>\$ 1,057,960</u>	<u>\$ 893,250</u>	<u>\$ 1,484,897</u>	<u>\$ 591,647</u>	<u>\$ 1,703,523</u>	<u>\$ 1,830,080</u>	<u>\$ 126,557</u>

ST. TAMMANY PARISH, LOUISIANA
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual
Non-Major Special Revenue Funds
For the Year Ended December 31, 2022

	123-2040			126		
	Rooms to Go Economic Dev. District			St. Tammany Parish Coroner		
	Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)
Revenues						
Taxes:						
Ad valorem/parcel fees	\$ -	\$ -	\$ -	\$ 6,880,240	\$ 6,879,411	\$ (829)
Sales and use	67,000	82,278	15,278	-	-	-
Other taxes, penalties, interest, etc.	-	-	-	19,000	19,466	466
Licenses and permits	-	-	-	-	-	-
Intergovernmental revenues:						
Federal and state grants	-	-	-	-	-	-
State funds:						
State revenue sharing	-	-	-	146,000	145,877	(123)
Fees and charges for services	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Other revenues:						
Investment earnings	10	126	116	9,000	8,967	(33)
Contributions	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total Revenues	<u>67,010</u>	<u>82,404</u>	<u>15,394</u>	<u>7,054,240</u>	<u>7,053,721</u>	<u>(519)</u>
Expenditures						
General government:						
Judicial	-	-	-	-	-	-
Financial administration	-	-	-	-	-	-
Public safety	-	-	-	7,136,299	7,135,780	519
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Cultural and recreation	-	-	-	-	-	-
Economic development	67,010	47,424	19,586	-	-	-
Conservation	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Capital outlay:						
Capital assets	-	-	-	-	-	-
Infrastructure	-	-	-	-	-	-
Total Expenditures	<u>67,010</u>	<u>47,424</u>	<u>19,586</u>	<u>7,136,299</u>	<u>7,135,780</u>	<u>519</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>-</u>	<u>34,980</u>	<u>34,980</u>	<u>(82,059)</u>	<u>(82,059)</u>	<u>-</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>-</u>	<u>34,980</u>	<u>34,980</u>	<u>(82,059)</u>	<u>(82,059)</u>	<u>-</u>
Fund Balance - Beginning	<u>-</u>	<u>-</u>	<u>-</u>	<u>97,059</u>	<u>97,059</u>	<u>-</u>
Fund Balance - Ending	<u>\$ -</u>	<u>\$ 34,980</u>	<u>\$ 34,980</u>	<u>\$ 15,000</u>	<u>\$ 15,000</u>	<u>\$ -</u>

SCHEDULE 12
continued

129 STARC/Council on Aging			134 Criminal Court			135 22nd JDC Commssioner		
Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)
\$ 4,493,400	\$ 4,485,024	\$ (8,376)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-	-
8,000	11,506	3,506	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
84,000	86,142	2,142	-	-	-	-	-	-
-	-	-	153,500	165,731	12,231	99,000	98,626	(374)
-	-	-	964,500	949,797	(14,703)	-	-	-
-	-	-	100	1,598	1,498	10	218	208
-	-	-	-	-	-	-	-	-
-	-	-	-	647	647	-	3	3
<u>4,585,400</u>	<u>4,582,672</u>	<u>(2,728)</u>	<u>1,118,100</u>	<u>1,117,773</u>	<u>(327)</u>	<u>99,010</u>	<u>98,847</u>	<u>(163)</u>
-	-	-	1,149,841	1,149,174	667	97,928	93,836	4,092
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
4,585,400	4,582,672	2,728	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<u>4,585,400</u>	<u>4,582,672</u>	<u>2,728</u>	<u>1,149,841</u>	<u>1,149,174</u>	<u>667</u>	<u>97,928</u>	<u>93,836</u>	<u>4,092</u>
-	-	-	(31,741)	(31,401)	340	1,082	5,011	3,929
-	-	-	-	-	-	-	-	-
-	-	-	(8,259)	(8,259)	-	-	-	-
-	-	-	(8,259)	(8,259)	-	-	-	-
-	-	-	(40,000)	(39,660)	340	1,082	5,011	3,929
-	-	-	47,919	47,919	-	26,367	26,367	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 7,919</u>	<u>\$ 8,259</u>	<u>\$ 340</u>	<u>\$ 27,449</u>	<u>\$ 31,378</u>	<u>\$ 3,929</u>

ST. TAMMANY PARISH, LOUISIANA
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual
Non-Major Special Revenue Funds
For the Year Ended December 31, 2022

	136			137		
	Jury Service			Law Enforcement Witness		
	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	-	-	-	-	-	-
Fees and charges for services	143,000	139,210	(3,790)	34,000	29,793	(4,207)
Fines and forfeitures	-	-	-	-	-	-
Other revenues:						
Investment earnings	250	4,004	3,754	220	4,346	4,126
Contributions	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total Revenues	143,250	143,214	(36)	34,220	34,139	(81)
Expenditures						
General government:						
Judicial	195,403	194,509	894	5,839	2,981	2,858
Financial administration	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Cultural and recreation	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Conservation	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Capital outlay:						
Capital assets	-	-	-	-	-	-
Infrastructure	-	-	-	-	-	-
Total Expenditures	195,403	194,509	894	5,839	2,981	2,858
Excess (Deficiency) of Revenues Over Expenditures	(52,153)	(51,295)	858	28,381	31,158	2,777
Other Financing Sources (Uses)						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-	-
Net Change in Fund Balance	(52,153)	(51,295)	858	28,381	31,158	2,777
Fund Balance - Beginning	427,749	427,749	-	411,758	411,758	-
Fund Balance - Ending	\$ 375,596	\$ 376,454	\$ 858	\$ 440,139	\$ 442,916	\$ 2,777

SCHEDULE 12
continued

141 Grants-Coastal			142 Grants-CRT			143 Grants-Economic Development		
Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
695,960	103,158	(592,802)	775,854	124,394	(651,460)	7,830,389	9,063	(7,821,326)
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<u>695,960</u>	<u>103,158</u>	<u>(592,802)</u>	<u>775,854</u>	<u>124,394</u>	<u>(651,460)</u>	<u>7,830,389</u>	<u>9,063</u>	<u>(7,821,326)</u>
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
51,518	-	51,518	-	-	-	-	-	-
342,113	72,245	269,868	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	823,811	126,347	697,464	-	-	-
-	-	-	-	-	-	7,830,389	9,063	7,821,326
302,329	30,913	271,416	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<u>695,960</u>	<u>103,158</u>	<u>592,802</u>	<u>823,811</u>	<u>126,347</u>	<u>697,464</u>	<u>7,830,389</u>	<u>9,063</u>	<u>7,821,326</u>
-	-	-	(47,957)	(1,953)	46,004	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	(47,957)	(1,953)	46,004	-	-	-
-	-	-	47,957	47,957	-	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 46,004</u>	<u>\$ 46,004</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

ST. TAMMANY PARISH, LOUISIANA
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual
Non-Major Special Revenue Funds
For the Year Ended December 31, 2022

	144			145		
	Grants-Health & Welfare			Grants-Infrastructure		
	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	26,152,198	9,618,290	(16,533,908)	82,682	10,481	(72,201)
State funds:						
State revenue sharing	-	-	-	-	-	-
Fees and charges for services	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Other revenues:						
Investment earnings	-	-	-	-	-	-
Contributions	112,509	47,660	(64,849)	-	-	-
Miscellaneous	-	-	-	-	-	-
Total Revenues	<u>26,264,707</u>	<u>9,665,950</u>	<u>(16,598,757)</u>	<u>82,682</u>	<u>10,481</u>	<u>(72,201)</u>
Expenditures						
General government:						
Judicial	-	-	-	-	-	-
Financial administration	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	43,214	-	43,214
Sanitation	-	-	-	39,468	10,481	28,987
Health and welfare	26,264,707	9,665,950	16,598,757	-	-	-
Cultural and recreation	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Conservation	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Capital outlay:						
Capital assets	-	-	-	-	-	-
Infrastructure	-	-	-	-	-	-
Total Expenditures	<u>26,264,707</u>	<u>9,665,950</u>	<u>16,598,757</u>	<u>82,682</u>	<u>10,481</u>	<u>72,201</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</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>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance - Beginning	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

SCHEDULE 12
continued

146 Grants-OHSEP			147 Grants-Residential Mitigation			148 Grants-Transportation		
Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
429,196	268,371	(160,825)	34,442,398	3,280,890	(31,161,508)	9,907,991	2,267,527	(7,640,464)
-	-	-	-	-	-	-	-	-
-	-	-	1,469,159	420,361	(1,048,798)	156,629	37,814	(118,815)
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	324,000	-	(324,000)
-	-	-	-	-	-	-	-	-
<u>429,196</u>	<u>268,371</u>	<u>(160,825)</u>	<u>35,911,557</u>	<u>3,701,251</u>	<u>(32,210,306)</u>	<u>10,388,620</u>	<u>2,305,341</u>	<u>(8,083,279)</u>
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
337,632	268,371	69,261	35,911,557	3,701,251	32,210,306	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	9,396,057	2,204,009	7,192,048
91,564	-	91,564	-	-	-	1,200,000	-	1,200,000
-	-	-	-	-	-	-	-	-
<u>429,196</u>	<u>268,371</u>	<u>160,825</u>	<u>35,911,557</u>	<u>3,701,251</u>	<u>32,210,306</u>	<u>10,596,057</u>	<u>2,204,009</u>	<u>8,392,048</u>
-	-	-	-	-	-	(207,437)	101,332	308,769
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	(207,437)	101,332	308,769
-	-	-	-	-	-	207,437	207,437	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 308,769</u>	<u>\$ 308,769</u>

ST. TAMMANY PARISH, LOUISIANA
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual
Non-Major Special Revenue Funds
For the Year Ended December 31, 2022

	149			190-4621		
	Grants-Other			Lighting District No. 1		
	Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)
Revenues						
Taxes:						
Ad valorem/parcel fees	\$ -	\$ -	\$ -	\$ 195,700	\$ 207,927	\$ 12,227
Sales and use	-	-	-	-	-	-
Other taxes, penalties, interest, etc.	-	-	-	700	824	124
Licenses and permits	-	-	-	-	-	-
Intergovernmental revenues:						
Federal and state grants	2,686,760	41,780	(2,644,980)	-	-	-
State funds:						
State revenue sharing	-	-	-	6,000	6,288	288
Fees and charges for services	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Other revenues:						
Investment earnings	-	-	-	750	14,084	13,334
Contributions	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total Revenues	<u>2,686,760</u>	<u>41,780</u>	<u>(2,644,980)</u>	<u>203,150</u>	<u>229,123</u>	<u>25,973</u>
Expenditures						
General government:						
Judicial	-	-	-	-	-	-
Financial administration	100,000	-	100,000	-	-	-
Public safety	86,760	41,780	44,980	-	-	-
Highways and streets	-	-	-	217,051	162,170	54,881
Sanitation	-	-	-	-	-	-
Health and welfare	2,500,000	-	2,500,000	-	-	-
Cultural and recreation	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Conservation	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Capital outlay:						
Capital assets	-	-	-	-	-	-
Infrastructure	-	-	-	-	-	-
Total Expenditures	<u>2,686,760</u>	<u>41,780</u>	<u>2,644,980</u>	<u>217,051</u>	<u>162,170</u>	<u>54,881</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>(13,901)</u>	<u>66,953</u>	<u>80,854</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>-</u>	<u>-</u>	<u>-</u>	<u>(13,901)</u>	<u>66,953</u>	<u>80,854</u>
Fund Balance - Beginning	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,475,892</u>	<u>1,475,892</u>	<u>-</u>
Fund Balance - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,461,991</u>	<u>\$ 1,542,845</u>	<u>\$ 80,854</u>

SCHEDULE 12
continued

190-4624			190-4625			190-4626		
Lighting District No. 4			Lighting District No. 5			Lighting District No. 6		
<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance Positive (Negative)</u>	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance Positive (Negative)</u>	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance Positive (Negative)</u>
\$ 342,800	\$ 365,344	\$ 22,544	\$ -	\$ -	\$ -	\$ 113,600	\$ 114,934	\$ 1,334
-	-	-	-	-	-	-	-	-
1,000	1,354	354	-	-	-	120	129	9
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
13,000	13,236	236	-	-	-	3,500	3,765	265
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
700	11,955	11,255	80	1,272	1,192	200	3,136	2,936
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<u>357,500</u>	<u>391,889</u>	<u>34,389</u>	<u>80</u>	<u>1,272</u>	<u>1,192</u>	<u>117,420</u>	<u>121,964</u>	<u>4,544</u>
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
563,671	381,599	182,072	12,580	10,578	2,002	207,516	152,230	55,286
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<u>563,671</u>	<u>381,599</u>	<u>182,072</u>	<u>12,580</u>	<u>10,578</u>	<u>2,002</u>	<u>207,516</u>	<u>152,230</u>	<u>55,286</u>
<u>(206,171)</u>	<u>10,290</u>	<u>216,461</u>	<u>(12,500)</u>	<u>(9,306)</u>	<u>3,194</u>	<u>(90,096)</u>	<u>(30,266)</u>	<u>59,830</u>
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<u>(206,171)</u>	<u>10,290</u>	<u>216,461</u>	<u>(12,500)</u>	<u>(9,306)</u>	<u>3,194</u>	<u>(90,096)</u>	<u>(30,266)</u>	<u>59,830</u>
<u>1,398,483</u>	<u>1,398,483</u>	<u>-</u>	<u>132,246</u>	<u>132,246</u>	<u>-</u>	<u>393,839</u>	<u>393,839</u>	<u>-</u>
<u>\$ 1,192,312</u>	<u>\$ 1,408,773</u>	<u>\$ 216,461</u>	<u>\$ 119,746</u>	<u>\$ 122,940</u>	<u>\$ 3,194</u>	<u>\$ 303,743</u>	<u>\$ 363,573</u>	<u>\$ 59,830</u>

ST. TAMMANY PARISH, LOUISIANA
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual
Non-Major Special Revenue Funds
For the Year Ended December 31, 2022

	190-4627			190-4629		
	Lighting District No. 7			Lighting District No. 9		
	Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)
Revenues						
Taxes:						
Ad valorem/parcel fees	\$ 379,700	\$ 408,813	\$ 29,113	\$ 84,600	\$ 81,958	\$ (2,642)
Sales and use	-	-	-	-	-	-
Other taxes, penalties, interest, etc.	825	2,191	1,366	120	88	(32)
Licenses and permits	-	-	-	-	-	-
Intergovernmental revenues:						
Federal and state grants	-	-	-	-	-	-
State funds:						
State revenue sharing	5,800	7,288	1,488	-	-	-
Fees and charges for services	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Other revenues:						
Investment earnings	900	16,008	15,108	90	1,092	1,002
Contributions	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total Revenues	387,225	434,300	47,075	84,810	83,138	(1,672)
Expenditures						
General government:						
Judicial	-	-	-	-	-	-
Financial administration	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	501,045	325,944	175,101	108,002	97,373	10,629
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Cultural and recreation	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Conservation	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Capital outlay:						
Capital assets	-	-	-	-	-	-
Infrastructure	33,842	700	33,142	-	-	-
Total Expenditures	534,887	326,644	208,243	108,002	97,373	10,629
Excess (Deficiency) of Revenues Over Expenditures	(147,662)	107,656	255,318	(23,192)	(14,235)	8,957
Other Financing Sources (Uses)						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-	-
Net Change in Fund Balance	(147,662)	107,656	255,318	(23,192)	(14,235)	8,957
Fund Balance - Beginning	1,781,220	1,781,220	-	166,177	166,177	-
Fund Balance - Ending	\$ 1,633,558	\$ 1,888,876	\$ 255,318	\$ 142,985	\$ 151,942	\$ 8,957

SCHEDULE 12
continued

190-4630 Lighting District No. 10			190-4631 Lighting District No. 11			190-4634 Lighting District No. 14		
Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)
\$ 1,600	\$ 1,600	\$ -	\$ 5,100	\$ 5,025	\$ (75)	\$ 22,100	\$ 22,156	\$ 56
-	-	-	-	-	-	-	-	-
2	-	(2)	7	3	(4)	24	16	(8)
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	1	1	30	479	449	30	412	382
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<u>1,602</u>	<u>1,601</u>	<u>(1)</u>	<u>5,137</u>	<u>5,507</u>	<u>370</u>	<u>22,154</u>	<u>22,584</u>	<u>430</u>
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
2,334	2,070	264	7,761	6,840	921	18,131	17,152	979
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<u>2,334</u>	<u>2,070</u>	<u>264</u>	<u>7,761</u>	<u>6,840</u>	<u>921</u>	<u>18,131</u>	<u>17,152</u>	<u>979</u>
<u>(732)</u>	<u>(469)</u>	<u>263</u>	<u>(2,624)</u>	<u>(1,333)</u>	<u>1,291</u>	<u>4,023</u>	<u>5,432</u>	<u>1,409</u>
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<u>(732)</u>	<u>(469)</u>	<u>263</u>	<u>(2,624)</u>	<u>(1,333)</u>	<u>1,291</u>	<u>4,023</u>	<u>5,432</u>	<u>1,409</u>
<u>1,177</u>	<u>1,177</u>	<u>-</u>	<u>51,524</u>	<u>51,524</u>	<u>-</u>	<u>50,868</u>	<u>50,868</u>	<u>-</u>
<u>\$ 445</u>	<u>\$ 708</u>	<u>\$ 263</u>	<u>\$ 48,900</u>	<u>\$ 50,191</u>	<u>\$ 1,291</u>	<u>\$ 54,891</u>	<u>\$ 56,300</u>	<u>\$ 1,409</u>

ST. TAMMANY PARISH, LOUISIANA
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual
Non-Major Special Revenue Funds
For the Year Ended December 31, 2022

	190-4635 Lighting District No. 15			190-4636 Lighting District No. 16		
	Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)
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	-	-	-	-	-	-
Fees and charges for services	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Other revenues:						
Investment earnings	10	227	217	110	1,501	1,391
Contributions	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total Revenues	<u>10</u>	<u>227</u>	<u>217</u>	<u>110</u>	<u>1,501</u>	<u>1,391</u>
Expenditures						
General government:						
Judicial	-	-	-	-	-	-
Financial administration	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	3,959	3,058	901	37,748	36,711	1,037
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Cultural and recreation	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Conservation	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Capital outlay:						
Capital assets	-	-	-	-	-	-
Infrastructure	-	-	-	-	-	-
Total Expenditures	<u>3,959</u>	<u>3,058</u>	<u>901</u>	<u>37,748</u>	<u>36,711</u>	<u>1,037</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(3,949)</u>	<u>(2,831)</u>	<u>1,118</u>	<u>(37,638)</u>	<u>(35,210)</u>	<u>2,428</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>(3,949)</u>	<u>(2,831)</u>	<u>1,118</u>	<u>(37,638)</u>	<u>(35,210)</u>	<u>2,428</u>
Fund Balance - Beginning	<u>24,308</u>	<u>24,308</u>	<u>-</u>	<u>169,753</u>	<u>169,753</u>	<u>-</u>
Fund Balance - Ending	<u>\$ 20,359</u>	<u>\$ 21,477</u>	<u>\$ 1,118</u>	<u>\$ 132,115</u>	<u>\$ 134,543</u>	<u>\$ 2,428</u>

SCHEDULE 12
continued

TOTAL Non-Major Special Revenue Funds		
Final Budget	Actual Amounts	Variance Positive (Negative)
\$ 17,691,600	\$ 18,664,913	\$ 973,313
737,000	748,203	11,203
274,398	433,791	159,393
1,820,000	2,619,402	799,402
83,003,428	15,723,954	(67,279,474)
450,300	468,185	17,885
2,482,788	1,376,220	(1,106,568)
969,250	949,897	(19,353)
56,520	(64,984)	(121,504)
446,509	85,656	(360,853)
-	4,412	4,412
<u>107,931,793</u>	<u>41,009,649</u>	<u>(66,922,144)</u>
1,710,262	1,673,317	36,945
100,000	-	100,000
46,489,380	14,150,773	32,338,607
2,629,194	1,817,885	811,309
2,130,200	1,056,769	1,073,431
38,028,202	18,482,523	19,545,679
1,303,994	216,573	1,087,421
8,352,522	397,934	7,954,588
302,329	30,913	271,416
9,396,057	2,204,009	7,192,048
1,378,478	-	1,378,478
33,842	700	33,142
<u>111,854,460</u>	<u>40,031,396</u>	<u>71,823,064</u>
<u>(3,922,667)</u>	<u>978,253</u>	<u>4,900,920</u>
-	619	619
<u>(8,259)</u>	<u>(8,259)</u>	<u>-</u>
<u>(8,259)</u>	<u>(7,640)</u>	<u>619</u>
(3,930,926)	970,613	4,901,539
<u>34,683,392</u>	<u>34,683,392</u>	<u>-</u>
<u>\$ 30,752,466</u>	<u>\$ 35,654,005</u>	<u>\$ 4,901,539</u>



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

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

Sales Tax District No. 3 Debt Service Fund (300) accounts for sales tax revenues dedicated for the payment of principal and interest requirements for Sales Tax Bonds, Refunding Series 2013, Series 2019 and Refunding Series 2020.

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

GOMESA Debt Service Fund (303) accounts for the accumulation of Gulf of Mexico Energy Security Act (GOMESA) revenue for the payment of debt principal and interest for Revenue Bonds, Series 2020.

St. Tammany Parish Coroner Debt Service Fund (326) accounts for ad valorem revenues dedicated for the payment of principal and interest requirements for the Limited Tax Revenue Bonds, Refunding Series 2018.

St. Tammany Parish Library Debt Service Fund (328) accounts for ad valorem revenues dedicated for the payment of principal and interest requirements for General Obligation Bonds, Refunding Series 2018.

ST. TAMMANY PARISH, LOUISIANA
Combining Balance Sheet
Non-Major Debt Service Funds
December 31, 2022

	300	302	303
	Sales Tax	Utility	
	District No. 3	Operations Debt	GOMESA Debt
	Debt Service	Service	Service
ASSETS			
Cash and cash equivalents	\$ 739,584	\$ 66,267	\$ -
Restricted assets	2,801,491	-	1,492,233
 TOTAL ASSETS	\$ 3,541,075	\$ 66,267	\$ 1,492,233
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts, salaries, and other payables	\$ -	\$ -	\$ -
Total Liabilities	-	-	-
Fund balances:			
Restricted	3,541,075	-	1,492,233
Committed	-	66,267	-
Total Fund Balances	3,541,075	66,267	1,492,233
 TOTAL LIABILITIES AND FUND BALANCES	\$ 3,541,075	\$ 66,267	\$ 1,492,233

326 St. Tammany Parish Coroner Debt Service	328 St. Tammany Parish Library Debt Service	TOTAL Non-Major Debt Service Funds
\$ 1,354,459	\$ 447,030	\$ 2,607,340
<u>-</u>	<u>-</u>	<u>4,293,724</u>
<u>\$ 1,354,459</u>	<u>\$ 447,030</u>	<u>\$ 6,901,064</u>
\$ -	\$ -	\$ -
<u>-</u>	<u>-</u>	<u>-</u>
1,354,459	447,030	6,834,797
<u>-</u>	<u>-</u>	<u>66,267</u>
<u>1,354,459</u>	<u>447,030</u>	<u>6,901,064</u>
<u>\$ 1,354,459</u>	<u>\$ 447,030</u>	<u>\$ 6,901,064</u>

ST. TAMMANY PARISH, LOUISIANA
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual
Non-Major Debt Service Funds
For the Year Ended December 31, 2022

	300			302		
	Sales Tax District No. 3 Debt Service			Utility Operations Debt Service		
	Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)
Revenues						
Taxes:						
Ad valorem/parcel fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales and use	6,846,944	6,782,249	(64,695)	-	-	-
Intergovernmental revenues:						
Federal and state grants	-	-	-	-	-	-
Other revenues:						
Investment earnings	1,200	28,617	27,417	160	941	781
Total Revenues	<u>6,848,144</u>	<u>6,810,866</u>	<u>(37,278)</u>	<u>160</u>	<u>941</u>	<u>781</u>
Expenditures						
Debt Service:						
Principal	4,950,000	4,950,000	-	335,000	335,000	-
Interest	1,757,045	1,757,045	-	33,572	33,572	-
Bond issuance costs	9,500	8,450	1,050	350	350	-
Total Expenditures	<u>6,716,545</u>	<u>6,715,495</u>	<u>1,050</u>	<u>368,922</u>	<u>368,922</u>	<u>-</u>
Excess (Deficiency) of Revenues Over Expenditures	131,599	95,371	(36,228)	(368,762)	(367,981)	781
Other Financing Sources						
Transfers in	-	-	-	368,922	368,922	-
Total Other Financing Sources	<u>-</u>	<u>-</u>	<u>-</u>	<u>368,922</u>	<u>368,922</u>	<u>-</u>
Net Change in Fund Balance	131,599	95,371	(36,228)	160	941	781
Fund Balance - Beginning	<u>3,445,704</u>	<u>3,445,704</u>	<u>-</u>	<u>65,326</u>	<u>65,326</u>	<u>-</u>
Fund Balance - Ending	<u>\$ 3,577,303</u>	<u>\$ 3,541,075</u>	<u>\$ (36,228)</u>	<u>\$ 65,486</u>	<u>\$ 66,267</u>	<u>\$ 781</u>

SCHEDULE 14
continued

303 GOMESA Debt Service			326 St. Tammany Parish Coroner Debt Service			328 St. Tammany Parish Library Debt Service		
Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)
\$ -	\$ -	\$ -	\$ 718,160	\$ 718,160	\$ -	\$ 424,600	\$ 424,600	\$ -
-	-	-	-	-	-	-	-	-
1,450,055	1,265,671	(184,384)	-	-	-	-	-	-
7,700	308,810	301,110	800	7,577	6,777	60	815	755
<u>1,457,755</u>	<u>1,574,481</u>	<u>116,726</u>	<u>718,960</u>	<u>725,737</u>	<u>6,777</u>	<u>424,660</u>	<u>425,415</u>	<u>755</u>
-	-	-	640,000	640,000	-	375,000	375,000	-
853,856	853,856	-	76,160	76,160	-	45,040	45,040	-
7,500	5,000	2,500	2,000	-	2,000	1,800	-	1,800
<u>861,356</u>	<u>858,856</u>	<u>2,500</u>	<u>718,160</u>	<u>716,160</u>	<u>2,000</u>	<u>421,840</u>	<u>420,040</u>	<u>1,800</u>
596,399	715,625	119,226	800	9,577	8,777	2,820	5,375	2,555
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
596,399	715,625	119,226	800	9,577	8,777	2,820	5,375	2,555
776,608	776,608	-	1,344,882	1,344,882	-	441,655	441,655	-
<u>\$ 1,373,007</u>	<u>\$ 1,492,233</u>	<u>\$ 119,226</u>	<u>\$ 1,345,682</u>	<u>\$ 1,354,459</u>	<u>\$ 8,777</u>	<u>\$ 444,475</u>	<u>\$ 447,030</u>	<u>\$ 2,555</u>

ST. TAMMANY PARISH, LOUISIANA
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual
Non-Major Debt Service Funds
For the Year Ended December 31, 2022

	TOTAL Non-Major Debt Service Funds		
	Final Budget	Actual Amounts	Variance Positive (Negative)
Revenues			
Taxes:			
Ad valorem/parcel fees	\$ 1,142,760	\$ 1,142,760	\$ -
Sales and use	6,846,944	6,782,249	(64,695)
Intergovernmental revenues:			
Federal and state grants	1,450,055	1,265,671	(184,384)
Other revenues:			
Investment earnings	9,920	346,760	336,840
Total Revenues	<u>9,449,679</u>	<u>9,537,440</u>	<u>87,761</u>
Expenditures			
Debt Service:			
Principal	6,300,000	6,300,000	-
Interest	2,765,673	2,765,673	-
Bond issuance costs	21,150	13,800	7,350
Total Expenditures	<u>9,086,823</u>	<u>9,079,473</u>	<u>7,350</u>
Excess (Deficiency) of Revenues Over Expenditures	362,856	457,967	95,111
Other Financing Sources			
Transfers in	368,922	368,922	-
Total Other Financing Sources	<u>368,922</u>	<u>368,922</u>	<u>-</u>
Net Change in Fund Balance	731,778	826,889	95,111
Fund Balance - Beginning	<u>6,074,175</u>	<u>6,074,175</u>	<u>-</u>
Fund Balance - Ending	<u>\$ 6,805,953</u>	<u>\$ 6,901,064</u>	<u>\$ 95,111</u>

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Coastal Restoration Capital Fund (203) accounts for funds restricted or committed to coastal restoration projects.

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

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

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

Culture and Recreation Capital Fund (216) accounts for funds restricted or committed to promote culture and recreation projects within the Parish.

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

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

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

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

Capital – Grants – Other (249) accounts for Federal and State grants to be utilized for restricted purposes not accounted for in another fund.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Gravity Drainage District No. 5 (291-4680) accounts for residual funds from the dissolution of the District.

Sub-Drainage District No. 1 of Gravity Drainage District No. 3 (291-4681) accounts for residual funds from the dissolution of the District.

ST. TAMMANY PARISH, LOUISIANA
Combining Balance Sheet
Non-Major Capital Project Funds
December 31, 2022

	200-2411	200-4605	200-4641	200-4642
	Public Works Barns	General Maintenance Parishwide	Capital Improvements District No. 1	Capital Improvements District No. 2
ASSETS				
Cash and cash equivalents	\$ 194,708	\$ 776,656	\$ 475,205	\$ 238,198
Investments	560,929	2,239,149	1,368,995	686,233
Receivables, net of allowances for uncollectibles:				
Other receivables	1,827	7,521	3,686	2,990
Due from other funds	-	-	-	-
Restricted assets	-	-	-	-
TOTAL ASSETS	<u>\$ 757,464</u>	<u>\$ 3,023,326</u>	<u>\$ 1,847,886</u>	<u>\$ 927,421</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts, salaries, and other payables	\$ -	\$ 144,459	\$ 1,157,352	\$ 111,359
Due to other funds	-	-	-	-
Unearned revenue	-	-	29,802	-
Total Liabilities	<u>-</u>	<u>144,459</u>	<u>1,187,154</u>	<u>111,359</u>
Fund balances:				
Restricted	757,464	2,878,867	660,732	816,062
Committed	-	-	-	-
Total Fund Balances	<u>757,464</u>	<u>2,878,867</u>	<u>660,732</u>	<u>816,062</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 757,464</u>	<u>\$ 3,023,326</u>	<u>\$ 1,847,886</u>	<u>\$ 927,421</u>

SCHEDULE 15
continued

200-4643	200-4644	200-4645	200-4646	200-4647	200-4648	200-4649
Capital Improvements District No. 3	Capital Improvements District No. 4	Capital Improvements District No. 5	Capital Improvements District No. 6	Capital Improvements District No. 7	Capital Improvements District No. 8	Capital Improvements District No. 9
\$ 321,563	\$ 495,048	\$ 420,386	\$ 312,251	\$ 632,833	\$ 301,682	\$ 343,357
926,397	1,225,546	1,211,084	899,573	1,826,971	869,110	989,182
3,933	2,906	4,034	4,109	5,376	2,910	3,037
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ 1,251,893</u>	<u>\$ 1,723,500</u>	<u>\$ 1,635,504</u>	<u>\$ 1,215,933</u>	<u>\$ 2,465,180</u>	<u>\$ 1,173,702</u>	<u>\$ 1,335,576</u>
\$ 315,251	\$ 706,623	\$ 340,109	\$ 405,823	\$ 1,879,089	\$ 12,376	\$ 127,142
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>315,251</u>	<u>706,623</u>	<u>340,109</u>	<u>405,823</u>	<u>1,879,089</u>	<u>12,376</u>	<u>127,142</u>
936,642	1,016,877	1,295,395	810,110	586,091	1,161,326	1,208,434
-	-	-	-	-	-	-
<u>936,642</u>	<u>1,016,877</u>	<u>1,295,395</u>	<u>810,110</u>	<u>586,091</u>	<u>1,161,326</u>	<u>1,208,434</u>
<u>\$ 1,251,893</u>	<u>\$ 1,723,500</u>	<u>\$ 1,635,504</u>	<u>\$ 1,215,933</u>	<u>\$ 2,465,180</u>	<u>\$ 1,173,702</u>	<u>\$ 1,335,576</u>

ST. TAMMANY PARISH, LOUISIANA
Combining Balance Sheet
Non-Major Capital Project Funds
December 31, 2022

	200-4650	200-4651	200-4652	200-4653
	Capital Improvements District No. 10	Capital Improvements District No. 11	Capital Improvements District No. 12	Capital Improvements District No. 13
ASSETS				
Cash and cash equivalents	\$ 408,676	\$ 257,463	\$ 351,484	\$ 431,322
Investments	1,177,346	741,723	1,012,583	1,242,583
Receivables, net of allowances for uncollectibles:				
Other receivables	3,758	2,715	3,214	3,730
Due from other funds	-	-	-	-
Restricted assets	-	-	-	-
TOTAL ASSETS	<u>\$ 1,589,780</u>	<u>\$ 1,001,901</u>	<u>\$ 1,367,281</u>	<u>\$ 1,677,635</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts, salaries, and other payables	\$ 28,055	\$ 152,754	\$ 8,047	\$ 3,600
Due to other funds	-	-	-	-
Unearned revenue	-	-	-	-
Total Liabilities	<u>28,055</u>	<u>152,754</u>	<u>8,047</u>	<u>3,600</u>
Fund balances:				
Restricted	1,561,725	849,147	1,359,234	1,674,035
Committed	-	-	-	-
Total Fund Balances	<u>1,561,725</u>	<u>849,147</u>	<u>1,359,234</u>	<u>1,674,035</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 1,589,780</u>	<u>\$ 1,001,901</u>	<u>\$ 1,367,281</u>	<u>\$ 1,677,635</u>

SCHEDULE 15
continued

200-4654	200-4670	201	203	206	211	212
Capital Improvements District No. 14	Tammany Trace Capital	Capital Improvements Drainage	Coastal Restoration	Justice Center Complex Capital	Public Health Capital	Animal Services Capital
\$ 303,368	\$ 628,517	\$ 4,373,330	\$ 3,317,669	\$ 1,347,406	\$ 26,069	\$ 113,746
873,968	1,811,597	12,663,625	-	4,070,756	75,253	327,688
2,897	12,883	1,137,271	6,930	13,527	42,489	1,067
-	-	-	-	-	-	-
-	-	-	20,210,575	-	-	-
<u>\$ 1,180,233</u>	<u>\$ 2,452,997</u>	<u>\$ 18,174,226</u>	<u>\$ 23,535,174</u>	<u>\$ 5,431,689</u>	<u>\$ 143,811</u>	<u>\$ 442,501</u>
\$ 69,694	\$ 851,973	\$ 740,890	\$ 408,139	\$ -	\$ 37,618	\$ -
-	-	-	-	-	-	-
-	-	78,432	2,916,460	-	-	-
<u>69,694</u>	<u>851,973</u>	<u>819,322</u>	<u>3,324,599</u>	<u>-</u>	<u>37,618</u>	<u>-</u>
1,110,539	1,291,375	17,354,904	20,210,575	5,431,689	106,193	442,501
-	309,649	-	-	-	-	-
<u>1,110,539</u>	<u>1,601,024</u>	<u>17,354,904</u>	<u>20,210,575</u>	<u>5,431,689</u>	<u>106,193</u>	<u>442,501</u>
<u>\$ 1,180,233</u>	<u>\$ 2,452,997</u>	<u>\$ 18,174,226</u>	<u>\$ 23,535,174</u>	<u>\$ 5,431,689</u>	<u>\$ 143,811</u>	<u>\$ 442,501</u>

ST. TAMMANY PARISH, LOUISIANA
Combining Balance Sheet
Non-Major Capital Project Funds
December 31, 2022

	216	222	226	227
	<u>Culture and Recreation Capital</u>	<u>Economic Development Capital</u>	<u>St. Tammany Parish Coroner Capital</u>	<u>St. Tammany Parish Jail Capital</u>
ASSETS				
Cash and cash equivalents	\$ -	\$ 81,173	\$ 41,502	\$ 222,624
Investments	-	233,857	-	642,718
Receivables, net of allowances for uncollectibles:				
Other receivables	8,113	8,423	-	1,670
Due from other funds	-	-	-	-
Restricted assets	-	-	-	-
TOTAL ASSETS	<u>\$ 8,113</u>	<u>\$ 323,453</u>	<u>\$ 41,502</u>	<u>\$ 867,012</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts, salaries, and other payables	\$ -	\$ 1,988	\$ -	\$ -
Due to other funds	8,113	-	-	-
Unearned revenue	-	2,407	-	-
Total Liabilities	<u>8,113</u>	<u>4,395</u>	<u>-</u>	<u>-</u>
Fund balances:				
Restricted	-	-	41,502	867,012
Committed	-	319,058	-	-
Total Fund Balances	<u>-</u>	<u>319,058</u>	<u>41,502</u>	<u>867,012</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 8,113</u>	<u>\$ 323,453</u>	<u>\$ 41,502</u>	<u>\$ 867,012</u>

SCHEDULE 15
continued

228	249	250	251 STP	252	253	255
St. Tammany Parish Library Capital	Capital - Grants - Other	Koop Drive Facility Capital	Admin/Justice Complex East Capital	Buildings- General Capital	Deep Water Horizon Settlement	Technology Capital
\$ 1,051,421	\$ 8,201,381	\$ 84,388	\$ 399,943	\$ 1,436,163	\$ 2,452,529	\$ 7,054,643
3,031,258	-	243,111	1,152,187	4,151,421	7,064,641	221,262
10,054	-	782	3,752	18,239	23,635	682
1,430,632	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ 5,523,365</u>	<u>\$ 8,201,381</u>	<u>\$ 328,281</u>	<u>\$ 1,555,882</u>	<u>\$ 5,605,823</u>	<u>\$ 9,540,805</u>	<u>\$ 7,276,587</u>
\$ 45,165	\$ -	\$ -	\$ -	\$ 3,865	\$ -	\$ 49,825
-	-	-	-	-	-	-
-	7,833,338	-	-	3,499	-	6,978,190
<u>45,165</u>	<u>7,833,338</u>	<u>-</u>	<u>-</u>	<u>7,364</u>	<u>-</u>	<u>7,028,015</u>
5,478,200	-	-	-	-	-	-
-	368,043	328,281	1,555,882	5,598,459	9,540,805	248,572
<u>5,478,200</u>	<u>368,043</u>	<u>328,281</u>	<u>1,555,882</u>	<u>5,598,459</u>	<u>9,540,805</u>	<u>248,572</u>
<u>\$ 5,523,365</u>	<u>\$ 8,201,381</u>	<u>\$ 328,281</u>	<u>\$ 1,555,882</u>	<u>\$ 5,605,823</u>	<u>\$ 9,540,805</u>	<u>\$ 7,276,587</u>

ST. TAMMANY PARISH, LOUISIANA
Combining Balance Sheet
Non-Major Capital Project Funds
December 31, 2022

	263-4660	263-4661	263-4662	263-4663
	<u>Transportation Impact Fees</u>	<u>SA Transportation Impact Fees</u>	<u>NSA Transportation Impact Fees</u>	<u>Drainage Impact Fees</u>
ASSETS				
Cash and cash equivalents	\$ 141,705	\$ 1,549,156	\$ 46,466	\$ 32,661
Investments	406,833	4,389,111	130,804	94,234
Receivables, net of allowances for uncollectibles:				
Other receivables	1,468	13,828	436	241
Due from other funds	-	-	-	-
Restricted assets	-	-	-	-
TOTAL ASSETS	<u><u>\$ 550,006</u></u>	<u><u>\$ 5,952,095</u></u>	<u><u>\$ 177,706</u></u>	<u><u>\$ 127,136</u></u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts, salaries, and other payables	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	-	-	-
Unearned revenue	-	5,894,946	161,974	-
Total Liabilities	<u>-</u>	<u>5,894,946</u>	<u>161,974</u>	<u>-</u>
Fund balances:				
Restricted	550,006	57,149	15,732	127,136
Committed	-	-	-	-
Total Fund Balances	<u>550,006</u>	<u>57,149</u>	<u>15,732</u>	<u>127,136</u>
TOTAL LIABILITIES AND FUND BALANCES	<u><u>\$ 550,006</u></u>	<u><u>\$ 5,952,095</u></u>	<u><u>\$ 177,706</u></u>	<u><u>\$ 127,136</u></u>

SCHEDULE 15
continued

263-4664	263-4665	263-4666	264	291-4680	291-4681 Sub-Drainage Dist. No. 1 of Gravity Drainage Dist. No. 3	TOTAL Non-Major Capital Project Funds
SA Drainage Impact Fees	NSA Drainage Impact Fees	Tree Bank Impact Fees	OEP/911 Capital	Gravity Drainage District No. 5		
\$ 1,442,791	\$ 33,787	\$ 37,623	\$ 83,792	\$ 10,753	\$ 143,705	\$ 40,619,143
4,098,670	93,617	108,387	241,397	30,984	414,277	63,549,060
13,348	331	345	1,060	101	1,339	1,380,657
-	-	-	-	-	-	1,430,632
-	-	-	-	-	-	20,210,575
<u>\$ 5,554,809</u>	<u>\$ 127,735</u>	<u>\$ 146,355</u>	<u>\$ 326,249</u>	<u>\$ 41,838</u>	<u>\$ 559,321</u>	<u>\$ 127,190,067</u>
\$ 27,574	\$ -	\$ -	\$ -	\$ -	\$ 3,062	\$ 7,631,832
-	-	-	-	-	-	8,113
5,480,741	113,824	-	-	-	-	29,493,613
<u>5,508,315</u>	<u>113,824</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,062</u>	<u>37,133,558</u>
46,494	13,911	146,355	-	41,838	556,259	71,461,511
-	-	-	326,249	-	-	18,594,998
<u>46,494</u>	<u>13,911</u>	<u>146,355</u>	<u>326,249</u>	<u>41,838</u>	<u>556,259</u>	<u>90,056,509</u>
<u>\$ 5,554,809</u>	<u>\$ 127,735</u>	<u>\$ 146,355</u>	<u>\$ 326,249</u>	<u>\$ 41,838</u>	<u>\$ 559,321</u>	<u>\$ 127,190,067</u>

ST. TAMMANY PARISH, LOUISIANA
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual
Non-Major Capital Project Funds
For the Year Ended December 31, 2022

	200-2411			200-4605		
	Public Works Barns			General Maintenance Parishwide		
	Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)
Revenues						
Taxes:						
Ad valorem/parcel fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales and use	-	-	-	-	-	-
Other taxes, penalties, interest etc.	-	-	-	-	-	-
Intergovernmental revenues:						
Federal and state grants	-	-	-	180,000	-	(180,000)
Fees and charges for services	-	-	-	-	-	-
Other revenues:						
Investment earnings	(27,048)	(27,048)	-	(99,029)	(99,029)	-
Contributions	-	-	-	-	-	-
Total Revenues	<u>(27,048)</u>	<u>(27,048)</u>	<u>-</u>	<u>80,971</u>	<u>(99,029)</u>	<u>(180,000)</u>
Expenditures						
General government:						
Judicial	-	-	-	-	-	-
Financial administration	-	-	-	-	-	-
Other-unclassified	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	116,093	76,092	40,001
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Cultural and recreation	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Conservation	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Capital outlay:						
Capital assets	56,900	-	56,900	160,000	-	160,000
Infrastructure	-	-	-	1,271,743	686,867	584,876
Debt service:						
Impact fee credits used	-	-	-	-	-	-
Total Expenditures	<u>56,900</u>	<u>-</u>	<u>56,900</u>	<u>1,547,836</u>	<u>762,959</u>	<u>784,877</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(83,948)</u>	<u>(27,048)</u>	<u>56,900</u>	<u>(1,466,865)</u>	<u>(861,988)</u>	<u>604,877</u>
Other Financing Sources (Uses)						
Transfers in	-	-	-	1,263,687	652,524	(611,163)
Transfers out	-	-	-	(612,787)	(612,787)	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>650,900</u>	<u>39,737</u>	<u>(611,163)</u>
Net Change in Fund Balance	<u>(83,948)</u>	<u>(27,048)</u>	<u>56,900</u>	<u>(815,965)</u>	<u>(822,251)</u>	<u>(6,286)</u>
Fund Balance - Beginning	<u>784,512</u>	<u>784,512</u>	<u>-</u>	<u>3,701,118</u>	<u>3,701,118</u>	<u>-</u>
Fund Balance - Ending	<u>\$ 700,564</u>	<u>\$ 757,464</u>	<u>\$ 56,900</u>	<u>\$ 2,885,153</u>	<u>\$ 2,878,867</u>	<u>\$ (6,286)</u>

SCHEDULE 16
continued

200-4641			200-4642			200-4643		
Capital Improvements District No. 1			Capital Improvements District No. 2			Capital Improvements District No. 3		
Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
739,500	739,500	-	806,500	806,500	-	1,060,500	1,060,500	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
250,000	220,197	(29,803)	-	-	-	-	-	-
(75,111)	(75,111)	-	(31,032)	(31,032)	-	(40,927)	(40,927)	-
-	-	-	-	-	-	-	-	-
<u>914,389</u>	<u>884,586</u>	<u>(29,803)</u>	<u>775,468</u>	<u>775,468</u>	<u>-</u>	<u>1,019,573</u>	<u>1,019,573</u>	<u>-</u>
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
30,732	30,732	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
1,763,572	1,400,496	363,076	1,186,880	851,384	335,496	2,267,960	1,384,639	883,321
-	-	-	-	-	-	-	-	-
<u>1,794,304</u>	<u>1,431,228</u>	<u>363,076</u>	<u>1,186,880</u>	<u>851,384</u>	<u>335,496</u>	<u>2,267,960</u>	<u>1,384,639</u>	<u>883,321</u>
<u>(879,915)</u>	<u>(546,642)</u>	<u>333,273</u>	<u>(411,412)</u>	<u>(75,916)</u>	<u>335,496</u>	<u>(1,248,387)</u>	<u>(365,066)</u>	<u>883,321</u>
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
(879,915)	(546,642)	333,273	(411,412)	(75,916)	335,496	(1,248,387)	(365,066)	883,321
1,207,374	1,207,374	-	891,978	891,978	-	1,301,708	1,301,708	-
<u>\$ 327,459</u>	<u>\$ 660,732</u>	<u>\$ 333,273</u>	<u>\$ 480,566</u>	<u>\$ 816,062</u>	<u>\$ 335,496</u>	<u>\$ 53,321</u>	<u>\$ 936,642</u>	<u>\$ 883,321</u>

ST. TAMMANY PARISH, LOUISIANA
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual
Non-Major Capital Project Funds
For the Year Ended December 31, 2022

	200-4644			200-4645		
	Capital Improvements District No. 4			Capital Improvements District No. 5		
	Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)
Revenues						
Taxes:						
Ad valorem/parcel fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales and use	523,500	523,500	-	662,500	662,500	-
Other taxes, penalties, interest etc.	-	-	-	-	-	-
Intergovernmental revenues:						
Federal and state grants	-	-	-	-	-	-
Fees and charges for services	-	-	-	-	-	-
Other revenues:						
Investment earnings	(48,676)	(48,676)	-	(59,839)	(59,839)	-
Contributions	-	-	-	-	-	-
Total Revenues	<u>474,824</u>	<u>474,824</u>	<u>-</u>	<u>602,661</u>	<u>602,661</u>	<u>-</u>
Expenditures						
General government:						
Judicial	-	-	-	-	-	-
Financial administration	-	-	-	-	-	-
Other-unclassified	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	35,500	18,696	16,804	418,232	213,876	204,356
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Cultural and recreation	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Conservation	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Capital outlay:						
Capital assets	-	-	-	-	-	-
Infrastructure	1,786,553	1,035,480	751,073	1,879,463	597,448	1,282,015
Debt service:						
Impact fee credits used	-	-	-	-	-	-
Total Expenditures	<u>1,822,053</u>	<u>1,054,176</u>	<u>767,877</u>	<u>2,297,695</u>	<u>811,324</u>	<u>1,486,371</u>
Excess (Deficiency) of Revenues Over Expenditures						
	<u>(1,347,229)</u>	<u>(579,352)</u>	<u>767,877</u>	<u>(1,695,034)</u>	<u>(208,663)</u>	<u>1,486,371</u>
Other Financing Sources (Uses)						
Transfers in	463,244	430,123	(33,121)	525,000	-	(525,000)
Transfers out	-	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>463,244</u>	<u>430,123</u>	<u>(33,121)</u>	<u>525,000</u>	<u>-</u>	<u>(525,000)</u>
Net Change in Fund Balance	<u>(883,985)</u>	<u>(149,229)</u>	<u>734,756</u>	<u>(1,170,034)</u>	<u>(208,663)</u>	<u>961,371</u>
Fund Balance - Beginning	<u>1,166,106</u>	<u>1,166,106</u>	<u>-</u>	<u>1,504,058</u>	<u>1,504,058</u>	<u>-</u>
Fund Balance - Ending	<u>\$ 282,121</u>	<u>\$ 1,016,877</u>	<u>\$ 734,756</u>	<u>\$ 334,024</u>	<u>\$ 1,295,395</u>	<u>\$ 961,371</u>

SCHEDULE 16
continued

200-4646 Capital Improvements District No. 6			200-4647 Capital Improvements District No. 7			200-4648 Capital Improvements District No. 8		
Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1,428,500	1,428,500	-	905,500	905,500	-	409,500	409,500	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
(33,220)	(33,220)	-	(97,245)	(97,245)	-	(42,561)	(42,561)	-
-	-	-	-	-	-	-	-	-
<u>1,395,280</u>	<u>1,395,280</u>	<u>-</u>	<u>808,255</u>	<u>808,255</u>	<u>-</u>	<u>366,939</u>	<u>366,939</u>	<u>-</u>
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
618	618	-	94,600	49,249	45,351	547,847	183,347	364,500
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
2,356,650	1,970,988	385,662	2,658,242	2,117,502	540,740	602,299	137,299	465,000
-	-	-	-	-	-	-	-	-
<u>2,357,268</u>	<u>1,971,606</u>	<u>385,662</u>	<u>2,752,842</u>	<u>2,166,751</u>	<u>586,091</u>	<u>1,150,146</u>	<u>320,646</u>	<u>829,500</u>
(961,988)	(576,326)	385,662	(1,944,587)	(1,358,496)	586,091	(783,207)	46,293	829,500
-	-	-	612,787	612,787	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	<u>612,787</u>	<u>612,787</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
(961,988)	(576,326)	385,662	(1,331,800)	(745,709)	586,091	(783,207)	46,293	829,500
1,386,436	1,386,436	-	1,331,800	1,331,800	-	1,115,033	1,115,033	-
<u>\$ 424,448</u>	<u>\$ 810,110</u>	<u>\$ 385,662</u>	<u>\$ -</u>	<u>\$ 586,091</u>	<u>\$ 586,091</u>	<u>\$ 331,826</u>	<u>\$ 1,161,326</u>	<u>\$ 829,500</u>

ST. TAMMANY PARISH, LOUISIANA
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual
Non-Major Capital Project Funds
For the Year Ended December 31, 2022

	200-4649			200-4650		
	Capital Improvements District No. 9			Capital Improvements District No. 10		
	Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)
Revenues						
Taxes:						
Ad valorem/parcel fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales and use	634,000	634,000	-	438,500	438,500	-
Other taxes, penalties, interest etc.	-	-	-	-	-	-
Intergovernmental revenues:						
Federal and state grants	-	-	-	-	-	-
Fees and charges for services	-	-	-	-	-	-
Other revenues:						
Investment earnings	(52,621)	(52,621)	-	(58,662)	(58,662)	-
Contributions	-	-	-	-	-	-
Total Revenues	<u>581,379</u>	<u>581,379</u>	<u>-</u>	<u>379,838</u>	<u>379,838</u>	<u>-</u>
Expenditures						
General government:						
Judicial	-	-	-	-	-	-
Financial administration	-	-	-	-	-	-
Other-unclassified	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	387,224	109,038	278,186	109,408	109,408	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Cultural and recreation	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Conservation	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Capital outlay:						
Capital assets	35,000	-	35,000	-	-	-
Infrastructure	922,232	194,590	727,642	1,507,765	141,361	1,366,404
Debt service:						
Impact fee credits used	-	-	-	-	-	-
Total Expenditures	<u>1,344,456</u>	<u>303,628</u>	<u>1,040,828</u>	<u>1,617,173</u>	<u>250,769</u>	<u>1,366,404</u>
Excess (Deficiency) of Revenues Over Expenditures						
	<u>(763,077)</u>	<u>277,751</u>	<u>1,040,828</u>	<u>(1,237,335)</u>	<u>129,069</u>	<u>1,366,404</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>(763,077)</u>	<u>277,751</u>	<u>1,040,828</u>	<u>(1,237,335)</u>	<u>129,069</u>	<u>1,366,404</u>
Fund Balance - Beginning	<u>930,683</u>	<u>930,683</u>	<u>-</u>	<u>1,432,656</u>	<u>1,432,656</u>	<u>-</u>
Fund Balance - Ending	<u>\$ 167,606</u>	<u>\$ 1,208,434</u>	<u>\$ 1,040,828</u>	<u>\$ 195,321</u>	<u>\$ 1,561,725</u>	<u>\$ 1,366,404</u>

SCHEDULE 16
continued

200-4651 Capital Improvements District No. 11			200-4652 Capital Improvements District No. 12			200-4653 Capital Improvements District No. 13		
Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
783,500	783,500	-	391,500	391,500	-	654,500	654,500	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
(34,423)	(34,423)	-	(50,048)	(50,048)	-	(66,113)	(66,113)	-
-	-	-	-	-	-	-	-	-
<u>749,077</u>	<u>749,077</u>	<u>-</u>	<u>341,452</u>	<u>341,452</u>	<u>-</u>	<u>588,387</u>	<u>588,387</u>	<u>-</u>
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
59,852	59,852	-	159,600	-	159,600	100,000	-	100,000
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
675,049	635,226	39,823	1,019,604	85,704	933,900	1,133,110	19,589	1,113,521
-	-	-	-	-	-	-	-	-
<u>734,901</u>	<u>695,078</u>	<u>39,823</u>	<u>1,179,204</u>	<u>85,704</u>	<u>1,093,500</u>	<u>1,233,110</u>	<u>19,589</u>	<u>1,213,521</u>
14,176	53,999	39,823	(837,752)	255,748	1,093,500	(644,723)	568,798	1,213,521
-	-	-	-	-	-	-	-	-
(200,000)	-	200,000	-	-	-	-	-	-
(200,000)	-	200,000	-	-	-	-	-	-
(185,824)	53,999	239,823	(837,752)	255,748	1,093,500	(644,723)	568,798	1,213,521
795,148	795,148	-	1,103,486	1,103,486	-	1,105,237	1,105,237	-
<u>\$ 609,324</u>	<u>\$ 849,147</u>	<u>\$ 239,823</u>	<u>\$ 265,734</u>	<u>\$ 1,359,234</u>	<u>\$ 1,093,500</u>	<u>\$ 460,514</u>	<u>\$ 1,674,035</u>	<u>\$ 1,213,521</u>

ST. TAMMANY PARISH, LOUISIANA
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual
Non-Major Capital Project Funds
For the Year Ended December 31, 2022

	200-4654			200-4670		
	Capital Improvements District No. 14			Tammany Trace Capital		
	Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)
Revenues						
Taxes:						
Ad valorem/parcel fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales and use	562,000	562,000	-	3,460,000	3,460,000	-
Other taxes, penalties, interest etc.	-	-	-	-	-	-
Intergovernmental revenues:						
Federal and state grants	-	-	-	-	-	-
Fees and charges for services	-	-	-	-	-	-
Other revenues:						
Investment earnings	(38,529)	(38,529)	-	(108,787)	(108,787)	-
Contributions	-	-	-	556,937	9,085	(547,852)
Total Revenues	523,471	523,471	-	3,908,150	3,360,298	(547,852)
Expenditures						
General government:						
Judicial	-	-	-	-	-	-
Financial administration	-	-	-	-	-	-
Other-unclassified	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	16,020	16,020	-	400,000	30,282	369,718
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Cultural and recreation	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Conservation	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Capital outlay:						
Capital assets	-	-	-	-	-	-
Infrastructure	1,186,198	584,548	601,650	4,931,587	2,243,940	2,687,647
Debt service:						
Impact fee credits used	-	-	-	-	-	-
Total Expenditures	1,202,218	600,568	601,650	5,331,587	2,274,222	3,057,365
Excess (Deficiency) of Revenues Over Expenditures	(678,747)	(77,097)	601,650	(1,423,437)	1,086,076	2,509,513
Other Financing Sources (Uses)						
Transfers in	-	-	-	1,144,520	21,197	(1,123,323)
Transfers out	-	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	1,144,520	21,197	(1,123,323)
Net Change in Fund Balance	(678,747)	(77,097)	601,650	(278,917)	1,107,273	1,386,190
Fund Balance - Beginning	1,187,636	1,187,636	-	493,751	493,751	-
Fund Balance - Ending	\$ 508,889	\$ 1,110,539	\$ 601,650	\$ 214,834	\$ 1,601,024	\$ 1,386,190

SCHEDULE 16
continued

201 Capital Improvements Drainage			203 Coastal Restoration			206 Justice Center Complex Capital		
Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)
\$ 4,814,440	\$ 4,814,440	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
31,925,321	1,509,244	(30,416,077)	3,577,132	633,155	(2,943,977)	-	-	-
88,042	9,610	(78,432)	-	-	-	-	-	-
(540,853)	(540,853)	-	-	-	-	(188,161)	(188,161)	-
220,031	106,297	(113,734)	-	-	-	-	-	-
<u>36,506,981</u>	<u>5,898,738</u>	<u>(30,608,243)</u>	<u>3,577,132</u>	<u>633,155</u>	<u>(2,943,977)</u>	<u>(188,161)</u>	<u>(188,161)</u>	<u>-</u>
-	-	-	-	-	-	364,662	157,662	207,000
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	148,479	67,353	81,126
-	-	-	-	-	-	-	-	-
28,276,653	2,827,558	25,449,095	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	23,064,840	1,318,586	21,746,254	-	-	-
-	-	-	-	-	-	-	-	-
194,798	-	194,798	-	-	-	1,109,660	518,823	590,837
36,516,646	3,721,464	32,795,182	687,196	138,661	548,535	-	-	-
-	-	-	-	-	-	-	-	-
<u>64,988,097</u>	<u>6,549,022</u>	<u>58,439,075</u>	<u>23,752,036</u>	<u>1,457,247</u>	<u>22,294,789</u>	<u>1,622,801</u>	<u>743,838</u>	<u>878,963</u>
<u>(28,481,116)</u>	<u>(650,284)</u>	<u>27,830,832</u>	<u>(20,174,904)</u>	<u>(824,092)</u>	<u>19,350,812</u>	<u>(1,810,962)</u>	<u>(931,999)</u>	<u>878,963</u>
15,117,244	536,407	(14,580,837)	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<u>15,117,244</u>	<u>536,407</u>	<u>(14,580,837)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
(13,363,872)	(113,877)	13,249,995	(20,174,904)	(824,092)	19,350,812	(1,810,962)	(931,999)	878,963
17,468,781	17,468,781	-	21,034,667	21,034,667	-	6,363,688	6,363,688	-
<u>\$ 4,104,909</u>	<u>\$ 17,354,904</u>	<u>\$ 13,249,995</u>	<u>\$ 859,763</u>	<u>\$ 20,210,575</u>	<u>\$ 19,350,812</u>	<u>\$ 4,552,726</u>	<u>\$ 5,431,689</u>	<u>\$ 878,963</u>

ST. TAMMANY PARISH, LOUISIANA
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual
Non-Major Capital Project Funds
For the Year Ended December 31, 2022

	211			212		
	Public Health Capital			Animal Services Capital		
	Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)
Revenues						
Taxes:						
Ad valorem/parcel fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales and use	-	-	-	-	-	-
Other taxes, penalties, interest etc.	-	-	-	-	-	-
Intergovernmental revenues:						
Federal and state grants	3,292,331	485,496	(2,806,835)	270,000	-	(270,000)
Fees and charges for services	-	-	-	-	-	-
Other revenues:						
Investment earnings	(2,323)	(2,323)	-	(15,802)	(15,802)	-
Contributions	-	-	-	-	-	-
Total Revenues	<u>3,290,008</u>	<u>483,173</u>	<u>(2,806,835)</u>	<u>254,198</u>	<u>(15,802)</u>	<u>(270,000)</u>
Expenditures						
General government:						
Judicial	-	-	-	-	-	-
Financial administration	-	-	-	-	-	-
Other-unclassified	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	518,153	44,163	473,990	12,150	-	12,150
Cultural and recreation	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Conservation	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Capital outlay:						
Capital assets	3,505,785	712,595	2,793,190	497,850	-	497,850
Infrastructure	-	-	-	-	-	-
Debt service:						
Impact fee credits used	-	-	-	-	-	-
Total Expenditures	<u>4,023,938</u>	<u>756,758</u>	<u>3,267,180</u>	<u>510,000</u>	<u>-</u>	<u>510,000</u>
Excess (Deficiency) of Revenues Over Expenditures						
	<u>(733,930)</u>	<u>(273,585)</u>	<u>460,345</u>	<u>(255,802)</u>	<u>(15,802)</u>	<u>240,000</u>
Other Financing Sources (Uses)						
Transfers in	602,368	150,577	(451,791)	-	-	-
Transfers out	-	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>602,368</u>	<u>150,577</u>	<u>(451,791)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>(131,562)</u>	<u>(123,008)</u>	<u>8,554</u>	<u>(255,802)</u>	<u>(15,802)</u>	<u>240,000</u>
Fund Balance - Beginning	<u>229,201</u>	<u>229,201</u>	<u>-</u>	<u>458,303</u>	<u>458,303</u>	<u>-</u>
Fund Balance - Ending	<u>\$ 97,639</u>	<u>\$ 106,193</u>	<u>\$ 8,554</u>	<u>\$ 202,501</u>	<u>\$ 442,501</u>	<u>\$ 240,000</u>

SCHEDULE 16
continued

216 Culture and Recreation Capital			222 Economic Development Capital			226 St. Tammany Parish Coroner Capital		
Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
197,092	9,288	(187,804)	896,760	84,090	(812,670)	-	-	-
-	-	-	85,619	83,213	(2,406)	-	-	-
-	-	-	(10,622)	(10,622)	-	735	735	-
-	-	-	-	-	-	-	-	-
<u>197,092</u>	<u>9,288</u>	<u>(187,804)</u>	<u>971,757</u>	<u>156,681</u>	<u>(815,076)</u>	<u>735</u>	<u>735</u>	<u>-</u>
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	76,384	76,384	-
-	-	-	325,000	-	325,000	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
179,436	3,888	175,548	-	-	-	-	-	-
-	-	-	417,655	167,303	250,352	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	69,693	-	69,693	119,086	119,086	-
198,056	42,340	155,716	495,031	-	495,031	-	-	-
-	-	-	-	-	-	-	-	-
<u>377,492</u>	<u>46,228</u>	<u>331,264</u>	<u>1,307,379</u>	<u>167,303</u>	<u>1,140,076</u>	<u>195,470</u>	<u>195,470</u>	<u>-</u>
<u>(180,400)</u>	<u>(36,940)</u>	<u>143,460</u>	<u>(335,622)</u>	<u>(10,622)</u>	<u>325,000</u>	<u>(194,735)</u>	<u>(194,735)</u>	<u>-</u>
180,400	36,940	(143,460)	325,000	-	(325,000)	-	-	-
-	-	-	-	-	-	-	-	-
<u>180,400</u>	<u>36,940</u>	<u>(143,460)</u>	<u>325,000</u>	<u>-</u>	<u>(325,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	-	(10,622)	(10,622)	-	(194,735)	(194,735)	-
-	-	-	329,680	329,680	-	236,237	236,237	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 319,058</u>	<u>\$ 319,058</u>	<u>\$ -</u>	<u>\$ 41,502</u>	<u>\$ 41,502</u>	<u>\$ -</u>

ST. TAMMANY PARISH, LOUISIANA
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual
Non-Major Capital Project Funds
For the Year Ended December 31, 2022

	227			228		
	St. Tammany Parish Jail Capital			St. Tammany Parish Library Capital		
	Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)
Revenues						
Taxes:						
Ad valorem/parcel fees	\$ -	\$ -	\$ -	\$ 1,500,000	\$ 1,500,000	\$ -
Sales and use	-	-	-	-	-	-
Other taxes, penalties, interest etc.	-	-	-	-	-	-
Intergovernmental revenues:						
Federal and state grants	-	-	-	-	-	-
Fees and charges for services	-	-	-	-	-	-
Other revenues:						
Investment earnings	(34,250)	(34,250)	-	(138,157)	(138,157)	-
Contributions	-	-	-	-	-	-
Total Revenues	<u>(34,250)</u>	<u>(34,250)</u>	<u>-</u>	<u>1,361,843</u>	<u>1,361,843</u>	<u>-</u>
Expenditures						
General government:						
Judicial	-	-	-	-	-	-
Financial administration	-	-	-	-	-	-
Other-unclassified	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Cultural and recreation	-	-	-	1,024,909	26,309	998,600
Economic development	-	-	-	-	-	-
Conservation	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Capital outlay:						
Capital assets	127,000	-	127,000	2,036,491	1,216,263	820,228
Infrastructure	-	-	-	-	-	-
Debt service:						
Impact fee credits used	-	-	-	-	-	-
Total Expenditures	<u>127,000</u>	<u>-</u>	<u>127,000</u>	<u>3,061,400</u>	<u>1,242,572</u>	<u>1,818,828</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(161,250)</u>	<u>(34,250)</u>	<u>127,000</u>	<u>(1,699,557)</u>	<u>119,271</u>	<u>1,818,828</u>
Other Financing Sources (Uses)						
Transfers in	321,586	321,586	-	-	-	-
Transfers out	-	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>321,586</u>	<u>321,586</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	160,336	287,336	127,000	(1,699,557)	119,271	1,818,828
Fund Balance - Beginning	579,676	579,676	-	5,358,929	5,358,929	-
Fund Balance - Ending	<u>\$ 740,012</u>	<u>\$ 867,012</u>	<u>\$ 127,000</u>	<u>\$ 3,659,372</u>	<u>\$ 5,478,200</u>	<u>\$ 1,818,828</u>

SCHEDULE 16
continued

249 Capital - Grants - Other			250 Koop Drive Facility Capital			251 STP Admin/Justice Complex East Capital		
Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
7,833,338	-	(7,833,338)	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
416,840	416,840	-	(12,536)	(12,536)	-	(55,560)	(55,560)	-
-	-	-	-	-	-	-	-	-
<u>8,250,178</u>	<u>416,840</u>	<u>(7,833,338)</u>	<u>(12,536)</u>	<u>(12,536)</u>	<u>-</u>	<u>(55,560)</u>	<u>(55,560)</u>	<u>-</u>
-	-	-	-	-	-	-	-	-
7,896,544	63,206	7,833,338	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	85,000	-	85,000	-	-	-
-	-	-	-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>85,000</u>	<u>-</u>	<u>85,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
353,634	353,634	-	(97,536)	(12,536)	85,000	(55,560)	(55,560)	-
-	-	-	85,000	85,000	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	<u>85,000</u>	<u>85,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
353,634	353,634	-	(12,536)	72,464	85,000	(55,560)	(55,560)	-
14,409	14,409	-	255,817	255,817	-	1,611,442	1,611,442	-
<u>\$ 368,043</u>	<u>\$ 368,043</u>	<u>\$ -</u>	<u>\$ 243,281</u>	<u>\$ 328,281</u>	<u>\$ 85,000</u>	<u>\$ 1,555,882</u>	<u>\$ 1,555,882</u>	<u>\$ -</u>

ST. TAMMANY PARISH, LOUISIANA
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual
Non-Major Capital Project Funds
For the Year Ended December 31, 2022

	252			253		
	Buildings - General Capital			Deep Water Horizon Settlement		
	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.	-	-	-	-	-	-
Intergovernmental revenues:						
Federal and state grants	2,183,328	128,242	(2,055,086)	-	-	-
Fees and charges for services	-	-	-	-	-	-
Other revenues:						
Investment earnings	(186,578)	(186,578)	-	(336,723)	(336,723)	-
Contributions	59,749	-	(59,749)	-	-	-
Total Revenues	<u>2,056,499</u>	<u>(58,336)</u>	<u>(2,114,835)</u>	<u>(336,723)</u>	<u>(336,723)</u>	<u>-</u>
Expenditures						
General government:						
Judicial	-	-	-	-	-	-
Financial administration	-	-	-	-	-	-
Other-unclassified	27,016	27,016	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	69,087	-	69,087
Cultural and recreation	204,788	139,675	65,113	-	-	-
Economic development	-	-	-	-	-	-
Conservation	-	-	-	-	-	-
Transportation	41,780	-	41,780	-	-	-
Capital outlay:						
Capital assets	842,403	63,976	778,427	183,865	1,040	182,825
Infrastructure	1,404,863	53,742	1,351,121	-	-	-
Debt service:						
Impact fee credits used	-	-	-	-	-	-
Total Expenditures	<u>2,520,850</u>	<u>284,409</u>	<u>2,236,441</u>	<u>252,952</u>	<u>1,040</u>	<u>251,912</u>
Excess (Deficiency) of Revenues Over Expenditures						
	<u>(464,351)</u>	<u>(342,745)</u>	<u>121,606</u>	<u>(589,675)</u>	<u>(337,763)</u>	<u>251,912</u>
Other Financing Sources (Uses)						
Transfers in	168,588	129,151	(39,437)	-	-	-
Transfers out	(8,160)	(1,900)	6,260	(9,256,439)	(337,865)	8,918,574
Total Other Financing Sources (Uses)	<u>160,428</u>	<u>127,251</u>	<u>(33,177)</u>	<u>(9,256,439)</u>	<u>(337,865)</u>	<u>8,918,574</u>
Net Change in Fund Balance	<u>(303,923)</u>	<u>(215,494)</u>	<u>88,429</u>	<u>(9,846,114)</u>	<u>(675,628)</u>	<u>9,170,486</u>
Fund Balance - Beginning	<u>5,813,953</u>	<u>5,813,953</u>	<u>-</u>	<u>10,216,433</u>	<u>10,216,433</u>	<u>-</u>
Fund Balance - Ending	<u>\$ 5,510,030</u>	<u>\$ 5,598,459</u>	<u>\$ 88,429</u>	<u>\$ 370,319</u>	<u>\$ 9,540,805</u>	<u>\$ 9,170,486</u>

SCHEDULE 16
continued

255 Technology Capital			263-4660 Transportation Impact Fees			263-4661 SA Transportation Impact Fees		
Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)
\$ 77,000	\$ 23,306	\$ (53,694)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
7,134,561	156,371	(6,978,190)	-	-	-	-	-	-
-	-	-	-	-	-	6,005,105	262,933	(5,742,172)
(9,812)	(9,812)	-	(19,903)	(19,903)	-	(232,737)	(232,737)	-
-	-	-	-	-	-	-	-	-
<u>7,201,749</u>	<u>169,865</u>	<u>(7,031,884)</u>	<u>(19,903)</u>	<u>(19,903)</u>	<u>-</u>	<u>5,772,368</u>	<u>30,196</u>	<u>(5,742,172)</u>
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
351,089	130,920	220,169	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
208,420	208,420	-	-	-	-	535	535	-
-	-	-	-	-	-	-	-	-
7,000,000	21,810	6,978,190	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
2,602,545	1,863,802	738,743	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	25,940	25,940	-
<u>10,162,054</u>	<u>2,224,952</u>	<u>7,937,102</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>26,475</u>	<u>26,475</u>	<u>-</u>
(2,960,305)	(2,055,087)	905,218	(19,903)	(19,903)	-	5,745,893	3,721	(5,742,172)
2,599,070	1,941,415	(657,655)	-	-	-	-	-	-
-	-	-	(479,927)	(52,286)	427,641	(3,015,000)	(236,459)	2,778,541
<u>2,599,070</u>	<u>1,941,415</u>	<u>(657,655)</u>	<u>(479,927)</u>	<u>(52,286)</u>	<u>427,641</u>	<u>(3,015,000)</u>	<u>(236,459)</u>	<u>2,778,541</u>
(361,235)	(113,672)	247,563	(499,830)	(72,189)	427,641	2,730,893	(232,738)	(2,963,631)
362,244	362,244	-	622,195	622,195	-	289,887	289,887	-
<u>\$ 1,009</u>	<u>\$ 248,572</u>	<u>\$ 247,563</u>	<u>\$ 122,365</u>	<u>\$ 550,006</u>	<u>\$ 427,641</u>	<u>\$ 3,020,780</u>	<u>\$ 57,149</u>	<u>\$ (2,963,631)</u>

ST. TAMMANY PARISH, LOUISIANA
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual
Non-Major Capital Project Funds
For the Year Ended December 31, 2022

	263-4662			263-4663		
	NSA Transportation Impact Fees			Drainage Impact Fees		
	Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)
Revenues						
Taxes:						
Ad valorem/parcel fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales and use	-	-	-	-	-	-
Other taxes, penalties, interest etc.	-	-	-	-	-	-
Intergovernmental revenues:						
Federal and state grants	-	-	-	-	-	-
Fees and charges for services	211,474	72,198	(139,276)	-	-	-
Other revenues:						
Investment earnings	(3,253)	(3,253)	-	(5,751)	(5,751)	-
Contributions	-	-	-	-	-	-
Total Revenues	<u>208,221</u>	<u>68,945</u>	<u>(139,276)</u>	<u>(5,751)</u>	<u>(5,751)</u>	<u>-</u>
Expenditures						
General government:						
Judicial	-	-	-	-	-	-
Financial administration	-	-	-	-	-	-
Other-unclassified	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	39	39	-	(2,794)	(2,794)	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Cultural and recreation	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Conservation	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Capital outlay:						
Capital assets	-	-	-	-	-	-
Infrastructure	-	-	-	(112,273)	(112,273)	-
Debt service:						
Impact fee credits used	72,159	72,159	-	-	-	-
Total Expenditures	<u>72,198</u>	<u>72,198</u>	<u>-</u>	<u>(115,067)</u>	<u>(115,067)</u>	<u>-</u>
Excess (Deficiency) of Revenues Over Expenditures						
	<u>136,023</u>	<u>(3,253)</u>	<u>(139,276)</u>	<u>109,316</u>	<u>109,316</u>	<u>-</u>
Other Financing Sources (Uses)						
Transfers in	-	-	-	-	-	-
Transfers out	(150,000)	-	150,000	-	-	-
Total Other Financing Sources (Uses)	<u>(150,000)</u>	<u>-</u>	<u>150,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>(13,977)</u>	<u>(3,253)</u>	<u>10,724</u>	<u>109,316</u>	<u>109,316</u>	<u>-</u>
Fund Balance - Beginning	<u>18,985</u>	<u>18,985</u>	<u>-</u>	<u>17,820</u>	<u>17,820</u>	<u>-</u>
Fund Balance - Ending	<u>\$ 5,008</u>	<u>\$ 15,732</u>	<u>\$ 10,724</u>	<u>\$ 127,136</u>	<u>\$ 127,136</u>	<u>\$ -</u>

SCHEDULE 16
continued

263-4664			263-4665			263-4666		
SA Drainage Impact Fees			NSA Drainage Impact Fees			Tree Bank Impact Fees		
Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
5,857,452	489,293	(5,368,159)	176,543	74,675	(101,868)	25,150	25,150	-
(210,142)	(210,142)	-	(1,018)	(1,018)	-	(5,577)	(5,577)	-
-	-	-	-	-	-	-	-	-
<u>5,647,310</u>	<u>279,151</u>	<u>(5,368,159)</u>	<u>175,525</u>	<u>73,657</u>	<u>(101,868)</u>	<u>19,573</u>	<u>19,573</u>	<u>-</u>
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
7,742	7,742	-	37	37	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	8	8	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
2,502,978	209,362	2,293,616	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
17,824	17,824	-	74,638	74,638	-	-	-	-
<u>2,528,544</u>	<u>234,928</u>	<u>2,293,616</u>	<u>74,675</u>	<u>74,675</u>	<u>-</u>	<u>8</u>	<u>8</u>	<u>-</u>
3,118,766	44,223	(3,074,543)	100,850	(1,018)	(101,868)	19,565	19,565	-
-	-	-	-	-	-	-	-	-
(2,152,537)	(254,365)	1,898,172	-	-	-	-	-	-
<u>(2,152,537)</u>	<u>(254,365)</u>	<u>1,898,172</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
966,229	(210,142)	(1,176,371)	100,850	(1,018)	(101,868)	19,565	19,565	-
256,636	256,636	-	14,929	14,929	-	126,790	126,790	-
<u>\$ 1,222,865</u>	<u>\$ 46,494</u>	<u>\$ (1,176,371)</u>	<u>\$ 115,779</u>	<u>\$ 13,911</u>	<u>\$ (101,868)</u>	<u>\$ 146,355</u>	<u>\$ 146,355</u>	<u>\$ -</u>

ST. TAMMANY PARISH, LOUISIANA
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual
Non-Major Capital Project Funds
For the Year Ended December 31, 2022

	264			291-4680		
	OEP/911 Capital			Gravity Drainage District No. 5		
	Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)
Revenues						
Taxes:						
Ad valorem/parcel fees	\$ -	\$ -	\$ -	\$ 25	\$ 25	\$ -
Sales and use	-	-	-	-	-	-
Other taxes, penalties, interest etc.	-	-	-	9	9	-
Intergovernmental revenues:						
Federal and state grants	-	-	-	-	-	-
Fees and charges for services	-	-	-	-	-	-
Other revenues:						
Investment earnings	(1,913)	(1,913)	-	(1,489)	(1,489)	-
Contributions	-	-	-	-	-	-
Total Revenues	<u>(1,913)</u>	<u>(1,913)</u>	<u>-</u>	<u>(1,455)</u>	<u>(1,455)</u>	<u>-</u>
Expenditures						
General government:						
Judicial	-	-	-	-	-	-
Financial administration	-	-	-	-	-	-
Other-unclassified	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	49	49	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Cultural and recreation	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Conservation	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Capital outlay:						
Capital assets	7,200,000	-	7,200,000	-	-	-
Infrastructure	-	-	-	-	-	-
Debt service:						
Impact fee credits used	-	-	-	-	-	-
Total Expenditures	<u>7,200,000</u>	<u>-</u>	<u>7,200,000</u>	<u>49</u>	<u>49</u>	<u>-</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(7,201,913)</u>	<u>(1,913)</u>	<u>7,200,000</u>	<u>(1,504)</u>	<u>(1,504)</u>	<u>-</u>
Other Financing Sources (Uses)						
Transfers in	7,200,000	-	(7,200,000)	-	-	-
Transfers out	(878,845)	(878,845)	-	-	-	-
Total Other Financing Sources (Uses)	<u>6,321,155</u>	<u>(878,845)</u>	<u>(7,200,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	(880,758)	(880,758)	-	(1,504)	(1,504)	-
Fund Balance - Beginning	1,207,007	1,207,007	-	43,342	43,342	-
Fund Balance - Ending	<u>\$ 326,249</u>	<u>\$ 326,249</u>	<u>\$ -</u>	<u>\$ 41,838</u>	<u>\$ 41,838</u>	<u>\$ -</u>

SCHEDULE 16
continued

291-4681			TOTAL		
Sub-Drainage Dist. No. 1 of GDD No. 3			Non-Major Capital Project Funds		
Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)
\$ -	\$ -	\$ -	\$ 6,391,465	\$ 6,337,771	\$ (53,694)
-	-	-	13,460,000	13,460,000	-
-	-	-	9	9	-
-	-	-	57,489,863	3,005,886	(54,483,977)
-	-	-	12,699,385	1,237,269	(11,462,116)
(19,709)	(19,709)	-	(2,579,165)	(2,579,165)	-
-	-	-	836,717	115,382	(721,335)
<u>(19,709)</u>	<u>(19,709)</u>	<u>-</u>	<u>88,298,274</u>	<u>21,577,152</u>	<u>(66,721,122)</u>
-	-	-	364,662	157,662	207,000
-	-	-	7,896,544	63,206	7,833,338
-	-	-	526,584	225,289	301,295
-	-	-	76,384	76,384	-
-	-	-	31,291,407	3,938,796	27,352,611
-	-	-	-	-	-
-	-	-	7,599,390	65,973	7,533,417
-	-	-	1,409,141	169,880	1,239,261
-	-	-	417,655	167,303	250,352
-	-	-	23,064,840	1,318,586	21,746,254
-	-	-	41,780	-	41,780
-	-	-	18,826,076	4,495,585	14,330,491
19,978	-	19,978	68,861,382	18,140,357	50,721,025
-	-	-	190,561	190,561	-
<u>19,978</u>	<u>-</u>	<u>19,978</u>	<u>160,566,406</u>	<u>29,009,582</u>	<u>131,556,824</u>
<u>(39,687)</u>	<u>(19,709)</u>	<u>19,978</u>	<u>(72,268,132)</u>	<u>(7,432,430)</u>	<u>64,835,702</u>
-	-	-	30,608,494	4,917,707	(25,690,787)
<u>(171,436)</u>	<u>-</u>	<u>171,436</u>	<u>(16,925,131)</u>	<u>(2,374,507)</u>	<u>14,550,624</u>
<u>(171,436)</u>	<u>-</u>	<u>171,436</u>	<u>13,683,363</u>	<u>2,543,200</u>	<u>(11,140,163)</u>
(211,123)	(19,709)	191,414	(58,584,769)	(4,889,230)	53,695,539
575,968	575,968	-	94,945,739	94,945,739	-
<u>\$ 364,845</u>	<u>\$ 556,259</u>	<u>\$ 191,414</u>	<u>\$ 36,360,970</u>	<u>\$ 90,056,509</u>	<u>\$ 53,695,539</u>



ST. TAMMANY PARISH, LOUISIANA
NON-MAJOR PERMANENT FUNDS

Permanent funds are used to report resources that are legally restricted to the extent that only earnings, and not principal, may be used for purposes that support the reporting government's programs.

Cane Bayou Mitigation Bank (401) accounts for mitigation credit sales and investment earnings for the mitigation bank.

ST. TAMMANY PARISH, LOUISIANA
Combining Balance Sheet
Non-Major Permanent Funds
 December 31, 2022

	<u>401 Cane Bayou Mitigation Bank Permanent</u>
ASSETS	
Restricted assets	\$ 720,057
 TOTAL ASSETS	 <u>\$ 720,057</u>
LIABILITIES AND FUND BALANCES	
Liabilities:	
Accounts, salaries, and other payables	\$ -
Total Liabilities	<u>-</u>
Fund balances:	
Nonspendable, mitigation bank	720,057
Total Fund Balances	<u>720,057</u>
 TOTAL LIABILITIES AND FUND BALANCES	 <u>\$ 720,057</u>

ST. TAMMANY PARISH, LOUISIANA
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual
Non-Major Permanent Funds
For the Year Ended December 31, 2022

	401 Cane Bayou Mitigation Bank Permanent		
	Final Budget	Actual Amounts	Variance Positive (Negative)
Revenues			
Fees and charges for services	\$ 939,000	\$ -	\$ (939,000)
Other revenues:			
Investment earnings	7,531	7,531	-
Total Revenues	946,531	7,531	(939,000)
Expenditures			
Highways and streets	-	-	-
Total Expenditures	-	-	-
Net Change in Fund Balance	946,531	7,531	(939,000)
Fund Balance - Beginning	712,526	712,526	-
Fund Balance - Ending	\$ 1,659,057	\$ 720,057	\$ (939,000)



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

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

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

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

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

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

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

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

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

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

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

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

Post-Employment Health Insurance Fund (678) accounts for the payments of premiums for the group benefit programs including health and dental insurance for current, retired, and terminated employees, as well as for the two-thirds of compensable accumulated sick leave payout to PEHP for eligible employees upon separation of employment, as well as funding of the OPEB liability.

Post-Employment Leave Benefit Fund (679) accounts for funding of the compensated leave liability to account for vacation and one-third of compensable sick leave paid to an eligible employee upon separation from employment.

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

ST. TAMMANY PARISH, LOUISIANA
Combining Schedule of Net Position
Internal Service Funds
December 31, 2022

	600	606	611	612
	<u>Tyler Street Complex</u>	<u>STP Justice Center Complex</u>	<u>Wellness Center Building</u>	<u>Safe Haven Facility</u>
ASSETS				
Current Assets:				
Cash and cash equivalents	\$ 531,838	\$ 243,576	\$ 59,151	\$ 7,352
Investments	1,540,656	780,929	170,010	21,760
Receivables (net of allowances for uncollectibles)	4,999	2,590	533	883
Prepaid items	-	1,106	-	-
Other assets	460	-	-	-
Total Current Assets	<u>2,077,953</u>	<u>1,028,201</u>	<u>229,694</u>	<u>29,995</u>
Non-Current Assets:				
Land, improvements, and construction in progress	1,033,038	5,533,150	-	1,827,412
Other capital assets, net of depreciation	<u>2,212,395</u>	<u>33,870,189</u>	<u>433,432</u>	<u>6,191,344</u>
Total Non-Current Assets	<u>3,245,433</u>	<u>39,403,339</u>	<u>433,432</u>	<u>8,018,756</u>
TOTAL ASSETS	<u>5,323,386</u>	<u>40,431,540</u>	<u>663,126</u>	<u>8,048,751</u>
DEFERRED OUTFLOWS OF RESOURCES				
Deferred charges - OPEB	-	-	-	-
LIABILITIES				
Current Liabilities:				
Accounts, salaries, and other payables	13,719	109,389	-	524,418
Unearned revenue	-	-	-	-
Claims payable	-	-	-	-
Compensated absences	-	-	-	-
Total Current Liabilities	<u>13,719</u>	<u>109,389</u>	<u>-</u>	<u>524,418</u>
Non-Current Liabilities:				
Claims payable	-	-	-	-
Compensated absences	-	-	-	-
Health plan payable - retirees	-	-	-	-
Total Non-Current Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL LIABILITIES	<u>13,719</u>	<u>109,389</u>	<u>-</u>	<u>524,418</u>
DEFERRED INFLOWS OF RESOURCES				
Deferred charges - OPEB	-	-	-	-
Deferred charges - property leases	-	-	-	-
TOTAL DEFERRED INFLOWS OF RESOURCES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET POSITION				
Net investment in capital assets	3,245,433	39,403,339	433,432	7,538,937
Unrestricted	<u>2,064,234</u>	<u>918,812</u>	<u>229,694</u>	<u>(14,604)</u>
TOTAL NET POSITION	<u>\$ 5,309,667</u>	<u>\$ 40,322,151</u>	<u>\$ 663,126</u>	<u>\$ 7,524,333</u>

SCHEDULE 19
continued

613	650	651 St. Tammany Parish	664	676	677
Fairgrounds Building	Koop Drive Administrative Complex	Administrative and Justice Complex-East	Emergency Operations Center	Risk Management Insurance	Unemployment Compensation
\$ 16,522	\$ 1,177,770	\$ 765,545	\$ 697,967	\$ 831,962	\$ 185,099
48,026	3,426,521	2,217,887	2,027,070	2,391,999	533,273
130	40,629	379,045	6,875	23,006	2,763
-	4,672	3,251	2,868	-	-
-	-	120	-	350	-
<u>64,678</u>	<u>4,649,592</u>	<u>3,365,848</u>	<u>2,734,780</u>	<u>3,247,317</u>	<u>721,135</u>
-	449,936	235,643	45,533	-	-
<u>213,268</u>	<u>5,472,347</u>	<u>5,639,621</u>	<u>723,346</u>	<u>-</u>	<u>-</u>
<u>213,268</u>	<u>5,922,283</u>	<u>5,875,264</u>	<u>768,879</u>	<u>-</u>	<u>-</u>
<u>277,946</u>	<u>10,571,875</u>	<u>9,241,112</u>	<u>3,503,659</u>	<u>3,247,317</u>	<u>721,135</u>
-	-	-	-	-	-
1,478	34,469	17,801	12,073	19,071	-
-	726	5,775	-	-	-
-	-	-	-	700,000	-
-	-	-	-	-	-
<u>1,478</u>	<u>35,195</u>	<u>23,576</u>	<u>12,073</u>	<u>719,071</u>	<u>-</u>
-	-	-	-	1,300,000	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	1,300,000	-
<u>1,478</u>	<u>35,195</u>	<u>23,576</u>	<u>12,073</u>	<u>2,019,071</u>	<u>-</u>
-	-	-	-	-	-
-	28,553	371,604	-	-	-
-	<u>28,553</u>	<u>371,604</u>	-	-	-
213,268	5,922,283	5,875,264	768,879	-	-
<u>63,200</u>	<u>4,585,844</u>	<u>2,970,668</u>	<u>2,722,707</u>	<u>1,228,246</u>	<u>721,135</u>
<u>\$ 276,468</u>	<u>\$ 10,508,127</u>	<u>\$ 8,845,932</u>	<u>\$ 3,491,586</u>	<u>\$ 1,228,246</u>	<u>\$ 721,135</u>

ST. TAMMANY PARISH, LOUISIANA
Combining Schedule of Net Position
Internal Service Funds
December 31, 2022

	678	679	680	TOTAL
	<u>Post- Employment Health Insurance</u>	<u>Post - Employment Leave Benefit</u>	<u>Workers' Compensation Insurance</u>	<u>Internal Service Funds</u>
ASSETS				
Current Assets:				
Cash and cash equivalents	\$ 1,982,158	\$ 521,715	\$ 966,176	\$ 7,986,831
Investments	5,710,844	1,502,748	2,988,288	23,360,011
Receivables (net of allowances for uncollectibles)	52,713	5,051	32,841	552,058
Prepaid items	-	-	-	11,897
Other assets	-	-	-	930
Total Current Assets	<u>7,745,715</u>	<u>2,029,514</u>	<u>3,987,305</u>	<u>31,911,727</u>
Non-Current Assets:				
Land, improvements, and construction in progress	-	-	-	9,124,712
Other capital assets, net of depreciation	-	-	-	<u>54,755,942</u>
Total Non-Current Assets	<u>-</u>	<u>-</u>	<u>-</u>	<u>63,880,654</u>
TOTAL ASSETS	<u>7,745,715</u>	<u>2,029,514</u>	<u>3,987,305</u>	<u>95,792,381</u>
DEFERRED OUTFLOWS OF RESOURCES				
Deferred charges - OPEB	<u>2,062,717</u>	<u>-</u>	<u>-</u>	<u>2,062,717</u>
LIABILITIES				
Current Liabilities:				
Accounts, salaries, and other payables	25,732	4,660	-	762,810
Unearned revenue	-	-	-	6,501
Claims payable	-	-	400,000	1,100,000
Compensated absences	-	190,000	-	190,000
Total Current Liabilities	<u>25,732</u>	<u>194,660</u>	<u>400,000</u>	<u>2,059,311</u>
Non-Current Liabilities:				
Claims payable	-	-	1,600,000	2,900,000
Compensated absences	-	908,548	-	908,548
Health plan payable - retirees	6,156,401	-	-	6,156,401
Total Non-Current Liabilities	<u>6,156,401</u>	<u>908,548</u>	<u>1,600,000</u>	<u>9,964,949</u>
TOTAL LIABILITIES	<u>6,182,133</u>	<u>1,103,208</u>	<u>2,000,000</u>	<u>12,024,260</u>
DEFERRED INFLOWS OF RESOURCES				
Deferred charges - OPEB	3,529,656	-	-	3,529,656
Deferred charges - property leases	-	-	-	400,157
TOTAL DEFERRED INFLOWS OF RESOURCES	<u>3,529,656</u>	<u>-</u>	<u>-</u>	<u>3,929,813</u>
NET POSITION				
Net investment in capital assets	-	-	-	63,400,835
Unrestricted	<u>96,643</u>	<u>926,306</u>	<u>1,987,305</u>	<u>18,500,190</u>
TOTAL NET POSITON	<u>\$ 96,643</u>	<u>\$ 926,306</u>	<u>\$ 1,987,305</u>	<u>\$ 81,901,025</u>

ST. TAMMANY PARISH, LOUISIANA
Combining Statement of Revenues, Expenses, and Changes in Net Position
Internal Service Funds
For the Year Ended December 31, 2022

	600	606	611	612
	<u>Tyler Street Complex</u>	<u>STP Justice Center Complex</u>	<u>Wellness Center Building</u>	<u>Safe Haven Facility</u>
Operating Revenues				
Charges for services:				
Rent	\$ -	\$ -	\$ 77,211	\$ 704,620
Interfund charges	329,519	2,737,065	-	760,281
Other services	184	2,265	-	-
Total Operating Revenues	<u>329,703</u>	<u>2,739,330</u>	<u>77,211</u>	<u>1,464,901</u>
Operating Expenses				
Cost of sales and services	193,301	2,508,362	19,413	928,071
Administration	59,190	587,980	15,754	401,268
Depreciation	114,765	1,743,190	29,178	671,677
Total Operating Expenses	<u>367,256</u>	<u>4,839,532</u>	<u>64,345</u>	<u>2,001,016</u>
Operating Income (Loss)	<u>(37,553)</u>	<u>(2,100,202)</u>	<u>12,866</u>	<u>(536,115)</u>
Non-operating Revenues (Expenses)				
Investment earnings (loss)	(72,649)	(26,326)	(9,146)	649
Total Non-operating Revenues (Expenses)	<u>(72,649)</u>	<u>(26,326)</u>	<u>(9,146)</u>	<u>649</u>
Income (Loss) Before Contributions and Transfers	(110,202)	(2,126,528)	3,720	(535,466)
Contributed capital	-	278,773	-	-
Transfers out	(44,280)	-	-	-
Change in Net Position	(154,482)	(1,847,755)	3,720	(535,466)
Net Position - Beginning	<u>5,464,149</u>	<u>42,169,906</u>	<u>659,406</u>	<u>8,059,799</u>
Net Position - Ending	<u>\$ 5,309,667</u>	<u>\$ 40,322,151</u>	<u>\$ 663,126</u>	<u>\$ 7,524,333</u>

ST. TAMMANY PARISH, LOUISIANA
Combining Statement of Revenues, Expenses, and Changes in Net Position
Internal Service Funds
For the Year Ended December 31, 2022

	613	650	651	664
	Fairgrounds Building	Koop Drive Administrative Complex	St. Tammany Parish Administrative and Justice Complex-East	Emergency Operations Center
Operating Revenues				
Charges for services:				
Rent	\$ -	\$ 47,376	\$ 80,018	\$ -
Interfund charges	71,000	1,080,420	415,601	291,856
Other services	36	681	105	-
Total Operating Revenues	<u>71,036</u>	<u>1,128,477</u>	<u>495,724</u>	<u>291,856</u>
Operating Expenses				
Cost of sales and services	23,459	750,514	424,058	213,053
Administration	18,843	361,311	197,716	108,093
Depreciation	14,502	468,403	246,606	229,661
Total Operating Expenses	<u>56,804</u>	<u>1,580,228</u>	<u>868,380</u>	<u>550,807</u>
Operating Income (Loss)	<u>14,232</u>	<u>(451,751)</u>	<u>(372,656)</u>	<u>(258,951)</u>
Non-operating Revenues (Expenses)				
Investment earnings	(2,060)	(160,233)	(103,400)	(96,259)
Total Non-operating Revenues (Expenses)	<u>(2,060)</u>	<u>(160,233)</u>	<u>(103,400)</u>	<u>(96,259)</u>
Income (Loss) Before Contributions and Transfers	12,172	(611,984)	(476,056)	(355,210)
Contributed capital	-	-	-	-
Transfers out	-	(865,320)	(106,565)	(131,406)
Change in Net Position	12,172	(1,477,304)	(582,621)	(486,616)
Net Position - Beginning	<u>264,296</u>	<u>11,985,431</u>	<u>9,428,553</u>	<u>3,978,202</u>
Net Position - Ending	<u>\$ 276,468</u>	<u>\$ 10,508,127</u>	<u>\$ 8,845,932</u>	<u>\$ 3,491,586</u>

SCHEDULE 20
continued

676	677	678	679	680	TOTAL
Risk Management Insurance	Unemployment Compensation	Post-Employment Health Insurance	Post - Employment Leave Benefit	Workers' Compensation Insurance	Internal Service Funds
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 909,225
1,421,987	25,630	759,812	-	551,421	8,444,592
200,134	-	163,290	-	300,640	667,335
<u>1,622,121</u>	<u>25,630</u>	<u>923,102</u>	<u>-</u>	<u>852,061</u>	<u>10,021,152</u>
3,243,322	24,234	658,508	138,842	667,810	9,792,947
109,853	708	13,715	4,919	27,175	1,906,525
-	-	-	-	-	3,517,982
<u>3,353,175</u>	<u>24,942</u>	<u>672,223</u>	<u>143,761</u>	<u>694,985</u>	<u>15,217,454</u>
(1,731,054)	688	250,879	(143,761)	157,076	(5,196,302)
(95,121)	(25,649)	(277,948)	(70,242)	(136,023)	(1,074,407)
<u>(95,121)</u>	<u>(25,649)</u>	<u>(277,948)</u>	<u>(70,242)</u>	<u>(136,023)</u>	<u>(1,074,407)</u>
(1,826,175)	(24,961)	(27,069)	(214,003)	21,053	(6,270,709)
-	-	-	-	-	278,773
<u>(259,772)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(1,407,343)</u>
(2,085,947)	(24,961)	(27,069)	(214,003)	21,053	(7,399,279)
3,314,193	746,096	123,712	1,140,309	1,966,252	89,300,304
<u>\$ 1,228,246</u>	<u>\$ 721,135</u>	<u>\$ 96,643</u>	<u>\$ 926,306</u>	<u>\$ 1,987,305</u>	<u>\$ 81,901,025</u>

ST. TAMMANY PARISH, LOUISIANA
Combining Statement of Cash Flows
Internal Service Funds
For the Year Ended December 31, 2022

	600	606	611
	<u>Tyler Street Complex</u>	<u>STP Justice Center Complex</u>	<u>Wellness Center Building</u>
Cash Flows from Operating Activities:			
Receipts from customers	\$ 173	\$ 2,289	\$ 77,211
Receipts from interfund services provided	329,519	2,737,065	-
Payments to suppliers	(219,222)	(2,597,229)	(20,122)
Payments to employees	-	-	-
Payments for interfund services used	(59,190)	(587,980)	(15,754)
Net Cash Provided (Used) by Operating Activities	<u>51,280</u>	<u>(445,855)</u>	<u>41,335</u>
Cash Flows from Non-capital Financing Activities:			
Transfers to other funds	(44,280)	-	-
Loans from other funds	-	-	-
Net Cash Provided (Used) by Non-capital Financing Activities	<u>(44,280)</u>	<u>-</u>	<u>-</u>
Cash Flows from Investing Activities:			
Proceeds from sales and maturities of investments	233,685	655,083	14,363
Purchase of investments	(277,822)	(362,109)	(49,076)
Interest and dividends received	14,608	8,221	1,453
Net Cash Provided (Used) by Investing Activities	<u>(29,529)</u>	<u>301,195</u>	<u>(33,260)</u>
Net Increase (Decrease) in Cash and Cash Equivalents	(22,529)	(144,660)	8,075
Cash and Cash Equivalents, Beginning of Year	554,367	388,236	51,076
Cash and Cash Equivalents, End of Year	<u>\$ 531,838</u>	<u>\$ 243,576</u>	<u>\$ 59,151</u>
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:			
Operating income (loss)	\$ (37,553)	\$ (2,100,202)	\$ 12,866
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:			
Depreciation expense	114,765	1,743,190	29,178
Compensated Absences	-	-	-
OPEB expense	-	-	-
(Increase) decrease in receivables	(11)	24	-
(Increase) decrease in prepaid items and other assets	-	623	-
Increase (decrease) in accounts payable and other liabilities	(25,921)	(89,490)	(709)
Increase (decrease) in salaries/benefits payable	-	-	-
Increase (decrease) in unearned revenue	-	-	-
Total Adjustments	<u>88,833</u>	<u>1,654,347</u>	<u>28,469</u>
Net Cash Provided (Used) by Operating Activities	<u>\$ 51,280</u>	<u>\$ (445,855)</u>	<u>\$ 41,335</u>

SCHEDULE 21
continued

612	613	650	651 St. Tammany Parish	664	676
Safe Haven Facility	Fairgrounds Building	Koop Drive Administrative Complex	Administrative and Justice Complex-East	Emergency Operations Center	Risk Management Insurance
\$ 619,581	\$ 36	\$ 48,061	\$ 80,124	\$ -	\$ 411,153
760,281	71,000	1,080,420	415,601	291,856	1,421,987
(941,819)	(23,187)	(805,701)	(411,528)	(209,455)	(3,221,978)
-	-	-	-	-	-
(401,268)	(18,843)	(361,311)	(197,716)	(108,093)	(109,853)
<u>36,775</u>	<u>29,006</u>	<u>(38,531)</u>	<u>(113,519)</u>	<u>(25,692)</u>	<u>(1,498,691)</u>
-	-	(865,320)	(106,565)	(131,406)	(259,772)
(104,667)	-	-	-	-	-
<u>(104,667)</u>	<u>-</u>	<u>(865,320)</u>	<u>(106,565)</u>	<u>(131,406)</u>	<u>(259,772)</u>
136,918	15,071	1,173,058	398,725	410,001	2,854,193
(87,077)	(37,714)	(597,375)	(293,636)	(347,287)	(1,610,985)
365	361	36,680	23,289	20,245	31,326
<u>50,206</u>	<u>(22,282)</u>	<u>612,363</u>	<u>128,378</u>	<u>82,959</u>	<u>1,274,534</u>
(17,686)	6,724	(291,488)	(91,706)	(74,139)	(483,929)
25,038	9,798	1,469,258	857,251	772,106	1,315,891
<u>\$ 7,352</u>	<u>\$ 16,522</u>	<u>\$ 1,177,770</u>	<u>\$ 765,545</u>	<u>\$ 697,967</u>	<u>\$ 831,962</u>
<u>\$ (536,115)</u>	<u>\$ 14,232</u>	<u>\$ (451,751)</u>	<u>\$ (372,656)</u>	<u>\$ (258,951)</u>	<u>\$ (1,731,054)</u>
671,677	14,502	468,403	246,606	229,661	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	4	1	-	211,019
-	-	(617)	7,411	1,142	4,234
(98,787)	272	(54,570)	5,119	2,456	17,110
-	-	-	-	-	-
-	-	-	-	-	-
<u>572,890</u>	<u>14,774</u>	<u>413,220</u>	<u>259,137</u>	<u>233,259</u>	<u>232,363</u>
<u>\$ 36,775</u>	<u>\$ 29,006</u>	<u>\$ (38,531)</u>	<u>\$ (113,519)</u>	<u>\$ (25,692)</u>	<u>\$ (1,498,691)</u>

ST. TAMMANY PARISH, LOUISIANA
Combining Statement of Cash Flows
Internal Service Funds
For the Year Ended December 31, 2022

	677	678	679
	<u>Unemployment Compensation</u>	<u>Post- Employment Health Insurance</u>	<u>Post - Employment Leave Benefit</u>
Cash Flows from Operating Activities:			
Receipts from customers	\$ -	\$ 166,180	\$ -
Receipts from interfund services provided	25,630	759,812	-
Payments to suppliers	(30,937)	(481,860)	(3,172)
Payments to employees	-	-	(188,781)
Payments for interfund services used	(805)	(13,715)	(4,919)
Net Cash Provided (Used) by Operating Activities	<u>(6,112)</u>	<u>430,417</u>	<u>(196,872)</u>
Cash Flows from Non-capital Financing Activities:			
Transfers to other funds	-	-	-
Loans to other funds	-	-	-
Net Cash Provided (Used) by Non-capital Financing Activities	<u>-</u>	<u>-</u>	<u>-</u>
Cash Flows from Investing Activities:			
Proceeds from sales and maturities of investments	74,428	648,085	309,999
Purchase of investments	(82,726)	(1,105,915)	(200,465)
Interest and dividends received	5,055	54,569	15,103
Net Cash Provided (Used) by Investing Activities	<u>(3,243)</u>	<u>(403,261)</u>	<u>124,637</u>
Net Increase (Decrease) in Cash and Cash Equivalents	(9,355)	27,156	(72,235)
Cash and Cash Equivalents, Beginning of Year	194,454	1,955,002	593,950
Cash and Cash Equivalents, End of Year	<u>\$ 185,099</u>	<u>\$ 1,982,158</u>	<u>\$ 521,715</u>
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:			
Operating income (loss)	<u>\$ 688</u>	<u>\$ 250,879</u>	<u>\$ (143,761)</u>
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:			
Depreciation expense	-	-	-
Compensated Absences	-	(105,011)	(57,771)
OPEB expense	-	283,192	-
(Increase) decrease in receivables	(97)	2,982	-
(Increase) decrease in prepaid items and other assets	-	-	-
Increase (decrease) in accounts payable and other liabilities	(6,703)	(1,533)	-
Increase (decrease) in salaries/benefits payable	-	-	4,660
Increase (decrease) in unearned revenue	-	(92)	-
Total Adjustments	<u>(6,800)</u>	<u>179,538</u>	<u>(53,111)</u>
Net Cash Provided (Used) by Operating Activities	<u>\$ (6,112)</u>	<u>\$ 430,417</u>	<u>\$ (196,872)</u>

680

<u>Workers' Compensation Insurance</u>	<u>TOTAL Internal Service Funds</u>
\$ 296,541	\$ 1,701,349
551,421	8,444,592
(667,810)	(9,634,020)
-	(188,781)
(27,175)	(1,906,622)
<u>152,977</u>	<u>(1,583,482)</u>
-	(1,407,343)
-	(104,667)
-	<u>(1,512,010)</u>
471,242	7,394,851
(660,667)	(5,712,854)
26,421	237,696
<u>(163,004)</u>	<u>1,919,693</u>
(10,027)	(1,175,799)
976,203	9,162,630
<u>\$ 966,176</u>	<u>\$ 7,986,831</u>
<u>\$ 157,076</u>	<u>\$ (5,196,302)</u>
-	3,517,982
-	(162,782)
-	283,192
(4,099)	209,823
-	12,793
-	(252,756)
-	4,660
-	(92)
<u>(4,099)</u>	<u>3,612,820</u>
<u>\$ 152,977</u>	<u>\$ (1,583,482)</u>

ST. TAMMANY PARISH, LOUISIANA
Combining Statement of Cash Flows
Internal Service Funds
For the Year Ended December 31, 2022

Non-cash Investing and Financing Activities

Change in Fair Value of Investments:

Tyler Street Complex (600)	\$	(88,857)
STP Justice Center Complex (606)		(34,523)
Wellness Center Building (611)		(10,864)
Safe Haven Facility (612)		303
Fairgrounds Building (613)		(2,469)
Koop Drive Administrative Complex (650)		(200,068)
St. Tammany Parish Administrative and Justice Complex - East (651)		(128,890)
Emergency Operations Center (664)		(118,704)
Risk Management Insurance (676)		(128,825)
Unemployment Compensation (677)		(31,270)
Post-Employment Health Insurance (678)		(339,321)
Post-Employment Leave Benefit (679)		(86,720)
Workers' Compensation Insurance (680)		(165,718)

Capital Contributions from governmental funds:

STP Justice Center Complex (606)	Justice Center Complex camera system	278,773
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The transfer of the capital asset was to account for the assets in the internal service funds in which the asset operates.

Deferred Outflows:

Post-Employment Health Insurance (678)	Deferred outflows - OPEB	(232,276)
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Deferred Inflows:

Koop Drive Administrative Complex (650)	Deferred inflows - leases	(38,599)
Administrative and Justice Complex East (651)	Deferred inflows - leases	(31,109)
Post-Employment Health Insurance (678)	Deferred inflows - OPEB	239,654

OPEB/Compensated Absences Expense:

Post-Employment Health Insurance (678)	(178,181)
Post-Employment Leave Benefit (679)	57,771

OPEB/Compensated Absences Liability:

Post-Employment Health Insurance (678)	170,802
Post-Employment Leave Benefit (679)	(57,771)

The St. Tammany Parish School Board entered into a CEA with the Parish to provide a buildout for one of the buildings at Safe Haven in exchange for a reduction of rent over the next several years. The cost of the buildout was \$834,146. The rent reduction was \$85,039.

NON-MAJOR COMPONENT UNITS

ST. TAMMANY PARISH, LOUISIANA
Combining Schedule of Net Position
Non-Major Component Units, Discretely Presented
December 31, 2022

	(Component Units)			
	Fire Protection District No. 1	Fire Protection District No. 2	Fire Protection District No. 3	Fire Protection District No. 4
ASSETS				
Cash and cash equivalents	\$ 12,927,853	\$ 2,422,367	\$ 1,252,784	\$ 11,827,045
Investments	-	1,000,000	-	-
Receivables (net of allowances for uncollectibles)	24,074,156	5,429,768	1,928,226	18,455,429
Due from primary government/component units	-	-	-	-
Inventory	-	-	-	-
Prepaid items	610,356	-	38,886	2,167,875
Restricted assets	-	-	-	5,099,314
Other assets	-	-	-	987
Net pension asset	-	-	-	-
Capital assets:				
Land, improvements, and construction in progress	4,831,389	1,250,364	287,350	3,291,770
Other capital assets, net of depreciation	13,377,650	4,294,147	1,082,114	3,844,730
TOTAL ASSETS	55,821,404	14,396,646	4,589,360	44,687,150
DEFERRED OUTFLOWS OF RESOURCES				
Deferred charges - bonds	-	-	-	-
Deferred charges - pension	12,439,862	3,449,549	843,334	6,732,246
Deferred charges - OPEB	1,002,887	-	-	1,291,870
TOTAL DEFERRED OUTFLOWS OF RESOURCES	13,442,749	3,449,549	843,334	8,024,116
LIABILITIES				
Accounts, salaries, and other payables	975,235	191,763	56,881	873,168
Payable from restricted assets	-	-	-	-
Due to primary government/component units	-	8,600	2,800	-
Unearned revenue	-	-	-	-
Interest payable	7,704	13,617	-	24,504
Long-term liabilities:				
Net pension liability	28,875,098	6,610,488	1,762,837	17,597,094
Due within one year	370,000	380,647	100,000	160,000
Due in more than one year	6,605,164	2,481,510	350,537	10,244,898
TOTAL LIABILITIES	36,833,201	9,686,625	2,273,055	28,899,664
DEFERRED INFLOWS OF RESOURCES				
Deferred charges - pension	1,729,870	311,583	680,934	1,937,038
Deferred charges - OPEB	1,148,686	-	-	1,597,967
Deferred charges - leases	-	-	-	-
TOTAL DEFERRED INFLOWS OF RESOURCES	2,878,556	311,583	680,934	3,535,005
NET POSITION				
Net investment in capital assets	17,653,632	2,792,388	1,373,850	6,223,657
Restricted for:				
Capital projects	-	415	-	3,986,363
Debt service	-	-	-	304,625
Unrestricted	11,898,764	5,055,184	1,104,855	9,761,952
TOTAL NET POSITION	\$ 29,552,396	\$ 7,847,987	\$ 2,478,705	\$ 20,276,597

SCHEDULE 22
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
\$ 401,467	\$ 25,146	\$ 405,171	\$ 670,414	\$ 579,989	\$ 3,648,468	\$ 4,296,439
-	-	-	120,219	-	-	-
1,143,441	666,676	970,686	1,604,766	1,002,679	1,944,931	7,088,918
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	9,807	-	55,333	-	30,552	61,977
-	-	-	-	164,162	-	-
-	-	-	-	-	547,601	1,125,694
-	-	-	-	-	-	-
50,827	173,402	28,400	52,608	158,964	77,537	286,783
783,071	721,407	626,057	760,355	961,240	573,499	4,990,649
<u>2,378,806</u>	<u>1,596,438</u>	<u>2,030,314</u>	<u>3,263,695</u>	<u>2,867,034</u>	<u>6,822,588</u>	<u>17,850,460</u>
-	-	-	-	-	-	-
465,838	137,860	365,412	679,675	683,110	-	3,315,926
-	-	-	-	-	-	-
<u>465,838</u>	<u>137,860</u>	<u>365,412</u>	<u>679,675</u>	<u>683,110</u>	<u>-</u>	<u>3,315,926</u>
53,293	34,110	37,521	97,391	39,061	125,622	256,143
-	-	-	-	-	-	-
1,800	-	-	2,300	1,550	-	-
-	-	-	-	-	-	72,487
4,329	-	-	-	46,270	-	18,654
769,240	238,848	534,982	1,501,072	1,286,536	-	8,347,376
51,487	7,699	-	-	21,000	132,404	119,000
209,136	207,351	-	13,324	1,576,588	133,944	2,149,000
<u>1,089,285</u>	<u>488,008</u>	<u>572,503</u>	<u>1,614,087</u>	<u>2,971,005</u>	<u>391,970</u>	<u>10,962,660</u>
46,066	48,922	182,852	149,889	167,502	-	1,002,708
-	-	-	-	-	-	-
-	-	-	67,990	-	-	-
<u>46,066</u>	<u>48,922</u>	<u>182,852</u>	<u>217,879</u>	<u>167,502</u>	<u>-</u>	<u>1,002,708</u>
591,822	894,809	654,457	812,963	618,651	638,462	5,277,432
-	-	-	-	-	-	-
-	-	-	-	164,162	-	-
1,117,471	302,559	985,914	1,298,441	(371,176)	5,792,156	3,923,586
<u>\$ 1,709,293</u>	<u>\$ 1,197,368</u>	<u>\$ 1,640,371</u>	<u>\$ 2,111,404</u>	<u>\$ 411,637</u>	<u>\$ 6,430,618</u>	<u>\$ 9,201,018</u>

ST. TAMMANY PARISH, LOUISIANA
Combining Schedule of Net Position
Non-Major Component Units, Discretely Presented
December 31, 2022

	(Component Units)			
	Fire Protection District No. 13	Recreation District No. 1	Recreation District No. 4	Recreation District No. 6
ASSETS				
Cash and cash equivalents	\$ 2,353,435	\$ 532,401	\$ 518,929	\$ 206,030
Investments	-	1,911,051	-	-
Receivables (net of allowances for uncollectibles)	3,734,640	4,386,989	383,038	337,755
Due from primary government/component units	-	-	-	-
Inventory	-	3,247	-	-
Prepaid items	20,763	196,545	-	-
Restricted assets	903,963	14,405	-	-
Other assets	670,370	-	-	-
Net pension asset	-	1,215,089	-	-
Capital assets:				
Land, improvements, and construction in progress	160,028	4,912,890	-	-
Other capital assets, net of depreciation	2,421,363	19,785,405	693,620	350,014
TOTAL ASSETS	10,264,562	32,958,022	1,595,587	893,799
DEFERRED OUTFLOWS OF RESOURCES				
Deferred charges - bonds	-	7,260	-	-
Deferred charges - pension	1,619,095	370,310	-	-
Deferred charges - OPEB	-	-	-	-
TOTAL DEFERRED OUTFLOWS OF RESOURCES	1,619,095	377,570	-	-
LIABILITIES				
Accounts, salaries, and other payables	171,797	581,053	11,543	2,257
Payable from restricted assets	-	-	-	-
Due to primary government/component units	-	7,450	-	-
Unearned revenue	-	-	-	-
Interest payable	-	-	-	7,572
Long-term liabilities:				
Net pension liability	2,380,093	-	-	-
Due within one year	248,644	1,025,000	-	114,000
Due in more than one year	1,680,969	2,770,830	-	613,000
TOTAL LIABILITIES	4,481,503	4,384,333	11,543	736,829
DEFERRED INFLOWS OF RESOURCES				
Deferred charges - pension	75,177	1,141,429	-	-
Deferred charges - OPEB	-	-	-	-
Deferred charges - leases	-	-	-	-
TOTAL DEFERRED INFLOWS OF RESOURCES	75,177	1,141,429	-	-
NET POSITION				
Net investment in capital assets	1,661,391	19,988,295	757,783	(376,986)
Restricted for:				
Capital projects	903,963	-	-	-
Debt service	-	3,710,000	-	232,582
Unrestricted	4,761,623	4,111,535	826,261	301,374
TOTAL NET POSITION	\$ 7,326,977	\$ 27,809,830	\$ 1,584,044	\$ 156,970

SCHEDULE 22
continued

Recreation District No. 7	Recreation District No. 11	Recreation District No. 12	Recreation District No. 14	Sewerage District No. 1	Sewerage District No. 2	Sewerage District No. 4
\$ 170,144	\$ 138,888	\$ 58,378	\$ 14,222,491	\$ 100,082	\$ 37,499	\$ 125,218
-	-	79,619	-	50,009	77,786	-
-	729,372	356,325	3,501,764	18,475	1,387	14,959
-	-	-	-	315,318	-	21,888
-	-	-	-	-	-	-
-	12,310	-	-	6,820	-	6,513
-	18	-	-	155,891	-	-
-	150	-	7,127	-	-	-
-	79,244	-	-	-	-	-
624,050	708,016	91,580	4,757,713	19,967	3,336	-
100,422	2,736,854	1,293,205	15,250,025	1,402,149	13,981	5,005
<u>894,616</u>	<u>4,404,852</u>	<u>1,879,107</u>	<u>37,739,120</u>	<u>2,068,711</u>	<u>133,989</u>	<u>173,583</u>
-	-	-	197,509	-	-	-
-	21,522	-	-	-	-	-
-	-	-	-	-	-	-
-	21,522	-	197,509	-	-	-
1,024	30,939	12,338	155	6,894	3,750	20,262
-	-	-	-	-	-	-
-	-	-	5,700	-	-	-
64,665	-	-	-	3,300	-	-
-	1,398	-	363,342	-	-	-
-	-	-	-	-	-	-
-	235,000	49,000	1,096,636	68,000	-	-
-	-	268,000	26,231,314	1,104,936	-	-
<u>65,689</u>	<u>267,337</u>	<u>329,338</u>	<u>27,697,147</u>	<u>1,183,130</u>	<u>3,750</u>	<u>20,262</u>
-	74,897	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	74,897	-	-	-	-	-
724,472	3,209,870	1,067,785	5,116,291	249,180	17,317	5,005
-	-	-	-	-	-	-
-	18	-	2,730,944	155,891	-	-
104,455	874,252	481,984	2,392,247	480,510	112,922	148,316
<u>\$ 828,927</u>	<u>\$ 4,084,140</u>	<u>\$ 1,549,769</u>	<u>\$ 10,239,482</u>	<u>\$ 885,581</u>	<u>\$ 130,239</u>	<u>\$ 153,321</u>

SCHEDULE 22
continued

ST. TAMMANY PARISH, LOUISIANA
Combining Schedule of Net Position
Non-Major Component Units, Discretely Presented
December 31, 2022

	(Component Units)		TOTAL Non-Major Component Units
	Water District No. 2	Water District No. 3	
ASSETS			
Cash and cash equivalents	\$ 284,826	\$ 554,178	\$ 57,759,642
Investments	-	-	3,238,684
Receivables (net of allowances for uncollectibles)	186,271	36,491	77,997,142
Due from primary government/component units	-	-	337,206
Inventory	51,959	-	55,206
Prepaid items	-	8,872	3,226,609
Restricted assets	1,193,817	269,108	7,800,678
Other assets	80,048	-	2,431,977
Net pension asset	-	-	1,294,333
Capital assets:			
Land, improvements, and construction in progress	88,379	408,564	22,263,917
Other capital assets, net of depreciation	1,421,152	3,160,677	80,648,791
TOTAL ASSETS	3,306,452	4,437,890	257,054,185
DEFERRED OUTFLOWS OF RESOURCES			
Deferred charges - bonds	-	-	204,769
Deferred charges - pension	-	-	31,123,739
Deferred charges - OPEB	-	-	2,294,757
TOTAL DEFERRED OUTFLOWS OF RESOURCES	-	-	33,623,265
LIABILITIES			
Accounts, salaries, and other payables	184,882	24,025	3,791,107
Payable from restricted assets	116,363	124,792	241,155
Due to primary government/component units	-	337,206	367,406
Unearned revenue	-	30,752	171,204
Interest payable	6,857	-	494,247
Long-term liabilities:			
Net pension liability	-	-	69,903,664
Due within one year	85,000	45,000	4,308,517
Due in more than one year	896,173	1,891,109	59,427,783
TOTAL LIABILITIES	1,289,275	2,452,884	138,705,083
DEFERRED INFLOWS OF RESOURCES			
Deferred charges - pension	-	-	7,548,867
Deferred charges - OPEB	-	-	2,746,653
Deferred charges - leases	-	-	67,990
TOTAL DEFERRED INFLOWS OF RESOURCES	-	-	10,363,510
NET POSITION			
Net investment in capital assets	679,531	1,633,132	72,265,189
Restricted for:			
Capital projects	-	-	4,890,741
Debt service	195,799	144,316	7,638,337
Unrestricted	1,141,847	207,558	56,814,590
TOTAL NET POSITION	\$ 2,017,177	\$ 1,985,006	\$ 141,608,857



ST. TAMMANY PARISH, LOUISIANA
Combining Statement of Activities
Non-Major Component Units, Discretely Presented
For the Year Ended December 31, 2022

	<u>Program Revenues</u>				<u>Fire</u>	<u>Fire</u>
	<u>Expenses</u>	<u>Charges for</u>	<u>Operating</u>	<u>Capital Grants</u>	<u>Protection</u>	<u>Protection</u>
		<u>Services</u>	<u>Grants and</u>	<u>and</u>	<u>District</u>	<u>District</u>
			<u>Contributions</u>	<u>Contributions</u>	<u>No. 1</u>	<u>No. 2</u>
Component Units						
Fire Protection District No. 1	\$ 26,570,206	\$ -	\$ -	\$ -	\$ (26,570,206)	\$ -
Fire Protection District No. 2	5,925,679	-	266,861	1,755	-	(5,657,063)
Fire Protection District No. 3	2,095,469	700,637	105,370	-	-	-
Fire Protection District No. 4	18,224,489	2,268,110	714,891	-	-	-
Fire Protection District No. 5	1,286,810	-	31,054	8,005	-	-
Fire Protection District No. 6	934,512	-	43,644	-	-	-
Fire Protection District No. 7	1,313,369	-	21,597	-	-	-
Fire Protection District No. 8	1,628,229	-	76,756	-	-	-
Fire Protection District No. 9	1,637,373	-	7,725	-	-	-
Fire Protection District No. 11	1,699,772	289,082	-	-	-	-
Fire Protection District No. 12	7,434,201	-	-	-	-	-
Page Subtotal	<u>\$ 68,750,109</u>	<u>\$ 3,257,829</u>	<u>\$ 1,267,898</u>	<u>\$ 9,760</u>	<u>(26,570,206)</u>	<u>(5,657,063)</u>
General Revenues						
Property taxes, special purpose (ad valorem, parcel fees, etc.)					23,611,823	5,523,648
Fire insurance tax					746,183	105,959
State revenue sharing (unrestricted)					528,206	78,001
Investment earnings					387,782	87,414
Grants and contributions not restricted to specific programs					2,193,407	279,251
Other general revenues					1,396,770	274,662
Total General Revenues					<u>28,864,171</u>	<u>6,348,935</u>
Change in Net Position					<u>2,293,965</u>	<u>691,872</u>
Net position - Beginning					<u>27,258,431</u>	<u>7,156,115</u>
Net position - Ending					<u>\$ 29,552,396</u>	<u>\$ 7,847,987</u>

SCHEDULE 23
continued

Net (Expenses) Revenues and Changes in Net Position - Component Units								
Fire Protection District No. 3	Fire Protection District No. 4	Fire Protection District No. 5	Fire Protection District No. 6	Fire Protection District No. 7	Fire Protection District No. 8	Fire Protection District No. 9	Fire Protection District No. 11	Fire Protection District No. 12
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-	-
(1,289,462)	-	-	-	-	-	-	-	-
-	(15,241,488)	-	-	-	-	-	-	-
-	-	(1,247,751)	-	-	-	-	-	-
-	-	-	(890,868)	-	-	-	-	-
-	-	-	-	(1,291,772)	-	-	-	-
-	-	-	-	-	(1,551,473)	-	-	-
-	-	-	-	-	-	(1,629,648)	-	-
-	-	-	-	-	-	-	(1,410,690)	-
-	-	-	-	-	-	-	-	(7,434,201)
<u>(1,289,462)</u>	<u>(15,241,488)</u>	<u>(1,247,751)</u>	<u>(890,868)</u>	<u>(1,291,772)</u>	<u>(1,551,473)</u>	<u>(1,629,648)</u>	<u>(1,410,690)</u>	<u>(7,434,201)</u>
1,788,592	16,945,684	1,151,476	674,826	978,478	1,528,307	1,002,304	1,878,332	7,570,434
69,873	440,019	55,178	45,745	59,097	52,602	40,200	48,280	197,392
50,732	237,386	32,252	20,962	22,862	45,402	29,595	34,973	120,570
33,914	389,755	8,310	1,620	12,539	16,823	14,299	72,517	119,637
-	270,299	24,000	-	13,350	-	44,700	100,000	325,298
161,599	501,129	28,497	58,611	45,674	178,212	101,926	110,383	590,003
<u>2,104,710</u>	<u>18,784,272</u>	<u>1,299,713</u>	<u>801,764</u>	<u>1,132,000</u>	<u>1,821,346</u>	<u>1,233,024</u>	<u>2,244,485</u>	<u>8,923,334</u>
815,248	3,542,784	51,962	(89,104)	(159,772)	269,873	(396,624)	833,795	1,489,133
1,663,457	16,733,813	1,657,331	1,286,472	1,800,143	1,841,531	808,261	5,596,823	7,711,885
<u>\$ 2,478,705</u>	<u>\$ 20,276,597</u>	<u>\$ 1,709,293</u>	<u>\$ 1,197,368</u>	<u>\$ 1,640,371</u>	<u>\$ 2,111,404</u>	<u>\$ 411,637</u>	<u>\$ 6,430,618</u>	<u>\$ 9,201,018</u>

ST. TAMMANY PARISH, LOUISIANA
Combining Statement of Activities
Non-Major Component Units, Discretely Presented
For the Year Ended December 31, 2022

Component Units	Program Revenues				Fire	Recreation
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Protection District No. 13	District No. 1
Fire Protection District No. 13	\$ 3,859,919	\$ -	\$ -	\$ 36,688	\$ (3,823,231)	\$ -
Recreation District No. 1	5,981,062	1,158,124	21,339	-	-	(4,801,599)
Recreation District No. 4	449,376	31,737	15,000	-	-	-
Recreation District No. 6	484,417	134,288	-	-	-	-
Recreation District No. 7	283,930	122,832	-	-	-	-
Recreation District No. 11	557,996	162,242	-	-	-	-
Recreation District No. 12	500,699	144,341	-	-	-	-
Recreation District No. 14	4,997,313	692,216	-	3,593	-	-
Sewerage District No. 1	196,468	222,415	-	-	-	-
Sewerage District No. 2	42,294	52,095	-	-	-	-
Sewerage District No. 4	220,803	181,013	-	-	-	-
Page Subtotal	<u>\$ 17,574,277</u>	<u>\$ 2,901,303</u>	<u>\$ 36,339</u>	<u>\$ 40,281</u>	<u>(3,823,231)</u>	<u>(4,801,599)</u>
General Revenues						
Property taxes, special purpose (ad valorem, parcel fees, etc.)					3,739,073	4,520,298
Fire insurance tax					41,920	-
State revenue sharing (unrestricted)					47,479	61,747
Investment earnings					29,511	47,028
Grants and contributions not restricted to specific programs					10,793	258,825
Other general revenues					180,341	603,113
Total General Revenues					<u>4,049,117</u>	<u>5,491,011</u>
Change in Net Position					<u>225,886</u>	<u>689,412</u>
Net position - Beginning					<u>7,101,091</u>	<u>27,120,418</u>
Net position - Ending					<u>\$ 7,326,977</u>	<u>\$ 27,809,830</u>

SCHEDULE 23
continued

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

Recreation District No. 4	Recreation District No. 6	Recreation District No. 7	Recreation District No. 11	Recreation District No. 12	Recreation District No. 14	Sewerage District No. 1	Sewerage District No. 2	Sewerage District No. 4
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-	-
(402,639)	-	-	-	-	-	-	-	-
-	(350,129)	-	-	-	-	-	-	-
-	-	(161,098)	-	-	-	-	-	-
-	-	-	(395,754)	-	-	-	-	-
-	-	-	-	(356,358)	-	-	-	-
-	-	-	-	-	(4,301,504)	-	-	-
-	-	-	-	-	-	25,947	-	-
-	-	-	-	-	-	-	9,801	-
-	-	-	-	-	-	-	-	(39,790)
<u>(402,639)</u>	<u>(350,129)</u>	<u>(161,098)</u>	<u>(395,754)</u>	<u>(356,358)</u>	<u>(4,301,504)</u>	<u>25,947</u>	<u>9,801</u>	<u>(39,790)</u>
397,256	345,112	39	747,909	390,350	3,444,831	-	-	-
-	-	-	-	-	-	-	-	-
3,954	6,251	-	21,278	10,821	26,071	-	-	-
676	-	513	251	2,268	103,558	371	84	501
-	-	-	-	-	-	-	-	-
191	34,582	56,562	43,456	4,824	355,786	-	-	-
<u>402,077</u>	<u>385,945</u>	<u>57,114</u>	<u>812,894</u>	<u>408,263</u>	<u>3,930,246</u>	<u>371</u>	<u>84</u>	<u>501</u>
<u>(562)</u>	<u>35,816</u>	<u>(103,984)</u>	<u>417,140</u>	<u>51,905</u>	<u>(371,258)</u>	<u>26,318</u>	<u>9,885</u>	<u>(39,289)</u>
1,584,606	121,154	932,911	3,667,000	1,497,864	10,610,740	859,263	120,354	192,610
<u>\$ 1,584,044</u>	<u>\$ 156,970</u>	<u>\$ 828,927</u>	<u>\$ 4,084,140</u>	<u>\$ 1,549,769</u>	<u>\$ 10,239,482</u>	<u>\$ 885,581</u>	<u>\$ 130,239</u>	<u>\$ 153,321</u>

ST. TAMMANY PARISH, LOUISIANA
Combining Statement of Activities
Non-Major Component Units, Discretely Presented
For the Year Ended December 31, 2022

	Program Revenues			Net (Expenses) Revenues and Changes in Net Position - Component Units		
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Water District No. 2	Water District No. 3
Component Units						
Water District No. 2	964,325	917,006	-	-	(47,319)	-
Water District No. 3	559,946	418,161	-	-	-	(141,785)
Page Subtotal	<u>1,524,271</u>	<u>1,335,167</u>	<u>-</u>	<u>-</u>	<u>(47,319)</u>	<u>(141,785)</u>
Total Non-major Component Units	<u>\$ 87,848,657</u>	<u>\$ 7,494,299</u>	<u>\$ 1,304,237</u>	<u>\$ 50,041</u>		
General Revenues						
Property taxes, special purpose (ad valorem, parcel fees, etc.)					117,060	-
Fire insurance tax					-	-
State revenue sharing (unrestricted)					-	-
Investment earnings					2,416	1,452
Grants and contributions not restricted to specific programs					-	-
Other general revenues					9,600	72,723
Total General Revenues					<u>129,076</u>	<u>74,175</u>
Change in Net Position					<u>81,757</u>	<u>(67,610)</u>
Net position - Beginning					<u>1,935,420</u>	<u>2,052,616</u>
Net position - Ending					<u>\$ 2,017,177</u>	<u>\$ 1,985,006</u>

**TOTAL Non-Major
Component Units**

\$ (79,000,080)

76,355,832

1,902,448

1,378,542

1,333,239

3,519,923

4,808,644

89,298,628

10,298,548

131,310,309

\$ 141,608,857



BUDGETARY COMPARISONS

ST. TAMMANY PARISH, LOUISIANA
Statement of Revenues, Expenditures, and Changes in Fund Balances
-Budget and Actual
Capital Improvements - General (200-4640)
For the Year Ended December 31, 2022

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amounts Budgetary Basis</u>	<u>Variance with Final Budget- Positive (Negative)</u>
Revenues	\$ 3,888,001	\$ 24,865,433	\$ 18,534,900	\$ (6,330,533)
Expenditures	<u>42,902,353</u>	<u>67,578,367</u>	<u>10,285,042</u>	<u>57,293,325</u>
Excess of Revenues Over Expenditures	<u>(39,014,352)</u>	<u>(42,712,934)</u>	<u>8,249,858</u>	<u>50,962,792</u>
Other Financing Sources				
Transfers in	18,278,821	24,074,821	288,745	(23,786,076)
Transfers out	<u>(28,851,383)</u>	<u>(34,999,095)</u>	<u>(1,364,689)</u>	<u>33,634,406</u>
Net Change in Fund Balance	(49,586,914)	(53,637,208)	7,173,914	60,811,122
Fund Balance - Beginning	<u>62,028,575</u>	<u>62,028,575</u>	<u>62,028,575</u>	<u>-</u>
Fund Balance - Ending	<u>\$ 12,441,661</u>	<u>\$ 8,391,367</u>	<u>\$ 69,202,489</u>	<u>\$ 60,811,122</u>

ST. TAMMANY PARISH, LOUISIANA
Statement of Revenues, Expenditures, and Changes in Fund Balances
-Budget and Actual
Capital - Sewer/Water Quality (202)
For the Year Ended December 31, 2022

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amounts Budgetary Basis</u>	<u>Variance with Final Budget- Positive (Negative)</u>
Revenues	\$ 978,924	\$ 44,594,851	\$ 1,280,652	\$ (43,314,199)
Expenditures	<u>1,008,340</u>	<u>44,623,775</u>	<u>1,303,141</u>	<u>43,320,634</u>
Net Change in Fund Balance	(29,416)	(28,924)	(22,489)	6,435
Fund Balance - Beginning	<u>57,035</u>	<u>57,035</u>	<u>57,035</u>	<u>-</u>
Fund Balance - Ending	<u>\$ 27,619</u>	<u>\$ 28,111</u>	<u>\$ 34,546</u>	<u>\$ 6,435</u>

ST. TAMMANY PARISH, LOUISIANA
Statement of Revenues, Expenditures, and Changes in Fund Balances
-Budget and Actual
Disaster Relief Fund (254)
For the Year Ended December 31, 2022

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amounts Budgetary Basis</u>	<u>Variance with Final Budget- Positive (Negative)</u>
Revenues	\$ 10,878,246	\$ 22,433,671	\$ 22,396,482	\$ (37,189)
Expenditures	<u>12,640,656</u>	<u>23,429,883</u>	<u>23,203,962</u>	<u>225,921</u>
Excess of Revenues Over Expenditures	<u>(1,762,410)</u>	<u>(996,212)</u>	<u>(807,480)</u>	<u>188,732</u>
Other Financing Sources				
Transfers in	410,314	274,356	266,473	7,883
Transfers out	<u>-</u>	<u>(39,437)</u>	<u>-</u>	<u>39,437</u>
Net Change in Fund Balance	(1,352,096)	(761,293)	(541,007)	220,286
Fund Balance - Beginning	<u>7,731,832</u>	<u>7,731,832</u>	<u>7,731,832</u>	<u>-</u>
Fund Balance - Ending	<u>\$ 6,379,736</u>	<u>\$ 6,970,539</u>	<u>\$ 7,190,825</u>	<u>\$ 220,286</u>

**OTHER
SUPPLEMENTARY
INFORMATION**

ST. TAMMANY PARISH, LOUISIANA
Schedule of Insurance Coverage - Primary Government
In Effect as of December 31, 2022

<u>Policy Number</u>	<u>Insurer</u>	<u>Expires</u>	<u>Type of Coverage</u>
ERP6963926	Zurich	January 1, 2023	Building and Personal Property Excl Wind/Hail/Named Storm
42-PRP-301025-06	National Fire & Marine Ins Co	January 1, 2023	Property Primary Wind, Hail & Named Storm only
MCD-220005	Lloyds of London	January 1, 2023	Deductible Buyback - Justice Center Complex only
42-PDM-220005-01	National Fire	January 1, 2023	Deductible Buyback - Justice Center Complex only
GL 6676132	Safety National Casualty Corporation	January 1, 2023	General Liability Employee Benefits Liability Law Enforcement Liability TRIA CHARGE Incl in GL Prem
CA 6676131	Safety National Casualty Corporation	January 1, 2023	Auto Liability and Auto Physical Damage - (New Trucks, Dump Trucks, Specialty, and Mobile Surveillance Units)
SPO6676133	Safety Specialty Insurance Company	January 1, 2023	Professional Liability Package Public Officials Errors & Omissions Employment Practices Liability
XPE4066063	Safety National Casualty Corporation	January 1, 2023	Umbrella Excess Liability
105726006	Travelers Casualty & Surety Co.	January 1, 2023	Crime Coverage
QT-660-3232R006-TIL-22	Travelers Property & Casualty Co.	January 1, 2023	Inland Marine - Contractor's Equip, Data Processing Equip/Media Cov
AAP N00989113 013	Ace Property & Casualty Co.	October 22, 2023	Airport Liability - St. Tammany Parish Regional Airport
YB2-L9L-465176-012	Liberty Mutual Fire Ins Co.	January 1, 2023	Boiler and Machinery
UTS2567358-20	Underwriters at Lloyds (Hiscox Synd)	August 24, 2023	Terrorism & Sabotage Ins - Coroner Location
SP4066065	Safety National Casualty Corporation	January 1, 2023	Excess Workers' Compensation & Employer's Liability
B08562L002226	Lloyd's of London	January 25, 2023	Maritime Employer's Liability
CYB103466	Crum & Forster Specialty Insurance Co.	January 1, 2023	Cyber Liability
IMP E84206 00 00	Great American Insurance Company	January 1, 2023	Auto Property Damage Floater
87055212662020	Hartford Ins Co of the Midwest	January 1, 2023	Flood Insurance - 21454 Koop Dr.
87055212642020	Hartford Ins Co of the Midwest	January 1, 2023	Flood Insurance - 21490 Koop Dr.
87055212592020	Hartford Ins Co of the Midwest	January 1, 2023	Flood Insurance - 510 E. Boston St.
87058793052020	Hartford Ins Co of the Midwest	February 22, 2023	Flood Insurance - 3901 Ponchartrain Dr.
87055487972020	Hartford Ins Co of the Midwest	March 15, 2023	Flood Insurance - 301 W 21st Ave.
87055487792020	Hartford Ins Co of the Midwest	March 15, 2023	Flood Insurance - 71683 Leveson St.
87055212632020	Hartford Ins Co of the Midwest	March 18, 2023	Flood Insurance - 844 Gerard St.
87055212672020	Hartford Ins Co of the Midwest	April 8, 2023	Flood Insurance - 555 Robert Rd.
87055212682020	Hartford Ins Co of the Midwest	April 10, 2023	Flood Insurance - 34783 Grantham College Rd.
87055652162019	Hartford Ins Co of the Midwest	April 13, 2023	Flood Insurance - 701 N. Columbia St.
87056503232019	Hartford Ins Co of the Midwest	April 22, 2023	Flood Insurance - 65278 Hwy 434 (Coroner)
99057727192019	Hartford Ins Co of the Midwest	May 11, 2023	Flood Insurance - 1123 Main St.
87056259212019	Hartford Ins Co of the Midwest	August 13, 2023	Flood Insurance - 31078 Hwy. 36, Bldg. A
87056195432019	Hartford Ins Co of the Midwest	August 13, 2023	Flood Insurance - 31078 Hwy. 36, Bldg. B
87056095542019	Hartford Ins Co of the Midwest	August 22, 2023	Flood Insurance - 35122 Camp Salmen Rd.
87059509252019	Hartford Ins Co of the Midwest	August 26, 2023	Flood Insurance - 21404 Koop Dr.
99056595242019	Hartford Ins Co of the Midwest	October 2, 2023	Flood Insurance - 520 Old Spanish Trail
87061847002019	Hartford Ins Co of the Midwest	October 3, 2023	Flood Insurance - 68400 Otis Dr.

Note: For calendar year 2023, 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, 2022

<u>Name</u>	<u>District</u>	<u>Amount</u>
Marty Dean	District 1	\$ 31,232
David R. Fitzgerald	District 2	31,232
Martha J. Cazaubon	District 3	29,552
Michael Lorino, Jr.	District 4	31,352
Rykert Toledano, Jr.	District 5	29,552
Cheryl Tanner	District 6	29,552
James J. Davis	District 7	31,232
Chris Canulette	District 8	31,232
Mike M. Smith	District 9	29,552
Maureen O'Brien	District 10	31,232
Kirk Drumm	District 11	29,552
Jerry Binder	District 12	31,352
Jake A. Airey	District 13	29,552
Thomas J. Smith	District 14	31,232
		<hr/>
Total		<u>\$ 427,408</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.

ST. TAMMANY PARISH, LOUISIANA
Schedule of Compensation, Benefits and Other Payments to
Agency Head or Chief Executive Officer
For the Year Ended December 31, 2022

Agency Head: Michael B. Cooper, Parish President

<u>Purpose</u>	<u>Amount</u>
Salary	\$ 177,800
Benefits-insurance	9,588
Benefits-Retirement (PERS)	20,447
Benefits-Medicare	2,441
Cell Allowance	1,200
Travel and related	4,369
Membership dues	-
Registration fees	1,230
Special meals	752
	<hr/>
Total	\$ 217,827
	<hr/> <hr/>

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
CRIMINAL COURT FUND (134) - RECEIVING ENTITY
AS REQUIRED BY ACT 87 OF THE 2020 REGULAR LEGISLATIVE SESSION**

Cash Basis Presentation	First Six Month Period Ended 06/30/22	Second Six Month Period Ended 12/31/22
Receipts From:		
<i>St. Tammany Parish Sheriff's Office, Criminal Fines - Other</i>	\$ 358,883	\$ 370,354
<i>City Court of East St. Tammany, Criminal Fines - Other</i>	63,323	47,788
<i>St. Tammany Parish Sheriff's Office, Criminal Court Costs/Fees</i>	72,258	77,307
<i>St. Tammany Parish Sheriff's Office, Asset Forfeiture/Sale</i>	3,730	-
<i>District Attorney of the 22nd Judicial District, Asset Forfeiture/Sale</i>	65,550	17,060
<i>District Attorney of the 22nd Judicial District, Bond Fees</i>	-	5,416
Subtotal Receipts	\$ 563,744	\$ 517,925
 Ending Balance of Amounts Assessed but not Received (only applies to those agencies that assess on behalf of themselves, such as courts)	 \$ -	 \$ -

**ST. TAMMANY PARISH, LOUISIANA
22ND JDC COMMISSIONER FUND (135) - RECEIVING ENTITY
AS REQUIRED BY ACT 87 OF THE 2020 REGULAR LEGISLATIVE SESSION**

Cash Basis Presentation	First Six Month Period Ended 06/30/22	Second Six Month Period Ended 12/31/22
Receipts From:		
<i>St. Tammany Parish Sheriff's Office, Criminal Court Costs/Fees</i>	\$ 44,346	\$ 47,152
<i>Washington Parish Sheriff's Office, Criminal Court Costs/Fees</i>	1,128	931
<i>Washington Parish Sheriff's Office, Bond Fees</i>	1,090	1,560
<i>Washington Parish Sheriff's Office, Probation/Parole/Supervision Fees</i>	156	129
<i>Subtotal Receipts</i>	<u>\$ 46,720</u>	<u>\$ 49,772</u>
<i>Ending Balance of Amounts Assessed but not Received (only applies to those agencies that assess on behalf of themselves, such as courts)</i>	<u>\$ -</u>	<u>\$ -</u>

**ST. TAMMANY PARISH, LOUISIANA
 JURY SERVICE FUND (136) - RECEIVING ENTITY
 AS REQUIRED BY ACT 87 OF THE 2020 REGULAR LEGISLATIVE SESSION**

Cash Basis Presentation	First Six Month Period Ended 06/30/22	Second Six Month Period Ended 12/31/22
Receipts From:		
<i>St. Tammany Parish Sheriff's Office, Criminal Court Costs/Fees</i>	\$ 65,652	\$ 71,322
<i>Subtotal Receipts</i>	<u>\$ 65,652</u>	<u>\$ 71,322</u>
<i>Ending Balance of Amounts Assed but not Received (only applies to those agencies that assess on behalf of themselves, such as courts)</i>	<u>\$ -</u>	<u>\$ -</u>

**ST. TAMMANY PARISH, LOUISIANA
LAW ENFORCEMENT WITNESS FUND (137) - RECEIVING ENTITY
AS REQUIRED BY ACT 87 OF THE 2020 REGULAR LEGISLATIVE SESSION**

Cash Basis Presentation	First Six Month Period Ended 06/30/22	Second Six Month Period Ended 12/31/22
Receipts From:		
<i>St. Tammany Parish Sheriff's Office, Criminal Court Costs/Fees</i>	\$ 14,075	\$ 15,271
<i>Subtotal Receipts</i>	\$ 14,075	\$ 15,271
<i>Ending Balance of Amounts Assessed but not Received (only applies to those agencies that assess on behalf of themselves, such as courts)</i>	\$ -	\$ -

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.	216
Revenue Capacity These schedules contain information to help the reader assess the government’s most significant local revenue source.	227
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.	235
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.	239
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.	241

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)

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>
Governmental activities				
Net investment in capital assets	\$ 402,407,840	\$ 398,684,365	\$ 397,176,355	\$ 380,179,279
Restricted	249,155,912	236,875,448	232,383,160	208,637,081
Unrestricted	<u>34,286,398</u>	<u>24,244,563</u>	<u>19,672,953</u>	<u>56,857,635</u>
Total governmental activities net position	<u>685,850,150</u>	<u>659,804,376</u>	<u>649,232,468</u>	<u>645,673,995</u>
Business-type activities				
Net investment in capital assets	8,189,794	2,594,751	2,635,621	1,852,005
Restricted	2,420,304	2,540,396	2,477,181	2,408,664
Unrestricted	<u>24,797,340</u>	<u>28,460,107</u>	<u>27,156,978</u>	<u>23,724,610</u>
Total business-type activities net position	<u>35,407,438</u>	<u>33,595,254</u>	<u>32,269,780</u>	<u>27,985,279</u>
Primary government				
Net investment in capital assets	410,597,634	401,279,116	399,811,976	382,031,284
Restricted	251,576,216	239,415,844	234,860,341	211,045,745
Unrestricted	<u>59,083,738</u>	<u>52,704,670</u>	<u>46,829,931</u>	<u>80,582,245</u>
Total primary government net position	<u>\$ 721,257,588</u>	<u>\$ 693,399,630</u>	<u>\$ 681,502,248</u>	<u>\$ 673,659,274</u>

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

TABLE 1

Fiscal Year					
2018	2017	2016	2015	2014	2013
\$ 419,372,910	\$ 420,832,029	\$ 406,351,930	\$ 396,041,276	\$ 366,268,854	\$ 342,467,359
169,437,191	156,921,420	148,945,551	145,447,624	142,878,282	138,876,727
58,394,162	56,856,062	58,967,674	50,057,760	30,755,975	30,442,781
647,204,263	634,609,511	614,265,155	591,546,660	539,903,111	511,786,867
2,716,456	303,171	(754,333)	(3,303,860)	(2,350,620)	(1,482,051)
1,640,517	4,810,717	4,678,367	4,516,267	4,546,543	4,196,582
19,087,240	17,549,136	14,543,320	12,967,159	10,499,122	8,848,243
23,444,213	22,663,024	18,467,354	14,179,566	12,695,045	11,562,774
422,089,366	421,135,200	405,597,597	392,737,416	363,918,234	340,985,308
171,077,708	161,732,137	153,623,918	149,963,891	147,424,825	143,073,309
77,481,402	74,405,198	73,510,994	63,024,919	41,255,097	39,291,024
\$ 670,648,476	\$ 657,272,535	\$ 632,732,509	\$ 605,726,226	\$ 552,598,156	\$ 523,349,641

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

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>
Expenses				
Governmental activities:				
General government	\$ 15,595,720	\$ 16,464,381	\$ 16,818,269	\$ 18,007,788
Public safety	45,443,418	64,980,952	17,547,351	16,651,019
Highways and streets	52,488,225	49,876,316	65,155,242	68,145,372
Sanitation	1,747,128	1,278,267	986,656	1,965,528
Health and welfare	20,164,145	20,027,266	38,048,708	10,779,155
Cultural and recreation	15,114,453	13,374,517	13,126,790	12,669,978
Economic development	568,276	854,083	1,222,767	1,518,459
Conservation	1,978,108	834,805	34,548	15,457
Transporation	3,089,854	2,850,844	2,577,585	3,334,696
Interest on long-term debt	2,722,903	2,929,741	3,419,568	2,533,941
Total governmental activities expenses	<u>158,912,230</u>	<u>173,471,172</u>	<u>158,937,484</u>	<u>135,621,393</u>
Business-type activities:				
Water/sewer	16,169,901	15,682,393	14,408,230	14,708,021
Development	3,684,358	3,644,733	3,304,838	3,192,988
Total business-type activities expenses	<u>19,854,259</u>	<u>19,327,126</u>	<u>17,713,068</u>	<u>17,901,009</u>
Total primary government expenses	<u>\$ 178,766,489</u>	<u>\$ 192,798,298</u>	<u>\$ 176,650,552</u>	<u>\$ 153,522,402</u>
Program Revenues				
Governmental activities:				
Charges for services:				
General government	\$ 7,652,629	\$ 7,248,095	\$ 6,742,775	\$ 7,448,681
Public safety	10,375	12,112	10,580	51,826
Highways and streets	2,921,807	3,174,517	3,066,478	5,288,488
Sanitation	2,393,397	2,145,008	1,784,715	1,916,353
Health and welfare	1,119,965	894,866	856,801	885,326
Cultural and recreation	345,647	106,516	229,960	264,126
Economic development	83,213	-	-	-
Conservation	45,249	56,184	4,360	-
Transporation	133,817	432,152	101,601	153,993
Operating grants and contributions	39,581,170	42,283,650	34,962,531	7,059,014
Capital grants and contributions	12,376,791	13,544,867	9,157,759	7,874,982
Total governmental activities program revenues	<u>66,664,060</u>	<u>69,897,967</u>	<u>56,917,560</u>	<u>30,942,789</u>
Business-type activities:				
Charges for services:				
Water/sewer	17,424,455	16,260,583	16,107,089	17,321,546
Development	4,832,858	4,187,972	3,857,182	3,798,572
Operating grants and contributions	57,301	52,980	516,126	43,319
Capital grants and contributions	1,173,598	686,695	1,534,134	302,784
Total business-type activities program revenues	<u>23,488,212</u>	<u>21,188,230</u>	<u>22,014,531</u>	<u>21,466,221</u>
Total primary government program revenues	<u>\$ 90,152,272</u>	<u>\$ 91,086,197</u>	<u>\$ 78,932,091</u>	<u>\$ 52,409,010</u>
Net (Expense)/Revenue				
Governmental activities	\$ (92,248,170)	\$ (103,573,205)	\$ (102,019,924)	\$ (104,678,604)
Business-type activities	3,633,953	1,861,104	4,301,463	3,565,212
Total primary government net expenses	<u>\$ (88,614,217)</u>	<u>\$ (101,712,101)</u>	<u>\$ (97,718,461)</u>	<u>\$ (101,113,392)</u>

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

TABLE 2
continued

Fiscal Year						
2018	2017	2016	2015	2014	2013	
\$ 20,299,867	\$ 27,342,652	\$ 24,900,267	\$ 22,552,910	\$ 21,013,347	\$ 22,890,790	
18,200,650	25,572,849	27,801,879	25,613,378	19,458,275	16,260,579	
52,859,506	43,224,058	45,663,946	41,349,476	39,608,176	36,628,105	
1,417,678	1,595,133	1,330,473	1,208,913	889,591	1,053,250	
11,292,275	14,726,689	15,456,350	13,424,990	10,989,796	10,042,280	
13,392,269	12,188,504	12,087,089	11,606,730	10,762,156	10,339,088	
1,046,213	3,949,400	57,057	1,230,533	1,313,786	952,898	
63,779	-	-	-	-	-	
3,634,927	-	-	-	-	-	
2,016,274	2,190,712	2,496,157	2,923,447	3,252,376	4,790,681	
<u>124,223,438</u>	<u>130,789,997</u>	<u>129,793,218</u>	<u>119,910,377</u>	<u>107,287,503</u>	<u>102,957,671</u>	
14,136,742	12,005,216	12,898,145	11,654,806	11,399,430	11,146,235	
-	-	-	-	-	-	
<u>14,136,742</u>	<u>12,005,216</u>	<u>12,898,145</u>	<u>11,654,806</u>	<u>11,399,430</u>	<u>11,146,235</u>	
<u>\$ 138,360,180</u>	<u>\$ 142,795,213</u>	<u>\$ 142,691,363</u>	<u>\$ 131,565,183</u>	<u>\$ 118,686,933</u>	<u>\$ 114,103,906</u>	
\$ 7,574,089	\$ 7,974,712	\$ 8,860,676	\$ 7,529,669	\$ 7,612,317	\$ 7,869,235	
2,793,511	2,324,153	2,742,476	2,144,050	2,254,057	2,075,778	
2,690,525	1,783,435	2,228,551	3,509,162	2,573,920	1,497,617	
1,794,158	1,614,738	1,481,472	1,541,277	1,607,527	1,390,199	
795,369	908,552	810,160	401,523	284,709	352,946	
260,997	209,274	42,191	39,210	23,397	281	
-	-	-	377	-	-	
-	-	-	-	-	-	
264,657	-	-	-	-	-	
7,265,848	9,091,015	9,057,609	8,191,631	8,768,482	17,223,677	
11,003,627	10,513,831	18,026,859	26,926,319	9,274,134	7,374,478	
<u>34,442,781</u>	<u>34,419,710</u>	<u>43,249,994</u>	<u>50,283,218</u>	<u>32,398,543</u>	<u>37,784,211</u>	
14,369,127	13,806,466	13,680,590	13,080,708	12,531,285	11,207,575	
-	-	-	-	-	-	
-	-	-	-	-	-	
47,913	1,476,652	45,614	121,201	91,967	50,800	
<u>14,417,040</u>	<u>15,283,118</u>	<u>13,726,204</u>	<u>13,201,909</u>	<u>12,623,252</u>	<u>11,258,375</u>	
<u>\$ 48,859,821</u>	<u>\$ 49,702,828</u>	<u>\$ 56,976,198</u>	<u>\$ 63,485,127</u>	<u>\$ 45,021,795</u>	<u>\$ 49,042,586</u>	
\$ (89,780,657)	\$ (96,370,287)	\$ (86,543,224)	\$ (69,627,159)	\$ (74,888,960)	\$ (65,173,460)	
280,298	3,277,902	828,059	1,547,103	1,223,822	112,140	
<u>\$ (89,500,359)</u>	<u>\$ (93,092,385)</u>	<u>\$ (85,715,165)</u>	<u>\$ (68,080,056)</u>	<u>\$ (73,665,138)</u>	<u>\$ (65,061,320)</u>	

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

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>
General Revenues and Other Changes in Net Position				
Governmental activities:				
Taxes:				
Property taxes, general	\$ 6,159,695	\$ 5,611,433	\$ 5,564,230	\$ 5,297,005
Property taxes, special purpose	37,476,816	35,119,793	34,815,048	33,174,656
Sales and use taxes	76,712,544	70,468,514	57,869,212	53,925,952
Franchise taxes	2,417,436	2,453,265	2,587,272	2,568,479
Hotel/motel tax	371,719	300,154	217,041	223,140
Timber severance tax	90,017	24,675	83,179	42,755
Mineral severance tax	7,699	20,070	10,854	15,506
Alcohol tax	17,327	18,572	21,514	19,590
Cigarette paper tax	23,485	20,347	15,842	13,907
Gaming revenue tax	61,980	16,015	26,390	138,160
Penalties and interest	189,805	171,757	109,260	117,101
State revenue sharing	842,684	804,337	801,272	801,027
Federal refuge revenue sharing	61,499	62,020	65,805	75,892
Investment earnings	(7,195,048)	(1,357,339)	2,988,712	7,035,659
Sale of revoked property/easements	-	-	-	-
GNOE excess revenue	50,000	50,000	50,000	50,000
Extraordinary item	-	-	-	-
Transfers	1,006,286	361,500	352,766	(350,493)
Total governmental activities	<u>118,293,944</u>	<u>114,145,113</u>	<u>105,578,397</u>	<u>103,148,336</u>
Business-type activities:				
Investment earnings	(815,483)	(174,130)	335,804	625,361
Transfers	(1,006,286)	(361,500)	(352,766)	350,493
Total business-type activities	<u>(1,821,769)</u>	<u>(535,630)</u>	<u>(16,962)</u>	<u>975,854</u>
Total primary government	<u>\$ 116,472,175</u>	<u>\$ 113,609,483</u>	<u>\$ 105,561,435</u>	<u>\$ 104,124,190</u>
Change in Net Position				
Governmental activities	\$ 26,045,774	\$ 10,571,908	\$ 3,558,473	\$ (1,530,268)
Business-type activities	<u>1,812,184</u>	<u>1,325,474</u>	<u>4,284,501</u>	<u>4,541,066</u>
Total primary government	<u>\$ 27,857,958</u>	<u>\$ 11,897,382</u>	<u>\$ 7,842,974</u>	<u>\$ 3,010,798</u>

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

TABLE 2
continued

Fiscal Year						
2018	2017	2016	2015	2014	2013	
\$ 5,119,961	\$ 4,948,851	\$ 4,989,294	\$ 4,642,075	\$ 4,524,597	\$ 4,335,248	
32,006,823	31,029,718	31,227,876	28,983,212	25,307,458	24,226,067	
57,278,185	75,512,450	71,445,045	68,946,647	65,667,400	61,868,200	
2,461,767	2,304,587	2,430,365	2,491,557	2,322,561	2,095,607	
223,516	234,616	235,297	225,936	578,665	546,352	
67,204	54,196	69,553	95,160	93,961	65,772	
9,702	7,802	4,985	14,678	9,193	12,932	
20,709	58,091	59,606	60,457	58,355	58,815	
12,497	11,677	9,660	10,803	10,939	10,234	
182,126	177,465	181,823	179,531	188,055	199,057	
62,890	-	-	-	-	-	
803,117	801,419	100,523	273,191	277,808	280,397	
66,225	81,223	71,627	68,108	72,767	30,493	
4,139,714	2,190,613	1,737,387	2,331,770	3,497,663	(1,178,328)	
-	-	9,700	24,125	53,200	11,400	
50,000	50,000	50,000	50,000	50,000	50,000	
-	-	-	12,647,720	-	14,454,779	
(129,027)	(748,065)	(3,361,022)	225,738	292,582	327,811	
<u>102,375,409</u>	<u>116,714,643</u>	<u>109,261,719</u>	<u>121,270,708</u>	<u>103,005,204</u>	<u>107,394,836</u>	
371,864	169,703	98,707	163,156	201,031	(58,711)	
129,027	748,065	3,361,022	(225,738)	(292,582)	(327,811)	
<u>500,891</u>	<u>917,768</u>	<u>3,459,729</u>	<u>(62,582)</u>	<u>(91,551)</u>	<u>(386,522)</u>	
<u>\$ 102,876,300</u>	<u>\$ 117,632,411</u>	<u>\$ 112,721,448</u>	<u>\$ 121,208,126</u>	<u>\$ 102,913,653</u>	<u>\$ 107,008,314</u>	
\$ 12,594,752	\$ 20,344,356	\$ 22,718,495	\$ 51,643,549	\$ 28,116,244	\$ 42,221,376	
781,189	4,195,670	4,287,788	1,484,521	1,132,271	(274,382)	
<u>\$ 13,375,941</u>	<u>\$ 24,540,026</u>	<u>\$ 27,006,283</u>	<u>\$ 53,128,070</u>	<u>\$ 29,248,515</u>	<u>\$ 41,946,994</u>	

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

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>
General Fund				
Nonspendable, inventory	\$ -	\$ -	\$ 661	\$ 8,387
Nonspendable, prepaid items	373,808	629,731	738,439	651,324
Unassigned	11,983,302	13,618,056	17,103,273	17,021,608
Total general fund	<u>\$ 12,357,110</u>	<u>\$ 14,247,787</u>	<u>\$ 17,842,373</u>	<u>\$ 17,681,319</u>
All Other Governmental Funds				
Nonspendable, mitigation bank	\$ 720,057	\$ 712,526	\$ 712,415	\$ 244,106
Nonspendable, prepaid items	8,877	8,488	32,124	32,299
Restricted	248,435,855	236,162,922	231,670,745	208,392,975
Committed	33,400,410	33,268,158	32,269,037	31,999,427
Total all other governmental funds	<u>\$ 282,565,199</u>	<u>\$ 270,152,094</u>	<u>\$ 264,684,321</u>	<u>\$ 240,668,807</u>

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

TABLE 3

Fiscal Year					
2018	2017	2016	2015	2014	2013
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
599,363	392,092	103,557	101,628	8,829	5,861
17,173,192	16,979,700	14,976,621	13,628,268	11,728,298	10,004,207
<u>\$ 17,772,555</u>	<u>\$ 17,371,792</u>	<u>\$ 15,080,178</u>	<u>\$ 13,729,896</u>	<u>\$ 11,737,127</u>	<u>\$ 10,010,068</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
503,977	7,930	24,344	7,262	11,254	9,242
169,437,191	156,921,420	148,945,551	144,292,871	139,882,720	138,876,727
32,107,128	31,606,179	32,000,990	25,734,472	21,581,482	24,021,382
<u>\$ 202,048,296</u>	<u>\$ 188,535,529</u>	<u>\$ 180,970,885</u>	<u>\$ 170,034,605</u>	<u>\$ 161,475,456</u>	<u>\$ 162,907,351</u>

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

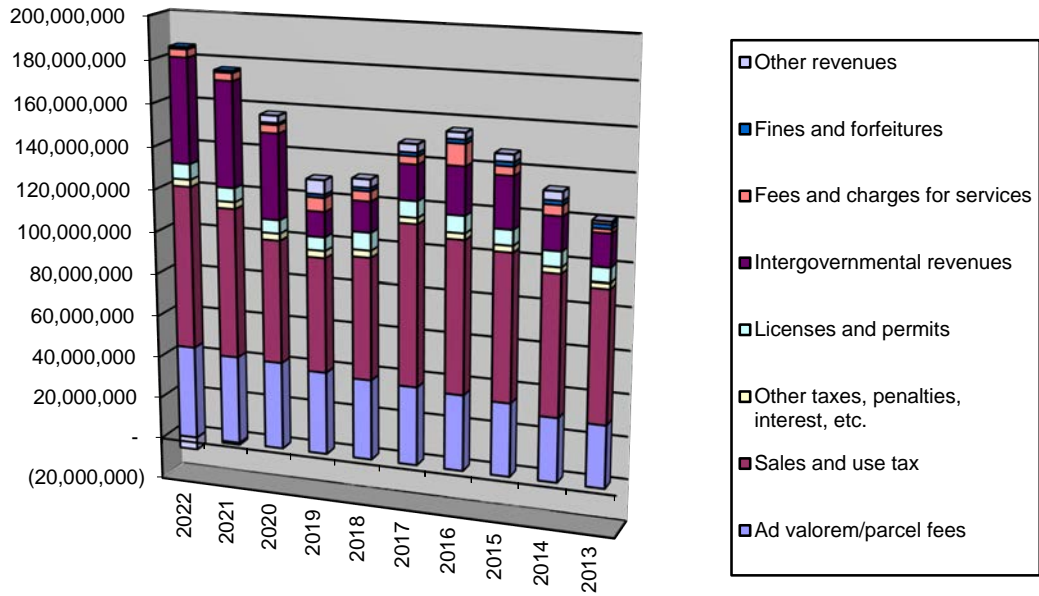
	2022	2021	2020	2019
REVENUES				
Taxes	\$ 124,605,455	\$ 115,786,679	\$ 102,857,105	\$ 96,664,955
Licenses and permits	7,305,575	6,510,735	6,265,592	6,305,677
Intergovernmental revenues	49,037,206	49,207,333	39,926,462	11,744,609
Fees and charges for services	3,766,144	3,690,997	3,866,225	6,488,061
Fines and forfeitures	949,897	897,255	934,599	1,523,564
Other revenues	(5,871,847)	(867,713)	3,313,365	6,551,500
Total revenues	<u>179,792,430</u>	<u>175,225,286</u>	<u>157,163,348</u>	<u>129,278,366</u>
EXPENDITURES				
General government	14,646,514	15,027,568	14,031,846	13,485,014
Public safety	43,724,449	63,279,940	16,278,848	15,340,294
Highways and streets	30,252,191	26,896,851	40,584,944	26,427,692
Sanitation	1,431,480	1,161,792	973,247	1,612,485
Health and welfare	18,665,299	18,748,640	36,894,049	9,483,708
Culture and recreation	13,119,443	12,645,105	12,552,682	12,022,870
Economic development	565,237	851,044	1,217,632	1,498,351
Conservation	2,022,751	869,465	30,913	15,457
Transportation	2,318,143	2,204,977	1,884,443	2,638,781
Capital outlay	35,638,090	23,169,682	21,930,910	36,920,022
Debt service:				
Principal/Impact fee credits used	6,520,561	6,019,180	5,681,270	3,497,573
Interest	2,765,673	2,858,175	2,850,754	2,229,523
Bond issuance costs	13,800	4,886	1,004,173	355,065
Total expenditures	<u>171,683,631</u>	<u>173,737,305</u>	<u>155,915,711</u>	<u>125,526,835</u>
Excess of revenues over (under) expenditures	<u>8,108,799</u>	<u>1,487,981</u>	<u>1,247,637</u>	<u>3,751,531</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	6,482,670	4,337,849	25,514,815	46,843,213
Transfers out	(4,069,041)	(3,952,643)	(25,136,437)	(47,055,746)
Issuance of debt	-	-	45,500,000	34,952,189
Payments to refunded bond escrow agent	-	-	(22,949,447)	-
Impact fee credits issued	-	-	-	38,088
Transfers in from component unit	-	-	-	-
Total other financing sources (uses)	<u>2,413,629</u>	<u>385,206</u>	<u>22,928,931</u>	<u>34,777,744</u>
EXTRAORDINARY ITEMS				
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	<u>\$ 10,522,428</u>	<u>\$ 1,873,187</u>	<u>\$ 24,176,568</u>	<u>\$ 38,529,275</u>
Debt service as a percentage of noncapital expenditures	6.8%	5.9%	6.4%	6.5%

TABLE 4

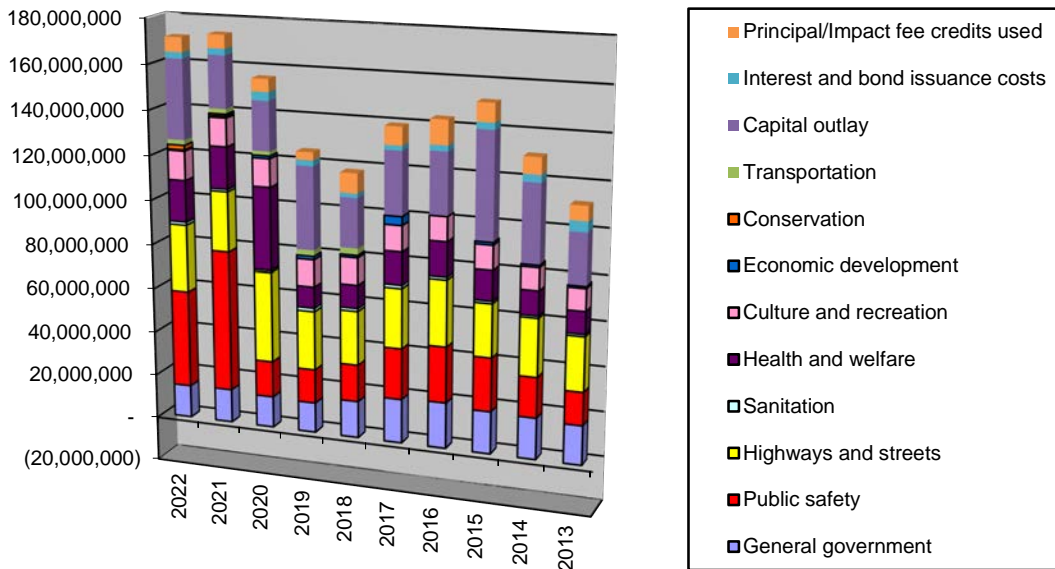
Fiscal Year					
2018	2017	2016	2015	2014	2013
\$ 98,722,665	\$ 115,599,879	\$ 110,391,957	\$ 106,674,350	\$ 98,956,754	\$ 94,051,585
8,249,029	7,595,819	7,960,092	7,186,947	7,143,151	6,772,351
14,281,364	16,431,101	22,101,018	23,965,501	15,599,505	15,041,946
4,643,628	3,689,107	10,003,674	4,139,930	4,882,974	1,924,608
1,517,690	1,634,371	1,804,560	1,938,064	1,904,572	2,011,702
3,910,185	3,796,836	3,131,108	3,395,064	4,106,414	1,291,363
<u>131,324,561</u>	<u>148,747,113</u>	<u>155,392,409</u>	<u>147,299,856</u>	<u>132,593,370</u>	<u>121,093,555</u>
16,485,327	19,776,239	20,543,340	18,927,628	18,494,003	17,520,451
16,666,814	22,920,822	25,074,891	24,031,530	18,057,632	14,763,937
24,205,311	26,755,260	29,542,141	23,771,589	25,892,079	24,218,775
1,379,962	1,526,695	1,279,048	1,131,203	1,014,390	1,044,732
10,332,356	14,515,490	15,198,064	13,216,749	10,846,713	9,863,120
11,976,244	11,410,341	10,812,472	10,796,406	9,800,126	9,779,606
1,013,349	3,893,757	(441)	1,183,495	998,968	898,198
63,779	-	-	-	-	-
2,969,623	-	-	-	-	-
22,054,023	28,218,934	27,657,787	47,566,418	34,843,783	22,603,952
8,768,103	8,082,304	10,894,125	8,274,437	7,393,565	6,477,379
1,855,088	2,181,795	2,569,073	2,965,314	3,292,321	3,879,854
122,576	11,750	17,675	10,200	8,725	815,055
<u>117,892,555</u>	<u>139,293,387</u>	<u>143,588,175</u>	<u>151,874,969</u>	<u>130,642,305</u>	<u>111,865,059</u>
13,432,006	9,453,726	11,804,234	(4,575,113)	1,951,065	9,228,496
2,239,815	926,287	1,228,336	3,096,920	4,690,858	487,974
(1,875,133)	(523,755)	(746,008)	(617,609)	(6,346,759)	(145,360)
6,655,000	-	-	-	-	43,537,804
(6,538,158)	-	-	-	-	(42,717,941)
-	-	-	-	-	-
-	-	-	-	-	7,123,330
<u>481,524</u>	<u>402,532</u>	<u>482,328</u>	<u>2,479,311</u>	<u>(1,655,901)</u>	<u>8,285,807</u>
-	-	-	12,647,720	-	-
<u>\$ 13,913,530</u>	<u>\$ 9,856,258</u>	<u>\$ 12,286,562</u>	<u>\$ 10,551,918</u>	<u>\$ 295,164</u>	<u>\$ 17,514,303</u>
11.1%	9.2%	11.6%	10.8%	11.2%	11.6%

ST. TAMMANY PARISH, LOUISIANA

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



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



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

Fiscal Year	Property	Sales and Use Tax	Cable Franchise Tax	Alcohol Tax	Timber Severance Tax	Hotel/Motel Tax	Mineral Severance Tax	Gaming Revenue Tax	Contributions Government Access TV	Other Taxes Penalties & Interest	Total
2022	\$44,495,602	\$76,712,544	\$2,417,436	\$ 17,327	\$ 90,017	\$ 371,719	\$ 7,699	\$ 61,980	\$ 217,841	\$ 213,290	\$ 124,605,455
2021	42,070,291	70,468,514	2,453,265	18,572	24,675	300,154	20,070	16,015	223,019	192,104	115,786,679
2020	41,678,370	57,869,212	2,587,272	21,514	83,179	217,041	10,854	26,390	238,171	125,102	102,857,105
2019	39,364,599	53,925,952	2,568,479	19,590	42,755	223,140	15,506	138,160	235,766	131,008	96,664,955
2018	38,147,015	57,278,185	2,461,767	20,709	67,204	223,516	9,702	182,126	225,196	107,245	98,722,665
2017	37,238,995	75,512,450	2,304,587	58,091	54,196	234,616	7,802	177,465	-	11,677	115,599,879
2016	35,955,623	71,445,045	2,430,365	59,606	69,553	235,297	4,985	181,823	-	9,660	110,391,957
2015	34,649,581	68,946,647	2,491,557	60,457	95,160	225,936	14,678	179,531	-	10,803	106,674,350
2014	30,379,917	65,667,400	2,322,561	58,355	93,961	226,373	9,193	188,055	-	10,939	98,956,754
2013	29,527,236	61,868,200	2,095,607	58,815	65,772	213,732	12,932	199,057	-	10,234	94,051,585

**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
2022	\$ 2,597,038,092	\$ 295,118,385	\$ 161,645,060	\$ 3,053,801,537	\$ 552,937,113	\$ 2,500,864,424	19.5%	\$ 28,584,417,060	10.7%
2021	2,532,921,270	274,787,360	150,288,340	2,957,996,970	542,094,715	2,415,902,255	19.0%	27,762,281,793	10.7%
2020	2,469,702,567	290,146,560	157,783,100	2,917,632,227	536,658,854	2,380,973,373	19.0%	27,262,468,470	10.7%
2019	2,247,891,939	275,233,190	138,915,490	2,662,040,619	525,755,305	2,136,285,314	19.9%	24,869,469,283	10.7%
2018	2,194,903,407	258,036,499	133,340,220	2,586,280,126	517,271,813	2,069,008,313	19.9%	24,202,638,277	10.7%
2017	2,137,187,411	255,135,068	136,798,010	2,529,120,489	507,774,412	2,021,346,077	19.9%	23,619,966,603	10.7%
2016	2,083,892,697	249,924,596	140,782,480	2,474,599,773	515,492,919	1,959,106,854	19.9%	23,068,220,863	10.7%
2015	1,952,866,176	245,824,197	137,487,050	2,336,177,423	505,544,763	1,830,632,660	20.7%	21,717,437,940	10.8%
2014	1,653,788,138	485,971,275	139,303,800	2,279,063,213	501,455,681	1,777,607,532	19.0%	20,334,905,080	11.2%
2013	1,625,207,518	462,495,913	125,316,300	2,213,019,731	498,862,148	1,714,157,583	19.0%	19,836,646,467	11.2%

(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	2022			2013		
	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	\$ 51,177,750	1	2.05%	\$ 49,038,440	1	2.86%
FLORIDA MARINE TRANSPORTERS	21,439,720	2	0.86%	12,680,680	3	0.74%
ATMOS ENERGY CORPORATION	16,467,700	3	0.66%	7,815,650	7	0.46%
ASSOCIATED WHOLESALE GROCERS	15,673,045	4	0.63%			
TRI-STATES NGL PIPELINE, LLC	12,395,420	5	0.50%	7,974,130	5	0.47%
CHEVRON USA INC	11,473,368	6	0.46%	10,958,294	4	0.64%
CAPITAL ONE	10,272,656	7	0.41%	6,980,760	9	0.41%
PARKWAY PIPELINE LLC	9,825,210	8	0.39%			
BELL SOUTH COMMUNICATIONS	8,839,008	9	0.35%			
J P MORGAN CHASE BANK	8,699,368	10	0.35%	7,601,683	8	0.44%
AT&T SOUTHEAST				14,778,110	2	0.86%
WASH-ST TAMMANY ELEC COOP				7,948,370	6	0.46%
AT&T MOBILITY				6,188,510	10	0.36%
	<u>\$ 166,263,245</u>		<u>6.66%</u>	<u>\$ 131,964,627</u>		<u>7.70%</u>

Source: St. Tammany Parish Assessor's Office

TABLE 8
continued

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

	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
Parish Direct Rates										
Alimony (General Government)										
Unincorporated Areas	2.89	2.75	2.75	2.89	2.89	2.89	2.89	3.00	3.00	3.00
Incorporated Areas	1.44	1.37	1.37	1.44	1.44	1.44	1.44	1.50	1.50	1.50
Drainage Maintenance	1.69	1.69	1.69	1.77	1.77	1.77	1.77	1.83	1.83	1.83
Public Health	1.78	1.69	1.69	1.77	1.77	1.77	1.77	1.83	1.83	1.83
Library	5.78	5.78	5.78	6.07	6.07	6.07	6.07	6.29	5.35	5.35
Council on Aging/STARC	1.83	1.83	1.83	1.92	1.92	1.92	1.92	1.99	1.69	1.69
Coroner	3.10	3.10	3.10	3.26	3.26	3.26	3.26	3.38	2.96	2.96
Animal Shelter	1.00	0.78	0.78	0.82	0.82	0.82	0.82	0.85	0.85	0.85
Total Direct Rate	19.51	18.99	18.99	19.94	19.94	19.94	19.94	20.67	19.01	19.01
School District Rates										
School Debt Service	13.90	13.90	13.90	13.90	15.90	16.90	17.90	17.90	17.90	17.90
School Constitutional Tax	3.48	3.48	3.48	3.65	3.65	3.65	3.65	3.78	3.78	3.78
School Maintenance Operations	4.42	4.42	4.42	4.64	4.64	4.64	4.64	4.81	4.81	4.81
School Building Repairs	3.14	3.14	3.14	3.30	3.30	3.30	3.30	3.42	3.42	3.42
Operation and Maintenance Schools	32.41	32.41	32.41	34.03	34.03	34.03	34.03	35.27	35.27	35.27
School Additional Support II	2.75	2.75	2.75	2.89	2.89	2.89	2.89	3.00	3.00	3.00
School Security SRO MHP	1.90	1.90	1.90	2.00	-	-	-	-	-	-
Other Parish-wide Rates										
Law Enforcement	11.14	11.14	11.14	11.69	11.69	11.66	11.25	11.66	11.66	11.66
Florida Parishes Juv. Center	2.75	2.75	2.75	2.75	2.75	2.75	2.75	2.75	2.75	2.75
Parish Special Assessor	2.49	2.47	2.47	2.59	2.59	2.60	2.60	2.69	2.69	2.71
Mosquito Abatement District	3.35	3.57	3.90	3.90	4.05	4.05	4.05	4.20	4.30	4.40
City, Town and Village Rates										
Abita Springs	15.25	15.25	15.25	15.86	15.86	15.86	15.71	15.86	15.86	15.86
Covington	20.01	20.01	20.01	21.00	21.00	21.24	21.24	21.50	21.80	21.80
Madisonville	8.55	8.55	8.55	8.55	8.55	8.55	8.21	8.55	8.55	8.55
Mandeville	8.86	8.86	8.86	9.31	9.31	10.31	10.31	11.03	15.80	15.80
Pearl River	5.54	9.50	9.50	9.98	9.98	9.98	9.98	10.00	10.00	10.00
Slidell	26.06	26.09	26.09	27.07	26.93	27.08	27.52	22.50	25.85	25.89
Fire District Rates										
Fire District No. 1	35.00	35.00	33.65	35.00	35.00	35.00	35.00	35.00	33.50	29.70
Fire District No. 2	20.62	20.62	20.62	20.52	20.52	20.52	20.52	20.52	20.52	20.52
Fire District No. 3	34.95	34.95	34.95	34.94	34.94	34.94	34.94	34.95	34.95	34.95
Fire District No. 4	26.00	26.00	25.38	26.00	26.00	26.00	26.00	26.00	26.00	26.00
Fire District No. 5	29.68	29.68	29.68	29.58	29.58	29.58	29.58	28.36	28.36	28.36
Fire District No. 6	20.12	20.12	18.98	20.12	20.12	20.12	20.12	20.12	20.12	20.12
Fire District No. 7	20.06	19.74	19.74	20.17	20.17	20.17	20.17	20.20	20.20	20.20
Fire District No. 8	34.18	32.25	32.25	34.18	34.18	34.18	34.18	34.88	34.88	34.88
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. 11	40.30	40.30	40.30	42.17	42.17	42.17	42.17	42.78	34.36	42.36
Fire District No. 12	25.00	25.00	24.50	24.95	24.95	24.95	24.95	24.88	24.88	24.88
Fire District No. 13	28.71	28.71	28.71	29.00	29.00	29.00	29.00	29.77	29.77	29.77
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
* Note: This is the average rate per lot.

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)

	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
Lighting District Rates										
Lighting District No. 1	4.05	4.05	4.05	4.13	4.13	4.13	4.13	4.15	4.15	4.15
Lighting District No. 4	3.89	3.89	3.89	3.97	3.97	3.97	3.97	4.03	4.03	4.03
Lighting District No. 5	-	-	-	3.07	3.07	3.07	3.07	3.14	3.14	3.14
Lighting District No. 6	2.09	2.09	2.09	2.15	2.15	-	-	2.15	2.15	2.15
Lighting District No. 7	2.86	2.86	2.86	2.97	2.97	2.97	2.97	2.98	2.98	2.98
Lighting District No. 16	-	-	-	-	-	1.16	1.16	1.20	1.20	1.20
Recreation District Rates										
Recreation District No. 1, Original	6.75	6.75	6.90	7.25	7.30	7.60	8.10	8.84	8.89	8.99
Recreation District No. 1, Annex 1	6.05	6.05	6.05	6.35	6.35	6.35	6.35	6.49	6.49	3.00
Recreation District No. 1, Annex 2	3.27	3.27	3.27	3.43	3.43	3.43	3.43	3.50	3.50	-
Recreation District No. 2	-	-	-	-	-	0.80	0.80	0.80	0.80	4.80
Recreation District No. 4	10.00	10.61	10.61	10.82	10.82	10.82	8.82	8.06	8.06	8.06
Recreation District No. 6	10.75	10.26	10.26	10.59	10.59	11.59	11.59	14.00	14.00	16.00
Recreation District No. 7	-	-	-	-	-	-	-	3.98	3.98	3.98
Recreation District No. 11	9.23	9.23	9.23	9.79	9.79	9.79	9.79	10.00	10.00	10.00
Recreation District No. 12	10.00	10.00	10.00	10.00	10.00	11.70	11.70	12.25	12.50	11.70
Recreation District No. 14	9.21	9.21	9.21	9.40	9.40	9.40	9.40	9.45	9.45	9.45
Other District Rates										
Northshore Harbor Center	0.25	0.30	0.33	0.33	0.75	0.75	3.70	5.00	5.00	5.00
Gravity Drainage District No. 5	-	-	-	-	1.10	1.10	1.10	0.75	1.00	1.75
Slidell Hospital District	6.75	6.75	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00
Water District No. 2	4.13	5.02	3.26	3.06	5.15	5.15	5.15	5.15	6.00	6.00
Parcel Fees - Other Districts										
Drainage District No. 5 Ph I	300.00	300.00	300.00	250.00	250.00	250.00	225.00	225.00	225.00	225.00
Drainage District No. 2 Ph II	295.50	295.50	295.50	295.50	295.50	295.50	24.44	48.89	18.20	18.20
Drainage District No. 4	135.00	135.00	135.00	135.00	135.00	135.00	135.00	135.00	135.00	174.00
Fire Protection District No. 1	39.00	39.00	39.00	39.00	39.00	39.00	39.00	39.00	39.00	39.00
Lakeshore Village Development Dist. 1	1,252.62	1,182.21	1,142.70	1,121.01	169.23	-	-	-	-	-
Lighting District No. 9	32.00	32.00	32.00	32.00	32.00	32.00	32.00	-	28.00	28.00
Lighting District No. 10	50.00	50.00	50.00	50.00	50.00	50.00	50.00	50.00	50.00	50.00
Lighting District No. 11	25.00	25.00	25.00	25.00	25.00	25.00	35.00	35.00	35.00	35.00
Lighting District No. 14	150.00	150.00	150.00	150.00	150.00	150.00	-	100.00	100.00	100.00
Lighting District No. 15	-	-	-	-	-	-	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
Sub-drainage No. 2 of GDD 5	250.00	250.00	250.00	250.00	250.00	250.00	250.00	250.00	250.00	250.00
Sub-drainage No. 3 of GDD 5	200.00	200.00	200.00	200.00	200.00	200.00	200.00	200.00	200.00	200.00

**ST. TAMMANY PARISH, LOUISIANA
PRINCIPAL SALES TAX PAYERS
FOR THE YEAR ENDED DECEMBER 31, 2022
(UNAUDITED)**

<u>Sales Tax District No. 3</u>		
<u>Type of Business</u>	<u>Percentage of Total</u>	<u>Total</u>
Grocery / Discount Retailer	3.49%	
Grocery / Discount Retailer	2.58%	
Retailer	2.26%	
Building Materials	1.87%	
Building Materials	1.34%	
Discount Retailer	1.31%	
Grocery / Discount Retailer	1.23%	
Grocery / Discount Retailer	1.10%	
Building Materials	0.94%	
Grocery	0.79%	
Total - 10 largest taxpayers	16.91%	\$ 12,855,241
Total - All other taxpayers	83.09%	63,079,872
Total - All taxpayers	100.00%	\$ 75,935,113

Source: St. Tammany Parish Sheriff's office

**ST. TAMMANY PARISH, 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
2022	\$ 45,412,125	\$ 43,051,783	95%	\$ 1,443,819	\$ 44,495,602	98%
2021	42,835,700	40,882,209	95%	1,188,082	42,070,291	98%
2020	42,201,164	40,280,757	95%	1,397,613	41,678,370	99%
2019	39,759,221	37,886,564	95%	1,478,035	39,364,599	99%
2018	38,512,027	36,651,782	95%	1,495,233	38,147,015	99%
2017	37,556,036	35,481,121	94%	1,757,874	37,238,995	99%
2016	36,408,445	34,289,710	94%	1,665,913	35,955,623	99%
2015	35,338,265	33,160,821	94%	1,488,760	34,649,581	98%
2014	31,416,252	29,407,136	94%	972,781	30,379,917	97%
2013	30,309,803	28,799,239	95%	727,997	29,527,236	97%

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.

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

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</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
St. Tammany Parish Courthouse	-	-	-	-	-	0.25	0.25	0.25	0.25	0.25
Total Direct Rate	2.00	2.00	2.00	2.00	2.00	2.50	2.50	2.50	2.50	2.50
Overlapping Parish-wide Rates										
State of Louisiana	4.45	4.45	4.45	4.45	4.45	5.00	5.00	4.00	4.00	4.00
St. Tammany Parish School Board	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Law Enforcement District	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25
City, Town, and Village Rates										
Slidell	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Covington	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Mandeville	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50
Pearl River	2.25	2.25	2.25	2.25	2.25	2.25	2.25	2.25	2.25	2.25
Madisonville	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Abita Springs	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Folsom	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50
Sun	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50
Other Jurisdiction Rates										
Hwy 21 (Nord Du Lac)	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75
Rooms To Go	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75
Summit Fremaux Town Center	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50
Camellia Square	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Northshore Square	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	-	-
Airport Rd.	-	-	-	-	-	0.75	-	-	-	-
Hwy 59	-	-	-	-	-	0.75	-	-	-	-
Hwy 1077	-	-	-	-	-	0.75	-	-	-	-
Hwy 434	-	-	-	-	-	0.75	-	-	-	-
Hwy 1088	-	-	-	-	-	0.75	-	-	-	-

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

Source: St. Tammany Parish Sheriff's Office

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

	Governmental Activities				Business- type Activities	Total Primary Government	Percentage of Personal Income	Per Capita
	General Obligation Bonds	Sales Tax Bonds	Revenue Bonds	Lease-Purchase Owner Financing Impact Fee Credit	Revenue Bonds			
2022	\$ 3,280,000	\$ 55,451,222	\$22,735,000	\$ 8,782,413	\$33,867,797	\$ 124,116,432	*	\$454
2021	4,295,000	60,960,834	23,070,000	9,002,975	34,863,730	132,192,539	0.69%	489
2020	5,270,000	66,100,449	23,078,676	8,961,017	35,823,154	139,233,296	0.78%	525
2019	6,215,000	69,667,363	1,650,000	9,152,287	36,741,859	123,426,509	0.68%	472
2018	7,180,000	37,298,304	1,940,000	9,387,269	37,600,420	93,405,993	0.56%	361
2017	7,760,929	44,800,258	2,215,000	9,660,698	39,175,587	103,612,472	0.69%	404
2016	8,521,757	52,052,004	2,475,000	9,746,701	39,955,587	112,751,049	0.80%	446
2015	11,832,584	59,105,006	2,725,000	10,364,660	40,700,587	124,727,837	0.90%	501
2014	12,713,411	65,823,008	2,965,000	10,734,028	41,425,587	133,661,034	1.03%	545
2013	13,549,238	72,186,011	3,190,000	9,369,014	42,135,586	140,429,849	1.13%	580

* Information not available.

TABLE 13

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

	General Obligation Bonds	Revenue Bonds	Total Net Bonded Debt	Percentage of Estimated Actual Taxable Value of Property	Per Capita
2022	\$ 3,280,000	\$ 21,242,767	\$ 24,522,767	0.09%	\$ 90
2021	4,295,000	22,293,392	26,588,392	0.10%	98
2020	5,270,000	22,772,352	28,042,352	0.10%	106
2019	6,215,000	1,650,000	7,865,000	0.03%	30
2018	7,180,000	1,940,000	9,120,000	0.04%	35
2017	7,760,929	2,215,000	9,975,929	0.04%	39
2016	8,521,757	2,475,000	10,996,757	0.05%	44
2015	11,832,584	2,725,000	14,557,584	0.07%	58
2014	12,713,411	2,965,000	15,678,411	0.08%	64
2013	13,549,238	3,190,000	16,739,238	0.08%	69

ST. TAMMANY PARISH, LOUISIANA
DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT
AS OF DECEMBER 31, 2022
(UNAUDITED)

Governmental Unit	Debt Outstanding	Percentage Applicable	Share of Overlapping Debt
Debt repaid with property taxes			
City of Slidell	* \$ 15,302,036	100%	\$ 15,302,036
City of Covington	*** 2,425,000	100%	2,425,000
Fire Protection District No. 1	370,000	100%	370,000
Fire Protection District No. 2	2,485,000	100%	2,485,000
Fire Protection District No. 3	405,000	100%	405,000
Fire Protection District No. 4	4,714,319	100%	4,714,319
Fire Protection District No. 9	1,473,000	100%	1,473,000
Fire Protection District No. 12	2,268,000	100%	2,268,000
Fire Protection District No. 13	920,000	100%	920,000
Lakeshore Villages Master Community Dev Dist.	*** 33,420,182	100%	33,420,182
Northshore Harbor Center	*** 665,000	100%	665,000
Recreation District No. 1	3,720,000	100%	3,720,000
Recreation District No. 6	727,000	100%	727,000
Recreation District No. 12	317,000	100%	317,000
Recreation District No. 14	27,310,314	100%	27,310,314
St. Tammany Parish School Board	* 299,017,096	100%	299,017,096
St. Tammany Parish Hospital Service District No. 2	*** 57,651,591	100%	57,651,591
Town of Abita Springs	*** 486,000	100%	486,000
Water District No. 2	915,000	100%	915,000
Other debt			
Sewerage District No. 1	1,240,936	100%	1,240,936
St. Tammany Parish Communications District No.1	4,895,000	100%	4,895,000
St. Tammany Parish School Board	* 1,000,000	100%	1,000,000
St. Tammany Parish Sheriff	* 13,359,894	100%	13,359,894
St. Tammany Parish Hospital Service District No. 2	*** 12,230,000	100%	12,230,000
Water District No. 3	1,981,109	100%	1,981,109
Capital leases/notes payable			
City of Mandeville	** 201,709	100%	201,709
Fire Protection District No. 2	267,123	100%	267,123
Fire Protection District No. 5	242,076	100%	242,076
Fire Protection District No. 6	201,152	100%	201,152
Fire Protection District No. 11	266,348	100%	266,348
Fire Protection District No. 13	1,009,613	100%	1,009,613
Recreation District No. 14	17,636	100%	17,636
St. Tammany Parish School Board	* 569,562	100%	569,562
Subtotal, overlapping debt			492,073,696
Parish direct debt			<u>90,248,635</u>
Total direct and overlapping debt			<u><u>\$ 582,322,331</u></u>

* as of 6/30/22

** as of 8/31/22

*** as of 12/31/21

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

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

Fiscal Year	Sales Tax District #3		
	Sales Tax Revenue	Total Debt Service (1)	Coverage
2022	\$ 75,935,113	\$ 6,707,045	11.32
2021	69,630,532	6,506,092	10.70
2020	56,977,509	6,853,944	8.31
2019	53,036,762	4,185,686	12.67
2018	50,380,872	3,438,894	14.65
2017	47,521,110	3,441,194	13.81
2016	47,134,185	3,416,194	13.80
2015	45,410,250	3,417,244	13.29
2014	43,191,445	3,363,768	12.84
2013	40,257,950	3,314,691	12.15

(1) Includes principal and interest.

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

Fiscal Year	(1) Population	Personal Income	(2) Per Capita Personal Income	(3) Unemployment Rate
2022	273,263	\$ *	\$ *	2.9
2021	270,087	19,273,678,407	71,361	3.8
2020	264,986	17,753,797,014	66,999	6.8
2019	261,303	18,152,980,713	69,471	4.2
2018	258,598	16,790,250,944	64,928	4.2
2017	256,212	15,077,563,776	58,848	4.3
2016	252,676	14,006,841,384	55,434	5.0
2015	249,116	13,847,611,092	55,587	5.3
2014	245,390	12,973,033,130	52,867	5.7
2013	242,074	12,380,148,508	51,142	5.1

* 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	2022			2013		
	Employees	Rank	Percentage of Total Parish Employment	Employees	Rank	Percentage of Total Parish Employment
St. Tammany Parish School Board	5,811	1	5.00%	5,399	1	5.06%
St. Tammany Health System	2,500	2	2.15%	1,715	2	1.61%
Lakeview Regional Medical Center	950	3	0.82%	807	6	0.76%
St. Tammany Parish Sheriff's Office	802	4	0.69%	747	7	0.70%
St. Tammany Parish Government	636	5	0.55%	718	8	0.68%
Ochsner Medical Center: Northshore	565	6	0.49%		N/A	
Rotolo Consultants	450	7	0.39%		N/A	
Pool Corporation	429	8	0.37%		N/A	
City of Slidell	339	9	0.29%		N/A	
Cross Gates Family Fitness	308	10	0.26%		N/A	
Slidell Memorial Hospital & Medical Center		N/A		1,186	3	1.12%
Walmart		N/A		1,125	4	1.06%
Ochsner Health System		N/A		1,091	5	1.03%
Southeast Louisiana Hospital		N/A		592	9	0.56%
Chevron		N/A		550	10	0.52%
Total - 10 largest employers	12,790		11.01%	13,930		13.10%
Total - All other employers	103,499		89.00%	92,394		86.90%
Total - All employers	116,289		100.01%	106,324		100.00%

Source: 2013: Book of Lists 2013-2014, New Orleans City Business, St. Tammany Parish Government, Bureau of Labor Statistics
2022: Book of Lists 2023-2023, New Orleans City Business, St. Tammany Parish Government, Bureau of Labor Statistics, City of Slidell, St. Tammany Parish School Board

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

	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
General Government										
Legislative	19	19	19	21	24	27	27	26	27	27
Judicial	102	103	199	200	197	200	200	190	183	176
Executive	10	9	9	8	8	10	10	9	9	13
Elections	8	9	9	9	10	10	12	11	11	11
Financial administration	32	31	45	45	40	48	56	52	51	42
Other - unclassified	65	61	57	56	59	74	75	65	66	63
Public Safety	30	28	26	18	24	25	28	30	32	30
Highways and Streets	230	215	224	225	214	215	215	224	220	204
Sanitation	85	64	76	71	64	58	56	58	56	59
Health and Welfare	45	40	38	32	28	28	38	36	33	31
Culture and Recreation	3	3	3	3	6	4	5	5	4	4
Conservation	6	6	-	-	-	-	-	-	-	-
Economic Development	-	-	-	-	-	-	-	-	1	1
Transportation	1	1	1	1	1	-	-	-	-	-
Total Parish Employees	636	589	706	689	675	699	722	706	693	661

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

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

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>
General Government/ Development (Note A)				
Planning department:				
Zoning cases	110	154	109	108
Conditional use permits	1	-	-	-
Plan reviews	8	2	4	5
Agenda items	149	150	152	134
Zoning board adjustments	55	82	64	47
Council appeals	35	32	35	16
Public Safety				
Building permits issued:				
Single family new construction	1,374	1,807	1,584	1,479
Mobile homes	108	79	95	131
Commercial construction	376	346	215	414
Residential permits (other)	5,237	3,871	3,871	3,527
Approved commercial/residential plan reviews	3,112	2,508	2,236	2,093
Code enforcement:				
Cases closed	2,326	1,296	853	1,390
Highways and Streets				
Capital road improvements completed:				
Number of roads	54	72	126	150
Total cost	\$ 5,593,138	\$ 6,976,307	\$ 10,263,450	\$ 20,178,412
Sanitation				
Sewerage inspection permits issued	1,929	2,093	1,787	1,990
New systems installed	167	165	123	170
Health and Welfare				
Animal services				
Animal intakes	4,122	3,691	2,201	4,422
Community Action Agency				
Households served	3,872	4,347	3,237	2,535
Culture and Recreation				
Tammany Trace visitors	219,204	182,701	201,192	187,239
Kids Konnection visitors	97,467	72,263	40,848	87,720

Note A: The Planning Department is reported as part of the Development Fund as of fiscal year 2019.

Source: Various St. Tammany Parish Departments

TABLE 19

2018	2017	2016	2015	2014	2013
143	79	116	111	79	88
-	-	1	-	-	1
2	1	2	4	3	2
123	175	170	179	74	188
48	42	63	52	22	33
20	15	18	27	15	17
1,212	1,236	1,163	1,017	1,011	952
86	88	100	98	108	115
406	405	370	368	319	289
5,907	5,547	5,810	6,347	6,395	6,760
1,524	1,467	1,574	1,577	1,398	1,345
1,315	1,799	1,995	1,631	1,504	1,290
50	105	99	143	106	65
\$ 4,480,110	\$ 14,408,032	\$ 10,455,866	\$ 24,645,880	\$ 8,794,186	\$ 4,716,384
2,090	1,886	1,933	2,025	1,988	1,902
166	118	141	160	162	147
4,054	3,814	4,071	4,078	4,538	5,180
3,087	3,041	2,196	2,675	2,836	3,063
188,148	187,731	180,011	172,587	191,060	186,568
86,445	88,315	105,088	104,683	121,276	113,066

TABLE 20

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

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>
General Government										
Legislative										
Vehicles	0	1	1	1	3	3	3	1	2	1
Executive										
Vehicles	1	1	1	1	1	1	1	4	3	4
Financial Administration										
Vehicles	1	1	1	1	1	1	1	0	0	1
Other-Unclassified										
Vehicles	13	13	13	13	17	23	18	22	19	21
Tractors	1	1	1	1	1	0	0	0	0	0
Trailers	3	4	4	4	6	1	1	1	1	1
Public Safety										
Vehicles	9	11	11	11	30	22	26	28	25	28
Trailers	11	11	11	11	10	7	7	7	7	7
Highways and Streets										
Vehicles	140	134	116	116	109	125	128	140	135	139
Dump Trucks	98	101	97	97	83	77	78	78	73	71
Motorgraders	9	9	10	10	10	10	10	10	10	10
Tractors	78	83	87	80	80	78	65	59	56	73
Dozers	3	4	4	4	4	4	4	4	4	3
Excavators	77	74	78	71	65	68	65	63	59	54
Trailers	54	53	55	55	56	51	52	52	50	49
Sanitation										
Vehicles	7	7	5	5	11	8	5	8	4	11
Excavators	0	0	0	0	1	1	0	0	1	1
Trailers	1	1	1	1	1	0	0	0	0	0
Health and Welfare										
Vehicles	15	15	14	13	15	15	17	16	17	18
Trailers	2	2	2	2	3	3	2	3	3	3
Culture and Recreation										
Vehicles	0	1	2	2	4	2	4	4	20	8
Dump Trucks	0	0	0	0	0	0	0	0	1	0
Tractors	1	1	0	0	1	2	3	3	3	4
Excavators	0	0	0	0	0	1	1	1	1	1
Trailers	1	1	1	1	2	2	3	2	2	2
Total										
Vehicles	186	184	164	163	191	200	203	223	225	231
Tractors	80	85	88	81	82	80	68	62	59	77
Trailers	72	72	74	74	78	64	65	65	63	62
Dump Trucks	98	101	97	97	83	77	78	78	74	71
Motorgraders	9	9	10	10	10	10	10	10	10	10
Dozers	3	4	4	4	4	4	4	4	4	3
Excavators	77	74	78	71	66	70	66	64	61	56

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, 2022, and the related notes to the financial statements, which collectively comprise St. Tammany Parish, Louisiana's basic financial statements, and have issued our report thereon dated June 28, 2023. Our report includes a reference to other auditors who audited the financial statements of Fire Protection District No. 1; Fire Protection District No. 3; Fire Protection District No. 4; Fire Protection District No. 6; Fire Protection District No. 8; Fire Protection District No. 9; Fire Protection District No. 11; Fire Protection District No. 12; Fire Protection District No. 13; Recreation District No. 1; 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.

Report on 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) as a basis for designing 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.

Report on 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 financial statements. 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 cursive script that reads "LaForte".

A Professional Accounting Corporation

Covington, LA

June 28, 2023

**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

Opinion on Each Major Federal Program

We have audited St. Tammany Parish, Louisiana's (the Parish) compliance with the types of compliance requirements identified as subject to audit 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, 2022. 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.

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, 2022.

Basis for Opinion on Each Major Federal Program

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). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the Parish and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of Parish's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to Parish's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the Parish's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the Parish's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the Parish's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the Parish's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances 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 the Parish's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over that we identified during the audit.

Report on 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 a 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 Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

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.

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A Professional Accounting Corporation

Covington, LA
June 28, 2023

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ST. TAMMANY PARISH, LOUISIANA
Schedule of Findings and Questioned Costs
For The Year Ended December 31, 2022

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>ALN</u>
Emergency Rental Assistance Program	21.023
Coronavirus State and Local Fiscal Recover Funds	21.027
Disaster Grants – Public Assistance	97.036

Dollar threshold used to distinguish between Type A and Type B programs: \$2,112,549

Auditee qualified as low-risk auditee: Yes

SECTION II. FINANCIAL STATEMENT FINDINGS

None.

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, 2022

Fed Grantor	Pass Through Grantor			Identifying		Amounts
Fed Office	ALN Title		ALN	Pass Through	Expenditures	Provided to
	Program Title			Number		Sub-recipients
U.S. DEPT. OF COMMERCE						
Passed through LA Department of Natural Resources -						
NOAA	Coastal Zone Management Administration Awards		11.419			
	Local Coastal Zone Program Implementation			LaGov 2000426718	\$ 15,457	\$ -
	Local Coastal Zone Program Implementation			LaGov 2000681444	15,457	-
	Total Coastal Zone Management Administration Awards				<u>30,914</u>	<u>-</u>
U.S. DEPT. OF HOUSING AND URBAN DEVELOPMENT						
Direct Awards						
	Community Development Block Grants/Entitlement Grants		14.218			
	FY 2017 CDBG Entitlement Grant			B-17-UC-22-0002	50,508	-
	FY 2018 CDBG Entitlement Grant			B-18-UC-22-0002	13,300	-
	FY 2019 CDBG Entitlement Grant			B-19-UC-22-0002	6,063	-
	FY 2020 CDBG Entitlement Grant			B-20-UC-22-0002	173,726	78,694
	FY 2021 CDBG Entitlement Grant			B-21-UC-22-0002	154,219	109,581
	Total Community Development Block Grants/Entitlement Grants				<u>397,816</u>	<u>188,275</u>
	Continuum of Care Program		14.267			
	Continuum of Care Program FY2021			LA0133L6H062013	60,630	-
	Continuum of Care Program FY2022			LA0133L6H062114	47,362	-
	Total Continuum of Care Program				<u>107,992</u>	<u>-</u>
CDBG - Disaster Recovery Grants - Pub. L. No. 113-2 Cluster						
Direct Awards						
	Hurricane Sandy Community Development Block Grant Disaster Recovery		14.269			
	St. Tammany Advanced Campus - Safe Room - Family Promise			B-13-US-22-0002	93,152	-
Passed through LA Division of Administration's Office of Community Development -						
	National Disaster Resilience Competition		14.272			
	LA SAFE - CDBG DR National Disaster Resilience Program			B-13-DS-22-0002	239,959	-
	Total CDBG - Disaster Recovery Grants - Pub. L. No. 113-2 Cluster				<u>333,111</u>	<u>-</u>
	Community Development Block Grants/State's Program and Non-		14.228			
	Road Home Auction Properties - Program Income			152P-00002	6,417	-
Passed through LA Department of Social Services -						
	Emergency Solutions Grants Program		14.231			
	Emergency Solutions Grants Program FY 2021-2022			ESG2021/2022	61,777	-
U.S. DEPT. OF THE INTERIOR						
Direct Awards						
ONRR	Gulf of Mexico Energy Security Act of 2006		15.435			
	ONRR STPG Direct Component Share			FY2018-2019	138,661	-
	GOMESA Direct Component Ph 2			FY2020	466,145	-
	GOMESA - Bonded			FY2020 Bonds	824,092	-
	Total Gulf of Mexico Energy Security Act of 2006				<u>1,428,898</u>	<u>-</u>
U.S. DEPT. OF JUSTICE						
Direct Awards						
COAP	Comprehensive Opioid Abuse Site-Based Program		16.838			
	Opioid Site Based Intervention Program FY 18			2018-AR-BX-K044	273,303	-
U.S. DEPT. OF TRANSPORTATION						
Direct Awards						
FAA	Federal Aviation Administration		20.106			
	Airport Improvement Program - Engineering			3-22-0012-011-2021	53,742	-
FTA	Federal Transit Formula Grants		20.507			
	FTA COVID-LA-2020-008-00			FTA-LA-2020-008-00	1,601,190	418,532
	FTA ARP Act of 2021			FTA ARP	87,246	-
	Total Federal Transit Formula Grants				<u>1,688,436</u>	<u>418,532</u>
U.S. DEPT. OF TRANSPORTATION						
Passed through LA Department of Transportation and Development -						
FTA	Formula Grants for Other than Urbanized Areas		20.509			
	Rural Transportation			RU-18-52-22	230,454	-
	Rural Transportation			RU-18-52-23	240,122	-
	Total Formula Grants for Other than Urbanized Areas				<u>470,576</u>	<u>-</u>

ST. TAMMANY PARISH, LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS - PRIMARY GOVERNMENT
For the Year Ended December 31, 2022

Fed Grantor	Pass Through Grantor			Identifying		Amounts
Fed Office	ALN Title	Program Title	ALN	Pass Through	Expenditures	Provided to
				Number		Sub-recipients
U.S. DEPT. OF TREASURY						
Direct Awards						
		Emergency Rental Assistance Program	21.023			
		Emergency Rental Assistance Round 1		ERAP 1	2,034,141	-
		Emergency Rental Assistance Round 2		ERAP 2	4,356,009	-
		Total Emergency Rental Assistance Program			6,390,150	-
		Coronavirus State and Local Fiscal Recovery Funds	21.027			
		Coronavirus State and Local Fiscal Recovery Funds		CSLFRF-ARPA	3,984,559	-
NATIONAL ENDOWMENT FOR THE ARTS						
Passed through Arts Council of Greater Baton Rouge -						
		Promotion of the Arts Partnership Agreements	45.025			
		Poetry Out Loud 2022		Poetry Out Loud 2022	329	-
		NEA American Rescue Plan Act 2021		NEA ARPA 2021	31,607	31,607
		Regional Arts Council General Operating Support		RACGOS 2021	5,976	5,976
		Regional Arts Council General Operating Support		RACGOS 2022	10,521	3,903
		Leveraging State Investments in Creative Aging		Creative Aging 22	4,825	-
		Total Promotion of the Arts Partnership Agreements			53,258	41,486
ENVIRONMENTAL PROTECTION AGENCY						
Direct Awards						
		Gulf of Mexico Program	66.475			
		Pollution Source Tracking for Bayou Liberty		MX-00D43316-0	71,245	-
Passed through The Lake Pontchartrain Basin Restoration Program -						
		Lake Pontchartrain Basin Restoration Program	66.125			
		Pollution Source Tracking		BR-01F84101	1,000	-
		Low Impact Development Program		BR-01F84101	17,429	-
		Total Lake Pontchartrain Basin Restoration Program			18,429	-
U.S. DEPT. OF HEALTH AND HUMAN SERVICES						
Passed through Louisiana Department of Health & Hospitals -						
		Public Health Emergency Preparedness	93.069			
		FY 2022 SNS/CRI Program		LaGov 2000598556	23,839	-
Passed through Louisiana Association of Community Action Partnerships -						
		Low-Income Home Energy Assistance Program	93.568			
		Low-Income Home Energy Assistance (LIHEAP) FY 2018		DHHS 2018	3,986	-
		Low-Income Home Energy Assistance (LIHEAP) FY 2021		DHHS 2021	506,232	-
		Low-Income Home Energy Assistance (LIHEAP) FY 2021		DHHS 2021	1,270,811	-
		Low-Income Home Water Assistance (LIHWAP) FY 2022		DHHS 2022	109,022	-
		Total Low-Income Home Energy Assistance Program			1,890,051	-
Passed through Louisiana Department of Labor -						
		Community Services Block Grant	93.569			
		CSBG FY20		2000460909	109,710	25,808
		CSBG FY21		2000507627	374,187	-
		CSBG FY22		2000553566	143,688	-
		Total Community Services Block Grant			627,585	25,808
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	407,139	-
		FMA-PJ-06-LA-2013-011		EMT-2014-FM-E003	82,126	-
		FMA-PJ-06-LA-2014-014		EMT-2014-FM-E004	168,726	-
		FMA-PJ-06-LA-2016-018		EMT-2016-FM-E005	1,168,857	-
		FMA-PJ-06-LA-2017-004		EMT-2016-FM-E003	899,189	-
		FMA-PJ-06-LA-2019-016		PJ-06-LA-2019-016	183,413	-
		FMA-PJ-06-LA-2019-021		PJ-06-LA-2019-021	45,974	-
		Total Flood Mitigation Assistance			2,955,424	-

ST. TAMMANY PARISH, LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS - PRIMARY GOVERNMENT
For the Year Ended December 31, 2022

Fed Grantor

Pass Through Grantor Fed Office ALN Title	Program Title	ALN	Identifying Pass Through Number	Expenditures	Amounts Provided to Sub-recipients
Disaster Grants - Public Assistance (Presidentially Declared Disasters)		97.036			
	Lakefront Pump Station		PW 872	35,557	-
	March and August Flood		DR-4277	5,379	-
	Hurricane Sally		EM-3543	3,522	-
	Hurricane Zeta		DR-4577	348,383	-
	Hurricane Ida		DR-4611	47,578,113	-
	Total Disaster Grants - Public Assistance (Presidentially Declared Disasters)			<u>47,970,954</u>	-
Hazard Mitigation Grant		97.039			
	HMGP 1786-103-0006		Project #172	253,198	-
	1786-103-0005 Lower W-15 Lateral Drainage		Project #0007	756,049	-
	1603-103-0061 Ben Thomas & Eddins Drainage Project		Project \$366	8,215	-
	HMGP 4080-103-0002		Project #28	72,267	-
	40801030001 HMGP - W14 Lateral Drainage Improvements		Project #0016	95,911	-
	1603-103-0054 Little Bayou Castine Drainage		Project #332	14,597	-
	Total Hazard Mitigation Grant			<u>1,200,237</u>	-
U.S. DEPT. OF HOMELAND SECURITY					
<i>Passed through LA Governor's Office of Homeland Security and Emergency Preparedness -</i>					
Emergency Management Performance Grants		97.042			
	2020 EMPG		EMT-2020-EP-00001-S	43,245	-
	2021 EMPG		EMT-2021-EP-00001-S	43,004	-
	Total Emergency Management Performance Grants			<u>86,249</u>	-
Pre Disaster Mitigation Program		97.047			
	Geographical Information System		PMC06LA2018006	134,561	-
Homeland Security Grant Program		97.067			
	FY 2019 State Homeland Security Grant		EMW-2019-SS-00014-S01	504	-
	FY 2020 State Homeland Security Grant		EMW-2020-SS-00011-S01	81,170	-
	FY 2021 State Homeland Security Grant		EMW-2021-SS-00011-S01	77,113	-
	Total Homeland Security Grant Program			<u>158,787</u>	-
				\$ 70,418,310	\$ 674,101

ST. TAMMANY PARISH, LOUISIANA
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS – PRIMARY GOVERNMENT
For the Year Ended December 31, 2022

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, 2022. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the Parish, it is not intended to and does not present the net position, changes in net position, or cash flows of the Parish.

DESCRIPTION OF GRANTS

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

NOTE B

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

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

ACCRUED REIMBURSEMENT

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

NOTE C

SUB-RECIPIENTS

During 2022, the Parish made payments, to sub-recipients out of funds received under Community Development and Community Service Block Grants as follows (accrual basis):

ALN	GRANTS	SUB-RECIPIENTS	AMOUNT
14.218	Community Development Block Grant	Habitat for Humanity – West	\$ 100,000
14.218	Community Development Block Grant	NAMI St. Tammany	88,275
20.507	Federal Transit Formula Grants	Council on Aging St. Tammany	418,532
45.025	Promotion of the Arts Partnership Agreements	St. Bernard Parish Library	5,743
45.025	Promotion of the Arts Partnership Agreements	Northshore Harp Association	5,000
45.025	Promotion of the Arts Partnership Agreements	STARC – Art Program	5,743
45.025	Promotion of the Arts Partnership Agreements	Cultural Economy Coalition – Film Industry	5,000
45.025	Promotion of the Arts Partnership Agreements	St. Bernard Government	5,000
45.025	Promotion of the Arts Partnership Agreements	Ozone Music Education Foundation	5,000
45.025	Promotion of the Arts Partnership Agreements	Slidell Little Theatre	5,000
45.025	Promotion of the Arts Partnership Agreements	St. Tammany Art Association	5,000
93.569	Community Service Block Grant	Boys and Girls Clubs of LA	8,557
93.569	Community Service Block Grant	Upward Community Services	4,780
93.569	Community Service Block Grant	Community Christian Concerns	12,471
	Total Payments to Sub-Recipients		<u>\$674,101</u>

NOTE D

LOANS OUTSTANDING

During 2022, the Parish paid \$60,000 on the outstanding Capitalization Grants for Clean Water State Revolving Funds Loan under ALN 66.458. As of December 31, 2022, \$265,563 remains outstanding. The interest rate is .95% and final payment is due June 1, 2030. This loan balance is not presented on the Schedule as the loan has no significant compliance requirements other than repayment.

ST. TAMMANY PARISH, LOUISIANA
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS – PRIMARY GOVERNMENT
For the Year Ended December 31, 2022

During 2021, the Parish issued Gulf of Mexico Security Act (GOMESA) bonds under ALN 15.435 in the amount of \$22,035,000. Principal payments were not due in 2022, and the full amount of the bonds is still outstanding. The interest rate is 3.875% and final payment is due November 1, 2045. The amount of the loan expended during 2022, \$824,092, is presented on the Schedule.



ST. TAMMANY PARISH

MICHAEL B. COOPER
PARISH PRESIDENT

ST. TAMMANY PARISH, LOUISIANA
Summary Schedule of Prior Audit Findings
For the Year Ended December 31, 2021

None

