



ST. TAMMANY PARISH, LOUISIANA
Annual Comprehensive Financial Report
For the year ended December 31, 2021

Michael B. Cooper
Parish President

Department of Finance
Leslie Long, Chief Financial Officer

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

COMPREHENSIVE ANNUAL FINANCIAL REPORT

ST. TAMMANY PARISH COVINGTON, LOUISIANA

FOR THE FISCAL YEAR ENDED
DECEMBER 31, 2021



Michael B. Cooper
Parish President

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	Kirk Drumm
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	Thomas J. Smith

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



**ST. TAMMANY PARISH GOVERNMENT
 COMPREHENSIVE ANNUAL FINANCIAL REPORT
 FOR THE FISCAL YEAR ENDED DECEMBER 31, 2021**

TABLE OF CONTENTS

	Statement/ Schedule/ Table	Page
INTRODUCTORY SECTION (UNAUDITED)		
Letter of Transmittal		3
GFOA Certificate of Achievement		11
Organizational Chart		12
Principal Officials		14
FINANCIAL SECTION		
Independent Auditor’s Report		17
Management’s Discussion and Analysis (Unaudited)		21
Basic Financial Statements		
Government-wide Financial Statements		
Statement of Net Position	A	33
Statement of Activities.....	B	34
Governmental Fund Financial Statements		
Balance Sheet.....	C	36
Statement of Revenues, Expenditures, and Changes in Fund Balances	D	38
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities	E	40
Proprietary Fund Financial Statements		
Statement of Net Position	F	41
Statement of Revenues, Expenses, and Changes in Net Position.....	G	42
Statement of Cash Flows	H	43
Component Unit Financial Statements, Discretely Presented		
Statement of Net Position	I	45
Statement of Activities.....	J	46
Notes to the Financial Statements		49
Required Supplementary Information (Unaudited)		
Budgetary Comparisons – General Fund and Major Special Revenue Funds		
Schedule of Revenues, Expenditures, and Changes in Fund Balances Budget and Actual – General Fund.....	1	92
Schedule of Revenues, Expenditures, and Changes in Fund Balances Budget and Actual – Public Works.....	2	93
Schedule of Revenues, Expenditures, and Changes in Fund Balances Budget and Actual – St. Tammany Parish Coroner.....	3	94
Schedule of Revenues, Expenditures, and Changes in Fund Balances Budget and Actual – St. Tammany Parish Library	4	95
Pension and OPEB Schedules		
Schedule of the Parish’s Proportionate Share of the Net Pension Liability/(Asset) ...	5	96
Schedule of St. Tammany Parish Contributions	6	98
Schedule of Changes in Total OPEB Liability and Related Ratios.....	7	100

**ST. TAMMANY PARISH GOVERNMENT
 COMPREHENSIVE ANNUAL FINANCIAL REPORT
 FOR THE FISCAL YEAR ENDED DECEMBER 31, 2021**

	Statement/ Schedule/ Table	Page
Notes to Required Supplementary Information		
Reconciliation of Expenditures Between Budgetary Comparison and Statement of Revenues and Expenditures – General Fund	8	102
Reconciliation of Expenditures Between Budgetary Comparison and Statement of Revenues and Expenditures – Public Works Fund	9	104
Other Supplementary Information		
Combining Statements – Non-major Governmental Funds		
Combining Balance Sheet.....	10	106
Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances	11	107
Combining and Individual Fund Statements – Non-major Funds		
Non-major Special Revenue Funds		
Combining Balance Sheet.....	12	112
Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual.....	13	119
Non-major Debt Service Funds		
Combining Balance Sheet.....	14	136
Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual.....	15	138
Non-major Capital Project Funds		
Combining Balance Sheet.....	16	144
Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual.....	17	152
Non-major Permanent Funds		
Combining Balance Sheet.....	18	172
Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual.....	19	173
Proprietary Funds – Internal Service Funds		
Combining Schedule of Net Position.....	20	176
Combining Schedule of Revenues, Expenses, and Changes in Net Position	21	179
Combining Schedule of Cash Flows.....	22	182
Non-major Component Units, Discretely Presented		
Combining Schedule of Net Position.....	23	188
Combining Schedule of Activities	24	194
Budgetary Comparison		
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual Capital Improvements – General	25	202
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual Capital – Grants – Other	26	203
Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual Disaster Relief Fund	27	204

**ST. TAMMANY PARISH GOVERNMENT
 COMPREHENSIVE ANNUAL FINANCIAL REPORT
 FOR THE FISCAL YEAR ENDED DECEMBER 31, 2021**

	Statement/ Schedule/ Table	Page
Other Information		
Schedule of Insurance Coverage - Primary Government	28	206
Schedule of Compensation Paid to Council Members	29	207
Schedule of Compensation, Benefits and Other Payments to Agency Head or Chief Executive Officer	30	208
Criminal Court Fund (134) – Receiving Entity	31	209
22 nd JDC commissioner Fund (135) – Receiving Entity	32	210
Jury Service Fund (136) – Receiving Entity	33	211
Law Enforcement Witness Fund (137) – Receiving Entity	34	212

STATISTICAL SECTION (UNAUDITED)

Financial Trends

Net Position by Component	1	214
Changes in Net Position	2	216
Fund Balances – Governmental Funds	3	220
Changes in Fund Balances – Governmental Funds	4	222

Revenue Capacity

Tax Revenue by Source – Governmental Funds	5	225
Assessed and Estimated Actual Value of Taxable Property	6	226
Principal Property Tax Payers	7	227
Direct and Overlapping Property Tax Rates	8	228
Principal Sales Tax Payers	9	230
Ad Valorem Tax Levies and Collections	10	231
Direct and Overlapping Sales Tax Rates	11	232

Debt Capacity

Ratios of Outstanding Debt by Type	12	233
Ratios of General Bonded Debt Outstanding	13	234
Direct and Overlapping Governmental Activities Debt	14	235
Revenue Bonds – Sales Tax	15	236

Demographic and Economic Information

Demographic Statistics	16	237
Principal Employers	17	238

Operating Information

Full-Time Equivalent Parish Government Employees by Function/Program	18	239
Operating Indicators by Function/Department	19	240
Governmental Capital Asset Statistics by Function	20	242

SINGLE AUDIT SECTION

Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>		245
---	--	-----

**ST. TAMMANY PARISH GOVERNMENT
 COMPREHENSIVE ANNUAL FINANCIAL REPORT
 FOR THE FISCAL YEAR ENDED DECEMBER 31, 2021**

	Statement/ Schedule/ Table	Page
Report on Compliance for Each Major Federal Program and on Internal Control Over Compliance Required by the Uniform Guidance.....		247
Schedule of Findings and Questioned Costs.....		250
Schedule of Expenditures of Federal Awards – Primary Government.....		251
Notes to Schedule of Expenditures of Federal Awards – Primary Government		254
Summary Schedule of Prior Audit Findings		255

INTRODUCTORY SECTION





ST. TAMMANY PARISH

MICHAEL B. COOPER
PARISH PRESIDENT

June 29, 2022

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, 2021 is submitted herewith. This report represents a comprehensive picture of the Parish's financial activities during 2021 and the financial condition of its various funds at December 31, 2021. 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, 2021. 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-two 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 by the beginning of June each year.

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

The appropriated budgets are prepared by fund and department in the General Fund and Public Works Fund. For all other funds, budgets are prepared by fund. Department heads may make transfers of appropriations within a department (or fund if 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 (3.8%) remained lower than the average rate for the State of Louisiana (5.5%). The number of residential permits increased by 14.1%, while the number of commercial building permits increased by 60.9%. Total sales tax collections in the Parish increased by 21.8%.

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 \$13,618,056 (100.9 percent of revenues and 79.7 percent of expenditures) falls above 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 \$12,331,205. 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, residents, and the 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 has entered into a contract with a consultant team to provide engineering design and planning services to study the hydrology and hydraulics of the three drainage basins affecting the study area (south of I-12, east of US 190, west of Hwy. 59, and north of Sharp Rd.) which include Ponchitolawa Creek/Little Creek, Bayou Tete L'Ours, and Bayou Chinchuba. The intent of the study is 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 existing conditions drainage model has been completed and the model for the proposed/improved drainage conditions is currently in progress. The final report is anticipated in the third quarter of 2022.
- **Unified Development Code (UDC) Re-Write:** The current UDC is out of date, inconsistent, and not user friendly. The Parish is working with a consultant to update the Code by removing conflicts, inconsistencies, and to provide best practices as they relate to the physical development of the Parish. In addition to the team of consultants, input will be gathered from Council members, builders, developers and engineers. The Code Re-Write is approximately 60% completed with an anticipated draft to be made available to the council and public in the third quarter of 2022.
- **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 the fall of 2022.
- **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 the property 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 is anticipated to be completed in May 2023.

- **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 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. We anticipate the project will be underway in Summer/Fall 2022 with a completion date in Summer/Fall 2023.
- **Low Impact Development (LID) Standards & Policies:** The LID/Green infrastructure project will study 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. The project is being funded through a grant from the EPA/UNO Foundation and is set for completion in Winter 2022.
- **GOMESA 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 the Tchefuncte Lighthouse Shoreline Restoration to protect and maintain the existing shoreline; Big Branch (Lacombe) Living Shoreline to better protect the area from wave erosion; Lock No. 1 Boat Launch Restoration to upgrade the boat ramp and provide coastal protection; Davis Landing Canal Restoration to dredge 3,000 cubic yards of material to allow for safer boating, shoreline protection and improved conveyance; and the Slidell Breakwater project which will protect Eden Isle from storm surge debris.
- **American Rescue Plan (ARP) Act:** In 2021, President Biden signed the \$1.9 trillion ARP Act 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 is set to receive a total of \$50.5 million in stimulus funding through the ARP Act.

Last summer, the St. Tammany Corporation facilitated four 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 broadest impact on our community:

improvements to our water and sewer infrastructure; the installation of fiber optic cables in underserved rural areas to fortify our broadband infrastructure; and improvements to our public health response systems and structures.

- **East Slidell Regional Water Consolidation: Water Sector, Phase 1:** The Utilities Department is finalizing the project scopes for engineering services for individual projects within the area. A hydraulic model of the Cross Gates system and all interconnections has been modeled. The Utilities Department is working closely with the Grants and Finance Departments to ensure all required documentation is being completed in a timely manner.
- **Hwy 1077/Goodbee Corridor Study:** The Regional Planning Commission along with the Parish prepared a land use and transportation study for the area along the LA 1077 corridor in the Goodbee and western St. Tammany Parish areas. The purpose of the planning study was to determine the high-level costs, feasibility, and potential environmental concerns of a roadway capacity project for LA 1077 from US 190 in Goodbee south to I-12. The need for this analysis is due to increased traffic resulting from population growth and development in the area. A corridor traffic analysis has been funded as we move toward safety and capacity enhancements on this heavily trafficked corridor.
- **Safe Haven Campus Improvements:** The Safe Haven Campus continues to grow and expand its offerings for our community. The Safe Haven Crisis Receiving Center opened to treat individuals 18 and older who are in a behavioral health crisis. The center will serve as a diversion for the jail and emergency room for individuals with behavioral health issues. The Safe Haven Community Health Center also opened and includes primary care as well as outpatient behavioral health treatment.

The groundbreaking for the Safe Haven Training and Education Center was held in May of 2021 with construction anticipated to be completed in late Summer 2022, having been delayed by Hurricane Ida. The Center will house NAMI St. Tammany's administrative offices, as well as a 50-person training space. The Family Promise Day Center will offer support services to homeless families by providing office space for the Family Promise staff as well as a place for the families during the day to heal, gain skills, and plan their next steps to independence.

We hope to welcome ViaLink 211 to the campus in 2022. ViaLink 211 is the crisis line for the region and is a 24/7 resource referral. The organization's presence on campus will aid us in adding an additional step on the behavioral health continuum. Another upcoming project on the Safe Haven campus is the renovations to the Cardinal Cove Cabins. The renovations to these existing, abandoned structures will convert them into housing for veterans. The Cardinal Cove Cabin facility will include five buildings, each consisting of six bedrooms, three bathrooms and a laundry room, as well as a sixth building which will be converted into a community kitchen and shared living space.

Additionally, we continue to improve existing roadway and drainage infrastructure across St Tammany Parish. Roadway projects currently in design include Harrison Avenue (including a roundabout at LA-59); Emerald Forest Blvd.; Sharp Road; Rousseau Rd. Bridge; US-190/Judge Tanner Roundabout; Smith Road Bridge Replacement; Hawthorne Hollow Bridge Replacement;

Chris Kennedy Road Bridge Replacement, as well as many others already under construction. Drainage projects currently being designed include the Brewster Rd./Hwy 1077 Detention Pond; Goodbee Detention Pond; Coquille Detention Pond; Westwood Detention Pond; Improvements to the W-15 Canal (including widening and the creation of a diversion channel to the French Branch Pond); as well as planned improvements to many existing stormwater conveyance systems.

Furthermore, we are eagerly awaiting completion of the I-12 Widening project and the start of construction on the Collins Blvd. Expansion project. Phase 1 of the I-12 Widening project (U.S. Hwy 190 to LA Hwy 59) is anticipated to be completed in late 2022 and Phase 2 (LA Hwy 21 to US Hwy 190) in late 2023. The Collins Blvd. Expansion project will widen Collins Blvd. from Front St. to Lee Rd. and also include a new northbound overpass over Boston St. and the Tammany Trace. This project has been successfully bid with construction anticipated to begin in the fall. Upon completion, these projects should offer immediate relief to our congested roadways and positively impact our quality of life.

Relevant Financial Policies

The Parish implemented Governmental Accounting Standards Board Statement No. 87 during the 2021 fiscal year. This statement requires recognition of certain leases assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract.

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 is 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, \$139,426, 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.

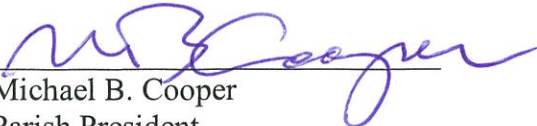
Awards and Acknowledgements

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, 2020. This was the eighteenth 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**

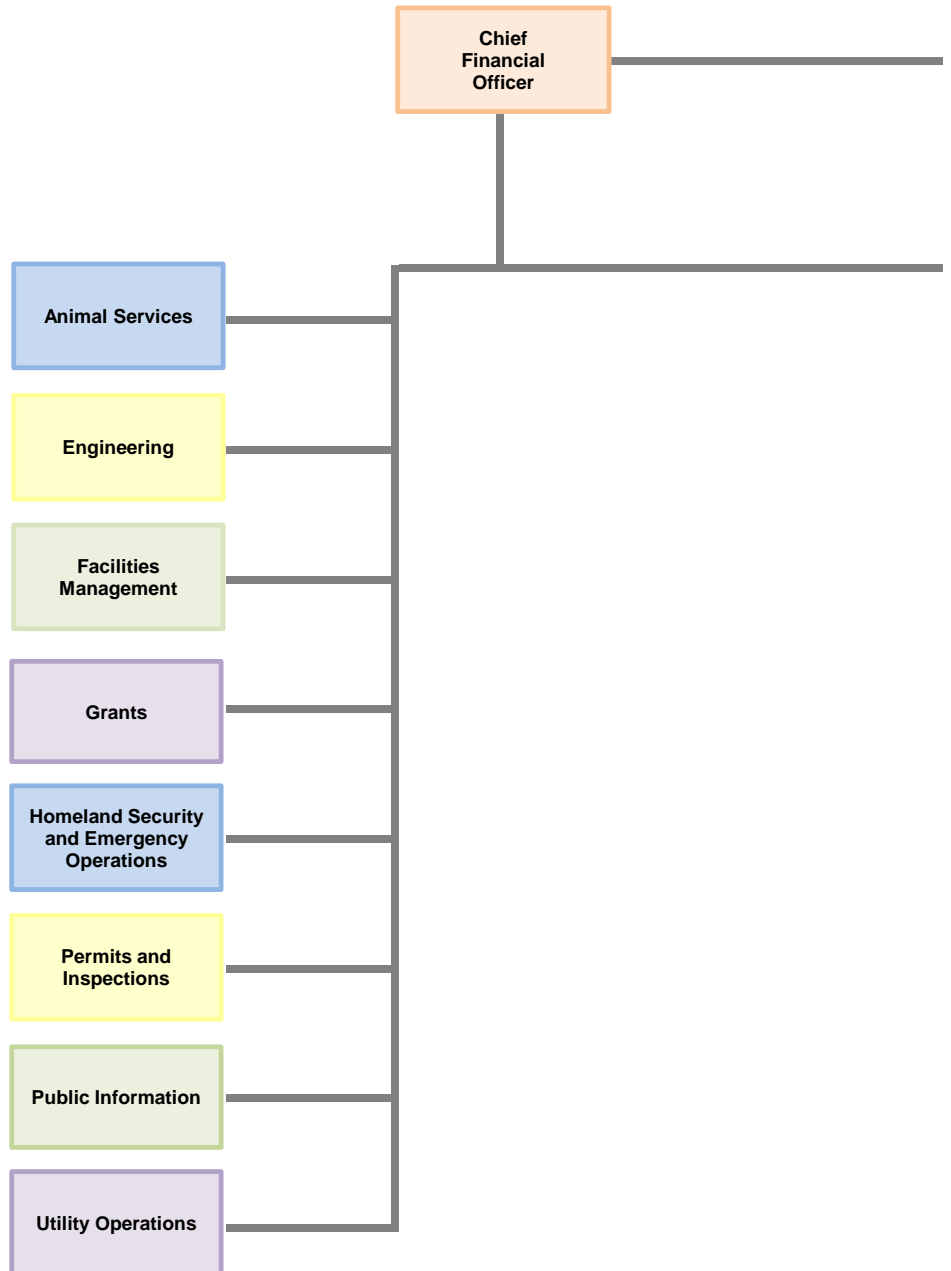
For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

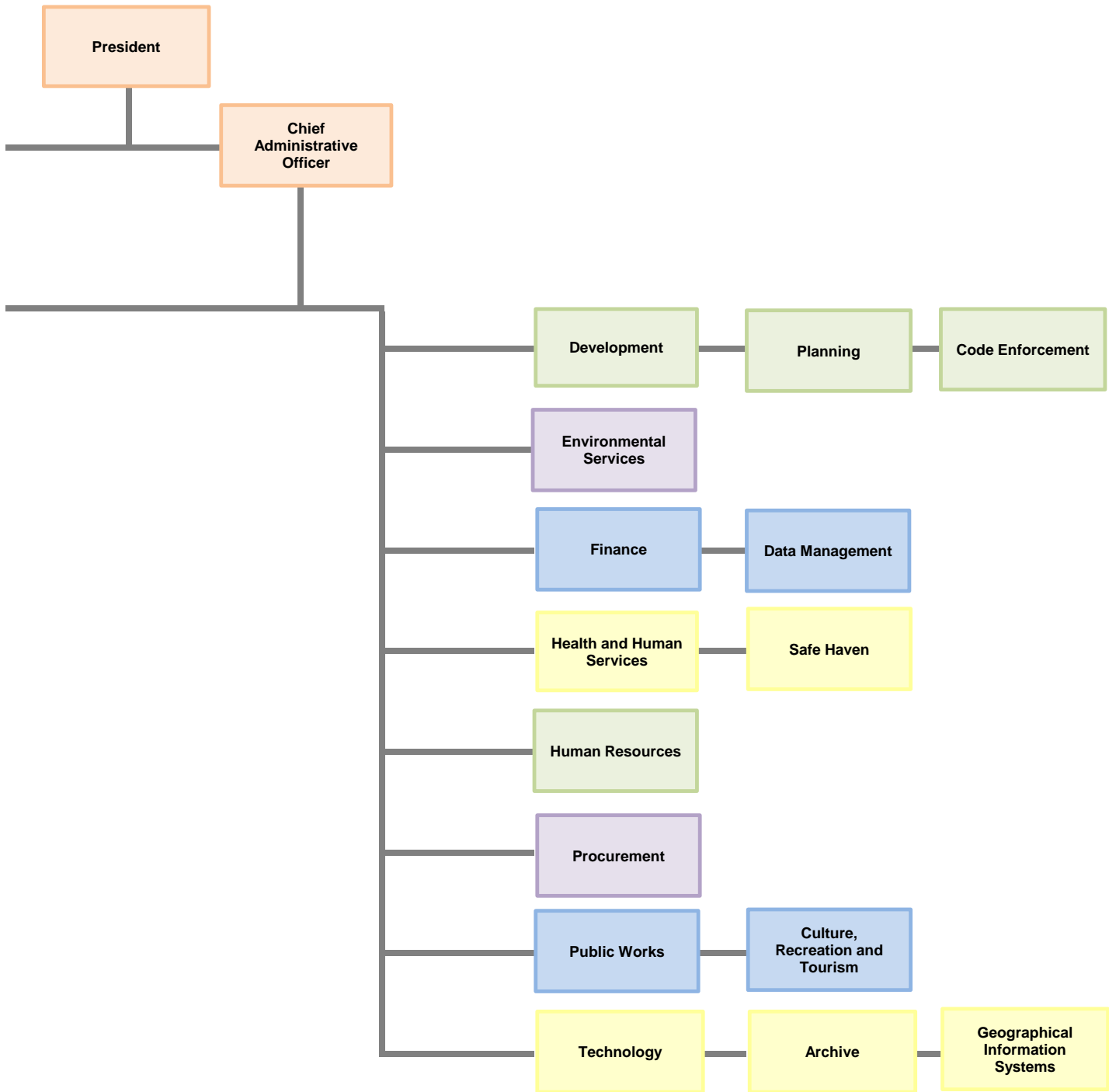
December 31, 2020

Christopher P. Morill

Executive Director/CEO

**ST. TAMMANY PARISH
EXECUTIVE BRANCH
2021 ORGANIZATIONAL CHART**





**ST. TAMMANY PARISH GOVERNMENT
PRINCIPAL OFFICIALS**

As of December 31, 2021

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, 2021, 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, 2021, 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, 79 percent, and 80 percent, respectively, of the assets, net position, and revenues of the aggregate discretely presented component units as of December 31, 2021, 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, schedule of St. Tammany Parish contributions, and schedule of changes in total OPEB liability and related ratios on pages 21 - 29 and 92 - 100 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, 2022, 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, 2022

ST. TAMMANY PARISH, LOUISIANA
Management's Discussion and Analysis (Unaudited)
For the Fiscal Year Ended December 31, 2021

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, 2021. 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 3-10 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 \$693,399,630 (*net position*). Of this amount, \$52,704,670 (*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 \$11,897,382. Parish revenues increased by 11.0%, while expenses increased by 9.1%.
- As of the close of the current fiscal year, St. Tammany Parish's governmental funds reported combined ending fund balances of \$284,399,881, an increase of \$1,873,187 in comparison with the prior year. Approximately 83.0% of this total amount, or \$236,162,922, constitutes restricted fund balance, which can only be used for specific purposes. Another 11.7%, or \$33,268,158, 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 \$13,618,056, or approximately 79.7% 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-nine legally separate organizations. Twenty-two 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 33-35 of this report.

ST. TAMMANY PARISH, LOUISIANA
Management's Discussion and Analysis (Unaudited)
For the Fiscal Year Ended December 31, 2021

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

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

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

The Parish maintains ninety individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the General Fund and the six 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 36-40 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 41-44 of this report.

Component units. As stated above, the Parish is financially accountable for twenty-nine 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-six 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 45-47 of this report.

ST. TAMMANY PARISH, LOUISIANA
Management's Discussion and Analysis (Unaudited)
For the Fiscal Year Ended December 31, 2021

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 49-89 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 92-104 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 106-199 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 \$693,399,630 at the close of the most recent fiscal year.

The largest portion of the Parish's net position (57.9%) 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 (34.5%) represents resources that are subject to external restrictions on how they may be used. The remaining balance of \$52,704,670 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>2021</i>	<i>2020</i>	<i>2021</i>	<i>2020</i>	<i>2021</i>	<i>2020</i>
Current and other assets	\$450,278,069	\$373,945,879	\$36,663,785	\$33,894,721	\$ 486,941,854	\$407,840,600
Capital assets, net	448,971,084	448,800,729	36,372,076	37,324,441	485,343,160	486,125,170
Total assets	899,249,153	822,746,608	73,035,861	71,219,162	972,285,014	893,965,770
Total deferred outflows of resources	10,488,901	10,017,698	2,233,928	2,057,248	12,722,829	12,074,946
Long-term liabilities outstanding	109,870,727	116,364,873	34,863,730	35,852,950	144,734,457	152,217,823
Other liabilities	121,332,123	55,816,575	3,797,854	3,728,300	125,129,977	59,544,875
Total liabilities	231,202,850	172,181,448	38,661,584	39,581,250	269,864,434	211,762,698
Total deferred inflows of resources	18,731,828	11,350,390	3,012,951	1,425,380	21,744,779	12,775,770
Net position:						
Net investment in capital assets	398,684,365	397,176,355	2,594,751	2,635,621	401,279,116	399,811,976
Restricted	236,875,448	232,383,160	2,540,396	2,477,181	239,415,844	234,860,341
Unrestricted	24,244,563	19,672,953	28,460,107	27,156,978	52,704,670	46,829,931
Total net position	\$659,804,376	\$649,232,468	\$33,595,254	\$32,269,780	\$693,399,630	\$681,502,248

ST. TAMMANY PARISH, LOUISIANA
Management's Discussion and Analysis (Unaudited)
For the Fiscal Year Ended December 31, 2021

The Parish's overall net position increased \$11,897,382 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 \$10,571,908.

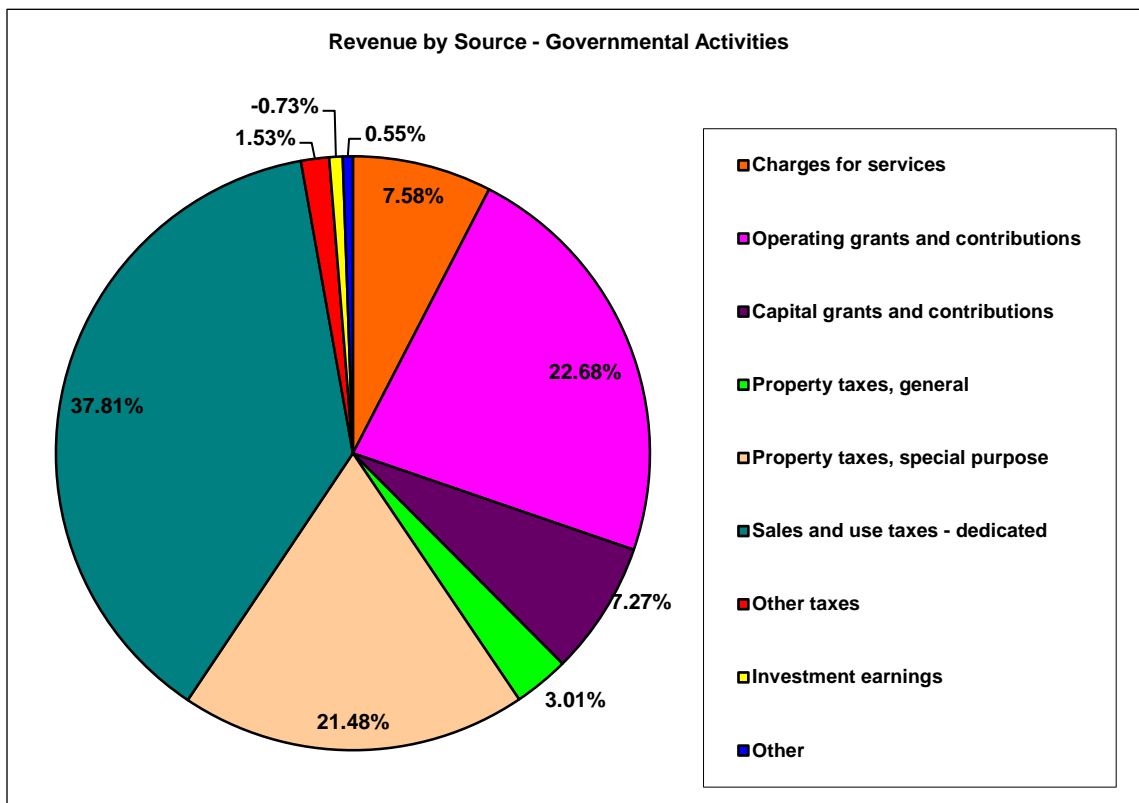
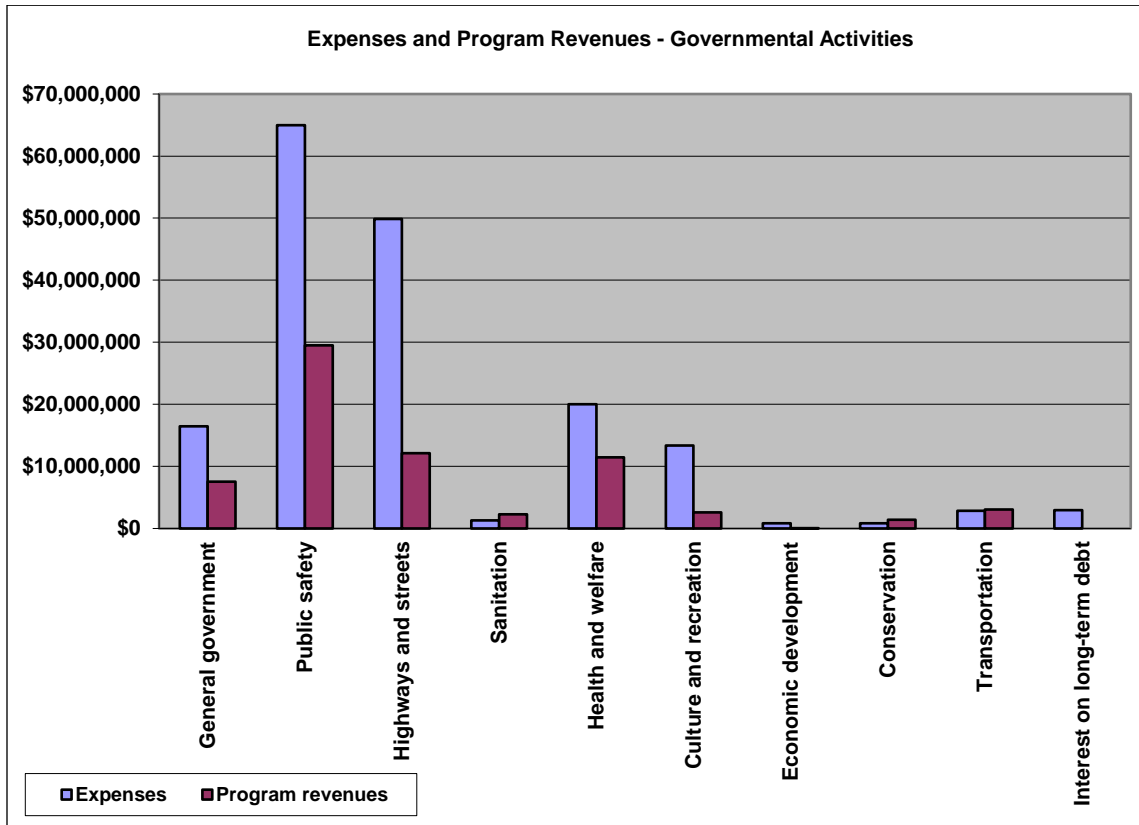
St. Tammany Parish's Changes in Net Position

	<i>Governmental Activities</i>		<i>Business-type Activities</i>		<i>Total</i>	
	<i>2021</i>	<i>2020</i>	<i>2021</i>	<i>2020</i>	<i>2021</i>	<i>2020</i>
Revenues:						
Program revenues:						
Charges for services	\$14,069,450	\$12,797,270	\$20,448,555	\$19,964,271	\$34,518,005	\$32,761,541
Operating grants and contributions	42,283,650	34,962,531	52,980	516,126	42,336,630	35,478,657
Capital grants and contributions	13,544,867	9,157,759	686,695	1,534,134	14,231,562	10,691,893
General revenues:						
Property taxes	40,731,226	40,379,278	-	-	40,731,226	40,379,278
Sales and use taxes	70,468,514	57,869,212	-	-	70,468,514	57,869,212
Other taxes	2,853,098	3,071,352	-	-	2,853,098	3,071,352
State revenue sharing	804,337	801,272	-	-	804,337	801,272
Federal payment in lieu of ad valorem	62,020	65,805	-	-	62,020	65,805
Other	(1,135,582)	3,038,712	(174,130)	335,804	(1,309,712)	3,374,516
Total revenues	183,681,580	162,143,191	21,014,100	22,350,335	204,695,680	184,493,526
Expenses:						
General government	16,464,381	16,818,269	-	-	16,464,381	16,818,269
Public safety	64,980,952	17,547,351	-	-	64,980,952	17,547,351
Highways and streets	49,876,316	65,155,242	-	-	49,876,316	65,155,242
Sanitation	1,278,267	986,656	-	-	1,278,267	986,656
Health and welfare	20,027,266	38,048,708	-	-	20,027,266	38,048,708
Culture and recreation	13,374,517	13,126,790	-	-	13,374,517	13,126,790
Economic development	854,083	1,222,767	-	-	854,083	1,222,767
Conservation	834,805	34,548	-	-	834,805	34,548
Transportation	2,850,844	2,577,585	-	-	2,850,844	2,577,585
Interest on long-term debt	2,929,741	3,419,568	-	-	2,929,741	3,419,568
Water/sewer	-	-	15,682,393	14,408,230	15,682,393	14,408,230
Development	-	-	3,644,733	3,304,838	3,644,733	3,304,838
Total expenses	173,471,172	158,937,484	19,327,126	17,713,068	192,798,298	176,650,552
Change in net position before transfers	10,210,408	3,205,707	1,686,974	4,637,267	11,897,382	7,842,974
Transfers	361,500	352,766	(361,500)	(352,766)	-	-
Change in net position	10,571,908	3,558,473	1,325,474	4,284,501	11,897,382	7,842,974
Net position – beginning	649,232,468	645,673,995	32,269,780	27,985,279	681,502,248	673,659,274
Net position – ending	\$659,804,376	\$649,232,468	\$33,595,254	\$32,269,780	\$693,399,630	\$681,502,248

Key elements of this increase are as follows:

Governmental activities revenues increased by 13.3%, while expenses increased by 9.1%. The main reasons revenue increased were due to the increase in sales tax and the increase in operating grants and contributions due to revenue from Hurricane IDA. The expense increase is primarily due to the expenditures due to Hurricane IDA.

ST. TAMMANY PARISH, LOUISIANA
 Management's Discussion and Analysis (Unaudited)
 For the Fiscal Year Ended December 31, 2021



ST. TAMMANY PARISH, LOUISIANA
Management's Discussion and Analysis (Unaudited)
For the Fiscal Year Ended December 31, 2021

Business-type activities. Business-type activities increased St. Tammany Parish's net position by \$1,325,474. This was primarily due an increase in donations of sewer and water systems. Revenues decreased by 6.0%, while expenses increased by 9.1%. The revenue decrease was due to less value of sewer and water systems being donated in 2020 as compared to 2021 to Utility Operations, a decrease in capacity fees, as well as a loss on fair market value of investments.

Transfers. The transfer from business-type activities to governmental activities was a debt payment transferred from the Utility Operations fund to the Debt Service fund for payments due on the bonds issued for the purchase of a small utility company in 2009.

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 \$284,399,881, an increase of \$1,873,187 in comparison with the prior year. Approximately 83.0% of this total amount, or \$236,162,922, constitutes *restricted fund balance*, which is available for spending for specific purposes. Another 11.7%, or \$33,268,158, constitutes *committed fund* balance, which can only be used for specific purposes as directed by the Parish Council. The Parish has \$13,618,056, or 4.8%, in *unassigned fund* balance. This represents the residual classification for the General Fund. The remainder of the fund balance is *non-spendable fund balance* which is amounts that are not in spendable form because they are prepaid items 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 78 of this report.

The General Fund is the chief operating fund of St. Tammany Parish. At the end of the current fiscal year, unassigned fund balance of the General Fund was \$13,618,056. 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. The Parish continues to stay within its guidelines. The unassigned fund balance represents 79.7% of total General Fund expenditures.

The fund balance of the Parish's General Fund decreased by \$3,594,586, or 20%. Revenues decreased by 4.8%, while expenditures increased by 22.0% or \$3,081,642 including transfers out. The decrease in revenues is primarily due to a decrease in cable franchise tax and investment earnings. The increase in expenditures is due to the purchase of capital assets for technology, an increase in judicial expenditures, an increase in public safety expenditures for the Parish Jail, an increase in transfers out to cover costs for the Justice Center Complex fund, and the parish match for Hurricane IDA expenditures. The Parish levied a ¼ cent sales tax for the Justice Center Complex and a ¼ cent sales tax for the Parish Jail. This tax was not renewed by the voters and expired in 2018. Since 2018, the Parish has been using residual funds to operate both the Justice Center Complex and the Parish Jail.

The change in fund balance in the Public Works Fund is due to the growth in sales tax revenue being collected in 2021. In addition, capital expenditures in this fund increased in 2021 by \$409 thousand as compared to the prior year, and department expenditures increased slightly as the Parish had a full year of normal operations after the pandemic.

ST. TAMMANY PARISH, LOUISIANA
Management's Discussion and Analysis (Unaudited)
For the Fiscal Year Ended December 31, 2021

The St. Tammany Parish Coroner Fund had a decrease in fund balance due to LA R.S 13:5726. This statute required the fund balances held by the Parish be transferred to the Coroner's office. Any future tax collections must be remitted to the Coroner by January 31st of each year after deducting necessary amounts for debt and fees.

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 very minimal.

The Capital Improvements - General Fund showed an increase in sales tax revenue of \$6.8 million over 2020 due to additional sales tax in the prior year being allocated to capital projects in the current year. The expenditure decrease is due to timing of project completion. Most of the projects funded in this fund are multi-year projects.

Capital – Grants – Other is a new fund to account for ARPA funding. The ARPA funds are accounted for as unearned revenue until they have been expended. The only revenue in this fund for 2021 is interest earnings.

Disaster Relief Fund had an increase in revenues and expenditures due to Hurricane IDA.

The increase in revenue and expenditures in the non-major special revenue funds was 12.4% and 9.8% respectively. This is primarily due to an increase in grants and grant related expenditures.

Non-major debt service funds showed an increase in fund balance due Gulf of Mexico Energy Security Act (GOMESA) revenue bonds revenue being recognized. The 2021 fiscal year was the first year the GOMESA revenue was recorded in the debt service fund since the bonds closed in December of 2020.

Non-major capital project funds showed a decrease in fund balance as compared to the prior year, which is primarily due to the transfer of bond proceeds in 2020.

Non-major permanent fund showed only a slight increase in fund balance due to the sale of mitigation credits in 2020 and not selling any in 2021. This fund is explained in more detail in Note III. P. on page 84 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 \$25,883,061. The total change in net position, from the prior year, was an increase of \$774,978, or 2.6%. Operating revenues decreased by 1.2% due to not having federal grant revenue and capacity fees being less slightly offset by an increase in operational fees. Operating expenses increased by 10.3% due to the increased costs of supplies.

Unrestricted net position of the Development Fund amounted to \$2,577,046. The change in net position was an increase of \$550,496. The revenues and expenses increased slightly from last year.

General Fund Budgetary Highlights

The difference between the original operating budget and the final amended budget includes a 12.1% increase in appropriations and no change in budgeted revenue. The increase in appropriations was due to: an increase in election costs for two elections, additional funding for the District Attorney's office, and prior year appropriations being rolled to 2021.

Revenues were 2.3% greater than the budget. This was due to an increase in ad valorem tax, occupational licenses, insurance licenses, and the sale of revoked property slightly offset by a decrease in cable franchise tax and investment earnings. The final amended budget for expenditures was 4.4% more than the actual results. This was due to the departments being very cognizant of what they spent and trying to save funds when possible.

ST. TAMMANY PARISH, LOUISIANA
Management's Discussion and Analysis (Unaudited)
For the Fiscal Year Ended December 31, 2021

Capital Asset and Debt Administration

Capital assets. St. Tammany Parish's capital assets for governmental and business-type activities as of December 31, 2021, amounted to \$485,343,160 (net of accumulated depreciation). Capital assets include land, buildings, improvements, water and sewer systems, vehicles, machinery and equipment, office equipment, roads, bridges, ponds and canals, and pump stations. The total decrease in the Parish's investment in capital assets for the current fiscal year was .2%, or \$782,010. There was a \$170,355 increase for governmental activities while business-type activities had a \$952,365 decrease.

	St. Tammany Parish's Capital Assets (net of depreciation)					
	Governmental Activities		Business-type Activities (1)		Total	
	2021	2020	2021	2020	2021	2020
Land	\$43,717,458	\$43,033,998	\$ 705,069	\$ 590,960	\$44,422,527	\$43,624,958
Construction in progress	2,013,706	2,321,438	2,151,008	2,566,229	4,164,714	4,887,667
Building	71,517,027	73,617,530	7,914	8,198	71,524,941	73,625,728
Improvements	24,840,446	25,222,379	21,378	23,921	24,861,824	25,246,300
Vehicles	1,142,724	158,273	328,174	458,608	1,470,898	616,881
Machinery and equipment	5,414,668	6,074,783	125,230	110,941	5,539,898	6,185,724
Office/other equipment	2,831,944	3,076,328	416,285	201,511	3,248,229	3,277,839
Infrastructure:						
Land and improvements	59,226,177	57,513,143	-	-	59,226,177	57,513,143
Construction in progress	15,605,040	22,054,271	-	-	15,605,040	22,054,271
Roads	154,640,130	160,253,525	-	-	154,640,130	160,253,525
Sewer equipment	-	-	20,714,015	21,208,945	20,714,015	21,208,945
Water equipment	-	-	11,903,003	12,155,128	11,903,003	12,155,128
Other	68,021,764	55,475,061	-	-	68,021,764	55,475,061
Total	\$448,971,084	\$448,800,729	\$36,372,076	\$37,324,441	\$485,343,160	\$486,125,170

(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 Fairground Dr. Fletcher Arena renovation project was completed.
- The Airport Corporate Hangar project was completed.
- The Safe Haven Cardinal Cove property was purchased.
- The Fishing Pier wooden boardwalk was completed.
- The I-10 Service Road bridge was completed.
- The Huntwyck Village Drainage project was completed.
- The Laurelwood Lane Drainage project was completed.
- Administration assessed the needs of the Public Works Department and new vehicles were purchased.

Additional information on St. Tammany Parish Government's capital assets can be found in Note III.D. on pages 63-65 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 2021, construction in progress for road improvement projects and other infrastructure totaled \$15,605,040. Road improvement and other infrastructure projects completed during the current year totaled \$22,216,226.

Long-term debt. At the end of the current fiscal year, the Parish had total bonded debt outstanding of \$119,680,563, of which \$4,295,000 is backed by ad valorem tax revenue, \$56,725,000 is backed by sales tax revenue, \$1,035,000 is backed by general revenues of the Parish, \$22,035,000 is backed by Gulf of Mexico Energy Security Act (GOMESA) revenue, and \$35,590,563 is backed by excess revenue generated from Utility Operations.

ST. TAMMANY PARISH, LOUISIANA
Management's Discussion and Analysis (Unaudited)
For the Fiscal Year Ended December 31, 2021

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 2021 is related to governmental-type activities except for \$35,590,563 outstanding in Utility Revenue Bonds, offset by \$726,833 discount, which is related to business-type activities.

The Parish's bonded debt decreased by \$6,885,000, or 5.4%, during the current fiscal year due normal bond payments. The Parish's other obligations decreased by \$94,327 or .4%.

	2021	2020
<u>Governmental Activities</u>		
General Obligation Bonds	\$4,295,000	\$5,270,000
Sales Tax Bonds	56,725,000	61,305,000
Revenue Bonds	23,070,000	23,385,000
Unamortized Premium	4,235,834	4,795,449
Compensated Absences	1,261,331	1,396,302
Impact Fee Credits	9,002,975	8,961,017
Claims Payable	4,000,000	4,000,000
Net Pension Liability	-	150,327
Health Plan Payable-Retirees	7,280,587	7,101,778
	109,870,727	116,364,873
<u>Business-type Activities</u>		
Utility Revenue Bonds	35,590,563	36,605,563
Discount on Bonds Payable	(726,833)	(782,409)
Net Pension Liability	-	29,796
	34,863,730	35,852,950
Total Primary Government Debt	\$144,734,457	\$152,217,823

Additional information on the Parish's long-term debt can be found in Note III.J. on pages 74-77 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 21.8% from the prior year.
- New single-family building permits increased by 14.1%, but commercial construction permits issued increased by 60.9%.
- Unemployment rate decreased to 3.8%.

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

All of these factors were considered in preparing the St. Tammany Parish Government's budget for the 2022 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 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, 2021

	PRIMARY GOVERNMENT			COMPONENT UNITS	TOTAL
	GOVERNMENTAL ACTIVITIES	BUSINESS-TYPE ACTIVITIES	TOTAL		
ASSETS					
Cash and cash equivalents	\$ 154,392,726	\$ 9,637,318	\$ 164,030,044	\$ 95,217,536	\$ 259,247,580
Investments	171,835,121	21,531,197	193,366,318	2,261,341	195,627,659
Receivables (net of allowances for uncollectibles)	91,011,017	1,793,563	92,804,580	81,369,769	174,174,349
Due from primary government/component units	87,200	-	87,200	19,325,455	19,412,655
Inventory	-	-	-	3,967,199	3,967,199
Prepaid items	835,962	50,410	886,372	3,534,856	4,421,228
Restricted assets	26,660,689	2,540,396	29,201,085	8,253,541	37,454,626
Other assets	15,632	5,967	21,599	1,906,268	1,927,867
Net pension asset	5,439,722	1,104,934	6,544,656	2,599,670	9,144,326
Capital assets:					
Land, improvements, and construction in progress	120,562,381	2,856,077	123,418,458	20,779,650	144,198,108
Other capital assets, net of depreciation	328,408,703	33,515,999	361,924,702	89,641,071	451,565,773
TOTAL ASSETS	899,249,153	73,035,861	972,285,014	328,856,356	1,301,141,370
DEFERRED OUTFLOWS OF RESOURCES					
Deferred charges - OPEB	1,830,441	-	1,830,441	2,584,168	4,414,609
Deferred charges - pension	5,649,408	1,147,523	6,796,931	19,881,538	26,678,469
Deferred charges - bonds	3,009,052	1,086,405	4,095,457	248,843	4,344,300
TOTAL DEFERRED OUTFLOWS OF RESOURCES	10,488,901	2,233,928	12,722,829	22,714,549	35,437,378
LIABILITIES					
Accounts, salaries, and other payables	51,194,828	1,086,735	52,281,563	4,755,932	57,037,495
Payable from restricted assets	-	-	-	228,161	228,161
Due to primary government/component units	18,990,227	-	18,990,227	422,428	19,412,655
Unearned revenue	46,144,506	59,230	46,203,736	667,221	46,870,957
Other liabilities	4,652,737	2,051,627	6,704,364	-	6,704,364
Interest payable	348,825	600,262	949,087	461,936	1,411,023
Non-current liabilities:					
Due within one year	7,929,613	1,050,000	8,979,613	4,602,025	13,581,638
Due in more than one year	101,941,114	33,813,730	135,754,844	100,084,011	235,838,855
TOTAL LIABILITIES	231,201,850	38,661,584	269,863,434	111,221,714	381,085,148
DEFERRED INFLOWS OF RESOURCES					
Deferred charges - pension	11,494,135	2,334,722	13,828,857	33,179,581	47,008,438
Deferred charges - OPEB	3,290,002	-	3,290,002	1,647,572	4,937,574
Deferred charges - leases	3,947,691	678,229	4,625,920	-	4,625,920
TOTAL DEFERRED INFLOWS OF RESOURCES	18,731,828	3,012,951	21,744,779	34,827,153	56,571,932
NET POSITION					
Net investment in capital assets	398,684,365	2,594,751	401,279,116	79,032,516	480,311,632
Restricted for:					
Capital projects	28,940,383	1,096,854	30,037,237	5,141,336	35,178,573
Culture and recreation	489,612	-	489,612	-	489,612
Debt service	4,222,312	1,443,542	5,665,854	6,068,093	11,733,947
Economic development	2,595,414	-	2,595,414	-	2,595,414
Health and welfare	6,590,889	-	6,590,889	-	6,590,889
Judicial	7,277,481	-	7,277,481	-	7,277,481
Lighting districts	5,645,487	-	5,645,487	-	5,645,487
Mitigation bank (non-expendable)	712,526	-	712,526	-	712,526
Other purpose	-	-	-	1,037,365	1,037,365
Public safety	1,678,178	-	1,678,178	-	1,678,178
Roads, bridges, and drainage	178,515,729	-	178,515,729	-	178,515,729
Transportation	207,437	-	207,437	-	207,437
Unrestricted	24,244,563	28,460,107	52,704,670	114,242,728	166,947,398
TOTAL NET POSITION	\$ 659,804,376	\$ 33,595,254	\$ 693,399,630	\$ 205,522,038	\$ 898,921,668

The accompanying notes are an integral part of this statement.

ST. TAMMANY PARISH, LOUISIANA
Statement of Activities
For the Year Ended December 31, 2021

	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Governmental Activities				
General government	\$ 16,464,381	\$ 7,248,095	\$ 223,019	\$ -
Public safety	64,980,952	12,112	27,496,850	1,996,230
Highways and streets	49,876,316	3,174,517	1,566,505	7,363,209
Sanitation	1,278,267	2,145,008	121,855	-
Health and welfare	20,027,266	894,866	10,429,359	127,255
Culture and recreation	13,374,517	106,516	206,442	2,301,563
Economic development	854,083	-	-	39,039
Conservation	834,805	56,184	30,913	1,326,024
Transportation	2,850,844	432,152	2,208,707	391,547
Interest on long-term debt	2,929,741	-	-	-
Total Governmental Activities	<u>173,471,172</u>	<u>14,069,450</u>	<u>42,283,650</u>	<u>13,544,867</u>
Business-type Activities				
Water/sewer	15,682,393	16,260,583	33,589	686,695
Development	3,644,733	4,187,972	19,391	-
Total Business-type Activities	<u>19,327,126</u>	<u>20,448,555</u>	<u>52,980</u>	<u>686,695</u>
Total Primary Government	<u>\$ 192,798,298</u>	<u>\$ 34,518,005</u>	<u>\$ 42,336,630</u>	<u>\$ 14,231,562</u>
Component Units				
Total Component Units	<u>\$ 100,382,223</u>	<u>\$ 7,610,698</u>	<u>\$ 1,564,884</u>	<u>\$ 864,981</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 payment in lieu of ad valorem				
Investment earnings				
GNOE excess revenue				
Grants and contributions not restricted to specific programs				
Other general revenues				
Sale of capital assets				
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>
\$ (8,993,267)	\$ -	\$ (8,993,267)	
(35,475,760)	-	(35,475,760)	
(37,772,085)	-	(37,772,085)	
988,596	-	988,596	
(8,575,786)	-	(8,575,786)	
(10,759,996)	-	(10,759,996)	
(815,044)	-	(815,044)	
578,316	-	578,316	
181,562	-	181,562	
(2,929,741)	-	(2,929,741)	
<u>(103,573,205)</u>	<u>-</u>	<u>(103,573,205)</u>	
-	1,298,474	1,298,474	
-	562,630	562,630	
-	1,861,104	1,861,104	
<u>\$ (103,573,205)</u>	<u>\$ 1,861,104</u>	<u>\$ (101,712,101)</u>	
			<u>(90,341,660)</u>
5,611,433	-	5,611,433	-
35,119,793	-	35,119,793	84,436,652
70,468,514	-	70,468,514	-
2,453,265	-	2,453,265	-
300,154	-	300,154	-
24,675	-	24,675	-
20,070	-	20,070	-
18,572	-	18,572	-
20,347	-	20,347	-
16,015	-	16,015	-
171,757	-	171,757	-
-	-	-	983,299
804,337	-	804,337	1,517,650
62,020	-	62,020	-
(1,357,339)	(174,130)	(1,531,469)	965,906
50,000	-	50,000	-
-	-	-	37,795,072
-	-	-	3,999,732
-	-	-	837,428
361,500	(361,500)	-	-
<u>114,145,113</u>	<u>(535,630)</u>	<u>113,609,483</u>	<u>130,535,739</u>
10,571,908	1,325,474	11,897,382	40,194,079
649,232,468	32,269,780	681,502,248	165,327,959
<u>\$ 659,804,376</u>	<u>\$ 33,595,254</u>	<u>\$ 693,399,630</u>	<u>\$ 205,522,038</u>

ST. TAMMANY PARISH, LOUISIANA
Balance Sheet
Governmental Funds
December 31, 2021

	(Major Funds)		
	000	100	126
	General Fund	Public Works	St. Tammany Parish Coroner
ASSETS			
Cash and cash equivalents	\$ 3,739,059	\$ 13,502,259	\$ 616,736
Investments	10,958,056	37,416,380	-
Receivables, net of allowances for uncollectibles:			
Ad valorem/parcel fees	5,248,193	-	6,843,506
Sales and use tax	-	13,547,277	-
Other receivables	1,348,209	4,231,898	95,855
Due from other funds	457,734	-	-
Due from component units	87,200	-	-
Prepaid items	629,731	2,444	-
Restricted assets	-	-	-
Other assets	10,469	-	-
Total Assets	22,478,651	68,700,258	7,556,097
DEFERRED OUTFLOWS OF RESOURCES			
Deferred charges - state revenue sharing	2,201	-	2,763
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	\$ 22,480,852	\$ 68,700,258	\$ 7,558,860
LIABILITIES			
Accounts, salaries, and other payables	\$ 4,313,301	\$ 1,152,877	\$ 344,181
Due to other funds	-	-	-
Due to component units	-	-	6,875,920
Unearned revenue	86,600	150,735	-
Other liabilities	3,649,830	-	2,810
Total Liabilities	8,049,731	1,303,612	7,222,911
DEFERRED INFLOWS OF RESOURCES			
Unavailable revenue - ad valorem/parcel fees	145,145	-	190,962
Unavailable revenue - state revenue sharing	38,189	-	47,928
Unavailable revenue - leases	-	3,477,826	-
Total Deferred Inflows of Resources	183,334	3,477,826	238,890
FUND BALANCES			
Nonspendable:			
Mitigation bank	-	-	-
Prepaid items	629,731	2,444	-
Restricted	-	63,205,669	97,059
Committed	-	710,707	-
Unassigned	13,618,056	-	-
Total Fund Balances	14,247,787	63,918,820	97,059
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	\$ 22,480,852	\$ 68,700,258	\$ 7,558,860

The accompanying notes are an integral part of this statement.

STATEMENT C

128	200-4640	249	254		TOTAL
St. Tammany Parish Library	Capital Improvements - General	Capital - Grants - Other	Disaster Relief Fund	Total Non-Major Governmental Funds	GOVERNMENTAL FUNDS
\$ -	\$ 41,240,085	\$ 25,306,078	\$ 1,970,373	\$ 58,855,506	\$ 145,230,096
-	20,977,714	-	7,123,491	68,981,544	145,457,185
12,759,730	-	-	-	14,300,713	39,152,142
-	-	-	-	177,886	13,725,163
178,721	49,709	-	27,617,588	3,803,967	37,325,947
-	-	-	-	606,420	1,064,154
-	-	-	-	-	87,200
-	-	-	-	6,044	638,219
-	872,648	-	-	25,788,041	26,660,689
-	-	-	-	-	10,469
<u>12,938,451</u>	<u>63,140,156</u>	<u>25,306,078</u>	<u>36,711,452</u>	<u>172,520,121</u>	<u>409,351,264</u>
5,151	-	-	-	5,916	16,031
<u>\$ 12,943,602</u>	<u>\$ 63,140,156</u>	<u>\$ 25,306,078</u>	<u>\$ 36,711,452</u>	<u>\$ 172,526,037</u>	<u>\$ 409,367,295</u>
\$ 448,711	\$ 931,887	\$ -	\$ 28,896,955	\$ 13,956,605	\$ 50,044,517
606,420	-	-	-	353,067	959,487
11,438,007	-	-	-	-	18,313,927
-	179,694	25,291,669	82,665	20,346,550	46,137,913
5,140	-	-	-	994,957	4,652,737
<u>12,498,278</u>	<u>1,111,581</u>	<u>25,291,669</u>	<u>28,979,620</u>	<u>35,651,179</u>	<u>120,108,581</u>
355,963	-	-	-	410,832	1,102,902
89,361	-	-	-	102,627	278,105
-	-	-	-	-	3,477,826
<u>445,324</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>513,459</u>	<u>4,858,833</u>
-	-	-	-	712,526	712,526
-	-	-	-	6,044	638,219
-	62,028,575	-	6,949,246	103,882,373	236,162,922
-	-	14,409	782,586	31,760,456	33,268,158
-	-	-	-	-	13,618,056
<u>-</u>	<u>62,028,575</u>	<u>14,409</u>	<u>7,731,832</u>	<u>136,361,399</u>	<u>284,399,881</u>
<u>\$ 12,943,602</u>	<u>\$ 63,140,156</u>	<u>\$ 25,306,078</u>	<u>\$ 36,711,452</u>	<u>\$ 172,526,037</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. 381,851,220

Other long-term assets are not available to pay for current period expenditures and, therefore, are reported as unavailable revenue in the funds. 144,266

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. 89,300,304

Long-term liabilities, including bonds payable, are not due and payable in the current period and, therefore, not reported in the funds. (95,891,295)

Net position of governmental activities Statement A \$ 659,804,376

ST. TAMMANY PARISH, LOUISIANA
Statement of Revenues, Expenditures, and Changes in Fund Balances
Governmental Funds
For the Year Ended December 31, 2021

	(Major Funds)			
	000	100	126	128
	General	Public Works	St. Tammany Parish Coroner	St. Tammany Parish Library
Revenues				
Taxes:				
Ad valorem/parcel fees	\$ 5,634,206	\$ -	\$ 6,389,131	\$ 11,847,561
Sales and use	-	45,041,415	-	-
Other taxes, penalties, interest, etc.	2,790,201	65,092	18,197	34,699
Licenses and permits	4,174,649	50,000	-	-
Intergovernmental revenues:				
Federal and state grants	-	-	-	-
Other federal funds	62,020	-	-	-
State funds:				
Parish transportation funds	-	1,493,931	-	-
State revenue sharing	114,393	-	143,606	267,752
Other state funds	-	57,146	-	-
Fees and charges for services	799,475	234,513	-	-
Fines and forfeitures	-	-	-	-
Other revenues:				
Investment earnings	(86,188)	(326,286)	4,902	-
Contributions	-	3,043	-	-
Miscellaneous	9,147	78,815	-	-
Total Revenues	<u>13,497,903</u>	<u>46,697,669</u>	<u>6,555,836</u>	<u>12,150,012</u>
Expenditures				
General government:				
Legislative	48,642	-	-	-
Judicial	7,094,241	-	-	-
Executive	30,203	-	-	-
Elections	559,319	-	-	-
Financial administration	1,283,155	-	-	-
Other - unclassified	(160,749)	-	-	-
Public safety	5,872,957	523,086	20,443,853	-
Highways and streets	-	22,178,837	-	-
Sanitation	-	-	-	-
Health and welfare	113,333	-	213,695	-
Culture and recreation	11,053	152,255	-	12,150,012
Economic development	-	-	-	-
Conservation	-	661,864	-	-
Transportation	84,194	-	-	-
Capital outlay:				
Capital assets	539,767	2,275,358	-	-
Infrastructure	-	-	-	-
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
Bond issuance costs	-	-	-	-
Impact fee credits used	-	-	-	-
Total Expenditures	<u>15,476,115</u>	<u>25,791,400</u>	<u>20,657,548</u>	<u>12,150,012</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(1,978,212)</u>	<u>20,906,269</u>	<u>(14,101,712)</u>	<u>-</u>
Other Financing Sources (Uses)				
Transfers in	-	23,706	-	-
Transfers out	(1,616,374)	-	-	-
Total Other Financing Sources (Uses)	<u>(1,616,374)</u>	<u>23,706</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>(3,594,586)</u>	<u>20,929,975</u>	<u>(14,101,712)</u>	<u>-</u>
Fund Balance - Beginning	<u>17,842,373</u>	<u>42,988,845</u>	<u>14,198,771</u>	<u>-</u>
Fund Balance - Ending	<u>\$ 14,247,787</u>	<u>\$ 63,918,820</u>	<u>\$ 97,059</u>	<u>\$ -</u>

The accompanying notes are an integral part of this statement.

STATEMENT D

200-4640 Capital Improvements - General	249 Capital - Grants - Other	254 Disaster Relief Fund	Total Non-Major Governmental Funds	TOTAL GOVERNMENTAL FUNDS
\$ -	\$ -	\$ -	\$ 18,199,393	\$ 42,070,291
10,819,585	-	-	14,607,514	70,468,514
-	-	-	339,685	3,247,874
-	-	-	2,286,086	6,510,735
180,346	-	27,547,961	19,032,729	46,761,036
-	-	-	-	62,020
-	-	-	-	1,493,931
-	-	-	307,449	833,200
-	-	-	-	57,146
22,450	-	-	2,634,559	3,690,997
(95,000)	-	-	992,255	897,255
(154,648)	14,417	(53,942)	(539,619)	(1,141,364)
10,926	-	-	171,589	185,558
-	-	-	131	88,093
<u>10,783,659</u>	<u>14,417</u>	<u>27,494,019</u>	<u>58,031,771</u>	<u>175,225,286</u>
-	-	-	-	48,642
-	-	-	4,896,971	11,991,212
-	-	-	-	30,203
-	-	-	151,675	710,994
-	8	-	544,228	1,827,391
-	-	-	579,875	419,126
-	-	29,892,989	6,547,055	63,279,940
679,628	-	-	4,038,386	26,896,851
-	-	-	1,161,792	1,161,792
-	-	-	18,421,612	18,748,640
-	-	-	331,785	12,645,105
-	-	-	851,044	851,044
-	-	-	207,601	869,465
-	-	-	2,120,783	2,204,977
-	-	148,650	3,077,187	6,040,962
5,770,706	-	-	11,358,014	17,128,720
-	-	-	5,870,000	5,870,000
-	-	-	2,858,175	2,858,175
-	-	-	4,886	4,886
16,000	-	-	133,180	149,180
<u>6,466,334</u>	<u>8</u>	<u>30,041,639</u>	<u>63,154,249</u>	<u>173,737,305</u>
<u>4,317,325</u>	<u>14,409</u>	<u>(2,547,620)</u>	<u>(5,122,478)</u>	<u>1,487,981</u>
948,100	-	634,686	2,731,357	4,337,849
(321,748)	-	(9,064)	(2,005,457)	(3,952,643)
<u>626,352</u>	<u>-</u>	<u>625,622</u>	<u>725,900</u>	<u>385,206</u>
4,943,677	14,409	(1,921,998)	(4,396,578)	1,873,187
57,084,898	-	9,653,830	140,757,977	282,526,694
<u>\$ 62,028,575</u>	<u>\$ 14,409</u>	<u>\$ 7,731,832</u>	<u>\$ 136,361,399</u>	<u>\$ 284,399,881</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, 2021

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

Net Change in fund balances, total governmental funds, Statement D	\$ 1,873,187
Governmental funds report capital outlays as expenditures. However, in the Statement of Activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which depreciation expense exceeded capital outlay in the current period.	(3,221,923)
Revenues in the Statement of Activities that do not provide current financial resources are not reported as revenues in the funds.	91,106
The net effect of various miscellaneous transactions involving capital assets is to increase net position.	6,760,657
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.	6,387,657
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.	986,077
In the Statement of Activities, other post-employment benefits are measured by the amounts earned during the year. In the governmental funds, however, expenditures for these items are measured by the amount of financial resources used.	1,169,319
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.	253,790
The net activities of internal service funds is reported with governmental activities.	(3,727,962)
	<hr/>
Change in Net Position of Governmental Activities, Statement B	<u>\$ 10,571,908</u>

The accompanying notes are an integral part of this statement.

ST. TAMMANY PARISH, LOUISIANA
Statement of Net Position
Proprietary Funds
December 31, 2021

	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	\$ 8,600,713	\$ 8,229,127	\$ 1,036,605	\$ 836,970	\$ 9,637,318	\$ 9,162,630
Investments	19,791,790	19,676,948	1,739,407	1,438,828	21,531,197	26,377,936
Receivables (net of allowances for uncollectibles)	1,784,731	1,167,245	8,832	8,322	1,793,563	807,765
Prepaid items	50,410	54,133	-	-	50,410	20,456
Restricted assets	2,540,396	2,477,181	-	-	2,540,396	-
Other assets	5,967	5,967	-	-	5,967	5,163
Total Current Assets	<u>32,774,007</u>	<u>31,610,601</u>	<u>2,784,844</u>	<u>2,284,120</u>	<u>35,558,851</u>	<u>36,373,950</u>
Non-Current Assets:						
Net pension asset	700,523	-	404,411	-	1,104,934	-
Land, improvements, and construction in progress	2,856,077	3,157,189	-	-	2,856,077	9,124,712
Other capital assets, net of depreciation	33,493,271	34,117,797	22,728	49,455	33,515,999	57,995,152
Total Non-Current Assets	<u>37,049,871</u>	<u>37,274,986</u>	<u>427,139</u>	<u>49,455</u>	<u>37,477,010</u>	<u>67,119,864</u>
TOTAL ASSETS	<u>69,823,878</u>	<u>68,885,587</u>	<u>3,211,983</u>	<u>2,333,575</u>	<u>73,035,861</u>	<u>103,493,814</u>
DEFERRED OUTFLOWS OF RESOURCES						
Deferred charges - bonds	1,086,405	1,134,334	-	-	1,086,405	-
Deferred charges - pension	727,525	586,712	419,998	336,202	1,147,523	-
Deferred charges - OPEB	-	-	-	-	-	1,830,441
TOTAL DEFERRED OUTFLOWS OF RESOURCES	<u>1,813,930</u>	<u>1,721,046</u>	<u>419,998</u>	<u>336,202</u>	<u>2,233,928</u>	<u>1,830,441</u>
LIABILITIES						
Current Liabilities:						
Accounts, salaries, and other payables	968,276	1,097,173	118,459	89,968	1,086,735	1,010,906
Due to other funds	-	-	-	-	-	104,667
Unearned revenue	-	-	59,230	436	59,230	6,593
Other liabilities	2,051,627	1,927,623	-	-	2,051,627	-
Interest payable	600,262	613,100	-	-	600,262	-
Claims payable	-	-	-	-	-	900,000
Compensated absences	-	-	-	-	-	170,000
Bonds payable	1,050,000	959,425	-	-	1,050,000	-
Total Current Liabilities	<u>4,670,165</u>	<u>4,597,321</u>	<u>177,689</u>	<u>90,404</u>	<u>4,847,854</u>	<u>2,192,166</u>
Non-Current Liabilities:						
Claims payable	-	-	-	-	-	3,100,000
Compensated absences	-	-	-	-	-	1,091,331
Health plan payable - retirees	-	-	-	-	-	5,880,587
Net pension liability	-	18,941	-	10,855	-	-
Bonds payable	33,813,730	34,863,729	-	-	33,813,730	-
Total Non-Current Liabilities	<u>33,813,730</u>	<u>34,882,670</u>	<u>-</u>	<u>10,855</u>	<u>33,813,730</u>	<u>10,071,918</u>
TOTAL LIABILITIES	<u>38,483,895</u>	<u>39,479,991</u>	<u>177,689</u>	<u>101,259</u>	<u>38,661,584</u>	<u>12,264,084</u>
DEFERRED INFLOWS OF RESOURCES						
Deferred charges - pension	1,480,204	906,140	854,518	519,240	2,334,722	-
Deferred charges - OPEB	-	-	-	-	-	3,290,002
Deferred charges - leases	678,229	-	-	-	678,229	469,865
TOTAL DEFERRED INFLOWS OF RESOURCES	<u>2,158,433</u>	<u>906,140</u>	<u>854,518</u>	<u>519,240</u>	<u>3,012,951</u>	<u>3,759,867</u>
NET POSITION						
Net investment in capital assets	2,572,023	2,586,166	22,728	49,455	2,594,751	67,119,864
Restricted for:						
Capital projects	1,096,854	1,096,305	-	-	1,096,854	-
Debt service	1,443,542	1,380,876	-	-	1,443,542	-
Unrestricted	25,883,061	25,157,155	2,577,046	1,999,823	28,460,107	22,180,440
TOTAL NET POSITION	<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>

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, 2021

	BUSINESS-TYPE ACTIVITIES				GOVERNMENTAL	
	ENTERPRISE FUNDS				ACTIVITIES	
	502		507		TOTAL	TOTAL
	Utility Operations		Development		ENTERPRISE	INTERNAL
(Major)		(Non-Major)		FUNDS	SERVICE	
Current Year	Prior Year	Current Year	Prior Year	Current Year	Current Year	
Operating Revenues						
Federal and state grants	\$ -	\$ 341,034	\$ -	\$ 123,871	\$ -	\$ -
Charges for services:						
Water and sewer sales	14,094,550	13,913,329	-	-	14,094,550	-
Connect/reconnect fees	173,122	143,716	-	-	173,122	-
Tap fees	435,442	227,020	-	-	435,442	-
Late fees	141,020	85,978	-	-	141,020	-
Capacity fees	287,926	591,199	-	-	287,926	-
Garbage collection	632,941	596,916	-	-	632,941	-
Rent	6,000	6,000	-	-	6,000	815,484
Business licenses and permits	-	-	64,355	112,226	64,355	-
Non-business licenses and permits	-	-	3,171,446	2,698,695	3,171,446	-
Fines	-	-	263,854	187,305	263,854	-
Interfund charges	-	-	-	-	-	8,177,840
Other fees	373,438	371,713	668,017	844,131	1,041,455	-
Other services	98,373	171,218	20,300	14,825	118,673	670,073
Pension contribution	33,589	32,562	19,391	18,659	52,980	-
Total Operating Revenues	<u>16,276,401</u>	<u>16,480,685</u>	<u>4,207,363</u>	<u>3,999,712</u>	<u>20,483,764</u>	<u>9,663,397</u>
Operating Expenses						
Cost of sales and services	10,281,052	9,355,554	2,601,042	2,359,928	12,882,094	8,090,568
Administration	1,186,300	1,038,604	1,016,965	919,666	2,203,265	1,663,745
Depreciation	2,648,310	2,402,791	26,726	25,244	2,675,036	3,541,164
Total Operating Expenses	<u>14,115,662</u>	<u>12,796,949</u>	<u>3,644,733</u>	<u>3,304,838</u>	<u>17,760,395</u>	<u>13,295,477</u>
Operating Income (Loss)	<u>2,160,739</u>	<u>3,683,736</u>	<u>562,630</u>	<u>694,874</u>	<u>2,723,369</u>	<u>(3,632,080)</u>
Non-operating Revenues (Expenses)						
Bond issuance expenses	(52,579)	(57,656)	-	-	(52,579)	-
Interest expense	(1,514,152)	(1,553,625)	-	-	(1,514,152)	-
Gain (loss) on sale of capital assets	17,771	-	-	-	17,771	-
Investment earnings	(161,996)	315,111	(12,134)	20,693	(174,130)	(215,975)
Total Non-operating Revenues (Expenses)	<u>(1,710,956)</u>	<u>(1,296,170)</u>	<u>(12,134)</u>	<u>20,693</u>	<u>(1,723,090)</u>	<u>(215,975)</u>
Income (Loss) Before Contributions and Transfers	449,783	2,387,566	550,496	715,567	1,000,279	(3,848,055)
Contributions	686,695	1,534,134	-	-	686,695	-
Contributed capital	-	-	-	-	-	181,612
Transfers in	-	5,634	-	-	-	3,209
Transfers out	(361,500)	(358,400)	-	-	(361,500)	(26,915)
Capital contributions to other funds	-	-	-	-	-	(37,813)
Change in Net Position	774,978	3,568,934	550,496	715,567	1,325,474	(3,727,962)
Net Position - Beginning	<u>30,220,502</u>	<u>26,651,568</u>	<u>2,049,278</u>	<u>1,333,711</u>	<u>32,269,780</u>	<u>93,028,266</u>
Net Position - Ending	<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>

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, 2021

	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
	Current Year	Prior Year	Current Year	Prior Year	Current Year	Current Year
Cash Flows from Operating Activities:						
Receipts from customers	\$ 16,357,114	\$ 16,686,783	\$ 4,241,572	\$ 3,901,460	\$ 20,598,686	\$ 1,153,915
Receipts from interfund services provided	-	-	-	-	-	8,177,840
Payments to suppliers	(7,824,580)	(5,121,597)	(930,116)	(139,693)	(8,754,696)	(7,655,844)
Payments to employees	(2,772,544)	(3,804,088)	(1,673,583)	(1,954,785)	(4,446,127)	(145,408)
Payments for interfund services used	(1,248,027)	(1,110,538)	(1,129,601)	(1,036,755)	(2,377,628)	(1,663,745)
Net Cash Provided (Used) by Operating Activities	4,511,963	6,650,560	508,272	770,227	5,020,235	(133,242)
Cash Flows from Non-capital Financing Activities:						
Transfers from other funds	-	5,634	-	-	-	3,209
Transfers to other funds	(361,500)	(358,400)	-	-	(361,500)	(26,915)
Loans from other funds	-	-	-	-	-	104,667
Net Cash Provided (Used) by Non-capital Financing Activities	(361,500)	(352,766)	-	-	(361,500)	80,961
Cash Flows from Capital and Related Financing Activities:						
Payments for bond issuance expenses	(52,579)	(57,656)	-	-	(52,579)	-
Principal payments	(1,015,000)	(975,000)	-	-	(1,015,000)	-
Interest payments	(1,526,990)	(1,572,118)	-	-	(1,526,990)	-
Sale of capital assets	17,771	-	-	-	17,771	-
Purchase of capital assets	(1,035,976)	(786,239)	-	(20,503)	(1,035,976)	(28,985)
Discount on bonds payable	55,576	56,295	-	-	55,576	-
Deferred charges - utilities	47,929	47,930	-	-	47,929	-
Net Cash Provided (Used) by Capital and Related Financing Activities	(3,509,269)	(3,286,788)	-	(20,503)	(3,509,269)	(28,985)
Cash Flows from Investing Activities:						
Proceeds from sales/maturities of investments	2,091,671	4,719,434	458,960	405,035	2,550,631	3,910,384
Purchase of investments	(2,491,912)	(5,766,101)	(781,435)	(880,742)	(3,273,347)	(3,607,361)
Interest and dividends received	193,848	328,796	13,838	22,066	207,686	274,222
Net Cash Provided (Used) by Investing Activities	(206,393)	(717,871)	(308,637)	(453,641)	(515,030)	577,245
Net Increase (Decrease) in Cash and Cash Equivalents	434,801	2,293,135	199,635	296,083	634,436	495,979
Cash and Cash Equivalents, Beginning Year	10,706,308	8,413,173	836,970	540,887	11,543,278	8,666,651
Cash and Cash Equivalents, End Year	\$ 11,141,109	\$ 10,706,308	\$ 1,036,605	\$ 836,970	\$ 12,177,714	\$ 9,162,630
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:						
Operating income (loss)	\$ 2,160,739	\$ 3,683,736	\$ 562,630	\$ 694,874	\$ 2,723,369	\$ (3,632,080)
Adjustments to reconcile operating income to net cash provided (used) by operating activities:						
Depreciation expense	2,648,310	2,402,791	26,726	25,244	2,675,036	3,541,164
Pension expense	(252,624)	79,163	(144,393)	56,141	(397,017)	-
Pension contribution	(33,589)	(32,562)	(19,391)	(18,659)	(52,980)	-
(Increase) decrease in receivables	(9,702)	50,701	(4,584)	1,664	(14,286)	(226,784)
(Increase) decrease in prepaid items and other assets	3,723	6,855	-	-	3,723	339
Increase (decrease) in accounts payable and other payables	(124,387)	328,728	10,610	(14,646)	(113,777)	204,289
Increase (decrease) in salaries/benefits payable	(4,511)	45,254	17,880	25,473	13,369	-
Increase (decrease) in other liabilities	124,004	85,894	-	-	124,004	-
Increase (decrease) in unearned revenue	-	-	58,794	136	58,794	(20,170)
Total Adjustments	2,351,224	2,966,824	(54,358)	75,353	2,296,866	3,498,838
Net Cash Provided (Used) by Operating Activities	<u>\$ 4,511,963</u>	<u>\$ 6,650,560</u>	<u>\$ 508,272</u>	<u>\$ 770,227</u>	<u>\$ 5,020,235</u>	<u>\$ (133,242)</u>
Reconciliation of Cash and Cash Equivalents from Statement of Net Position:						
Cash and Cash Equivalents	\$ 8,600,713	\$ 8,229,127	\$ 1,036,605	\$ 836,970	\$ 9,637,318	\$ 9,162,630
Restricted Assets (Cash)	2,540,396	2,477,181	-	-	2,540,396	-
Total Cash and Cash Equivalents	<u>\$ 11,141,109</u>	<u>\$ 10,706,308</u>	<u>\$ 1,036,605</u>	<u>\$ 836,970</u>	<u>\$ 12,177,714</u>	<u>\$ 9,162,630</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, 2021

Non-cash Investing and Financing Activities

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.

2020

Utility Operations

A sewer system, water system and two lift stations were donated to Tammany Utilities by a developer at an estimated value of \$155,956, \$145,914, and \$50,000, respectively.

A water system was donated to Tammany Utilities by a developer at an estimated value of \$27,663.

A sewer system and a water system were donated to Tammany Utilities by a developer at an estimated value of \$108,778 and \$39,084, respectively.

A sewer system, water system and a lift station were donated to Tammany Utilities by a developer at an estimated value of \$99,210, \$20,974, and \$25,000, respectively.

A sewer system, water system and a lift station were donated to Tammany Utilities by a developer at an estimated value of \$294,934, \$136,095, and \$25,000, respectively.

A sewer system, water system and lift station were donated to Tammany Utilities by a developer at an estimated value of \$335,350, \$45,176, and \$25,000, respectively.

Deferred outflows for pension decreased by \$865,135.

Deferred inflows for pension increased by \$800,521.

The net pension liability decreased \$1,619,055.

Change in fair value of investments was \$10,663.

Pension contribution in the amount of \$32,562 was recognized.

Development

Deferred outflows for pension decreased by \$442,093.

Deferred inflows for pension increased by \$462,618.

The net pension liability decreased by \$867,229.

Change in fair value of investments was \$566.

Pension contribution in the amount of \$18,659 was recognized.

ST. TAMMANY PARISH, LOUISIANA
Statement of Net Position
Component Units, Discretely Presented
December 31, 2021

	(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	\$ 10,537,682	\$ 5,302,370	\$ 15,231,347	\$ 64,146,137	\$ 95,217,536
Investments	-	-	2,115,499	145,842	2,261,341
Receivables (net of allowances for uncollectibles)	74,502	2,947	8,639,684	72,652,636	81,369,769
Due from primary government/component units	7,112,047	11,878,180	-	335,228	19,325,455
Inventory	-	-	3,923,378	43,821	3,967,199
Prepaid items	76,998	181,717	745,469	2,530,672	3,534,856
Restricted assets	-	-	-	8,253,541	8,253,541
Other assets	-	1,981	-	1,904,287	1,906,288
Net pension asset	555,317	1,084,095	482,048	478,210	2,599,670
Capital assets:					
Land, improvements, and construction in progress	-	473,285	699,054	19,607,311	20,779,650
Other capital assets, net of depreciation	592,249	2,953,962	6,820,434	79,274,426	89,641,071
TOTAL ASSETS	18,948,795	21,878,537	38,656,913	249,372,111	328,856,356
DEFERRED OUTFLOWS OF RESOURCES					
Deferred charges - bonds	-	-	-	248,843	248,843
Deferred charges - pension	592,172	1,125,624	511,101	17,652,641	19,881,538
Deferred charges - OPEB	-	85,850	-	2,498,318	2,584,168
TOTAL DEFERRED OUTFLOWS OF RESOURCES	592,172	1,211,474	511,101	20,399,802	22,714,549
LIABILITIES					
Accounts, salaries, and other payables	370,485	516,736	254,124	3,614,587	4,755,932
Payable from restricted assets	-	-	-	228,161	228,161
Due to primary government/component units	-	-	-	422,428	422,428
Unearned revenue	-	-	-	667,221	667,221
Interest payable	-	-	-	461,936	461,936
Long-term liabilities:					
Due within one year	-	-	-	4,602,025	4,602,025
Due in more than one year	-	1,924,693	266,471	97,892,847	100,084,011
TOTAL LIABILITIES	370,485	2,441,429	520,595	107,889,205	111,221,714
DEFERRED INFLOWS OF RESOURCES					
Deferred charges - pension	1,202,990	2,262,136	1,006,753	28,707,702	33,179,581
Deferred charges - OPEB	-	44,792	-	1,602,780	1,647,572
TOTAL DEFERRED INFLOWS OF RESOURCES	1,202,990	2,306,928	1,006,753	30,310,482	34,827,153
NET POSITION					
Net investment in capital assets	592,249	3,427,247	7,519,488	67,493,532	79,032,516
Restricted for:					
Capital projects	-	-	-	5,141,336	5,141,336
Debt service	-	-	-	6,068,093	6,068,093
Other purposes	555,317	-	482,048	-	1,037,365
Unrestricted	16,819,926	14,914,407	29,639,130	52,869,265	114,242,728
TOTAL NET POSITION	\$ 17,967,492	\$ 18,341,654	\$ 37,640,666	\$ 131,572,226	\$ 205,522,038

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, 2021

	Program Revenues			
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Component Units				
St. Tammany Parish Coroner	\$ 5,982,301	\$ 684,615	\$ 102,017	\$ 63,127
St. Tammany Parish Library	11,037,027	49,665	110,801	-
Mosquito Abatement District	7,840,279	-	-	-
Non-Major Component Units	75,522,616	6,876,418	1,352,066	801,854
Total Component Units	<u>\$ 100,382,223</u>	<u>\$ 7,610,698</u>	<u>\$ 1,564,884</u>	<u>\$ 864,981</u>

General Revenues

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

Fire insurance tax

State revenue sharing (unrestricted)

Investment earnings

Grants and contributions not restricted to specific programs

Other general revenues

Sale of capital assets

Total General Revenues

Change in Net Position

Net Position - Beginning

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
\$ (5,132,542)	\$ -	\$ -	\$ -	\$ (5,132,542)
-	(10,876,561)	-	-	(10,876,561)
-	-	(7,840,279)	-	(7,840,279)
-	-	-	(66,492,278)	(66,492,278)
<u>(5,132,542)</u>	<u>(10,876,561)</u>	<u>(7,840,279)</u>	<u>(66,492,278)</u>	<u>(90,341,660)</u>
-	-	8,799,079	75,637,573	84,436,652
-	-	-	983,299	983,299
-	-	165,196	1,352,454	1,517,650
27,480	1,142	23,851	913,433	965,906
22,434,319	11,982,032	-	3,378,721	37,795,072
900	1,267	142,478	3,855,087	3,999,732
-	-	-	837,428	837,428
<u>22,462,699</u>	<u>11,984,441</u>	<u>9,130,604</u>	<u>86,957,995</u>	<u>130,535,739</u>
<u>17,330,157</u>	<u>1,107,880</u>	<u>1,290,325</u>	<u>20,465,717</u>	<u>40,194,079</u>
637,335	17,233,774	36,350,341	111,106,509	165,327,959
<u>\$ 17,967,492</u>	<u>\$ 18,341,654</u>	<u>\$ 37,640,666</u>	<u>\$ 131,572,226</u>	<u>\$ 205,522,038</u>



ST. TAMMANY PARISH, LOUISIANA
Notes to the Financial Statements 2021

INDEX

Note I	Summary of Significant Accounting Policies	
A	Description of Government-wide Financial Statements	50
B	Reporting Entity	50
C	Basis of Presentation – Government-wide Financial Statements	52
D	Basis of Presentation – Fund Financial Statements	52
E	Measurement Focus and Basis of Accounting	53
F	Budgetary Information	54
G	Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position/Fund Balances.....	54
1	Cash and Cash Equivalents	54
2	Investments	54
3	Prepaid Items.....	54
4	Permanently Restricted Net Assets	54
5	Capital Assets.....	54
6	Deferred Outflows/Inflows of Resources	55
7	Net Position Flow Assumptions	56
8	Fund Balance Flow Assumptions.....	56
9	Fund Balance Policies	56
H	Revenues and Expenditures/Expenses.....	57
1	Program Revenues.....	57
2	Taxes	57
3	Compensated Absences	57
4	Proprietary Funds Operating and Non-operating Revenues and Expenses	57
I	Pensions.....	58
Note II	Reconciliation of Government-wide and Fund Financial Statements	
A	Explanation of certain differences between the governmental funds Balance Sheet and the government-wide Statement of Net Position.....	58
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.....	59
Note III	Detailed Notes on all Activities and Funds	
A	Cash Deposits with Financial Institutions	60
B	Investments.....	61
C	Receivables.....	63
D	Capital Assets	63
E	Accounts, Salaries and Benefits, and Other Payables.....	65
F	Pension Plan	66
G	Post-Employment Health Care Benefits.....	69
H	Construction and Other Significant Commitments.....	71
I	Risk Management.....	74
J	Long-term Liabilities.....	74
K	Fund Balance.....	78
L	Inter-fund Receivables and Payables.....	80
M	Inter-fund Transfers.....	81
N	Leases	82
O	Tax Abatements.....	83
P	Cane Bayou Mitigation Bank	84
Q	Major Discretely Presented Component Units	84
1	St. Tammany Parish Coroner	84
2	St. Tammany Parish Library	85
3	Mosquito Abatement District	87
R	Contingencies and Uncertainties	88
S	New Standards.....	89
T	Subsequent Events.....	89

ST. TAMMANY PARISH, LOUISIANA
Notes to the Financial Statements 2021

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 2021

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

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

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

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

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

Fire Protection District Nos. 3, 6, 7, 12, and 13
Recreation District Nos. 1, 2, 4, 6, 7, 11, 12, 14, and 16
Mosquito Abatement District
St. Tammany Parish Library
Sewerage District Nos. 1, 2, and 4
Water District Nos. 2 and 3

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 2021

C. Basis of Presentation – Government-wide Financial Statements

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

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

D. Basis of Presentation – Fund Financial Statements

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

The Parish reports the following major governmental funds:

General Fund (000) accounts for all financial transactions except those required to be accounted for in another fund and includes general revenues such as ad valorem tax, 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 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. As a result of LA R.S. 13:5726, the fund balance held by the Parish was transferred to the Coroner and any future tax collections must be remitted to the Coroner by January 31 of each year after deducting necessary amounts for debt and fees.

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

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.

ST. TAMMANY PARISH, LOUISIANA
Notes to the Financial Statements 2021

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.

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

ST. TAMMANY PARISH, LOUISIANA
Notes to the Financial Statements 2021

accounting. However, debt service expenditures, as well as expenditures related to compensated absences, are recorded only when payment is due. General capital asset acquisitions are reported as expenditures in governmental funds. Issuance of long-term debt and acquisitions under capital leases are reported as other financing sources.

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

ST. TAMMANY PARISH, LOUISIANA
Notes to the Financial Statements 2021

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

The Parish began the majority of the reconstruction of Parish roads after the voters of St. Tammany Parish passed a two percent (2%) sales tax used specifically for this purpose in 1986. The actual records of these capital projects were obtained for projects completed from 1988 to the present and were used to determine historical cost. Roads taken into inventory by donation from a developer of a new subdivision prior to 1988 were valued at estimated historical cost. The estimated 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 \$1,163/acre for 2021. 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 position that applies to a future period and so will *not* be recognized as an outflow of resources (expense/expenditure) until then. The Parish has 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 financial position that applies to a future period and so will *not* be recognized as an inflow of resources (revenue) until that time. The Parish has 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

ST. TAMMANY PARISH, LOUISIANA
Notes to the Financial Statements 2021

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.

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

ST. TAMMANY PARISH, LOUISIANA
Notes to the Financial Statements 2021

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 June 3, 2021 the taxes were levied for the 2021 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 99% 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. Sick leave accrued prior to December 31, 2014 is compensable. An employee with three or more years of continuous service and whose employment is terminated in good standing may request and shall receive payment of unused compensable accumulated sick leave, the amount of which shall be payment for one work day for each three work days of unused compensable accumulated sick leave. The remaining 2/3 of compensable sick leave not paid for, provided the employee is vested with ten (10) or more years of service, will be deposited into the post-employment health plan to be used solely for the purpose of payment of post-employment medical premiums. All sick leave accrued beginning January 1, 2015 is non-compensable and shall be forfeited upon employment separation.

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

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

Proprietary funds distinguish *operating* revenues and expenses from *non-operating* items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The operating revenue for the Utility Operations enterprise fund consists primarily of sewer and water usage fees, connection fees, and garbage collection fees; the operating revenue for the Development Fund consists of development fees and permits.

ST. TAMMANY PARISH, LOUISIANA
Notes to the Financial Statements 2021

Operating expenses for enterprise funds and internal service funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

I. Pensions

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

II. RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

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

The governmental funds Balance Sheet includes a reconciliation between *fund balance – total governmental funds* and *net position – governmental activities* as reported in the government-wide Statement of Net Position. One element of that 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 \$381,851,220 difference are as follows:

Capital assets, not being depreciated	\$ 111,437,669
Capital assets being depreciated	585,618,562
Less: Accumulated depreciation	<u>(315,205,011)</u>
<i>Net adjustment to increase fund balance – total governmental funds to arrive at net position – governmental activities</i>	<u><u>\$381,851,220</u></u>

Another element of that reconciliation states that “other long-term assets are not available to pay for current period expenditures and, therefore, are reported as unavailable revenue in the funds.” The details of this \$144,266 difference are as follows:

Deferred inflows of resources - ad valorem/parcel fees and state revenue sharing	\$ 1,381,007
Deferred outflows of resources - state revenue sharing	(16,031)
Less amounts due to outside agencies:	
Coroner	(236,127)
Library	(440,173)
STAR/Council on Aging	(139,405)
Net pension asset	5,439,722
Deferred inflows of resources – pension	5,649,408
Deferred outflows of resources – pension	<u>(11,494,135)</u>
<i>Net adjustment to increase fund balance – total governmental funds to arrive at net position – governmental activities</i>	<u><u>\$144,266</u></u>

Another element of that reconciliation explains that “long-term liabilities, including bonds payable, are not due and payable in the current period, and therefore, are not reported in the funds.” The details of this \$95,891,295 difference are as follows:

Accrued interest payable	\$ 348,825
Impact fee credits due	9,002,974
Bonds payable and certificates of indebtedness	84,090,000
Premium on bonds (amortized as reduction of interest expense)	4,235,835
Prepaid insurance on bonds (amortized over life of debt)	(177,287)
OPEB liability	1,400,000
Deferred charges on refunding (amortized over life of debt)	<u>(3,009,052)</u>
<i>Net adjustment to decrease fund balance – total governmental funds to arrive at net position – governmental activities</i>	<u><u>\$ 95,891,295</u></u>

ST. TAMMANY PARISH, LOUISIANA
Notes to the Financial Statements 2021

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

The governmental funds Statement of Revenues, Expenditures, and Changes in Fund Balances includes a reconciliation between *net change in fund balances – total governmental funds* and *change in net position of governmental activities* as reported in the government-wide Statement of Activities. One element of that reconciliation explains, “Governmental funds report capital outlays as expenditures. However, in the Statement of Activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which depreciation exceeded capital outlay in the current period.” The details of this \$3,221,923 difference are as follows:

Capital outlay	\$(23,169,682)
Depreciation expense	26,391,605

<i>Net adjustment to decrease net changes in fund balances – total governmental funds to arrive at changes in net position of governmental activities</i>	<i>\$ 3,221,923</i>

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 \$91,106 includes the following:

Pension revenue	\$260,824
Ad valorem tax/parcel fees recognized current year	1,102,902
Ad valorem tax/parcel fees recognized prior year	(1,273,733)
State revenue sharing recognized current year	278,105
State revenue sharing recognized prior year	(276,992)

<i>Net adjustment to increase net changes in fund balances – total governmental funds to arrive at changes in net position of governmental activities</i>	<i>\$ 91,106</i>

Another element of that reconciliation states “The net effect of various miscellaneous transactions involving capital assets is to increase net position.” This difference of \$6,760,657 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	\$ 7,286,743
Capital contribution to other funds	(143,799)
Loss on roads and vehicles	(382,287)

<i>Net adjustment to increase net changes in fund balances – total governmental funds to arrive at changes in net position of governmental activities</i>	<i>\$ 6,760,657</i>

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 \$6,387,657 difference are as follows:

Principal repayments:	
General obligation bonds	\$ 975,000
Sales tax bonds	4,580,000
Revenue bonds	315,000
Impact fee credits used	149,180
Issuance of Debt:	
Impact fee credits reinstated	(191,138)
Amortization of bond premium	559,615

<i>Net adjustment to decrease net changes in fund balances – total governmental funds to arrive at changes in net position of governmental activities</i>	<i>\$6,387,657</i>

ST. TAMMANY PARISH, LOUISIANA
Notes to the Financial Statements 2021

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 \$986,077 difference are as follows:

Interest expense	(\$348,825)
Amortization of prepaid insurance	(21,300)
Amortization of deferred charges on refunding	(509,959)
Pension expense	2,019,540
State revenue sharing expenses Parish operating funds recognized in current year	(16,031)
State revenue sharing expenses Parish operating funds recognized in prior year	16,065
State revenue sharing expenses-outside agencies: Library, STARC, Council on Aging current year	9,545
State revenue sharing expenses-outside agencies: Library, STARC, Council on Aging prior year	(6,800)
Ad valorem and state revenue sharing-outside agencies: Coroner, Library, STARC, Council on Aging recognized in current year	(825,250)
Ad valorem and state revenue sharing-outside agencies: Library, STARC, Council on Aging recognized in prior year	669,092
<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>\$986,077</u>

III. DETAILED NOTES ON ALL ACTIVITIES AND FUNDS

A. Cash Deposits with Financial Institutions

At December 31, 2021, the Parish had cash and cash equivalents (book balances) totaling \$164,030,044 as follows:

	Primary Government
Non-Interest Bearing Demand Deposits	\$3,659,045
Interest Bearing Demand Deposits	160,370,499
Other	500
Total	<u>\$164,030,044</u>

Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The 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, 2021, none of the primary government’s bank balance of \$166,077,577 was exposed to custodial credit risk as \$165,827,577 was collateralized by securities held by the Federal Reserve Bank in the government’s name, and the remainder was insured by FDIC.

ST. TAMMANY PARISH, LOUISIANA
Notes to the Financial Statements 2021

B. Investments

As of December 31, 2021, 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	01/09/22	\$175,000
Certificate of Deposit	02/18/22	10,000,000
Certificate of Deposit	02/22/22	10,000,000
Federal Farm Credit Bank	02/12/24	2,481,950
Federal Farm Credit Bank	02/16/24	2,477,600
Federal Farm Credit Bank	05/16/24	987,890
Federal Farm Credit Bank	06/17/24	4,449,735
Federal Farm Credit Bank	09/03/24	1,987,880
Federal Farm Credit Bank	09/10/24	2,959,380
Federal Farm Credit Bank	10/15/24	3,957,610
Federal Farm Credit Bank	11/18/24	4,929,000
Federal Farm Credit Bank	12/23/24	1,961,560
Federal Farm Credit Bank	01/15/25	1,971,600
Federal Farm Credit Bank	04/01/25	1,974,080
Federal Farm Credit Bank	04/21/25	1,967,660
Federal Farm Credit Bank	09/16/25	2,436,375
Federal Farm Credit Bank	11/03/25	4,875,600
Federal Farm Credit Bank	12/17/25	2,919,690
Federal Farm Credit Bank	03/25/26	1,983,960
Federal Farm Credit Bank	06/15/26	3,933,920
Federal Home Loan Bank	12/09/22	4,054,520
Federal Home Loan Bank	10/05/23	7,269,267
Federal Home Loan Bank	12/09/24	2,169,794
Federal Home Loan Bank	01/08/25	1,974,720
Federal Home Loan Bank	08/27/25	2,275,016
Federal Home Loan Bank	08/27/25	1,961,220
Federal Home Loan Bank	09/10/25	1,944,380
Federal Home Loan Bank	09/22/25	2,277,209
Federal Home Loan Bank	10/29/25	1,962,860
Federal Home Loan Bank	01/29/26	4,405,455
Federal Home Loan Bank	02/18/26	4,888,700
Federal Home Loan Bank	02/26/26	9,744,400
Federal Home Loan Bank	03/04/26	1,971,020
Federal Home Loan Bank	08/26/26	4,892,800
Federal Home Loan Mortgage Corporation	11/02/23	1,986,940
Federal Home Loan Mortgage Corporation	11/16/23	9,927,100
Federal Home Loan Mortgage Corporation	04/08/24	1,978,640
Federal Home Loan Mortgage Corporation	04/29/24	3,979,760
Federal Home Loan Mortgage Corporation	06/28/24	2,472,200
Federal Home Loan Mortgage Corporation	09/30/24	7,185,974
Federal Home Loan Mortgage Corporation	11/27/24	2,218,410
Federal Home Loan Mortgage Corporation	12/24/24	3,920,320
Federal Home Loan Mortgage Corporation	03/28/25	7,158,964
Federal Home Loan Mortgage Corporation	07/21/25	1,949,600
Federal Home Loan Mortgage Corporation	10/28/26	3,902,080
Federal National Mortgage Association	01/05/22	10,001,100
Federal National Mortgage Association	01/05/22	4,000,440
Federal National Mortgage Association	07/10/23	2,486,600
Federal National Mortgage Association	09/16/24	2,074,254
Federal National Mortgage Association	10/15/24	2,547,050
Federal National Mortgage Association	08/25/25	3,891,560
Federal National Mortgage Association	10/22/25	1,463,475
Total Investments		\$193,366,318

ST. TAMMANY PARISH, LOUISIANA
Notes to the Financial Statements 2021

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.

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 and Federal National Mortgage Association are 10.43%, 24.96%, 26.78%, 24.14%, and 13.69%, 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, 2021:

	December 31, 2021	Fair Value Measurement Using:		
		Level 1	Level 2	Level 3
Certificates of Deposit	\$20,175,000	\$ -	\$20,175,000	\$ -
Federal Farm Credit Bank	48,255,490	-	48,255,490	-
Federal Home Loan Bank	51,791,361	6,224,314	45,567,047	-
Federal Home Loan Mortgage Corporation	46,679,988	1,949,600	44,730,388	-
Federal National Mortgage Association	26,464,479	2,486,600	23,977,879	-
Total	\$193,366,318	\$10,660,514	\$182,705,804	\$ -

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.

ST. TAMMANY PARISH, LOUISIANA
Notes to the Financial Statements 2021

C. Receivables

The primary government's receivables of \$92,804,580 (net of allowances of \$76,845 recorded in the General Fund, \$7,192 in the Utility Operations Fund, and \$288,603 in the Development Fund) at December 31, 2021, 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)	\$5,248,193	\$ -	\$612,648	\$500,781	\$29,435	\$205,345	\$6,596,402
Public Works (100)	-	13,547,277	14,420	673,620	65,107	3,478,751	17,779,175
St. Tammany Parish Coroner (126)	6,843,506	-	-	95,855	-	-	6,939,361
St. Tammany Parish Library (128)	12,759,730	-	-	178,721	-	-	12,938,451
Capital Improvements-General (200-4640)	-	-	-	7,380	42,329	-	49,709
Disaster Relief (254)	-	-	-	27,603,036	14,542	10	27,617,588
Non-major Special Revenue Funds	14,300,709	177,886	119,547	2,161,459	11,593	298,453	17,069,647
Non-major Capital Projects Funds	4	-	-	1,078,134	133,711	1,070	1,212,919
Internal Service Funds	-	-	-	50,216	55,363	702,186	807,765
Total governmental activities	39,152,142	13,725,163	746,615	32,349,202	352,080	4,685,815	91,011,017
Business-type activities:							
Utility Operations	-	-	-	-	40,643	1,744,088	1,784,731
Development	-	-	-	-	3,252	5,580	8,832
Total business-type activities	-	-	-	-	43,895	1,749,668	1,793,563
Total Primary Government	\$39,152,142	\$13,725,163	\$746,615	\$32,349,202	\$395,975	\$6,435,483	\$92,804,580

D. Capital Assets

Capital assets and depreciation activity as of and for the year ended December 31, 2021, for the primary government are as follows:

Primary Government	Beginning Balance	Increases	Decreases	Re-classes	Ending Balance
Governmental Activities:					
Capital assets, not being depreciated:					
Land	\$33,802,164	\$178,394	(\$65,652)	\$570,718	\$34,485,624
Land Improvements-non-exhaustible	107,122	-	-	-	107,122
Construction in Progress	2,321,438	3,068,248	-	(3,375,980)	2,013,706
Infrastructure:					
Land	47,123,803	1,676,722	(29,777)	-	48,770,748
Other infrastructure-non-exhaustible	10,389,340	66,089	-	-	10,455,429
Construction in Progress	22,054,271	15,766,995	-	(22,216,226)	15,605,040
<i>Total capital assets, not being depreciated</i>	<i>115,798,138</i>	<i>20,756,448</i>	<i>(95,429)</i>	<i>(25,021,488)</i>	<i>111,437,669</i>
Capital assets being depreciated:					
Land Improvements	7,564,729	-	(25,857)	154,017	7,692,889
Buildings	50,190,336	685,924	(25,360)	943,006	51,793,906
Building Improvements	8,080,321	16,230	(2,288)	1,234,165	9,328,428
Vehicles	4,123,610	1,199,224	(40,711)	(4,777)	5,277,346
Machinery and Equipment	32,794,134	1,172,984	(1,110,257)	11,526	32,868,387
Office/Other Equipment	12,909,400	579,844	(576,656)	819,401	13,731,989
Infrastructure:					
Roads	366,573,473	5,633,552	(3,265,493)	6,997,881	375,939,413
Other	73,387,410	412,220	(31,771)	15,218,345	88,986,204
<i>Total capital assets being depreciated</i>	<i>555,623,413</i>	<i>9,699,978</i>	<i>(5,078,393)</i>	<i>25,373,564</i>	<i>585,618,562</i>

ST. TAMMANY PARISH, LOUISIANA
Notes to the Financial Statements 2021

Primary Government (continued)

Governmental Activities:	Beginning Balance	Increases	Decreases	Re-classes	Ending Balance
Less accumulated depreciation for:					
Land Improvements	(4,130,859)	(415,679)	25,857	1,051	(4,519,630)
Buildings	(22,193,403)	(1,447,460)	-	-	(23,640,863)
Building Improvements	(1,827,533)	(399,933)	-	24,679	(2,202,787)
Vehicles	(3,970,947)	(210,565)	40,711	4,777	(4,136,024)
Machinery and Equipment	(26,739,060)	(1,829,345)	1,110,257	(11,526)	(27,469,674)
Office/Other Equipment	(10,014,966)	(1,019,143)	576,656	(514,857)	(10,972,310)
Infrastructure:					
Roads	(206,319,948)	(18,017,389)	3,038,054	-	(221,299,283)
Other	(17,912,349)	(3,052,091)	-	-	(20,964,440)
Total accumulated depreciation	(293,109,065)	(26,391,605)	4,791,535	(495,876)	(315,205,011)
<i>Total capital assets being depreciated, net</i>	262,514,348	(16,691,627)	(286,858)	24,877,688	270,413,551
Internal Service Funds:					
Capital assets, not being depreciated:					
Land	9,124,712	-	-	-	9,124,712
Construction in progress	-	28,985	-	(28,985)	-
<i>Total capital assets, not being depreciated</i>	9,124,712	28,985	-	(28,985)	9,124,712
Capital assets being depreciated:					
Land Improvements	947,820	-	-	184,491	1,132,311
Buildings	81,432,483	-	-	-	81,432,483
Building Improvements	23,536,974	-	-	51,837	23,588,811
Vehicles	75,351	-	-	(16,401)	58,950
Machinery and Equipment	734,042	-	-	(22,726)	711,316
Office/Other Equipment	3,407,687	-	(17,724)	(552,670)	2,837,293
<i>Total capital assets being depreciated</i>	110,134,357	-	(17,724)	(355,459)	109,761,164
Less accumulated depreciation for:					
Land Improvements	(713,718)	(51,199)	-	(1,051)	(765,968)
Buildings	(35,811,886)	(2,256,613)	-	-	(38,068,499)
Building Improvements	(8,235,355)	(1,153,574)	-	(24,679)	(9,413,608)
Vehicles	(69,741)	(4,208)	-	16,401	(57,548)
Machinery and Equipment	(714,333)	(3,754)	-	22,726	(695,361)
Office/Other Equipment	(3,225,793)	(71,816)	17,724	514,857	(2,765,028)
Total accumulated depreciation	(48,770,826)	(3,541,164)	17,724	528,254	(51,766,012)
<i>Total capital assets being depreciated, net</i>	61,363,531	(3,541,164)	-	172,785	57,995,152
<i>Total Capital Assets Internal Service Funds, net</i>	70,488,243	(3,512,179)	-	143,800	67,119,864
<i>Total Capital Assets Governmental Activities, net</i>	\$448,800,729	\$552,642	(\$382,287)	-	\$448,971,084
Business-type Activities:					
Capital assets, not being depreciated:					
Land	\$68,660	\$ -	\$ -	\$ -	\$68,660
Land Infrastructure	522,300	114,109	-	-	636,409
Construction in Progress	2,566,229	531,963	-	(947,184)	2,151,008
<i>Total capital assets, not being depreciated</i>	3,157,189	646,072	-	(947,184)	2,856,077
Capital assets being depreciated:					
Land Improvements	50,707	-	-	-	50,707
Buildings	13,376	-	-	-	13,376
Vehicles	1,714,915	37,568	(13,988)	21,178	1,759,673
Machinery and Equipment	1,020,480	47,736	(10,000)	11,200	1,069,416
Office/Other Equipment	456,914	304,600	(30,578)	-	730,936
Infrastructure:					
Sewer equipment, lines and pumps	43,391,494	197,012	-	760,672	44,349,178
Water equipment, lines and wells	20,299,295	489,683	-	186,512	20,975,490
<i>Total capital assets being depreciated</i>	66,947,181	1,076,599	(54,566)	979,562	68,948,776
Less accumulated depreciation for:					
Land Improvements	(26,786)	(2,543)	-	-	(29,329)
Buildings	(5,178)	(284)	-	-	(5,462)
Vehicles	(1,256,307)	(168,002)	13,988	(21,178)	(1,431,499)

ST. TAMMANY PARISH, LOUISIANA
Notes to the Financial Statements 2021

Primary Government (continued)

Business-type Activities:	Beginning Balance	Increases	Decreases	Re-classes	Ending Balance
Machinery and Equipment	(909,539)	(33,447)	10,000	(11,200)	(944,186)
Office/Other Equipment	(255,403)	(89,826)	30,578	-	(314,651)
Infrastructure:					
Sewer equipment, lines and pumps	(22,182,549)	(1,452,614)	-	-	(23,635,163)
Water equipment, lines and wells	(8,144,167)	(928,320)	-	-	(9,072,487)
Total accumulated depreciation	(32,779,929)	(2,675,036)	54,566	(32,378)	(35,432,777)
<i>Total capital assets being depreciated, net</i>	34,167,252	(1,598,437)	-	947,184	33,515,999
<i>Total Capital Assets Business-type Activities, net</i>	\$37,324,441	(\$952,365)	\$ -	\$ -	\$36,372,076
Total Capital Assets - Primary Government, net	\$486,125,170	(\$399,723)	(\$382,287)	\$ -	\$485,343,160

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 \$26,391,605 for the year ended December 31, 2021, was charged to the following functions:

Governmental Activities:	
General Government	\$752,857
Public Safety	1,240,000
Highways and Streets	22,968,798
Sanitation	16,447
Health and Welfare	76,526
Cultural and Recreation	766,896
Economic Development	3,039
Transportation	567,042
Total depreciation expense – governmental activities	<u>\$26,391,605</u>
Business-type Activities:	
Utility Operations	\$2,648,310
Development	26,726
Total depreciation expense – business-type activities	<u>\$2,675,036</u>

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

E. Accounts, Salaries and Benefits, and Other Payables

The payables of \$52,142,158 at December 31, 2021 for the primary government are as follows:

	Salaries/Benefits	Accounts	Other	Total
Governmental activities:				
General Fund (000)	\$471,863	\$3,655,108	\$186,330	\$4,313,301
Public Works (100)	492,213	643,436	17,228	1,152,877
St. Tammany Parish Coroner (126)	-	103,523	240,658	344,181
St. Tammany Parish Library (128)	-	-	448,711	448,711
Capital Improvements–General (200-4640)	-	805,066	126,821	931,887
Disaster Relief (254)	-	28,859,637	37,318	28,896,955
Non-major Special Revenue Funds	120,130	5,836,079	4,606,283	10,562,492
Non-major Capital Project Funds	-	3,053,606	340,507	3,394,113
Internal Service Funds	-	440,150	570,756	1,010,906
Total governmental activities	\$1,084,206	\$43,396,605	\$6,574,612	\$51,055,423
Business-type activities:				
Utility Operations (502)	142,231	807,403	18,642	968,276
Development (507)	89,858	28,601	-	118,459
Total business-type activities	\$232,089	\$836,004	\$18,642	\$1,086,735
Total Primary Government	<u>\$1,316,295</u>	<u>\$44,232,609</u>	<u>\$6,593,254</u>	<u>\$52,142,158</u>

ST. TAMMANY PARISH, LOUISIANA
Notes to the Financial Statements 2021

The difference of \$139,405 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 2021 was 12.25% 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>2021</u>	<u>2020</u>	<u>2019</u>
\$3,062,324	\$3,053,925	\$2,790,420

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, 2021.

ST. TAMMANY PARISH, LOUISIANA
Notes to the Financial Statements 2021

Net Pension Asset	\$ 6,544,656
Pension Expense	\$ 763,083
Proportion of Net Pension Asset	3.732522%
 Change in Proportion Decrease	 .093804%

The net pension assets/liabilities were measured as of December 31, 2020 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, 2020 as compared to the total of all employers' contributions received by the plan for the fiscal year ended December 31, 2020.

At December 31, 2020, 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	\$1,593,401	\$(781,142)
Changes in Assumptions	2,141,206	-
Net Difference between Projected and Actual Earnings on Pension Plan Investments	-	(12,773,267)
Changes in Proportion and Differences between Employer and Non-Employer		
Contributions and Proportionate Share of Contributions:		
Change in Proportionate Share	-	(289,097)
Difference in Contributions	-	14,649
Employer Contributions Subsequent to the Measurement Date	3,062,324	-
Total	\$6,796,931	\$(13,828,857)

Deferred outflows of resources related to pensions resulting from employer contributions subsequent to the measurement date for PERS of \$3,062,324, will be recognized as a reduction of the net pension liability during the year ending December 31, 2022.

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:	
2022	\$(2,871,599)
2023	(1,036,183)
2024	(4,099,731)
2025	(2,086,737)
Total	\$(10,094,250)

Actuarial Methods and Assumptions – A summary of the actuarial methods and assumptions used in determining the total pension liability as of December 31, 2020 are as follows:

Valuation Date	December 31, 2020
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 2021

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	2.3%

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 2.00% 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, 2020.

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, 2020 are summarized in the following table:

Asset Class	Target Asset Allocation	Long-Term Expected Portfolio Real Rate of Return
Fixed income	33%	.86%
Equity	51%	3.36%
Alternatives	14%	.67%
Real Assets	2%	.11%
Totals	100%	5.00%
Inflation		2.00%
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 2021

Sensitivity of the Parish’s Proportionate Share of Net Pension Liability to Changes in Discount Rate – The following presents the Parish’s proportionate share of the net pension liability of PERS as of December 31, 2020 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
\$13,722,231	\$(6,544,656)	\$(23,517,747)

Payables to the Pension Plan – At December 31, 2021, the Parish reported payables of \$1,346,101 for the fourth quarter 2021 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 \$5,880,587 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, 2021, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefit payments	44
Inactive employees entitled to but not yet receiving benefit payments	-
Active employees	585
Total	629

Total OPEB Liability – The Parish’s total OPEB liability of \$7,280,587 was measured as of December 31, 2021 and was determined by an actuarial valuation as of that date.

Actuarial Assumptions and other inputs – The total OPEB liability in the December 31, 2021 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	2.12% annually (Beginning of year to determine actuarially determined contribution)
	2.06% annually (as of end of year measurement date)
Healthcare cost trend rates	5.5% annually for ten years, 4.5% thereafter
Mortality	SOA RP-2000 without projection

ST. TAMMANY PARISH, LOUISIANA
Notes to the Financial Statements 2021

The discount rate was based on the average of the Bond Buyers' 20-year general obligation municipal bond index as of December 31, 2021, the end of the applicable measurement period.

The actuarial assumptions used in the December 31, 2021 valuation were based on the results of ongoing evaluations of the assumptions from January 1, 2009 to December 31, 2021.

Changes in the Total OPEB Liability

Balance at December 31, 2020	\$7,101,778
Changes for the year:	
Service cost	52,227
Interest	147,953
Differences between expected and actual experience	160,219
Changes in assumptions	64,123
Benefit payments and net transfers	<u>(245,713)</u>
Net changes	<u>178,809</u>
Balance at December 31, 2021	<u>\$7,280,587</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 (1.06%), or 1 percentage point higher (3.06%) than the current discount rate:

	<u>1.0% Decrease (1.06%)</u>	<u>Current Discount Rate (2.06%)</u>	<u>1.0% Increase (3.06%)</u>
Total OPEB liability	<u>\$ 8,798,977</u>	<u>\$ 7,280,587</u>	<u>\$ 6,108,585</u>

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:

	<u>1.0% Decrease (4.5%)</u>	<u>Current Trend (5.5%)</u>	<u>1.0% Increase (6.5%)</u>
Total OPEB liability	<u>\$ 6,256,011</u>	<u>\$ 7,280,587</u>	<u>\$ 8,620,036</u>

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB – For the year ended December 31, 2021, the Parish recognized OPEB expense of (\$432,578). At December 31, 2021, the Parish reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ 128,175	\$(2,599,825)
Changes in assumptions	1,702,266	(690,177)
Total	<u>\$1,830,441</u>	<u>\$(3,290,002)</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:

2022	(\$632,758)
2023	(632,758)
2024	(632,757)
2025	112,168
2026	67,301
Thereafter	<u>259,243</u>
Total	<u>(\$1,459,561)</u>

ST. TAMMANY PARISH, LOUISIANA
Notes to the Financial Statements 2021

H. Construction and Other Significant Commitments

Construction Commitments – The Parish had active projects as of December 31, 2021. At year-end, commitments for the projects are as follows:

Project Name	CIP Expenditures to Date	Commitment
Governmental Activities:		
16th Section Rd.	\$59,327	\$ 72
Airport Runway Rehabilitation	85,200	54,326
Ave. Louis Quatorze	-	31,688
Bayberry Dr.	700	182,904
Beau Pre Dr.	-	67,621
Ben Thomas Rd. Pond	1,270,128	191,990
Bootlegger Rd. Sidewalk	409,074	-
Brewster Rd., Ph.4	-	239,114
Brewster Rd./LA1077 Pond	289,129	160,830
Brookter St.	-	81,080
Buck Run Drainage	-	32,906
C.S. Owens Rd.	24,775	-
Cane Bayou Mitigation Bank	-	1,348,000
Chris Kennedy Rd. Bridge	50,576	83,840
Comprehensive Opioid Abuse Software	12,000	-
Coroner Parking Lot Expansion	446,611	123,300
Courtney Dr. Drainage	4,718	-
Crestwood Dr. Drainage	28,327	3,159
Crown Z Rd.	206,523	96
Destin St. w/ Turn Radius	-	93,641
Drury Ln.	-	81,080
Eleventh St. Drainage	33,819	1,512
Evergreen Dr.	96,680	5,259
Fourth St. Turn Radius	-	34,190
Foxbriar St.	-	81,080
Frances St.	225,015	30,568
Geronimo Dr.	137,698	5,493
Goodbee Pond	134,864	216,244
Greenleaves Blvd., Ph3	-	29,315
Harrison Ave.	1,571,564	1,257,904
Hawthorne Hollow Bridge	48,925	83,470
Heather Ln.	-	40,691
Helen Dr. Pond	69,218	38,282
Herwig Bluff Rd.	-	-
Hickory Barn Office Addition	12,975	-
Horseshoe Island Rd.	87,107	3,360
Hosmer Mill Rd. Bridge	22,040	-
Isabel Swamp Rd.	124,985	74,115
Justice Camera System	171,234	2,859
Justice Center Carpet Replacement	-	296,656
Justice Center Phone System	475,917	34,543
LA1077/LA21 Connector Rd.	1,457,793	9,065,631
LA21 Bike Path	77,609	-
Lacombe Trails & Nature Park	113,314	17,653
Lake Village Blvd.	-	40,946
Lakeview Dr. Drainage	2,290	-
Laurent Rd.	506,186	20,778
Lenwood Dr. Culvert	40,022	17,987
Lion Dr.	700	-
Little Bayou Castine Drainage	326,711	22,109

ST. TAMMANY PARISH, LOUISIANA
Notes to the Financial Statements 2021

Project Name	CIP Expenditures to Date	Commitment
Governmental Activities (continued):		
Lock No.1 Boat Launch Restoration	112,804	5,574
Lock No.3 Rd. Bridge	5,218	15,654
Louisiana Tung Rd.	112,139	20,833
Low Pond Fence	55,202	-
Lower W-15 Area Drainage-Diversion Canal	99,436	47,196
Lower W-15 Area Drainage-Widening	326,376	24,410
Mandeville Bypass Rd.	3,188,370	279,276
Million Dollar Rd. Bridge	22,835	-
Napa Valley Way Drainage	-	44,018
Naples Ct. Drainage	-	23,611
North St. Drainage	43,030	3,102
Northshore Blvd./I-12 Lighting	20,480	108,414
Northwood Village/Whisperwood/Eddins Canal Drainage	578,403	169,377
Oak Alley Rd.	-	-
Oak Harbor Blvd.	-	33,441
Oak Harbor Blvd./I-10 Lighting	21,772	23,716
Oak Park Subdivision Drainage	67,364	52,763
Old Ponchatoula Hwy.	-	179,244
Old River Rd.	-	-
Old River Rd. Bridge	10,060	-
Portsmouth Dr.	-	40,691
Raiford Oaks Channel	93,627	20,143
Raleigh St.	-	40,691
Red Bud Ln.	53,469	28,380
River Rd. at Lee Rd.	29,313	-
Safe Haven Entrance Landscaping	4,588	29,705
Safe Haven Information Signage	1,975	6,742
Safe Haven Network Fiber	38,106	-
Safe Haven Pavilions	11,468	47,354
Safe Haven Pkwy. Intersections	5,475	43,920
Safe Haven Roadway Sidewalks	1,825	41,475
Safe Haven Stormwater Management	16,075	358,916
Safe Haven Training & Education Center	208,705	635,425
Safe Haven Utilities	5,705	65,180
Seattle Slew Ct.	22,311	8,377
Secluded Grove Lp. Drainage	78,363	-
Sharp Rd.	24,933	543,923
Slidell Library Parking Lot	58,118	24,582
Smith Rd. Bridge	87,492	97,988
Soult St.	1,043,688	2,077,626
Spanish Trail Heights Drainage	-	82,020
St. Genevieve Ln.	43,152	7,153
St. Mary St. Building	16,135	-
STAC Drainage	337,107	-
STAC Property	500,674	-
Stone Rd. to Powell Dr.	152,291	271,549
Tallow Creek Blvd.	-	27,090
Tammany Trace Bridge Repair	42,824	5,781
Tammany Trace Connection to Heritage Park	100,480	-
Tammany Trace Crossing ROW	-	600
Tammany Trace LA59 Trace Tunnel/Curve	356,963	-
Third Ave. Bridge	170,633	149,066
Third St. Turn Radius	-	47,145
Venette Ct. Drainage	48,672	5,329
Walnut St. Drainage	9,690	-

ST. TAMMANY PARISH, LOUISIANA
Notes to the Financial Statements 2021

Project Name	CIP Expenditures to Date	Commitment
Governmental Activities (continued):		
West Madisonville Drainage	78,838	67,627
West Tammany Hills Drainage	250,272	71,492
Westminster Dr.	-	81,080
Westwood Regional Detention Pond	438,536	53,574
Windermere Crossing East	-	26,744
Yearling Lp. Drainage	-	47,274
<i>Total Governmental Activities</i>	\$17,618,746	\$20,281,563
Business-type Activities:		
Bedico/Timberlane Interconnection	703,385	-
Cross Gates Water Distribution-Herwig Bluff Rd.	15,844	-
Cross Gates WWTP	183,690	152,955
Goodbee Regional WWTP	162,992	202,552
LA1077/LA21 Connector Rd. Sewer Main	114,705	-
Ozone Pines Water System	-	28,920
Red Oaks/City of Mandeville SFM	3,410	33,760
Tammany Trace LA59 Trace Tunnel Curve/Water Main	92,725	-
Turtle Creek/Herwig Bluff SFM	157,966	-
West St. Tammany WWTP Expansion	716,291	7,411,826
<i>Total Business-type Activities</i>	\$2,151,008	\$7,830,013
Total Primary Government	\$19,769,754	\$28,111,576

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, 2021. At year-end, these encumbrances are as follows:

Fund	Encumbrances
Governmental Activities:	
General Fund (000)	\$127,730
Public Works (100)	979,671
St. Tammany Parish Coroner (126)	7,059
Capital Improvement – General (200-4640)	1,456,796
Disaster Relief (254)	15,609,778
Non-major Special Revenue Funds	3,781,599
Non-major Capital Project Funds	4,230,510
Internal Service Funds	31,445
Total Governmental Activities	26,224,588
Business-type Activities:	
Utility Operations (502)	\$707,176
Development (507)	53,924
Total Business-type Activities	761,100
Total Primary Government	\$26,985,688

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

ST. TAMMANY PARISH, LOUISIANA
Notes to the Financial Statements 2021

Payments to the Sheriff in 2021 totaled \$131,800. The Parish is committed to pay an annual fee to the Sheriff as shown in the following table:

Year Due	Amount
2022	\$193,706
2023	205,683
2024	206,367
2025	195,747
2026	185,267
2027	186,034
2028	186,593
2029	93,495
Total	\$1,452,892

I. Risk Management

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

During 2021, the Parish's maximum liability exposure within the self-insured retentions was \$500,000 aggregate for general, auto, public officials' errors and omissions, employment practices, employee benefits, and law enforcement liability. There is a \$1,000,000 limit per occurrence for any Parish-related liability for each of these lines of coverage. The general and employee benefits liability policies have a maximum aggregate of \$3,000,000 each. The public officials' errors and omissions, employment practices, and employee benefits liability policies have a maximum aggregate of \$2,000,000 each. The law enforcement liability policy has a maximum aggregate of \$1,000,000. Settlements in each of the past three years did not exceed insurance coverage.

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

Risks of loss are accounted for and financed through internal service funds. The financial statements reflect an accrual for this exposure, net of claims paid, of \$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, 2021. 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>2021</u>	<u>2020</u>
Unpaid claims, beginning of year	\$4,000,000	\$4,000,000
Incurred claims and changes in estimates	740,862	605,326
Claim payments	(740,862)	(605,326)
Unpaid claims, end of year	<u>\$4,000,000</u>	<u>\$4,000,000</u>

Of the \$4,000,000 in claims payable, \$900,000 is considered current and \$3,100,000 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 2021

The following is a summary of the long-term obligation transactions for the year ended December 31, 2021:

	Long-term Obligations at 12/31/20	Additions	Deductions	Long-term Obligations at 12/31/21	Due within One Year
Governmental Activities					
Bonds Payable					
General Obligation Bonds	\$5,270,000	\$ -	(\$975,000)	\$4,295,000	\$1,015,000
Sales Tax Bonds	61,305,000	-	(4,580,000)	56,725,000	4,950,000
Revenue Bonds	23,385,000	-	(315,000)	23,070,000	335,000
Unamortized Premium	4,795,449	-	(559,615)	4,235,834	559,613
Total Bonds Payable	94,755,449	-	(6,429,615)	88,325,834	6,859,613
Compensated Absences	1,396,302	191,237	(326,208)	1,261,331	170,000
Pension Liability	150,327	-	(150,327)	-	-
Impact Fee Credits	8,961,017	191,138	(149,180)	9,002,975	-
Claims Payable	4,000,000	740,862	(740,862)	4,000,000	900,000
Health Plan Payable Retirees	7,101,778	424,522	(245,713)	7,280,587	-
Total Governmental Activities	116,364,873	1,547,759	(8,041,905)	109,870,727	7,929,613
Business-type Activities					
Utility Revenue Bonds	36,605,563	-	(1,015,000)	35,590,563	1,050,000
Discount on Bonds Payable	(782,409)	-	55,576	(726,833)	(54,067)
Pension Liability	29,796	-	(29,796)	-	-
Total Business-type Activities	35,852,950	-	(989,220)	34,863,730	995,933
Total Primary Government	\$152,217,823	\$1,547,759	(\$9,031,125)	\$144,734,457	\$8,925,546

The compensated absences liability is accounted for in two internal service funds. The Post-Employment Leave Benefit Internal Service Fund (679) is used to account for vacation and one-third of compensable sick leave paid to an eligible employee upon separation from employment. At the end of 2021, the liability in this fund was \$1,156,319, of which \$150,000 is considered current and \$1,006,319 is considered long-term.

The Post-Employment Health Insurance Internal Service Fund (678) is used to account for the two-thirds of compensable accumulated sick leave paid out for eligible employees upon separation of employment to the Post-employment Health Plan on the employees' behalf. The liability was \$105,012, of which \$20,000 is considered current and \$85,012 is considered long-term as of December 31, 2021.

OPEB is accounted for in both the Post-Employment Health Insurance Internal Service Fund (678) (\$5,880,587) and the government-wide statements (\$1,400,000).

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

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

ST. TAMMANY PARISH, LOUISIANA
Notes to the Financial Statements 2021

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	\$2,700,000	Ad valorem tax
		Limited Tax Refunding Bonds, Series 2018 (Library)	12/19/18	2,665,000	3.2%	03/01/25	1,595,000	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	7,505,000	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	25,925,000	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	23,295,000	2% sales tax
	Revenue	Revenue Bonds, Series 2009	05/01/09	4,000,000	3.87%	05/01/24	1,035,000	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						\$84,090,000		
Business-type Activities	Utility Revenue	Utility Revenue Bonds, Series 2010A	04/21/10	\$1,000,000	.95%	06/01/30	\$325,563	Net revenues of the system
		Utility Revenue Bonds, Series 2018	12/20/18	36,415,000	3.0% to 4.5%	08/01/44	35,265,000	Net revenues of the system
Total Business-type Activities						\$35,590,563		
TOTAL PRIMARY GOVERNMENT						\$119,680,563		

The primary government has accumulated \$6,074,175 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, 2021, the statutory limit is \$295,799,697 and the Parish has \$4,295,000 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 2021

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

		Year Ending December 31	Principal	Interest	Total
Governmental Activities	General Obligation Bonds	2022	\$1,015,000	\$121,200	\$1,136,200
		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	2022	4,950,000	1,757,045	6,707,045
		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
		2027-2031	30,325,000	2,350,488	32,675,488
	Revenue Bonds	2022	335,000	887,429	1,222,429
		2023	945,000	874,367	1,819,367
		2024	990,000	837,379	1,827,379
		2025	655,000	806,000	1,461,000
		2026	680,000	780,619	1,460,619
		2027-2031	3,825,000	3,486,531	7,311,531
		2032-2036	4,640,000	2,684,406	7,324,406
		2037-2041	5,635,000	1,711,394	7,346,394
	Business-type Activities	Utility Revenue Bonds	2042-2045	5,365,000	529,713
2022			1,050,000	1,440,628	2,490,628
2023			1,085,000	1,407,883	2,492,883
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
2027-2031			6,330,563	5,846,480	12,177,043
2032-2036			7,625,000	4,524,088	12,149,088
2037-2041			9,355,000	2,788,475	12,143,475
2042-2044			6,680,000	609,975	7,289,975
Total			<u>\$119,680,563</u>	<u>\$42,744,796</u>	<u>\$162,425,359</u>

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, 2021, \$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 2021

K. Fund Balance

The fund balance for governmental funds as of December 31, 2021 was \$284,399,881. The following table indicates the purpose for each restriction or commitment:

	General Fund (000)	Public Works (100)	STP Coroner (126)	Capital Imp.- General (200-4640)	Capital- Grants-Other (249)	Disaster Relief (254)
Nonspendable:						
Prepaid items	\$629,731	\$2,444	\$ -	\$ -	\$ -	\$ -
Mitigation bank	-	-	-	-	-	-
Total Nonspendable	<u>629,731</u>	<u>2,444</u>	<u>-</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	-	-	-	-	-	-
Gravity Drainage, Dist. No. 5	-	-	-	-	-	-
Jail Capital	-	-	-	-	-	-
Juror Compensation	-	-	-	-	-	-
Justice Center Complex	-	-	-	-	-	-
Library	-	-	-	-	-	-
Library Capital	-	-	-	-	-	-
Lighting Districts	-	-	-	-	-	-
Public Health	-	-	-	-	-	-
Roads, Bridges, and Drainage	-	63,205,669	-	62,028,575	-	6,949,246
St. Tammany Parish Coroner	-	-	97,059	-	-	-
Sub-Drainage Dist. 1 of GDD No. 3	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Transportation Capital	-	-	-	-	-	-
Tree Mitigation	-	-	-	-	-	-
Witness Fees	-	-	-	-	-	-
Total Restricted	<u>-</u>	<u>63,205,669</u>	<u>97,059</u>	<u>62,028,575</u>	<u>-</u>	<u>6,949,246</u>
Committed for:						
Administration Building	-	-	-	-	-	-
Animal Shelter	-	-	-	-	-	-
Culture and Recreation	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-
Disaster Relief	-	-	-	-	-	782,586
Economic Development	-	-	-	-	-	-
Environmental Services	-	-	-	-	-	-
General Government	-	-	-	-	14,409	-
Information Systems	-	-	-	-	-	-
OEP/911 Building	-	-	-	-	-	-
Parish Buildings	-	-	-	-	-	-
Road, Bridges, and Drainage	-	347,039	-	-	-	-
STP Admin/Justice Complex East	-	-	-	-	-	-
Tammany Trace	-	363,668	-	-	-	-
Total Committed	<u>-</u>	<u>710,707</u>	<u>-</u>	<u>-</u>	<u>14,409</u>	<u>782,586</u>
Unassigned	13,618,056	-	-	-	-	-
TOTAL FUND BALANCES	<u>\$14,247,787</u>	<u>\$63,918,820</u>	<u>\$97,059</u>	<u>\$62,028,575</u>	<u>\$14,409</u>	<u>\$7,731,832</u>

ST. TAMMANY PARISH, LOUISIANA
Notes to the Financial Statements 2021

	Non-major Special Revenue	Non-major Debt Service	Non-major Capital Projects	Non-major Permanent	Total
Nonspendable:					
Prepaid items	\$6,044	\$ -	\$ -	\$ -	\$638,219
Mitigation bank	-	-	-	712,526	712,526
Total Nonspendable	6,044	-	-	712,526	1,350,745
Restricted for:					
22 nd JD Commissioner	26,367	-	-	-	26,367
22 nd JD Criminal Court	47,919	-	-	-	47,919
Animal Shelter	-	-	458,303	-	458,303
Arts	47,957	-	-	-	47,957
Coastal Restoration	-	-	21,034,667	-	21,034,667
Debt Service	-	4,222,312	-	-	4,222,312
Drainage	7,493,729	-	17,468,781	-	24,962,510
Drainage Capital	-	-	289,385	-	289,385
Economic Development	2,595,414	-	-	-	2,595,414
Environmental Services	-	-	559	-	559
Gravity Drainage, Dist. No. 5	-	-	43,342	-	43,342
Jail Capital	-	-	579,676	-	579,676
Juror Compensation	427,749	-	-	-	427,749
Justice Center Complex	-	-	6,363,688	-	6,363,688
Library	-	441,655	-	-	441,655
Library Capital	-	-	5,358,929	-	5,358,929
Lighting Districts	5,645,487	-	-	-	5,645,487
Public Health	5,903,385	-	229,201	-	6,132,586
Roads, Bridges, and Drainage	-	-	21,369,729	-	153,553,219
St. Tammany Parish Coroner	-	1,344,882	236,237	-	1,678,178
Sub-Drainage Dist. 1 of GDD No. 3	-	-	575,968	-	575,968
Transportation	207,437	-	-	-	207,437
Transportation Capital	-	-	931,067	-	931,067
Tree Mitigation	-	-	126,790	-	126,790
Witness Fees	411,758	-	-	-	411,758
Total Restricted	22,807,202	6,008,849	75,066,322	-	236,162,922
Committed for:					
Administration Building	-	-	255,817	-	255,817
Animal Shelter	3,782,249	-	-	-	3,782,249
Culture and Recreation	-	-	10,216,433	-	10,216,433
Debt Service	-	65,326	-	-	65,326
Disaster Relief	-	-	-	-	782,586
Economic Development	-	-	329,680	-	329,680
Environmental Services	7,990,838	-	56,476	-	8,047,314
General Government	-	-	-	-	14,409
Information Systems	-	-	362,244	-	362,244
OEP/911 Building	-	-	857,562	-	857,562
Parish Buildings	-	-	5,813,953	-	5,813,953
Road, Bridges, and Drainage	-	-	-	-	347,039
STP Admin/Justice Complex East	-	-	1,611,442	-	1,611,442
Tammany Trace	-	-	418,436	-	782,104
Total Committed	11,773,087	65,326	19,922,043	-	33,268,158
Unassigned	-	-	-	-	13,618,056
TOTAL FUND BALANCES	\$34,586,333	\$6,074,175	\$94,988,365	\$712,526	\$284,399,881

ST. TAMMANY PARISH, LOUISIANA
Notes to the Financial Statements 2021

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 1	\$50,400	\$ -	\$ -	\$ -	\$ -	\$50,400
	Fire Protection District 2	9,650	-	-	-	-	-	9,650
	Fire Protection District 3	2,750	-	-	-	-	-	2,750
	Fire Protection District 5	1,750	-	-	-	-	-	1,750
	Fire Protection District 8	2,200	-	-	-	-	-	2,200
	Fire Protection District 9	1,550	-	-	-	-	-	1,550
	Fire Protection District 13	5,650	-	-	-	-	-	5,650
	Recreation District 1	7,550	-	-	-	-	-	7,550
	Recreation District 14	5,700	-	-	-	-	-	5,700
	Water District 3	-	-	-	309,140	26,088	-	335,228
Primary Government	St. Tammany Parish Coroner (126)*	-	7,112,047	-	-	-	-	7,112,047
	St. Tammany Parish Library (128)*	-	-	11,878,180	-	-	-	11,878,180
Total		\$87,200	\$7,112,047	\$11,878,180	\$309,140	\$26,088	-	\$19,412,655

* Indicates major component unit or fund as appropriate

The amount due from primary government to the Coroner and the Library is \$236,127 and \$440,173 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, 2021, is as follows:

		Due to:			
		General Fund (000)	STP Library Capital (228)	Total	
Due From:	Major Fund	St. Tammany Parish Library (128)	\$ -	\$606,420	\$606,420
	Non-major Special Revenue Funds	Grants – Coastal (141)	47,139	-	47,139
		Grants – Economic Development (143)	2,737	-	2,737
		Grants – Infrastructure (145)	58,764	-	58,764
		Grants – Residential Mitigation (147)	189,109	-	189,109
		Grants – Transportation (148)	48,255	-	48,255
		Grants – Other (149)	7,020	-	7,020
		Lighting District No. 10 (190-4630)	43	-	43
Internal Service Funds	Safe Haven Facility	104,667	-	104,667	
Total		\$457,734	\$606,420	\$1,064,154	

ST. TAMMANY PARISH, LOUISIANA
Notes to the Financial Statements 2021

M. Inter-fund Transfers

The following table indicates inter-fund transfers:

	To:							Total
	Public Works (100)	Capital Improvements – General (200-4640)	Disaster Relief (254)	Non-major Special Revenue Funds	Non- major Debt Service Funds	Non-major Capital Project Funds	Internal Service Funds	
General Fund (000)	\$ -	\$ -	\$634,686	\$981,688	\$ -	\$ -	\$ -	\$1,616,374
Capital Improvements – General (200-4640)	-	-	-	-	-	321,748	-	321,748
Disaster Relief (254)	-	9,064	-	-	-	-	-	9,064
Non-major Debt Service Funds	-	-	-	-	-	5,346	-	5,346
Non-major Capital Project Funds	-	939,036	-	-	-	1,061,075	-	2,000,111
Internal Service Funds	23,706	-	-	-	-	-	3,209	26,915
Utility Operations (502) *	-	-	-	-	361,500	-	-	361,500
Total	\$23,706	\$948,100	\$634,686	\$981,688	\$361,500	\$1,388,169	\$3,209	\$4,341,058

(*) Business-type Activities

The transfers were made for the following reasons:

1. A transfer was made from the General Fund to the Disaster Relief Fund to fund the grant match for Hurricane Ida projects.
2. A transfer was made from the General Fund to a non-major special revenue fund to supplement funding for the Justice System.
3. A transfer was made from the Capital Improvements - General Fund to a non-major capital project fund for additional funding for a drainage coastal protection plan.
4. A transfer was made from Disaster Relief 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 debt service fund to a non-major capital project fund to transfer the residual bond issue costs not incurred to the capital project fund where the funds will be spent.
6. 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.
7. 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.
8. Transfers were made from an internal service fund to the Public Works fund to cover the costs of claims.
9. A transfer was made from an internal service fund to another internal service fund to cover the cost of a claim.
10. Utility Operations made a transfer to a non-major debt service fund to fund debt that is secured by excess revenues of the Parish, but paid by Utility Operations as long as excess funds are available for the debt.

ST. TAMMANY PARISH, LOUISIANA
Notes to the Financial Statements 2021

N. Leases

The following table details leases required to be reported under GASBS 87. The Parish implemented GASB 87 for the 2021 reporting year.

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
	Sprint Spectrum LLC	190 @ Trace	06/01/1997	05/31/2002	05/31/2022	4-Five-year terms
	STC Five LLC	Fritchie Barn	06/01/2022	05/31/2027	05/31/2047	4-Five-year terms
	Sprint Spectrum LLC	Fritchie Barn	06/01/1997	05/31/2002	05/31/2022	4-Five-year terms
	Voicestream PCS BTA I Corporation	Hwy 190 @ Trace	11/01/2001	10/31/2006	10/31/2026	4-Five-year terms
Utility Operations (502)	STC Five LLC	Crossgates	05/02/2022	05/01/2027	05/01/2047	4-Five-year terms
	Sprint Spectrum L.P.	Crossgates	05/02/1997	05/01/2002	05/01/2022	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
	State of LA Dept of Public Safety	Koop Dr. Building C	06/01/2015	05/31/2020	05/31/2024	2-Two-year terms
	US Senate	Koop Dr. Building A	11/01/2017	01/02/2023	N/A	N/A
	LA Workforce Commission	STP Admin/JC East	02/19/2019	01/31/2024	01/31/2028	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 2021.

Fund	Rent	Interest	Total
Public Works (100)	\$86,212	\$1,511	\$87,723
Utility Operations (502)	8,396	388	8,784
Internal Service Funds	90,967	480	91,447
Total	<u>\$185,575</u>	<u>\$2,379</u>	<u>\$187,954</u>

ST. TAMMANY PARISH, LOUISIANA
Notes to the Financial Statements 2021

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

		Principal	Interest	Total
Public Works (100)	2022	\$184,743	\$9,857	\$194,600
	2023	154,065	14,484	168,549
	2024	153,971	20,794	174,765
	2025	153,876	27,337	181,213
	2026	135,557	27,965	163,522
	2027-2031	676,674	230,898	907,572
	2032-2036	674,823	403,088	1,077,911
	2037-2041	672,978	607,242	1,280,220
	2042-2046	671,139	849,362	1,520,501
	Total	3,477,826	2,191,027	5,668,853
Internal Service Funds	2022	89,927	1,520	91,447
	2023	86,475	2,478	88,953
	2024	81,171	3,276	84,447
	2025	74,115	3,897	78,012
	2026	68,507	4,423	72,930
	2027-2028	69,670	5,404	75,074
	Total	469,865	20,998	490,863
	Utility Operations (502)	2022	29,820	1,608
2023		27,188	2,310	29,498
2024		27,173	3,357	30,530
2025		27,158	4,441	31,599
2026		27,143	5,562	32,705
2027-2031		135,492	46,023	181,515
2032-2036		135,121	80,461	215,582
2037-2041		134,752	121,292	256,044
2042-2046		134,382	169,717	304,099
Total		678,229	434,771	1,113,000
Total	\$4,625,920	\$2,646,796	\$7,272,716	

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 \$139,426 in fiscal year 2021 in ad valorem taxes due to these abatement programs.

ST. TAMMANY PARISH, LOUISIANA
Notes to the Financial Statements 2021

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, 2021:

	Carrying Amount	Bank Balance
Demand Deposits	\$10,537,682	\$10,645,831

These deposits are secured from custodial credit risk by \$250,000 of federal deposit insurance (GASB Category 1) and \$10,500,000 of pledged securities held by the custodial bank in the name of the Coroner (GASB Category 2).

Capital Assets

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

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 2021

Capital assets and depreciation activity for the year ended December 31, 2021 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	453,686	73,444	-	527,130
Autopsy Equipment	399,774	60,869	-	460,643
Computer Equipment	226,589	63,127	-	289,716
Furniture and Fixtures	59,456	-	-	59,456
Lab Equipment	2,166,932	-	-	2,166,932
Office Equipment	391,050	43,084	(16,466)	417,668
<i>Total capital assets being depreciated</i>	<u>3,783,649</u>	<u>240,524</u>	<u>(16,466)</u>	<u>4,007,707</u>
Less accumulated depreciation for:				
Leasehold Improvements	(61,969)	(2,448)	-	(64,417)
Auto Equipment	(285,835)	(66,801)	-	(352,636)
Autopsy Equipment	(250,761)	(43,554)	-	(294,315)
Computer Equipment	(214,739)	(14,766)	-	(229,505)
Furniture and Fixtures	(59,456)	-	-	(59,456)
Lab Equipment	(2,074,690)	(43,930)	-	(2,118,620)
Office Equipment	(262,463)	(35,222)	1,176	(296,509)
Total accumulated depreciation	<u>(3,209,913)</u>	<u>(206,721)</u>	<u>1,176</u>	<u>(3,415,458)</u>
Total capital assets, net	<u>\$573,736</u>	<u>\$33,803</u>	<u>(\$15,290)</u>	<u>\$592,249</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, 2021:

Demand Deposits	<u>\$5,302,370</u>
-----------------	--------------------

These deposits are stated at cost, which approximates market. As of December 31, 2021, \$5,373,277 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, 2021. These liabilities are reported at their present value of \$148,211.

ST. TAMMANY PARISH, LOUISIANA
Notes to the Financial Statements 2021

Changes in the balances of claims liabilities during the years ended December 31, 2021, 2020, and 2019 were as follows:

	2021	2020	2019
Unpaid claims, beginning of year	\$57,235	\$68,936	\$64,894
Incurred claims and changes in estimates	1,123,165	853,618	1,021,295
Claim payments	(1,032,189)	(865,319)	(1,017,253)
Unpaid claims, end of year	<u>\$148,211</u>	<u>\$57,235</u>	<u>\$68,936</u>

A stop-loss insurance contract executed with an insurance carrier covers aggregate claims in excess of \$1,057,401 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, 2021 is as follows:

<u>St. Tammany Parish Library</u>	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Capital assets, not being depreciated:				
Land	\$473,285	\$ -	\$ -	\$473,285
Capital assets being depreciated:				
Artwork	49,464	-	-	49,464
Books	8,001,322	1,061,977	(711,790)	8,351,509
Vehicles	229,896	-	-	229,896
Computers	51,903	112,185	-	164,088
Building Improvements	1,781,605	9,100	(10,824)	1,779,881
Furniture and Equipment	1,759,795	96,658	-	1,856,453
<i>Total capital assets being depreciated</i>	<u>11,873,985</u>	<u>1,279,920</u>	<u>(722,614)</u>	<u>12,431,291</u>
Less accumulated depreciation for:				
Artwork	(24,544)	(7,066)	-	(31,610)
Books	(6,844,223)	(658,816)	675,064	(6,827,975)
Vehicles	(161,956)	(20,975)	-	(182,931)
Computers	(33,831)	(8,232)	-	(42,063)
Building Improvements	(844,801)	(69,568)	10,824	(903,545)
Furniture and Equipment	(1,366,309)	(122,896)	-	(1,489,205)
Total accumulated depreciation	<u>(9,275,664)</u>	<u>(887,553)</u>	<u>685,888</u>	<u>(9,477,329)</u>
<i>Total capital assets being depreciated, net</i>	<u>2,598,321</u>	<u>392,367</u>	<u>(36,726)</u>	<u>2,953,962</u>
Total capital assets, net	<u>\$3,071,606</u>	<u>\$392,367</u>	<u>(\$36,726)</u>	<u>\$3,427,247</u>

Operating Leases

The St. Tammany Parish Library leases the Causeway branch in Mandeville, the temporary Covington Branch, its reference center, its administration offices, and its technical services building. These leases have been classified as operating leases and as such, rental payments have been recorded as an operating expenditure. Total rent expense for the year ended December 31, 2021 was \$300,509.

ST. TAMMANY PARISH, LOUISIANA
Notes to the Financial Statements 2021

Future minimum lease payments are as follows:

Year Ending December 31,	Amount
2022	\$167,472
2023	97,875
Total Future Minimum Lease Payments	\$265,347

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. The cost is recorded as an expenditure at the time individual inventory items are purchased. Inventories at year-end are equally offset by fund balance reserves. Inventory at December 31, 2021 was determined using the first-in, first-out method (FIFO).

Cash and Cash Equivalents

At December 31, 2021, the Mosquito Abatement District had cash and cash equivalents (book balances) as follows:

Cash in checking accounts	\$2,954,091
Cash in money market account	12,275,807
Other	1,449
Total	\$15,231,347

As of December 31, 2021, the Mosquito Abatement District had \$15,238,555 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

ST. TAMMANY PARISH, LOUISIANA
Notes to the Financial Statements 2021

Capital assets and depreciation activity for the year ended December 31, 2021 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	-	226,409
<i>Total capital assets not being depreciated</i>	-	699,054	-	699,054
Capital assets being depreciated:				
Buildings and Improvements	5,832,393	8,732	-	5,841,125
Vehicles	755,721	41,989	(34,192)	763,518
Machinery and Equipment	752,247	86,332	164,095	1,002,674
Aircraft and Related Equipment	4,800,343	43,300	-	4,843,643
Office Furniture and Fixtures	168,264	-	(129,903)	38,361
<i>Total capital assets being depreciated</i>	12,308,968	180,353	-	12,489,321
Less accumulated depreciation for:				
Buildings and Improvements	(1,870,923)	(146,683)	-	(2,017,606)
Vehicles	(613,634)	(58,694)	-	(672,328)
Machinery and Equipment	(520,359)	(93,696)	-	(614,055)
Aircraft and Related Equipment	(2,031,872)	(258,072)	-	(2,289,944)
Office Furniture and Fixtures	(68,336)	(6,618)	-	(74,954)
Total accumulated depreciation	(5,105,124)	(563,763)	-	(5,668,887)
<i>Total capital assets being depreciated, net</i>	7,203,844	(383,410)	-	6,820,434
Total capital assets, net	\$7,203,844	\$315,644	\$ -	\$7,519,488

Operating Leases

The Mosquito Abatement District entered into a 100-year lease with the City of Slidell on January 22, 2007 for approximately 155,945 square feet of land at the Slidell Airport. The District's new facility and administrative building and new airplane hangar rest on this site at 62512 Airport Road in the City of Slidell. In October 2021, the lease was cancelled as the District purchased the land from the City of Slidell. Rental payments during 2021 amounted to \$21,134.

Compensated Absences

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

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

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.

ST. TAMMANY PARISH, LOUISIANA
Notes to the Financial Statements 2021

S. New Standards

Statement No. 91, "Conduit Debt Obligations" will be effective for financial statements starting with the fiscal year that ends December 31, 2022.

Statement 92, "Omnibus 2020" will be effective for financial statements starting with the fiscal year that ends June 30, 2022.

Statement 93 "Replacement of Interbank Offered Rates" paragraph 11b will be effective for reporting periods ending after December 31, 2021. The requirements in paragraphs 13 and 14 will take effect for financial statements starting with the fiscal year that ends June 30, 2022

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.

Statement No. 97, "Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred compensation Plans-an amendment of GASB Statements 14 and 84, and a supersession of GASB Statement 32" will be effective for financial statements starting with the fiscal year that ends June 30, 2022.

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.

On May 2, 2022, the District Attorney filed suit against the Parish to either budget, allot, and appropriate \$8,762,826.51 for the District Attorney's 2022 expenses. 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. As a result of the depletion of the tax's remaining fund balance, the amounts requested for the 2022 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 reduced all agency and department budgets for fiscal year 2022 to 75.5% of the 2021 revised budget. The Parish has hired outside legal counsel to represent the government in this lawsuit.



**REQUIRED
SUPPLEMENTARY
INFORMATION**

ST. TAMMANY PARISH, LOUISIANA
Schedule of Revenues, Expenditures, and Changes in Fund Balances -
Budget and Actual
General Fund (000)
For the Year Ended December 31, 2021

	Original Budget	Final Budget	Actual Amounts Budgetary Basis	Variance with Final Budget- Positive (Negative)
Revenues				
Taxes:				
Ad valorem	\$ 5,507,000	\$ 5,507,000	\$ 5,634,206	\$ 127,206
Other taxes, penalties, interest, etc.	2,913,800	2,913,800	2,790,201	(123,599)
Licenses and permits	3,943,300	3,943,300	4,174,649	231,349
Intergovernmental revenues:				
Other federal funds	65,000	65,000	62,020	(2,980)
State funds:				
State revenue sharing	114,224	114,224	114,393	169
Fees and charges for services	276,300	276,300	467,834	191,534
Other revenues	368,690	368,690	254,600	(114,090)
Total Revenues	<u>13,188,314</u>	<u>13,188,314</u>	<u>13,497,903</u>	<u>309,589</u>
Less: Revenue collection fees	784,499	784,499	823,021	(38,522)
Net Revenues	<u>12,403,815</u>	<u>12,403,815</u>	<u>12,674,882</u>	<u>271,067</u>
Expenditures				
Administrative Departments				
Parish President	743,747	753,747	722,216	31,531
Parish Council	1,506,377	1,506,377	1,351,127	155,250
Chief Administrative Officer	620,400	620,400	609,138	11,262
Facilities Management	1,710,589	1,710,589	1,570,279	140,310
Finance	1,676,434	1,676,434	1,482,905	193,529
Grants Management	428,748	428,748	412,593	16,155
Grants Reimbursable	(200,000)	(200,000)	(295,513)	95,513
Human Resources	554,287	569,787	520,229	49,558
Procurement	560,420	560,420	503,853	56,567
Public Information	545,482	549,060	499,016	50,044
Technology	3,340,109	3,419,749	3,224,815	194,934
District Attorney - Civil Division	1,688,939	1,688,939	1,603,808	85,131
Interfund Charges	(12,476,942)	(12,476,942)	(11,428,232)	(1,048,710)
Facilities and Other				
Bush Community Center	25,056	25,056	15,654	9,402
Elections	33,284	533,284	340,188	193,096
Fairgrounds Arena	340,930	340,930	219,159	121,771
Levee Board Building	26,085	26,085	26,085	-
St. Tammany Regional Airport	190,789	340,789	148,263	192,526
Reimbursement-Costs in Excess of Revenues	(462,660)	(462,660)	(295,914)	(166,746)
State Mandated Agencies				
St. Tammany Parish Jail	5,881,384	5,881,384	5,872,957	8,427
22nd Judicial District Court				
22nd Judicial District Court	2,884,973	2,884,973	2,701,191	183,782
22nd Judicial District Court Reimbursable	42,132	42,132	42,132	-
Assessor	506,696	506,696	505,135	1,561
Reimbursement from other agencies	(491,050)	(491,050)	(491,050)	-
District Attorney of 22nd JD	3,340,952	4,059,913	4,006,869	53,044
Registrar of Voters	219,131	219,131	219,131	-
LA Dept of Veterans Affairs	117,544	117,544	113,333	4,211
Ward Courts	325,580	387,580	344,049	43,531
General expenditures	5,633	115,633	109,678	5,955
Total Expenditures	<u>13,685,049</u>	<u>15,334,728</u>	<u>14,653,094</u>	<u>681,634</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(1,281,234)</u>	<u>(2,930,913)</u>	<u>(1,978,212)</u>	<u>952,701</u>
Other Financing Uses				
Transfers out	(1,845,726)	(1,617,440)	(1,616,374)	1,066
Net Change in Fund Balance	<u>(3,126,960)</u>	<u>(4,548,353)</u>	<u>(3,594,586)</u>	<u>953,767</u>
Fund Balance - Beginning	<u>17,842,373</u>	<u>17,842,373</u>	<u>17,842,373</u>	<u>-</u>
Fund Balance - Ending	<u>\$ 14,715,413</u>	<u>\$ 13,294,020</u>	<u>\$ 14,247,787</u>	<u>\$ 953,767</u>

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

ST. TAMMANY PARISH, LOUISIANA
Schedule of Revenues, Expenditures, and Changes in Fund Balances -
Budget and Actual
Public Works (100)
For the Year Ended December 31, 2021

	Original Budget	Final Budget	Actual Amounts Budgetary Basis	Variance with Final Budget-Positive (Negative)
Revenues				
Sales Tax	\$ 50,399,500	\$ 57,000,000	\$ 69,630,532	\$ 12,630,532
Sales Tax for Capital	(17,819,585)	(17,819,585)	(17,819,585)	-
Sales Tax for Debt	(6,873,077)	(6,769,532)	(6,769,532)	-
Other Revenues	2,069,436	2,069,436	1,656,254	(413,182)
Less: Revenue collection fees	(579,600)	(655,506)	(793,579)	(138,073)
Net Revenues	<u>27,196,674</u>	<u>33,824,813</u>	<u>45,904,090</u>	<u>12,079,277</u>
Expenditures				
Department of Public Works				
Public Works Administration	2,450,515	2,388,415	2,010,267	378,148
Engineering	1,732,629	-	-	-
Maintenance Barns	13,524,084	13,680,036	9,939,774	3,740,262
Fleet Management	3,929,886	5,019,113	3,744,443	1,274,670
Tammany Trace Maintenance	1,487,628	1,432,749	1,051,255	381,494
Geographical Information Systems	301,253	301,253	275,176	26,077
Tammany Trace Administration	161,026	165,556	152,255	13,301
Development-Coastal/Environmental	-	768,008	661,864	106,144
Development-Engineering	1,614,178	-	-	-
Engineering	-	2,519,338	2,187,660	331,678
Homeland Security & Emergency Operations	646,184	646,184	523,086	123,098
General expenditures	5,225,894	5,225,894	4,452,041	773,853
Total Expenditures	<u>31,073,277</u>	<u>32,146,546</u>	<u>24,997,821</u>	<u>7,148,725</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(3,876,603)</u>	<u>1,678,267</u>	<u>20,906,269</u>	<u>19,228,002</u>
Other Financing Sources				
Transfers in	-	-	23,706	-
Total Other Financing Sources	<u>-</u>	<u>-</u>	<u>23,706</u>	<u>-</u>
Net Change in Fund Balance	(3,876,603)	1,678,267	20,929,975	19,228,002
Fund Balance - Beginning	<u>42,988,845</u>	<u>42,988,845</u>	<u>42,988,845</u>	<u>-</u>
Fund Balance - Ending	<u>\$ 39,112,242</u>	<u>\$ 44,667,112</u>	<u>\$ 63,918,820</u>	<u>\$ 19,228,002</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
Schedule of Revenues, Expenditures, and Changes in Fund Balances -
Budget and Actual
St. Tammany Parish Coroner (126)
For the Year Ended December 31, 2021

	<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	\$ 7,198,300	\$ 7,355,291	\$ 7,355,291	\$ -
Ad valorem tax for Capital	(250,000)	(250,000)	(250,000)	-
Ad valorem tax for Debt	(716,160)	(716,160)	(716,160)	-
Other Revenues	163,644	166,705	166,705	-
Less: collection fees and assessments	(263,621)	(255,078)	(255,078)	-
Net Revenues	<u>6,132,163</u>	<u>6,300,758</u>	<u>6,300,758</u>	<u>-</u>
Expenditures	<u>5,685,399</u>	<u>20,402,470</u>	<u>20,402,470</u>	<u>-</u>
Net Change in Fund Balance	446,764	(14,101,712)	(14,101,712)	-
Fund Balance - Beginning	<u>14,198,771</u>	<u>14,198,771</u>	<u>14,198,771</u>	<u>-</u>
Fund Balance - Ending	<u>\$ 14,645,535</u>	<u>\$ 97,059</u>	<u>\$ 97,059</u>	<u>\$ -</u>

ST. TAMMANY PARISH, LOUISIANA
Schedule of Revenues, Expenditures, and Changes in Fund Balances -
Budget and Actual
St. Tammany Parish Library (128)
For the Year Ended December 31, 2021

	<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	\$ 13,421,400	\$ 13,716,400	\$ 13,714,361	\$ (2,039)
Ad valorem Tax for Capital	(1,450,000)	(1,450,000)	(1,450,000)	-
Ad valorem Tax for Debt	(416,800)	(416,800)	(416,800)	-
Other Revenues	295,873	302,573	302,451	(122)
Less: Revenue collection fees	(489,907)	(476,107)	(475,575)	532
Net Revenues	<u>11,360,566</u>	<u>11,676,066</u>	<u>11,674,437</u>	<u>(1,629)</u>
Expenditures	<u>11,360,566</u>	<u>11,676,066</u>	<u>11,674,437</u>	<u>1,629</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, 2021

	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
St. Tammany Parish's Proportion of the Net Pension Liability	3.73%	3.83%	4.02%	4.30%	4.22%
St. Tammany Parish's Proportionate Share of the Net Pension Liability/(Asset) *	\$ (6,544,656)	\$ 180,123	\$ 17,832,897	\$ (3,195,198)	\$ 8,681,664
St. Tammany Parish's Covered Payroll	\$ 24,998,570	\$ 24,929,988	\$ 24,264,487	\$ 24,721,584	\$ 26,496,531
St. Tammany Parish's Proportionate Share of the Net Pension Liability/(Asset) as a Percentage of its Covered Payroll	-26.18%	0.72%	73.49%	-12.92%	32.77%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability/(Asset)	104.00%	99.89%	88.86%	101.98%	94.15%

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

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

<u>2016</u>	<u>2015</u>
4.13%	3.86%
\$ 10,877,242	\$ 1,054,850
\$ 24,999,534	\$ 21,662,469
43.51%	4.87%
92.23%	99.15%

ST. TAMMANY PARISH, LOUISIANA
Schedule of St. Tammany Parish Contributions
For the Year Ended December 31, 2021

	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
Statutorily Required Contribution	\$ 3,062,324	\$ 3,053,925	\$ 2,790,420	\$ 2,842,925	\$ 3,312,071
Contributions in Relation to the Statutorily Required Contribution	<u>3,062,324</u>	<u>3,053,925</u>	<u>2,790,420</u>	<u>2,842,925</u>	<u>3,312,071</u>
Contribution Deficiency (Excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
St. Tammany Parish's Covered Payroll	\$ 24,998,570	\$ 24,929,988	\$ 24,264,487	\$ 24,721,584	\$ 26,496,531
Contributions as a Percentage of Covered Payroll	12.25%	12.25%	11.50%	11.50%	12.50%

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

SCHEDULE 6

<u>2016</u>	<u>2015</u>
\$ 3,249,952	\$ 3,435,429
<u>3,249,952</u>	<u>3,435,429</u>
<u>\$ -</u>	<u>\$ -</u>
\$ 24,999,534	\$ 23,692,568
13.00%	14.50%

ST. TAMMANY PARISH, LOUISIANA
Schedule of Changes in Total OPEB Liability and Related Ratios
For the Year Ended December 31, 2021

	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Total OPEB liability				
Service cost	\$ 52,227	\$ 52,346	\$ 62,234	\$ 75,747
Interest	147,953	290,442	350,581	328,588
Changes of benefit terms	-	-	-	-
Differences between expected and actual experience	160,219	(3,912,890)	(119,943)	(217,946)
Changes of assumptions	64,123	188,252	1,999,419	(941,153)
Benefit payments	(245,713)	(232,903)	(253,051)	(239,859)
Net change in total OPEB Liability	<u>178,809</u>	<u>(3,614,753)</u>	<u>2,039,240</u>	<u>(994,623)</u>
Total OPEB liability - beginning	<u>7,101,778</u>	<u>10,716,531</u>	<u>8,677,291</u>	<u>9,671,914</u>
Total OPEB liability - ending	<u>\$ 7,280,587</u>	<u>\$ 7,101,778</u>	<u>\$ 10,716,531</u>	<u>\$ 8,677,291</u>
Covered-employee payroll	\$ 24,998,570	\$ 24,929,988	\$ 24,264,487	\$ 24,721,584
Total OPEB liability as a percentage of covered-employee payroll	29.12%	28.49%	44.17%	35.10%
Benefit changes	None	None	None	None
Change of Assumptions:				
Discount Rate	2.06%	2.12%	2.74%	4.10%
Mortality	RP-2000	RP-2000	RP-2000	RP-2000
Trend	Variable	Variable	5.5%	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

**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, 2021

	Ad valorem/ parcel fees	Other taxes, penalties, interest, etc.	Licenses and permits	Other federal funds	State revenue sharing	Fees and charges for services
Revenues:						
Taxes:						
Ad valorem	\$ 5,634,206	\$ -	\$ -	\$ -	\$ -	\$ -
Other taxes, penalties, interest, etc.	-	2,790,201	-	-	-	-
Licenses and permits	-	-	4,174,649	-	-	-
Intergovernmental revenues:						
Other federal funds	-	-	-	62,020	-	-
State funds:						
State revenue sharing	-	-	-	-	114,393	-
Fees and charges for services	-	-	-	-	-	467,834
Other revenues	-	-	-	-	-	331,641
	<u>\$ 5,634,206</u>	<u>\$ 2,790,201</u>	<u>\$ 4,174,649</u>	<u>\$ 62,020</u>	<u>\$ 114,393</u>	<u>\$ 799,475</u>

General Government

	Legislative	Judicial	Executive	Elections	Financial Administration	Other- Unclassified
Expenditures:						
Administrative Departments						
Parish President	\$ -	\$ -	\$ 722,216	\$ -	\$ -	\$ -
Parish Council	1,351,127	-	-	-	-	-
Chief Administrative Officer	-	-	501,071	-	108,067	-
Facilities Management	-	-	-	-	-	1,570,279
Finance	-	-	-	-	1,184,291	298,614
Grants Management	-	-	-	-	117,080	-
Human Resources	-	-	-	-	520,229	-
Procurement	-	-	-	-	503,853	-
Public Information	-	-	-	-	-	455,388
Technology	-	-	-	-	-	2,728,676
District Attorney-Civil Division	-	-	-	-	1,603,808	-
Interfund Charges	(1,302,485)	-	(1,193,084)	-	(3,584,671)	(5,347,992)
Facilities and Other						
Bush Community Center	-	-	-	-	-	15,654
Elections	-	-	-	340,188	-	-
Fairgrounds Arena	-	-	-	-	-	-
Levee Board Building	-	-	-	-	-	26,085
St. Tammany Regional Airport	-	-	-	-	-	-
Reimbursement-Costs in Excess of Revenues	-	-	-	-	-	(23,739)
State Mandated Agencies						
St. Tammany Parish Jail	-	-	-	-	-	-
22nd Judicial District Court	-	-	-	-	-	-
22nd Judicial District Court	-	2,701,191	-	-	-	-
22nd Judicial District Court Reimbursable	-	42,132	-	-	-	-
Assessor	-	-	-	-	14,085	-
District Attorney of 22nd JD	-	4,006,869	-	-	-	-
Registrar of Voters	-	-	-	219,131	-	-
LA Dept of Veterans Affairs	-	-	-	-	-	-
Ward Courts	-	344,049	-	-	-	-
General expenditures	-	-	-	-	-	109,678
Revenue collection fees	-	-	-	-	816,413	6,608
	<u>\$ 48,642</u>	<u>\$ 7,094,241</u>	<u>\$ 30,203</u>	<u>\$ 559,319</u>	<u>\$ 1,283,155</u>	<u>\$ (160,749)</u>
Total Expenditures	<u>\$ 48,642</u>	<u>\$ 7,094,241</u>	<u>\$ 30,203</u>	<u>\$ 559,319</u>	<u>\$ 1,283,155</u>	<u>\$ (160,749)</u>

SCHEDULE 8

<u>Investment earnings</u>	<u>Miscellaneous</u>	<u>Total</u>
\$ -	\$ -	\$ 5,634,206
-	-	2,790,201
-	-	4,174,649
-	-	62,020
-	-	114,393
-	-	467,834
(86,188)	9,147	254,600
<u>\$ (86,188)</u>	<u>\$ 9,147</u>	<u>\$ 13,497,903</u>

<u>Public Safety</u>	<u>Health and Welfare</u>	<u>Culture and Recreation</u>	<u>Transportation</u>	<u>Capital Outlay - Capital Assets</u>	<u>Total</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 722,216
-	-	-	-	-	1,351,127
-	-	-	-	-	609,138
-	-	-	-	-	1,570,279
-	-	-	-	-	1,482,905
-	-	-	-	-	117,080
-	-	-	-	-	520,229
-	-	-	-	-	503,853
-	-	-	-	43,628	499,016
-	-	-	-	496,139	3,224,815
-	-	-	-	-	1,603,808
-	-	-	-	-	(11,428,232)
-	-	-	-	-	15,654
-	-	-	-	-	340,188
-	-	219,159	-	-	219,159
-	-	-	-	-	26,085
-	-	-	148,263	-	148,263
-	-	(208,106)	(64,069)	-	(295,914)
5,872,957	-	-	-	-	5,872,957
-	-	-	-	-	2,701,191
-	-	-	-	-	42,132
-	-	-	-	-	14,085
-	-	-	-	-	4,006,869
-	-	-	-	-	219,131
-	113,333	-	-	-	113,333
-	-	-	-	-	344,049
-	-	-	-	-	109,678
-	-	-	-	-	823,021
<u>\$ 5,872,957</u>	<u>\$ 113,333</u>	<u>\$ 11,053</u>	<u>\$ 84,194</u>	<u>\$ 539,767</u>	<u>\$ 15,476,115</u>

ST. TAMMANY PARISH, LOUISIANA
Reconciliation of Expenditures Between Budgetary Comparison and
Statement of Revenues and Expenditures
Public Works (100)
For the Year Ended December 31, 2021

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	\$ -	\$ 2,010,267	\$ -	\$ -	\$ -	\$ 2,010,267
Maintenance Barns	-	9,939,774	-	-	-	9,939,774
Fleet Management	-	1,726,493	-	-	2,017,950	3,744,443
Tammany Trace Maintenance	-	801,447	-	-	249,808	1,051,255
Geographical Information Systems	-	267,576	-	-	7,600	275,176
Tammany Trace Administration	-	-	152,255	-	-	152,255
Development-Coastal/Environmental	-	-	-	661,864	-	661,864
Engineering	-	2,187,660	-	-	-	2,187,660
Homeland Security & Emergency Operations	523,086	-	-	-	-	523,086
General expenditures	-	4,452,041	-	-	-	4,452,041
Revenue collection fees	-	793,579	-	-	-	793,579
Total Expenditures	<u>\$ 523,086</u>	<u>\$ 22,178,837</u>	<u>\$ 152,255</u>	<u>\$ 661,864</u>	<u>\$ 2,275,358</u>	<u>\$ 25,791,400</u>

NON-MAJOR GOVERNMENTAL FUNDS

ST. TAMMANY PARISH, LOUISIANA
Combining Balance Sheet
Non-Major Governmental Funds
December 31, 2021

	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
ASSETS					
Cash and cash equivalents	\$ 30,566,579	\$ 2,033,327	\$ 26,255,600	\$ -	\$ 58,855,506
Investments	5,825,579	-	63,155,965	-	68,981,544
Receivables, net of allowances for uncollectibles:					
Ad valorem/parcel fees	14,300,709	-	4	-	14,300,713
Sales and use tax	177,886	-	-	-	177,886
Other receivables	2,591,052	-	1,212,915	-	3,803,967
Due from other funds	-	-	606,420	-	606,420
Prepaid items	6,044	-	-	-	6,044
Restricted assets	-	4,040,848	21,034,667	712,526	25,788,041
Total Assets	53,467,849	6,074,175	112,265,571	712,526	172,520,121
DEFERRED OUTFLOWS OF RESOURCES					
Deferred charges - state revenue sharing	5,916	-	-	-	5,916
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	\$ 53,473,765	\$ 6,074,175	\$ 112,265,571	\$ 712,526	\$ 172,526,037
LIABILITIES					
Accounts, salaries, and other payables	\$ 10,562,492	\$ -	\$ 3,394,113	\$ -	\$ 13,956,605
Due to other funds	353,067	-	-	-	353,067
Unearned revenue	6,463,457	-	13,883,093	-	20,346,550
Other liabilities	994,957	-	-	-	994,957
Total Liabilities	18,373,973	-	17,277,206	-	35,651,179
DEFERRED INFLOWS OF RESOURCES					
Unavailable revenue - ad valorem/parcel fees	410,832	-	-	-	410,832
Unavailable revenue - state revenue sharing	102,627	-	-	-	102,627
Total Deferred Inflows of Resources	513,459	-	-	-	513,459
FUND BALANCES					
Nonspendable					
Mitigation bank	-	-	-	712,526	712,526
Prepaid items	6,044	-	-	-	6,044
Restricted	22,807,202	6,008,849	75,066,322	-	103,882,373
Committed	11,773,087	65,326	19,922,043	-	31,760,456
Total Fund Balances	34,586,333	6,074,175	94,988,365	712,526	136,361,399
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	\$ 53,473,765	\$ 6,074,175	\$ 112,265,571	\$ 712,526	\$ 172,526,037

ST. TAMMANY PARISH, LOUISIANA
Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances
Non-Major Governmental Funds
For the Year Ended December 31, 2021

	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	\$ 14,118,417	\$ 1,132,960	\$ 2,948,016	\$ -	\$ 18,199,393
Sales and use	837,983	6,769,531	7,000,000	-	14,607,514
Other taxes, penalties, interest, etc.	339,674	-	11	-	339,685
Licenses and permits	2,286,086	-	-	-	2,286,086
Intergovernmental revenues:					
Federal and state grants	14,004,442	1,201,628	3,826,659	-	19,032,729
State funds:					
State revenue sharing	307,449	-	-	-	307,449
Fees and charges for services	581,814	-	2,052,745	-	2,634,559
Fines and forfeitures	992,255	-	-	-	992,255
Other revenues:					
Investment earnings	(29,227)	7,495	(517,998)	111	(539,619)
Contributions	136,444	-	35,145	-	171,589
Miscellaneous	131	-	-	-	131
Total Revenues	33,575,468	9,111,614	15,344,578	111	58,031,771
Expenditures					
General government:					
Judicial	4,896,971	-	-	-	4,896,971
Elections	151,675	-	-	-	151,675
Financial administration	544,228	-	-	-	544,228
Other - unclassified	-	-	579,875	-	579,875
Public safety	4,431,985	-	2,115,070	-	6,547,055
Highways and streets	1,702,603	-	2,335,783	-	4,038,386
Sanitation	1,148,720	-	13,072	-	1,161,792
Health and welfare	18,357,422	-	64,190	-	18,421,612
Cultural and recreation	240,189	-	91,596	-	331,785
Economic development	814,945	-	36,099	-	851,044
Conservation	30,913	-	176,688	-	207,601
Transportation	2,120,783	-	-	-	2,120,783
Capital outlay:					
Capital assets	60,412	-	3,016,775	-	3,077,187
Infrastructure	2,048	-	11,355,966	-	11,358,014
Debt Service:					
Principal	-	5,870,000	-	-	5,870,000
Interest	-	2,858,175	-	-	2,858,175
Bond issuance costs	-	4,886	-	-	4,886
Impact fee credits used	-	-	133,180	-	133,180
Total Expenditures	34,502,894	8,733,061	19,918,294	-	63,154,249
Excess (Deficiency) of Revenues Over Expenditures	(927,426)	378,553	(4,573,716)	111	(5,122,478)
Other Financing Sources (Uses)					
Transfers in	981,688	361,500	1,388,169	-	2,731,357
Transfers out	-	(5,346)	(2,000,111)	-	(2,005,457)
Total Other Financing Sources (Uses)	981,688	356,154	(611,942)	-	725,900
Net Change in Fund Balance	54,262	734,707	(5,185,658)	111	(4,396,578)
Fund Balance - Beginning	34,532,071	5,339,468	100,174,023	712,415	140,757,977
Fund Balance - Ending	\$ 34,586,333	\$ 6,074,175	\$ 94,988,365	\$ 712,526	\$ 136,361,399



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.

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

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

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

Economic Development Fund (122) accounts for the part of the 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 Jail Fund (127) accounts for a portion of the one-quarter cent sales tax levied for providing and maintaining jail facilities for the Sheriff to incarcerate prisoners, including acquisition of land, equipment and furnishings therefore, with the proceeds of the tax being subject to funding into bonds for acquiring, constructing and improving said jail facilities.

STARC/ Council on Aging (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.

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

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

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

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

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

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

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

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

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.

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

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.

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, 2021

	101	102	106	111
	<u>Drainage Maintenance</u>	<u>Environmental Services</u>	<u>Justice Center Complex</u>	<u>Public Health</u>
ASSETS				
Cash and cash equivalents	\$ 4,967,477	\$ 2,036,174	\$ 31,139	\$ 2,724,045
Investments	-	5,825,579	-	-
Receivables, net of allowances for uncollectibles:				
Ad valorem/parcel fees	3,730,944	-	-	3,730,944
Sales and use tax	-	-	1,689	-
Other receivables	52,274	297,783	20,920	52,274
Prepaid items	-	-	-	-
Total Assets	<u>8,750,695</u>	<u>8,159,536</u>	<u>53,748</u>	<u>6,507,263</u>
DEFERRED OUTFLOWS OF RESOURCES				
Deferred charges - state revenue sharing	1,507	-	-	1,507
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	<u>\$ 8,752,202</u>	<u>\$ 8,159,536</u>	<u>\$ 53,748</u>	<u>\$ 6,508,770</u>
LIABILITIES				
Accounts, salaries, and other payables	\$ 137,394	\$ 168,698	\$ 53,748	\$ 473,518
Due to other funds	-	-	-	-
Unearned revenue	-	-	-	-
Other liabilities	990,864	-	-	1,652
Total Liabilities	<u>1,128,258</u>	<u>168,698</u>	<u>53,748</u>	<u>475,170</u>
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenue - ad valorem/parcel fees	104,078	-	-	104,078
Unavailable revenue - state revenue sharing	26,137	-	-	26,137
Total Deferred Inflows of Resources	<u>130,215</u>	<u>-</u>	<u>-</u>	<u>130,215</u>
FUND BALANCES				
Nonspendable, prepaid items	-	-	-	-
Restricted	7,493,729	-	-	5,903,385
Committed	-	7,990,838	-	-
Total Fund Balances	<u>7,493,729</u>	<u>7,990,838</u>	<u>-</u>	<u>5,903,385</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	<u>\$ 8,752,202</u>	<u>\$ 8,159,536</u>	<u>\$ 53,748</u>	<u>\$ 6,508,770</u>

SCHEDULE 12
continued

112	122	123-2025	123-2040	127	129	134
Animal Services	Economic Development	Hwy 21 Economic Development District	Rooms to Go Economic Development Sales Tax District	St. Tammany Parish Jail	STARC/Council on Aging	Criminal Court
\$ 2,217,398	\$ 1,047,459	\$ 5,380,225	\$ 19,615	\$ -	\$ 398,197	\$ 286,644
-	-	-	-	-	-	-
1,721,976	-	-	-	-	4,039,853	-
-	-	159,116	15,392	1,689	-	-
36,302	119,547	-	-	-	56,602	72,088
3,709	2,335	-	-	-	-	-
<u>3,979,385</u>	<u>1,169,341</u>	<u>5,539,341</u>	<u>35,007</u>	<u>1,689</u>	<u>4,494,652</u>	<u>358,732</u>
695	-	-	-	-	1,631	-
<u>\$ 3,980,080</u>	<u>\$ 1,169,341</u>	<u>\$ 5,539,341</u>	<u>\$ 35,007</u>	<u>\$ 1,689</u>	<u>\$ 4,496,283</u>	<u>\$ 358,732</u>
\$ 133,253	\$ 2,413	\$ 4,108,470	\$ 35,007	\$ 1,689	\$ 4,353,623	\$ 310,813
-	-	-	-	-	-	-
-	-	-	-	-	-	-
767	50	-	-	-	1,624	-
<u>134,020</u>	<u>2,463</u>	<u>4,108,470</u>	<u>35,007</u>	<u>1,689</u>	<u>4,355,247</u>	<u>310,813</u>
48,042	-	-	-	-	112,735	-
12,060	-	-	-	-	28,301	-
<u>60,102</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>141,036</u>	<u>-</u>
3,709	2,335	-	-	-	-	-
-	1,164,543	1,430,871	-	-	-	47,919
<u>3,782,249</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>3,785,958</u>	<u>1,166,878</u>	<u>1,430,871</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>47,919</u>
<u>\$ 3,980,080</u>	<u>\$ 1,169,341</u>	<u>\$ 5,539,341</u>	<u>\$ 35,007</u>	<u>\$ 1,689</u>	<u>\$ 4,496,283</u>	<u>\$ 358,732</u>

ST. TAMMANY PARISH, LOUISIANA
Combining Balance Sheet
Non-Major Special Revenue Funds
December 31, 2021

	135	136	137	141
	22nd JDC Commissioner	Jury Service	Law Enforcement Witness	Grants-Coastal
ASSETS				
Cash and cash equivalents	\$ 24,408	\$ 462,809	\$ 410,240	\$ -
Investments	-	-	-	-
Receivables, net of allowances for uncollectibles:				
Ad valorem/parcel fees	-	-	-	-
Sales and use tax	-	-	-	-
Other receivables	5,530	8,078	1,718	51,040
Prepaid items	-	-	-	-
Total Assets	29,938	470,887	411,958	51,040
DEFERRED OUTFLOWS OF RESOURCES				
Deferred charges - state revenue sharing	-	-	-	-
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	\$ 29,938	\$ 470,887	\$ 411,958	\$ 51,040
LIABILITIES				
Accounts, salaries, and other payables	\$ 3,571	\$ 43,138	\$ 200	\$ 3,901
Due to other funds	-	-	-	47,139
Unearned revenue	-	-	-	-
Other liabilities	-	-	-	-
Total Liabilities	3,571	43,138	200	51,040
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenue - ad valorem/parcel fees	-	-	-	-
Unavailable revenue - state revenue sharing	-	-	-	-
Total Deferred Inflows of Resources	-	-	-	-
FUND BALANCES				
Nonspendable, prepaid items	-	-	-	-
Restricted	26,367	427,749	411,758	-
Committed	-	-	-	-
Total Fund Balances	26,367	427,749	411,758	-
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	\$ 29,938	\$ 470,887	\$ 411,958	\$ 51,040

SCHEDULE 12
continued

142	143	144	145	146	147	148
<u>Grants-CRT</u>	<u>Grants-Economic Development</u>	<u>Grants-Health & Welfare</u>	<u>Grants- Infrastructure</u>	<u>Grants-OHSEP</u>	<u>Grants- Residential Mitigation</u>	<u>Grants- Transporation</u>
\$ 169,633	\$ -	\$ 5,307,698	\$ -	\$ 45	\$ 358,379	\$ -
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	2,940	758,295	58,764	-	527,711	442,181
-	-	-	-	-	-	-
<u>169,633</u>	<u>2,940</u>	<u>6,065,993</u>	<u>58,764</u>	<u>45</u>	<u>886,090</u>	<u>442,181</u>
-	-	-	-	-	-	-
<u>\$ 169,633</u>	<u>\$ 2,940</u>	<u>\$ 6,065,993</u>	<u>\$ 58,764</u>	<u>\$ 45</u>	<u>\$ 886,090</u>	<u>\$ 442,181</u>
\$ 1,000	\$ 203	\$ 319,490	\$ -	\$ -	\$ 100,749	\$ 186,488
-	2,737	-	58,764	-	189,109	48,255
120,676	-	5,746,503	-	45	596,232	1
-	-	-	-	-	-	-
<u>121,676</u>	<u>2,940</u>	<u>6,065,993</u>	<u>58,764</u>	<u>45</u>	<u>886,090</u>	<u>234,744</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
47,957	-	-	-	-	-	207,437
-	-	-	-	-	-	-
<u>47,957</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>207,437</u>
<u>\$ 169,633</u>	<u>\$ 2,940</u>	<u>\$ 6,065,993</u>	<u>\$ 58,764</u>	<u>\$ 45</u>	<u>\$ 886,090</u>	<u>\$ 442,181</u>

ST. TAMMANY PARISH, LOUISIANA
Combining Balance Sheet
Non-Major Special Revenue Funds
December 31, 2021

	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	\$ -	\$ 1,311,392	\$ 1,122,307	\$ 133,047
Investments	-	-	-	-
Receivables, net of allowances for uncollectibles:				
Ad valorem/parcel fees	-	187,767	320,885	-
Sales and use tax	-	-	-	-
Other receivables	7,020	4,123	8,784	-
Prepaid items	-	-	-	-
Total Assets	<u>7,020</u>	<u>1,503,282</u>	<u>1,451,976</u>	<u>133,047</u>
DEFERRED OUTFLOWS OF RESOURCES				
Deferred charges - state revenue sharing	-	119	253	-
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	<u>\$ 7,020</u>	<u>\$ 1,503,401</u>	<u>\$ 1,452,229</u>	<u>\$ 133,047</u>
LIABILITIES				
Accounts, salaries, and other payables	\$ -	\$ 17,382	\$ 37,729	\$ 801
Due to other funds	7,020	-	-	-
Unearned revenue	-	-	-	-
Other liabilities	-	-	-	-
Total Liabilities	<u>7,020</u>	<u>17,382</u>	<u>37,729</u>	<u>801</u>
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenue - ad valorem/parcel fees	-	8,066	11,625	-
Unavailable revenue - state revenue sharing	-	2,061	4,392	-
Total Deferred Inflows of Resources	<u>-</u>	<u>10,127</u>	<u>16,017</u>	<u>-</u>
FUND BALANCES				
Nonspendable, prepaid items	-	-	-	-
Restricted	-	1,475,892	1,398,483	132,246
Committed	-	-	-	-
Total Fund Balances	<u>-</u>	<u>1,475,892</u>	<u>1,398,483</u>	<u>132,246</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	<u>\$ 7,020</u>	<u>\$ 1,503,401</u>	<u>\$ 1,452,229</u>	<u>\$ 133,047</u>

SCHEDULE 12
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
\$ 301,101	\$ 1,474,757	\$ 104,656	\$ -	\$ 47,731	\$ 33,003	\$ 24,537
-	-	-	-	-	-	-
107,070	356,182	77,888	1,500	4,850	20,850	-
-	-	-	-	-	-	-
2,490	4,588	-	-	-	-	-
-	-	-	-	-	-	-
<u>410,661</u>	<u>1,835,527</u>	<u>182,544</u>	<u>1,500</u>	<u>52,581</u>	<u>53,853</u>	<u>24,537</u>
72	132	-	-	-	-	-
<u>\$ 410,733</u>	<u>\$ 1,835,659</u>	<u>\$ 182,544</u>	<u>\$ 1,500</u>	<u>\$ 52,581</u>	<u>\$ 53,853</u>	<u>\$ 24,537</u>
\$ 14,448	\$ 32,582	\$ 15,054	\$ 280	\$ 1,032	\$ 2,879	\$ 229
-	-	-	43	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>14,448</u>	<u>32,582</u>	<u>15,054</u>	<u>323</u>	<u>1,032</u>	<u>2,879</u>	<u>229</u>
1,201	19,563	1,313	-	25	106	-
1,245	2,294	-	-	-	-	-
<u>2,446</u>	<u>21,857</u>	<u>1,313</u>	<u>-</u>	<u>25</u>	<u>106</u>	<u>-</u>
-	-	-	-	-	-	-
393,839	1,781,220	166,177	1,177	51,524	50,868	24,308
-	-	-	-	-	-	-
<u>393,839</u>	<u>1,781,220</u>	<u>166,177</u>	<u>1,177</u>	<u>51,524</u>	<u>50,868</u>	<u>24,308</u>
<u>\$ 410,733</u>	<u>\$ 1,835,659</u>	<u>\$ 182,544</u>	<u>\$ 1,500</u>	<u>\$ 52,581</u>	<u>\$ 53,853</u>	<u>\$ 24,537</u>

ST. TAMMANY PARISH, LOUISIANA
Combining Balance Sheet
Non-Major Special Revenue Funds
December 31, 2021

190-4636

	Lighting District No. 16	TOTAL Non- Major Special Revenue Funds
ASSETS		
Cash and cash equivalents	\$ 172,463	\$ 30,566,579
Investments	-	5,825,579
Receivables, net of allowances for uncollectibles:		
Ad valorem/parcel fees	-	14,300,709
Sales and use tax	-	177,886
Other receivables	-	2,591,052
Prepaid items	-	6,044
Total Assets	172,463	53,467,849
DEFERRED OUTFLOWS OF RESOURCES		
Deferred charges - state revenue sharing	-	5,916
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	\$ 172,463	\$ 53,473,765
LIABILITIES		
Accounts, salaries, and other payables	\$ 2,710	\$ 10,562,492
Due to other funds	-	353,067
Unearned revenue	-	6,463,457
Other liabilities	-	994,957
Total Liabilities	2,710	18,373,973
DEFERRED INFLOWS OF RESOURCES		
Unavailable revenue - ad valorem/parcel fees	-	410,832
Unavailable revenue - state revenue sharing	-	102,627
Total Deferred Inflows of Resources	-	513,459
FUND BALANCES		
Nonspendable, prepaid items	-	6,044
Restricted	169,753	22,807,202
Committed	-	11,773,087
Total Fund Balances	169,753	34,586,333
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	\$ 172,463	\$ 53,473,765

ST. TAMMANY PARISH, LOUISIANA
Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual
Non-Major Special Revenue Funds
For the Year Ended December 31, 2021

	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	\$ 2,676,300	\$ 2,761,971	\$ 85,671	\$ -	\$ -	\$ -
Sales and use	-	-	-	-	-	-
Other taxes, penalties, interest, etc.	9,000	10,171	1,171	-	-	-
Licenses and permits	-	-	-	1,690,000	2,131,988	441,988
Intergovernmental revenues:						
Federal and state grants	-	-	-	-	-	-
State funds:						
State revenue sharing	-	78,314	78,314	-	-	-
Fees and charges for services	-	-	-	-	-	-
Fines and forfeitures	-	-	-	4,750	5,906	1,156
Other revenues:						
Investment earnings	1,900	3,094	1,194	68,680	(48,342)	(117,022)
Contributions	-	-	-	-	-	-
Miscellaneous	-	131	131	-	-	-
Total Revenues	<u>2,687,200</u>	<u>2,853,681</u>	<u>166,481</u>	<u>1,763,430</u>	<u>2,089,552</u>	<u>326,122</u>
Expenditures						
General government:						
Judicial	-	-	-	-	-	-
Elections	-	-	-	-	-	-
Financial administration	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	781,850	695,449	86,401	-	-	-
Sanitation	-	-	-	1,532,632	1,045,642	486,990
Health and welfare	-	-	-	-	-	-
Cultural and recreation	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Conservation	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Capital outlay:						
Capital assets	-	-	-	50,548	50,548	-
Infrastructure	-	-	-	-	-	-
Total Expenditures	<u>781,850</u>	<u>695,449</u>	<u>86,401</u>	<u>1,583,180</u>	<u>1,096,190</u>	<u>486,990</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>1,905,350</u>	<u>2,158,232</u>	<u>252,882</u>	<u>180,250</u>	<u>993,362</u>	<u>813,112</u>
Other Financing Sources (Uses)						
Transfers in	-	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	1,905,350	2,158,232	252,882	180,250	993,362	813,112
Fund Balance - Beginning	<u>5,335,497</u>	<u>5,335,497</u>	<u>-</u>	<u>6,997,476</u>	<u>6,997,476</u>	<u>-</u>
Fund Balance - Ending	<u>\$ 7,240,847</u>	<u>\$ 7,493,729</u>	<u>\$ 252,882</u>	<u>\$ 7,177,726</u>	<u>\$ 7,990,838</u>	<u>\$ 813,112</u>

ST. TAMMANY PARISH, LOUISIANA
Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual
Non-Major Special Revenue Funds
For the Year Ended December 31, 2021

	106 Justice Center Complex			111 Public Health		
	Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)
Revenues						
Taxes:						
Ad valorem/parcel fees	\$ -	\$ -	\$ -	\$ 3,924,300	\$ 4,009,971	\$ 85,671
Sales and use	35,000	34,860	(140)	-	-	-
Other taxes, penalties, interest, etc.	-	-	-	9,000	10,164	1,164
Licenses and permits	-	-	-	-	-	-
Intergovernmental revenues:						
Federal and state grants	-	-	-	-	-	-
State funds:						
State revenue sharing	-	-	-	78,129	78,314	185
Fees and charges for services	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Other revenues:						
Investment earnings	4,711	4,631	(80)	2,380	2,726	346
Contributions	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total Revenues	39,711	39,491	(220)	4,013,809	4,101,175	87,366
Expenditures						
General government:						
Judicial	3,507,443	3,506,471	972	-	-	-
Elections	151,675	151,675	-	-	-	-
Financial administration	544,228	544,228	-	-	-	-
Public safety	-	-	-	2,455,912	2,452,006	3,906
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	2,073,717	2,033,221	40,496
Cultural and recreation	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Conservation	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Capital outlay:						
Capital assets	-	-	-	12,315	-	12,315
Infrastructure	-	-	-	-	-	-
Total Expenditures	4,203,346	4,202,374	972	4,541,944	4,485,227	56,717
Excess (Deficiency) of Revenues Over Expenditures	(4,163,635)	(4,162,883)	752	(528,135)	(384,052)	144,083
Other Financing Sources (Uses)						
Transfers in	982,440	981,688	(752)	-	-	-
Total Other Financing Sources (Uses)	982,440	981,688	(752)	-	-	-
Net Change in Fund Balance	(3,181,195)	(3,181,195)	-	(528,135)	(384,052)	144,083
Fund Balance - Beginning	3,181,195	3,181,195	-	6,287,437	6,287,437	-
Fund Balance - Ending	\$ -	\$ -	\$ -	\$ 5,759,302	\$ 5,903,385	\$ 144,083

SCHEDULE 13
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)
\$ 1,811,000	\$ 1,850,721	\$ 39,721	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	4	4	490,000	695,183	205,183
3,600	4,623	1,023	223,000	300,154	77,154	-	-	-
120,000	154,098	34,098	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
36,185	36,135	(50)	-	-	-	-	-	-
22,000	38,445	16,445	3,000	3,950	950	-	-	-
-	-	-	-	-	-	-	-	-
1,500	1,632	132	440	584	144	3,820	2,968	(852)
4,000	10,733	6,733	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<u>1,998,285</u>	<u>2,096,387</u>	<u>98,102</u>	<u>226,440</u>	<u>304,692</u>	<u>78,252</u>	<u>493,820</u>	<u>698,151</u>	<u>204,331</u>
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
2,356,337	2,075,138	281,199	-	-	-	-	-	-
-	-	-	235,653	155,227	80,426	-	-	-
-	-	-	73,491	27,318	46,173	956,480	711,604	244,876
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
43,863	9,864	33,999	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<u>2,400,200</u>	<u>2,085,002</u>	<u>315,198</u>	<u>309,144</u>	<u>182,545</u>	<u>126,599</u>	<u>956,480</u>	<u>711,604</u>	<u>244,876</u>
<u>(401,915)</u>	<u>11,385</u>	<u>413,300</u>	<u>(82,704)</u>	<u>122,147</u>	<u>204,851</u>	<u>(462,660)</u>	<u>(13,453)</u>	<u>449,207</u>
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
(401,915)	11,385	413,300	(82,704)	122,147	204,851	(462,660)	(13,453)	449,207
<u>3,774,573</u>	<u>3,774,573</u>	<u>-</u>	<u>1,044,731</u>	<u>1,044,731</u>	<u>-</u>	<u>1,444,324</u>	<u>1,444,324</u>	<u>-</u>
<u>\$ 3,372,658</u>	<u>\$ 3,785,958</u>	<u>\$ 413,300</u>	<u>\$ 962,027</u>	<u>\$ 1,166,878</u>	<u>\$ 204,851</u>	<u>\$ 981,664</u>	<u>\$ 1,430,871</u>	<u>\$ 449,207</u>

ST. TAMMANY PARISH, LOUISIANA
Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual
Non-Major Special Revenue Funds
For the Year Ended December 31, 2021

	123-2040			127		
	Rooms to Go Economic Dev. District			St. Tammany Parish Jail		
	Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)
Revenues						
Taxes:						
Ad valorem/parcel fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales and use	74,003	73,076	(927)	35,000	34,860	(140)
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	7	7	-	-	-	-
Contributions	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total Revenues	<u>74,010</u>	<u>73,083</u>	<u>(927)</u>	<u>35,000</u>	<u>34,860</u>	<u>(140)</u>
Expenditures						
General government:						
Judicial	-	-	-	-	-	-
Elections	-	-	-	-	-	-
Financial administration	-	-	-	-	-	-
Public safety	-	-	-	35,000	34,860	140
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Cultural and recreation	-	-	-	-	-	-
Economic development	74,010	73,083	927	-	-	-
Conservation	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Capital outlay:						
Capital assets	-	-	-	-	-	-
Infrastructure	-	-	-	-	-	-
Total Expenditures	<u>74,010</u>	<u>73,083</u>	<u>927</u>	<u>35,000</u>	<u>34,860</u>	<u>140</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	-	-	-	-	-	-
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 13
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)
\$ 4,342,300	\$ 4,341,964	\$ (336)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-	-
11,000	10,756	(244)	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
84,722	84,800	78	-	-	-	-	-	-
-	-	-	178,825	178,296	(529)	100,000	100,571	571
-	-	-	988,000	986,349	(1,651)	-	-	-
-	-	-	110	81	(29)	30	12	(18)
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<u>4,438,022</u>	<u>4,437,520</u>	<u>(502)</u>	<u>1,166,935</u>	<u>1,164,726</u>	<u>(2,209)</u>	<u>100,030</u>	<u>100,583</u>	<u>553</u>
-	-	-	1,180,109	1,161,687	18,422	98,480	94,718	3,762
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
4,438,022	4,437,520	502	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<u>4,438,022</u>	<u>4,437,520</u>	<u>502</u>	<u>1,180,109</u>	<u>1,161,687</u>	<u>18,422</u>	<u>98,480</u>	<u>94,718</u>	<u>3,762</u>
-	-	-	(13,174)	3,039	16,213	1,550	5,865	4,315
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	(13,174)	3,039	16,213	1,550	5,865	4,315
-	-	-	44,880	44,880	-	20,502	20,502	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 31,706</u>	<u>\$ 47,919</u>	<u>\$ 16,213</u>	<u>\$ 22,052</u>	<u>\$ 26,367</u>	<u>\$ 4,315</u>

ST. TAMMANY PARISH, LOUISIANA
Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual
Non-Major Special Revenue Funds
For the Year Ended December 31, 2021

	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	140,000	140,538	538	30,000	30,589	589
Fines and forfeitures	-	-	-	-	-	-
Other revenues:						
Investment earnings	170	256	86	190	229	39
Contributions	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total Revenues	140,170	140,794	624	30,190	30,818	628
Expenditures						
General government:						
Judicial	178,834	129,172	49,662	21,324	4,923	16,401
Elections	-	-	-	-	-	-
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	178,834	129,172	49,662	21,324	4,923	16,401
Excess (Deficiency) of Revenues Over Expenditures	(38,664)	11,622	50,286	8,866	25,895	17,029
Other Financing Sources (Uses)						
Transfers in	-	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-	-
Net Change in Fund Balance	(38,664)	11,622	50,286	8,866	25,895	17,029
Fund Balance - Beginning	416,127	416,127	-	385,863	385,863	-
Fund Balance - Ending	\$ 377,463	\$ 427,749	\$ 50,286	\$ 394,729	\$ 411,758	\$ 17,029

SCHEDULE 13
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)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
1,676,217	138,083	(1,538,134)	801,042	93,128	(707,914)	7,833,329	2,940	(7,830,389)
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<u>1,676,217</u>	<u>138,083</u>	<u>(1,538,134)</u>	<u>801,042</u>	<u>93,128</u>	<u>(707,914)</u>	<u>7,833,329</u>	<u>2,940</u>	<u>(7,830,389)</u>
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
884,265	4,092	880,173	-	-	-	-	-	-
343,620	103,078	240,542	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	840,833	84,962	755,871	-	-	-
-	-	-	-	-	-	7,833,329	2,940	7,830,389
448,332	30,913	417,419	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<u>1,676,217</u>	<u>138,083</u>	<u>1,538,134</u>	<u>840,833</u>	<u>84,962</u>	<u>755,871</u>	<u>7,833,329</u>	<u>2,940</u>	<u>7,830,389</u>
-	-	-	(39,791)	8,166	47,957	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	(39,791)	8,166	47,957	-	-	-
-	-	-	39,791	39,791	-	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 47,957</u>	<u>\$ 47,957</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

ST. TAMMANY PARISH, LOUISIANA
Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual
Non-Major Special Revenue Funds
For the Year Ended December 31, 2021

	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	36,044,070	9,685,832	(26,358,238)	1,091,938	-	(1,091,938)
State funds:						
State revenue sharing	-	-	-	-	-	-
Fees and charges for services	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Other revenues:						
Investment earnings	-	-	-	-	-	-
Contributions	188,919	125,711	(63,208)	-	-	-
Miscellaneous	-	-	-	-	-	-
Total Revenues	36,232,989	9,811,543	(26,421,446)	1,091,938	-	(1,091,938)
Expenditures						
General government:						
Judicial	-	-	-	-	-	-
Elections	-	-	-	-	-	-
Financial administration	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	702,470	-	702,470
Sanitation	-	-	-	39,468	-	39,468
Health and welfare	36,232,989	9,811,543	26,421,446	350,000	-	350,000
Cultural and recreation	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Conservation	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Capital outlay:						
Capital assets	-	-	-	-	-	-
Infrastructure	-	-	-	-	-	-
Total Expenditures	36,232,989	9,811,543	26,421,446	1,091,938	-	1,091,938
Excess (Deficiency) of Revenues Over Expenditures	-	-	-	-	-	-
Other Financing Sources (Uses)						
Transfers in	-	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-	-
Net Change in Fund Balance	-	-	-	-	-	-
Fund Balance - Beginning	-	-	-	-	-	-
Fund Balance - Ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

SCHEDULE 13
continued

146 Grants-OHSEP			147 Grants-Residential Mitigation			148 Grants-Transporation		
Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
102,290	59,045	(43,245)	22,147,866	1,754,556	(20,393,310)	12,335,286	2,208,707	(10,126,579)
-	-	-	-	-	-	-	-	-
-	-	-	1,430,338	69,367	(1,360,971)	63,332	20,058	(43,274)
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	324,000	-	(324,000)
-	-	-	-	-	-	-	-	-
<u>102,290</u>	<u>59,045</u>	<u>(43,245)</u>	<u>23,578,204</u>	<u>1,823,923</u>	<u>(21,754,281)</u>	<u>12,722,618</u>	<u>2,228,765</u>	<u>(10,493,853)</u>
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
102,290	59,045	43,245	23,578,204	1,823,923	21,754,281	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	12,665,129	2,120,783	10,544,346
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	156,944	-	156,944
-	-	-	-	-	-	-	-	-
<u>102,290</u>	<u>59,045</u>	<u>43,245</u>	<u>23,578,204</u>	<u>1,823,923</u>	<u>21,754,281</u>	<u>12,822,073</u>	<u>2,120,783</u>	<u>10,701,290</u>
-	-	-	-	-	-	(99,455)	107,982	207,437
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	(99,455)	107,982	207,437
-	-	-	-	-	-	99,455	99,455	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 207,437</u>	<u>\$ 207,437</u>

ST. TAMMANY PARISH, LOUISIANA
Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual
Non-Major Special Revenue Funds
For the Year Ended December 31, 2021

	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	\$ -	\$ -	\$ -	\$ 199,000	\$ 201,937	\$ 2,937
Sales and use	-	-	-	-	-	-
Other taxes, penalties, interest, etc.	-	-	-	500	1,057	557
Licenses and permits	-	-	-	-	-	-
Intergovernmental revenues:						
Federal and state grants	150,666	62,151	(88,515)	-	-	-
State funds:						
State revenue sharing	-	-	-	6,169	6,196	27
Fees and charges for services	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Other revenues:						
Investment earnings	-	-	-	640	772	132
Contributions	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total Revenues	150,666	62,151	(88,515)	206,309	209,962	3,653
Expenditures						
General government:						
Judicial	-	-	-	-	-	-
Elections	-	-	-	-	-	-
Financial administration	-	-	-	-	-	-
Public safety	150,666	62,151	88,515	-	-	-
Highways and streets	-	-	-	216,686	129,441	87,245
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Cultural and recreation	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Conservation	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Capital outlay:						
Capital assets	-	-	-	-	-	-
Infrastructure	-	-	-	-	-	-
Total Expenditures	150,666	62,151	88,515	216,686	129,441	87,245
Excess (Deficiency) of Revenues Over Expenditures	-	-	-	(10,377)	80,521	90,898
Other Financing Sources (Uses)						
Transfers in	-	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-	-
Net Change in Fund Balance	-	-	-	(10,377)	80,521	90,898
Fund Balance - Beginning	-	-	-	1,395,371	1,395,371	-
Fund Balance - Ending	\$ -	\$ -	\$ -	\$ 1,384,994	\$ 1,475,892	\$ 90,898

SCHEDULE 13
continued

190-4624 Lighting District No. 4			190-4625 Lighting District No. 5			190-4626 Lighting District No. 6		
Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)
\$ 320,500	\$ 348,670	\$ 28,170	\$ (23)	\$ (23)	\$ -	\$ 115,200	\$ 114,880	\$ (320)
-	-	-	-	-	-	-	-	-
1,000	1,176	176	-	-	-	120	136	16
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
13,063	13,201	138	-	-	-	3,550	3,755	205
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
580	695	115	80	80	-	170	194	24
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<u>335,143</u>	<u>363,742</u>	<u>28,599</u>	<u>57</u>	<u>57</u>	<u>-</u>	<u>119,040</u>	<u>118,965</u>	<u>(75)</u>
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
456,008	299,826	156,182	13,149	10,172	2,977	207,702	108,136	99,566
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
108,414	-	108,414	-	-	-	-	-	-
<u>564,422</u>	<u>299,826</u>	<u>264,596</u>	<u>13,149</u>	<u>10,172</u>	<u>2,977</u>	<u>207,702</u>	<u>108,136</u>	<u>99,566</u>
<u>(229,279)</u>	<u>63,916</u>	<u>293,195</u>	<u>(13,092)</u>	<u>(10,115)</u>	<u>2,977</u>	<u>(88,662)</u>	<u>10,829</u>	<u>99,491</u>
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
(229,279)	63,916	293,195	(13,092)	(10,115)	2,977	(88,662)	10,829	99,491
<u>1,334,567</u>	<u>1,334,567</u>	<u>-</u>	<u>142,361</u>	<u>142,361</u>	<u>-</u>	<u>383,010</u>	<u>383,010</u>	<u>-</u>
<u>\$ 1,105,288</u>	<u>\$ 1,398,483</u>	<u>\$ 293,195</u>	<u>\$ 129,269</u>	<u>\$ 132,246</u>	<u>\$ 2,977</u>	<u>\$ 294,348</u>	<u>\$ 393,839</u>	<u>\$ 99,491</u>

ST. TAMMANY PARISH, LOUISIANA
Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual
Non-Major Special Revenue Funds
For the Year Ended December 31, 2021

	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	\$ 357,000	\$ 376,108	\$ 19,108	\$ 84,100	\$ 82,607	\$ (1,493)
Sales and use	-	-	-	-	-	-
Other taxes, penalties, interest, etc.	750	1,320	570	120	94	(26)
Licenses and permits	-	-	-	-	-	-
Intergovernmental revenues:						
Federal and state grants	-	-	-	-	-	-
State funds:						
State revenue sharing	5,840	6,734	894	-	-	-
Fees and charges for services	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Other revenues:						
Investment earnings	750	902	152	70	77	7
Contributions	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total Revenues	364,340	385,064	20,724	84,290	82,778	(1,512)
Expenditures						
General government:						
Judicial	-	-	-	-	-	-
Elections	-	-	-	-	-	-
Financial administration	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	528,396	309,339	219,057	108,545	88,255	20,290
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Cultural and recreation	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Conservation	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Capital outlay:						
Capital assets	-	-	-	-	-	-
Infrastructure	35,890	2,048	33,842	-	-	-
Total Expenditures	564,286	311,387	252,899	108,545	88,255	20,290
Excess (Deficiency) of Revenues Over Expenditures	(199,946)	73,677	273,623	(24,255)	(5,477)	18,778
Other Financing Sources (Uses)						
Transfers in	-	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-	-
Net Change in Fund Balance	(199,946)	73,677	273,623	(24,255)	(5,477)	18,778
Fund Balance - Beginning	1,707,543	1,707,543	-	171,654	171,654	-
Fund Balance - Ending	\$ 1,507,597	\$ 1,781,220	\$ 273,623	\$ 147,399	\$ 166,177	\$ 18,778

SCHEDULE 13
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)
\$ 1,550	\$ 1,650	\$ 100	\$ 5,100	\$ 5,117	\$ 17	\$ 22,100	\$ 22,844	\$ 744
-	-	-	-	-	-	-	-	-
2	1	(1)	7	4	(3)	24	18	(6)
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	1	1	30	29	(1)	442	22	(420)
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<u>1,552</u>	<u>1,652</u>	<u>100</u>	<u>5,137</u>	<u>5,150</u>	<u>13</u>	<u>22,566</u>	<u>22,884</u>	<u>318</u>
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
1,891	1,890	1	8,168	5,811	2,357	18,631	15,410	3,221
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<u>1,891</u>	<u>1,890</u>	<u>1</u>	<u>8,168</u>	<u>5,811</u>	<u>2,357</u>	<u>18,631</u>	<u>15,410</u>	<u>3,221</u>
<u>(339)</u>	<u>(238)</u>	<u>101</u>	<u>(3,031)</u>	<u>(661)</u>	<u>2,370</u>	<u>3,935</u>	<u>7,474</u>	<u>3,539</u>
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
(339)	(238)	101	(3,031)	(661)	2,370	3,935	7,474	3,539
1,415	1,415	-	52,185	52,185	-	43,394	43,394	-
<u>\$ 1,076</u>	<u>\$ 1,177</u>	<u>\$ 101</u>	<u>\$ 49,154</u>	<u>\$ 51,524</u>	<u>\$ 2,370</u>	<u>\$ 47,329</u>	<u>\$ 50,868</u>	<u>\$ 3,539</u>

ST. TAMMANY PARISH, LOUISIANA
Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual
Non-Major Special Revenue Funds
For the Year Ended December 31, 2021

	190-4635			190-4636		
	Lighting District No. 15			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	14	4	110	109	(1)
Contributions	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total Revenues	10	14	4	110	109	(1)
Expenditures						
General government:						
Judicial	-	-	-	-	-	-
Elections	-	-	-	-	-	-
Financial administration	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	3,911	2,709	1,202	37,852	32,073	5,779
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Cultural and recreation	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Conservation	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Capital outlay:						
Capital assets	-	-	-	-	-	-
Infrastructure	-	-	-	-	-	-
Total Expenditures	3,911	2,709	1,202	37,852	32,073	5,779
Excess (Deficiency) of Revenues Over Expenditures	(3,901)	(2,695)	1,206	(37,742)	(31,964)	5,778
Other Financing Sources (Uses)						
Transfers in	-	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-	-
Net Change in Fund Balance	(3,901)	(2,695)	1,206	(37,742)	(31,964)	5,778
Fund Balance - Beginning	27,003	27,003	-	201,717	201,717	-
Fund Balance - Ending	\$ 23,102	\$ 24,308	\$ 1,206	\$ 163,975	\$ 169,753	\$ 5,778

SCHEDULE 13
continued

TOTAL Non-Major Special Revenue Funds		
Final Budget	Actual Amounts	Variance Positive (Negative)
\$ 13,858,427	\$ 14,118,417	\$ 259,990
634,003	837,983	203,980
258,123	339,674	81,551
1,810,000	2,286,086	476,086
82,182,704	14,004,442	(68,178,262)
227,658	307,449	79,791
1,967,495	581,814	(1,385,681)
992,750	992,255	(495)
86,820	(29,227)	(116,047)
516,919	136,444	(380,475)
-	131	131
<u>102,534,899</u>	<u>33,575,468</u>	<u>(68,959,431)</u>
4,986,190	4,896,971	89,219
151,675	151,675	-
544,228	544,228	-
26,322,072	4,431,985	21,890,087
3,969,524	1,702,603	2,266,921
1,915,720	1,148,720	767,000
45,451,065	18,357,422	27,093,643
1,076,486	240,189	836,297
8,937,310	814,945	8,122,365
448,332	30,913	417,419
12,665,129	2,120,783	10,544,346
263,670	60,412	203,258
144,304	2,048	142,256
<u>106,875,705</u>	<u>34,502,894</u>	<u>72,372,811</u>
<u>(4,340,806)</u>	<u>(927,426)</u>	<u>3,413,380</u>
<u>982,440</u>	<u>981,688</u>	<u>(752)</u>
<u>982,440</u>	<u>981,688</u>	<u>(752)</u>
(3,358,366)	54,262	3,412,628
<u>34,532,071</u>	<u>34,532,071</u>	<u>-</u>
<u>\$ 31,173,705</u>	<u>\$ 34,586,333</u>	<u>\$ 3,412,628</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, 2021

	300 Sales Tax District No. 3 Debt Service	302 Utility Operations Debt Service	303 GOMESA Debt Service
ASSETS			
Cash and cash equivalents	\$ 181,464	\$ 65,326	\$ -
Restricted assets	3,264,240	-	776,608
 TOTAL ASSETS	 \$ 3,445,704	 \$ 65,326	 \$ 776,608
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts, salaries, and other payables	\$ -	\$ -	\$ -
Total Liabilities	-	-	-
Fund balances:			
Restricted	3,445,704	-	776,608
Committed	-	65,326	-
Total Fund Balances	3,445,704	65,326	776,608
 TOTAL LIABILITIES AND FUND BALANCES	 \$ 3,445,704	 \$ 65,326	 \$ 776,608

326 St. Tammany Parish Coroner Debt Service	328 St. Tammany Parish Library Debt Service	TOTAL Non-Major Debt Service Funds
\$ 1,344,882	\$ 441,655	\$ 2,033,327
<u>-</u>	<u>-</u>	<u>4,040,848</u>
<u>\$ 1,344,882</u>	<u>\$ 441,655</u>	<u>\$ 6,074,175</u>
\$ -	\$ -	\$ -
<u>-</u>	<u>-</u>	<u>-</u>
1,344,882	441,655	6,008,849
<u>-</u>	<u>-</u>	<u>65,326</u>
<u>1,344,882</u>	<u>441,655</u>	<u>6,074,175</u>
<u>\$ 1,344,882</u>	<u>\$ 441,655</u>	<u>\$ 6,074,175</u>

ST. TAMMANY PARISH, LOUISIANA
Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual
Non-Major Debt Service Funds
For the Year Ended December 31, 2021

	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	6,769,531	6,769,531	-	-	-	-
Intergovernmental revenues:						
Federal and state grants	-	-	-	-	-	-
Other revenues:						
Investment earnings	1,710	668	(1,042)	50	96	46
Total Revenues	<u>6,771,241</u>	<u>6,770,199</u>	<u>(1,042)</u>	<u>50</u>	<u>96</u>	<u>46</u>
Expenditures						
Debt Service:						
Principal	4,580,000	4,580,000	-	315,000	315,000	-
Interest	1,926,092	1,926,092	-	46,150	46,150	-
Bond issuance costs	7,000	5,588	1,412	350	350	-
Total Expenditures	<u>6,513,092</u>	<u>6,511,680</u>	<u>1,412</u>	<u>361,500</u>	<u>361,500</u>	<u>-</u>
Excess (Deficiency) of Revenues Over Expenditures	258,149	258,519	370	(361,450)	(361,404)	46
Other Financing Sources						
Transfers in	-	-	-	361,500	361,500	-
Transfers out	-	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>361,500</u>	<u>361,500</u>	<u>-</u>
Net Change in Fund Balance	258,149	258,519	370	50	96	46
Fund Balance - Beginning	<u>3,187,185</u>	<u>3,187,185</u>	<u>-</u>	<u>65,230</u>	<u>65,230</u>	<u>-</u>
Fund Balance - Ending	<u>\$ 3,445,334</u>	<u>\$ 3,445,704</u>	<u>\$ 370</u>	<u>\$ 65,280</u>	<u>\$ 65,326</u>	<u>\$ 46</u>

SCHEDULE 15
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)
\$ -	\$ -	\$ -	\$ 716,160	\$ 716,160	\$ -	\$ 416,800	\$ 416,800	\$ -
-	-	-	-	-	-	-	-	-
1,450,055	1,201,628	(248,427)	-	-	-	-	-	-
-	5,843	5,843	700	825	125	30	63	33
<u>1,450,055</u>	<u>1,207,471</u>	<u>(242,584)</u>	<u>716,860</u>	<u>716,985</u>	<u>125</u>	<u>416,830</u>	<u>416,863</u>	<u>33</u>
1,009,742	-	1,009,742	615,000	615,000	-	360,000	360,000	-
732,893	732,893	-	96,240	96,240	-	56,800	56,800	-
7,500	(1,052)	8,552	2,000	-	2,000	1,800	-	1,800
<u>1,750,135</u>	<u>731,841</u>	<u>1,018,294</u>	<u>713,240</u>	<u>711,240</u>	<u>2,000</u>	<u>418,600</u>	<u>416,800</u>	<u>1,800</u>
(300,080)	475,630	775,710	3,620	5,745	2,125	(1,770)	63	1,833
-	-	-	-	-	-	-	-	-
(5,885)	(5,346)	539	-	-	-	-	-	-
<u>(5,885)</u>	<u>(5,346)</u>	<u>539</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
(305,965)	470,284	776,249	3,620	5,745	2,125	(1,770)	63	1,833
<u>306,324</u>	<u>306,324</u>	<u>-</u>	<u>1,339,137</u>	<u>1,339,137</u>	<u>-</u>	<u>441,592</u>	<u>441,592</u>	<u>-</u>
<u>\$ 359</u>	<u>\$ 776,608</u>	<u>\$ 776,249</u>	<u>\$ 1,342,757</u>	<u>\$ 1,344,882</u>	<u>\$ 2,125</u>	<u>\$ 439,822</u>	<u>\$ 441,655</u>	<u>\$ 1,833</u>

ST. TAMMANY PARISH, LOUISIANA
Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual
Non-Major Debt Service Funds
For the Year Ended December 31, 2021

	TOTAL Non-Major Debt Service Funds		
	Final Budget	Actual Amounts	Variance Positive (Negative)
Revenues			
Taxes:			
Ad valorem/parcel fees	\$ 1,132,960	\$ 1,132,960	\$ -
Sales and use	6,769,531	6,769,531	-
Intergovernmental revenues:			
Federal and state grants	1,450,055	1,201,628	(248,427)
Other revenues:			
Investment earnings	2,490	7,495	5,005
Total Revenues	<u>9,355,036</u>	<u>9,111,614</u>	<u>(243,422)</u>
Expenditures			
Debt Service:			
Principal	6,879,742	5,870,000	1,009,742
Interest	2,858,175	2,858,175	-
Bond issuance costs	18,650	4,886	13,764
Total Expenditures	<u>9,756,567</u>	<u>8,733,061</u>	<u>1,023,506</u>
Excess (Deficiency) of Revenues Over Expenditures	(401,531)	378,553	780,084
Other Financing Sources			
Transfers in	361,500	361,500	-
Transfers out	(5,885)	(5,346)	539
Total Other Financing Sources (Uses)	<u>355,615</u>	<u>356,154</u>	<u>539</u>
Net Change in Fund Balance	(45,916)	734,707	780,623
Fund Balance - Beginning	<u>5,339,468</u>	<u>5,339,468</u>	<u>-</u>
Fund Balance - Ending	<u>\$ 5,293,552</u>	<u>\$ 6,074,175</u>	<u>\$ 780,623</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.

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.

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.

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, 2021

	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	\$ 202,895	\$ 973,227	\$ 328,176	\$ 230,681
Investments	580,391	2,783,971	938,766	659,876
Receivables, net of allowances for uncollectibles:				
Ad valorem/parcel fees	-	-	-	-
Other receivables	1,226	6,192	1,818	1,421
Due from other funds	-	-	-	-
Restricted assets	-	-	-	-
TOTAL ASSETS	<u>\$ 784,512</u>	<u>\$ 3,763,390</u>	<u>\$ 1,268,760</u>	<u>\$ 891,978</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts, salaries, and other payables	\$ -	\$ 62,272	\$ 61,386	\$ -
Unearned revenue	-	-	-	-
Total Liabilities	<u>-</u>	<u>62,272</u>	<u>61,386</u>	<u>-</u>
Fund balances:				
Restricted	784,512	3,701,118	1,207,374	891,978
Committed	-	-	-	-
Total Fund Balances	<u>784,512</u>	<u>3,701,118</u>	<u>1,207,374</u>	<u>891,978</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 784,512</u>	<u>\$ 3,763,390</u>	<u>\$ 1,268,760</u>	<u>\$ 891,978</u>

SCHEDULE 16
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
\$ 343,839	\$ 301,926	\$ 388,870	\$ 475,389	\$ 368,559	\$ 288,308	\$ 245,967
983,572	863,678	1,112,385	1,359,877	1,054,286	824,721	703,601
-	-	-	-	-	-	-
2,183	1,741	2,803	2,837	2,242	2,004	1,516
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ 1,329,594</u>	<u>\$ 1,167,345</u>	<u>\$ 1,504,058</u>	<u>\$ 1,838,103</u>	<u>\$ 1,425,087</u>	<u>\$ 1,115,033</u>	<u>\$ 951,084</u>
\$ 27,886	\$ 1,239	\$ -	\$ 451,667	\$ 93,287	\$ -	\$ 20,401
-	-	-	-	-	-	-
<u>27,886</u>	<u>1,239</u>	<u>-</u>	<u>451,667</u>	<u>93,287</u>	<u>-</u>	<u>20,401</u>
1,301,708	1,166,106	1,504,058	1,386,436	1,331,800	1,115,033	930,683
-	-	-	-	-	-	-
<u>1,301,708</u>	<u>1,166,106</u>	<u>1,504,058</u>	<u>1,386,436</u>	<u>1,331,800</u>	<u>1,115,033</u>	<u>930,683</u>
<u>\$ 1,329,594</u>	<u>\$ 1,167,345</u>	<u>\$ 1,504,058</u>	<u>\$ 1,838,103</u>	<u>\$ 1,425,087</u>	<u>\$ 1,115,033</u>	<u>\$ 951,084</u>

ST. TAMMANY PARISH, LOUISIANA
Combining Balance Sheet
Non-Major Capital Project Funds
December 31, 2021

	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	\$ 384,706	\$ 274,859	\$ 343,149	\$ 317,366
Investments	1,100,472	786,251	981,595	907,842
Receivables, net of allowances for uncollectibles:				
Ad valorem/parcel fees	-	-	-	-
Other receivables	2,526	1,739	1,981	1,911
Due from other funds	-	-	-	-
Restricted assets	-	-	-	-
TOTAL ASSETS	<u>\$ 1,487,704</u>	<u>\$ 1,062,849</u>	<u>\$ 1,326,725</u>	<u>\$ 1,227,119</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts, salaries, and other payables	\$ 55,048	\$ 267,701	\$ 223,239	\$ 121,882
Unearned revenue	-	-	-	-
Total Liabilities	<u>55,048</u>	<u>267,701</u>	<u>223,239</u>	<u>121,882</u>
Fund balances:				
Restricted	1,432,656	795,148	1,103,486	1,105,237
Committed	-	-	-	-
Total Fund Balances	<u>1,432,656</u>	<u>795,148</u>	<u>1,103,486</u>	<u>1,105,237</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 1,487,704</u>	<u>\$ 1,062,849</u>	<u>\$ 1,326,725</u>	<u>\$ 1,227,119</u>

SCHEDULE 16
continued

200-4654	200-4670	201	202	203	206	211
Capital Improvements District No. 14	Tammany Trace Capital	Capital Improvements Drainage	Sewer/Water Quality Capital	Coastal Restoration	Justice Center Complex Capital	Public Health Capital
\$ 408,343	\$ 130,014	\$ 4,664,605	\$ 11,213	\$ 3,554,739	\$ 1,664,363	\$ 66,735
1,168,089	371,913	13,343,655	32,074	-	4,761,004	191,170
-	-	-	-	-	-	-
2,393	876	527,100	18,928	-	10,484	103,848
-	-	-	-	-	-	-
-	-	-	-	21,034,667	-	-
<u>\$ 1,578,825</u>	<u>\$ 502,803</u>	<u>\$ 18,535,360</u>	<u>\$ 62,215</u>	<u>\$ 24,589,406</u>	<u>\$ 6,435,851</u>	<u>\$ 361,753</u>
\$ 391,189	\$ 9,052	\$ 1,017,447	\$ 5,180	\$ 33,474	\$ 72,163	\$ 132,552
-	-	49,132	-	3,521,265	-	-
<u>391,189</u>	<u>9,052</u>	<u>1,066,579</u>	<u>5,180</u>	<u>3,554,739</u>	<u>72,163</u>	<u>132,552</u>
1,187,636	75,315	17,468,781	559	21,034,667	6,363,688	229,201
-	418,436	-	56,476	-	-	-
<u>1,187,636</u>	<u>493,751</u>	<u>17,468,781</u>	<u>57,035</u>	<u>21,034,667</u>	<u>6,363,688</u>	<u>229,201</u>
<u>\$ 1,578,825</u>	<u>\$ 502,803</u>	<u>\$ 18,535,360</u>	<u>\$ 62,215</u>	<u>\$ 24,589,406</u>	<u>\$ 6,435,851</u>	<u>\$ 361,753</u>

ST. TAMMANY PARISH, LOUISIANA
Combining Balance Sheet
Non-Major Capital Project Funds
December 31, 2021

	212	216	222	226
	<u>Animal Services Capital</u>	<u>Culture and Recreation Capital</u>	<u>Economic Development Capital</u>	<u>St. Tammany Parish Coroner Capital</u>
ASSETS				
Cash and cash equivalents	\$ 118,529	\$ 84,347	\$ 98,794	\$ 320,552
Investments	339,058	-	282,605	-
Receivables, net of allowances for uncollectibles:				
Ad valorem/parcel fees	-	-	-	-
Other receivables	716	2,925	35,132	-
Due from other funds	-	-	-	-
Restricted assets	-	-	-	-
 TOTAL ASSETS	 <u>\$ 458,303</u>	 <u>\$ 87,272</u>	 <u>\$ 416,531</u>	 <u>\$ 320,552</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts, salaries, and other payables	\$ -	\$ 87,272	\$ 1,232	\$ 84,315
Unearned revenue	-	-	85,619	-
Total Liabilities	<u>-</u>	<u>87,272</u>	<u>86,851</u>	<u>84,315</u>
Fund balances:				
Restricted	458,303	-	-	236,237
Committed	-	-	329,680	-
Total Fund Balances	<u>458,303</u>	<u>-</u>	<u>329,680</u>	<u>236,237</u>
 TOTAL LIABILITIES AND FUND BALANCES	 <u>\$ 458,303</u>	 <u>\$ 87,272</u>	 <u>\$ 416,531</u>	 <u>\$ 320,552</u>

SCHEDULE 16
continued

227	228	250	251 STP	252	253	255
St. Tammany Parish Jail Capital	St. Tammany Parish Library Capital	Koop Drive Facility Capital	Admin/Justice Complex East Capital	Buildings- General Capital	Deep Water Horizon Settlement	Technology Capital
\$ 149,880	\$ 1,230,724	\$ 66,160	\$ 416,759	\$ 1,452,097	\$ 2,642,085	\$ 76,734
428,716	3,521,325	189,257	1,192,165	4,151,718	7,557,772	219,502
-	-	-	-	-	-	-
1,080	6,213	400	2,518	362,202	16,576	66,008
-	606,420	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ 579,676</u>	<u>\$ 5,364,682</u>	<u>\$ 255,817</u>	<u>\$ 1,611,442</u>	<u>\$ 5,966,017</u>	<u>\$ 10,216,433</u>	<u>\$ 362,244</u>
\$ -	\$ 5,753	\$ -	\$ -	\$ 148,565	\$ -	\$ -
-	-	-	-	3,499	-	-
-	5,753	-	-	152,064	-	-
579,676	5,358,929	-	-	-	-	-
-	-	255,817	1,611,442	5,813,953	10,216,433	362,244
<u>579,676</u>	<u>5,358,929</u>	<u>255,817</u>	<u>1,611,442</u>	<u>5,813,953</u>	<u>10,216,433</u>	<u>362,244</u>
<u>\$ 579,676</u>	<u>\$ 5,364,682</u>	<u>\$ 255,817</u>	<u>\$ 1,611,442</u>	<u>\$ 5,966,017</u>	<u>\$ 10,216,433</u>	<u>\$ 362,244</u>

ST. TAMMANY PARISH, LOUISIANA
Combining Balance Sheet
Non-Major Capital Project Funds
December 31, 2021

	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	\$ 160,817	\$ 1,423,373	\$ 51,949	\$ 4,602
Investments	459,588	3,798,589	95,243	13,171
Receivables, net of allowances for uncollectibles:				
Ad valorem/parcel fees	-	-	-	-
Other receivables	1,790	7,278	647	47
Due from other funds	-	-	-	-
Restricted assets	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL ASSETS	<u>\$ 622,195</u>	<u>\$ 5,229,240</u>	<u>\$ 147,839</u>	<u>\$ 17,820</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts, salaries, and other payables	\$ -	\$ -	\$ -	\$ -
Unearned revenue	-	4,939,353	128,854	-
Total Liabilities	<hr/>	<hr/>	<hr/>	<hr/>
	-	4,939,353	128,854	-
Fund balances:				
Restricted	622,195	289,887	18,985	17,820
Committed	-	-	-	-
Total Fund Balances	<hr/>	<hr/>	<hr/>	<hr/>
	622,195	289,887	18,985	17,820
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 622,195</u>	<u>\$ 5,229,240</u>	<u>\$ 147,839</u>	<u>\$ 17,820</u>

SCHEDULE 16
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		
\$ 1,449,560	\$ 34,806	\$ 32,776	\$ 312,163	\$ 11,209	\$ 149,755	\$ 26,255,600
3,878,082	72,753	93,829	892,958	32,063	428,382	63,155,965
-	-	-	-	4	-	4
7,974	610	185	1,886	66	893	1,212,915
-	-	-	-	-	-	606,420
-	-	-	-	-	-	21,034,667
<u>\$ 5,335,616</u>	<u>\$ 108,169</u>	<u>\$ 126,790</u>	<u>\$ 1,207,007</u>	<u>\$ 43,342</u>	<u>\$ 579,030</u>	<u>\$ 112,265,571</u>
\$ 16,849	\$ -	\$ -	\$ -	\$ -	\$ 3,062	\$ 3,394,113
5,062,131	93,240	-	-	-	-	13,883,093
<u>5,078,980</u>	<u>93,240</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,062</u>	<u>17,277,206</u>
256,636	14,929	126,790	349,445	43,342	575,968	75,066,322
-	-	-	857,562	-	-	19,922,043
<u>256,636</u>	<u>14,929</u>	<u>126,790</u>	<u>1,207,007</u>	<u>43,342</u>	<u>575,968</u>	<u>94,988,365</u>
<u>\$ 5,335,616</u>	<u>\$ 108,169</u>	<u>\$ 126,790</u>	<u>\$ 1,207,007</u>	<u>\$ 43,342</u>	<u>\$ 579,030</u>	<u>\$ 112,265,571</u>

ST. TAMMANY PARISH, LOUISIANA
Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual
Non-Major Capital Project Funds
For the Year Ended December 31, 2021

	200-2411 Public Works Barns			200-4605 General Maintenance Parishwide		
	Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)
Revenues						
Taxes:						
Ad valorem/parcel fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales and use	-	-	-	-	-	-
Other taxes, penalties, interest etc.	-	-	-	-	-	-
Intergovernmental revenues:						
Federal and state grants	-	-	-	-	-	-
Fees and charges for services	-	-	-	-	-	-
Other revenues:						
Investment earnings	(4,761)	(4,761)	-	(22,242)	(22,242)	-
Contributions	-	-	-	-	-	-
Total Revenues	<u>(4,761)</u>	<u>(4,761)</u>	<u>-</u>	<u>(22,242)</u>	<u>(22,242)</u>	<u>-</u>
Expenditures						
General government:						
Judicial	-	-	-	-	-	-
Other-unclassified	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	763,314	271,815	491,499
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Cultural and recreation	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Conservation	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Capital outlay:						
Capital assets	193,925	-	193,925	29,691	29,691	-
Infrastructure	-	-	-	44,072	24,980	19,092
Debt service:						
Impact fee credits used	-	-	-	-	-	-
Total Expenditures	<u>193,925</u>	<u>-</u>	<u>193,925</u>	<u>837,077</u>	<u>326,486</u>	<u>510,591</u>
Excess (Deficiency) of Revenues						
Over Expenditures	<u>(198,686)</u>	<u>(4,761)</u>	<u>193,925</u>	<u>(859,319)</u>	<u>(348,728)</u>	<u>510,591</u>
Other Financing Sources (Uses)						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	(46,228)	(46,228)	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>(46,228)</u>	<u>(46,228)</u>	<u>-</u>
Net Change in Fund Balance	<u>(198,686)</u>	<u>(4,761)</u>	<u>193,925</u>	<u>(905,547)</u>	<u>(394,956)</u>	<u>510,591</u>
Fund Balance - Beginning	<u>789,273</u>	<u>789,273</u>	<u>-</u>	<u>4,096,074</u>	<u>4,096,074</u>	<u>-</u>
Fund Balance - Ending	<u>\$ 590,587</u>	<u>\$ 784,512</u>	<u>\$ 193,925</u>	<u>\$ 3,190,527</u>	<u>\$ 3,701,118</u>	<u>\$ 510,591</u>

SCHEDULE 17
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)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
512,328	512,328	-	564,122	564,122	-	740,359	740,359	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
(8,256)	(8,256)	-	(5,108)	(5,108)	-	(7,416)	(7,416)	-
-	-	-	-	-	-	-	-	-
<u>504,072</u>	<u>504,072</u>	<u>-</u>	<u>559,014</u>	<u>559,014</u>	<u>-</u>	<u>732,943</u>	<u>732,943</u>	<u>-</u>
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
52,962	17,962	35,000	23,070	23,070	-	38,561	38,561	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
695,388	61,886	633,502	657,089	601,089	56,000	1,729,201	852,437	876,764
-	-	-	-	-	-	-	-	-
<u>748,350</u>	<u>79,848</u>	<u>668,502</u>	<u>680,159</u>	<u>624,159</u>	<u>56,000</u>	<u>1,767,762</u>	<u>890,998</u>	<u>876,764</u>
(244,278)	424,224	668,502	(121,145)	(65,145)	56,000	(1,034,819)	(158,055)	876,764
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
(244,278)	424,224	668,502	(121,145)	(65,145)	56,000	(1,034,819)	(158,055)	876,764
783,150	783,150	-	957,123	957,123	-	1,459,763	1,459,763	-
<u>\$ 538,872</u>	<u>\$ 1,207,374</u>	<u>\$ 668,502</u>	<u>\$ 835,978</u>	<u>\$ 891,978</u>	<u>\$ 56,000</u>	<u>\$ 424,944</u>	<u>\$ 1,301,708</u>	<u>\$ 876,764</u>

ST. TAMMANY PARISH, LOUISIANA
Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual
Non-Major Capital Project Funds
For the Year Ended December 31, 2021

	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	368,561	368,561	-	466,092	466,092	-
Other taxes, penalties, interest etc.	-	-	-	-	-	-
Intergovernmental revenues:						
Federal and state grants	-	-	-	-	-	-
Fees and charges for services	-	-	-	-	-	-
Other revenues:						
Investment earnings	(7,459)	(7,459)	-	(9,316)	(9,316)	-
Contributions	-	-	-	-	-	-
Total Revenues	<u>361,102</u>	<u>361,102</u>	<u>-</u>	<u>456,776</u>	<u>456,776</u>	<u>-</u>
Expenditures						
General government:						
Judicial	-	-	-	-	-	-
Other-unclassified	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	193,804	112,804	81,000
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Cultural and recreation	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Conservation	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Capital outlay:						
Capital assets	-	-	-	-	-	-
Infrastructure	1,054,062	43,912	1,010,150	530,033	4,800	525,233
Debt service:						
Impact fee credits used	-	-	-	-	-	-
Total Expenditures	<u>1,054,062</u>	<u>43,912</u>	<u>1,010,150</u>	<u>723,837</u>	<u>117,604</u>	<u>606,233</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(692,960)</u>	<u>317,190</u>	<u>1,010,150</u>	<u>(267,061)</u>	<u>339,172</u>	<u>606,233</u>
Other Financing Sources (Uses)						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	(47,000)	(19,799)	27,201
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>(47,000)</u>	<u>(19,799)</u>	<u>27,201</u>
Net Change in Fund Balance	<u>(692,960)</u>	<u>317,190</u>	<u>1,010,150</u>	<u>(314,061)</u>	<u>319,373</u>	<u>633,434</u>
Fund Balance - Beginning	<u>848,916</u>	<u>848,916</u>	<u>-</u>	<u>1,184,685</u>	<u>1,184,685</u>	<u>-</u>
Fund Balance - Ending	<u>\$ 155,956</u>	<u>\$ 1,166,106</u>	<u>\$ 1,010,150</u>	<u>\$ 870,624</u>	<u>\$ 1,504,058</u>	<u>\$ 633,434</u>

SCHEDULE 17
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)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1,003,722	1,003,722	-	637,057	637,057	-	288,903	288,903	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
(11,505)	(11,505)	-	(8,604)	(8,604)	-	(6,885)	(6,885)	-
-	-	-	-	-	-	-	-	-
<u>992,217</u>	<u>992,217</u>	<u>-</u>	<u>628,453</u>	<u>628,453</u>	<u>-</u>	<u>282,018</u>	<u>282,018</u>	<u>-</u>
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
73,658	47,646	26,012	106,728	44,728	62,000	136,359	-	136,359
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
1,362,030	1,149,069	212,961	894,224	579,224	315,000	313,180	50,180	263,000
-	-	-	-	-	-	-	-	-
<u>1,435,688</u>	<u>1,196,715</u>	<u>238,973</u>	<u>1,000,952</u>	<u>623,952</u>	<u>377,000</u>	<u>449,539</u>	<u>50,180</u>	<u>399,359</u>
(443,471)	(204,498)	238,973	(372,499)	4,501	377,000	(167,521)	231,838	399,359
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
(443,471)	(204,498)	238,973	(372,499)	4,501	377,000	(167,521)	231,838	399,359
1,590,934	1,590,934	-	1,327,299	1,327,299	-	883,195	883,195	-
<u>\$ 1,147,463</u>	<u>\$ 1,386,436</u>	<u>\$ 238,973</u>	<u>\$ 954,800</u>	<u>\$ 1,331,800</u>	<u>\$ 377,000</u>	<u>\$ 715,674</u>	<u>\$ 1,115,033</u>	<u>\$ 399,359</u>

ST. TAMMANY PARISH, LOUISIANA
Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual
Non-Major Capital Project Funds
For the Year Ended December 31, 2021

	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	443,125	443,125	-	310,262	310,262	-
Other taxes, penalties, interest etc.	-	-	-	-	-	-
Intergovernmental revenues:						
Federal and state grants	-	-	-	-	-	-
Fees and charges for services	-	-	-	-	-	-
Other revenues:						
Investment earnings	(5,497)	(5,497)	-	(8,316)	(8,316)	-
Contributions	-	-	-	-	-	-
Total Revenues	<u>437,628</u>	<u>437,628</u>	<u>-</u>	<u>301,946</u>	<u>301,946</u>	<u>-</u>
Expenditures						
General government:						
Judicial	-	-	-	-	-	-
Other-unclassified	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	146,952	105,951	41,001	127,060	18,493	108,567
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Cultural and recreation	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Conservation	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Capital outlay:						
Capital assets	-	-	-	-	-	-
Infrastructure	507,825	374,825	133,000	1,263,764	498,986	764,778
Debt service:						
Impact fee credits used	-	-	-	-	-	-
Total Expenditures	<u>654,777</u>	<u>480,776</u>	<u>174,001</u>	<u>1,390,824</u>	<u>517,479</u>	<u>873,345</u>
Excess (Deficiency) of Revenues						
Over Expenditures	<u>(217,149)</u>	<u>(43,148)</u>	<u>174,001</u>	<u>(1,088,878)</u>	<u>(215,533)</u>	<u>873,345</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>(217,149)</u>	<u>(43,148)</u>	<u>174,001</u>	<u>(1,088,878)</u>	<u>(215,533)</u>	<u>873,345</u>
Fund Balance - Beginning	<u>973,831</u>	<u>973,831</u>	<u>-</u>	<u>1,648,189</u>	<u>1,648,189</u>	<u>-</u>
Fund Balance - Ending	<u>\$ 756,682</u>	<u>\$ 930,683</u>	<u>\$ 174,001</u>	<u>\$ 559,311</u>	<u>\$ 1,432,656</u>	<u>\$ 873,345</u>

SCHEDULE 17
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)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
550,624	550,624	-	278,089	278,089	-	440,014	440,014	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
(6,023)	(6,023)	-	(8,242)	(8,242)	-	(7,423)	(7,423)	-
-	-	-	-	-	-	-	-	-
<u>544,601</u>	<u>544,601</u>	<u>-</u>	<u>269,847</u>	<u>269,847</u>	<u>-</u>	<u>432,591</u>	<u>432,591</u>	<u>-</u>
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	159,600	-	159,600	40,000	-	40,000
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
1,219,014	764,434	454,580	919,320	395,985	523,335	614,694	551,984	62,710
-	-	-	-	-	-	-	-	-
<u>1,219,014</u>	<u>764,434</u>	<u>454,580</u>	<u>1,078,920</u>	<u>395,985</u>	<u>682,935</u>	<u>654,694</u>	<u>551,984</u>	<u>102,710</u>
<u>(674,413)</u>	<u>(219,833)</u>	<u>454,580</u>	<u>(809,073)</u>	<u>(126,138)</u>	<u>682,935</u>	<u>(222,103)</u>	<u>(119,393)</u>	<u>102,710</u>
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
(674,413)	(219,833)	454,580	(809,073)	(126,138)	682,935	(222,103)	(119,393)	102,710
1,014,981	1,014,981	-	1,229,624	1,229,624	-	1,224,630	1,224,630	-
<u>\$ 340,568</u>	<u>\$ 795,148</u>	<u>\$ 454,580</u>	<u>\$ 420,551</u>	<u>\$ 1,103,486</u>	<u>\$ 682,935</u>	<u>\$ 1,002,527</u>	<u>\$ 1,105,237</u>	<u>\$ 102,710</u>

ST. TAMMANY PARISH, LOUISIANA
Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual
Non-Major Capital Project Funds
For the Year Ended December 31, 2021

	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	396,742	396,742	-	-	-	-
Other taxes, penalties, interest etc.	-	-	-	-	-	-
Intergovernmental revenues:						
Federal and state grants	-	-	-	-	-	-
Fees and charges for services	-	-	-	-	-	-
Other revenues:						
Investment earnings	(9,772)	(9,772)	-	(2,810)	(2,810)	-
Contributions	-	-	-	-	-	-
Total Revenues	<u>386,970</u>	<u>386,970</u>	<u>-</u>	<u>(2,810)</u>	<u>(2,810)</u>	<u>-</u>
Expenditures						
General government:						
Judicial	-	-	-	-	-	-
Other-unclassified	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	65,513	34,914	30,599	355,000	-	355,000
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Cultural and recreation	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Conservation	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Capital outlay:						
Capital assets	-	-	-	-	-	-
Infrastructure	1,192,003	642,003	550,000	1,535,158	412,224	1,122,934
Debt service:						
Impact fee credits used	-	-	-	-	-	-
Total Expenditures	<u>1,257,516</u>	<u>676,917</u>	<u>580,599</u>	<u>1,890,158</u>	<u>412,224</u>	<u>1,477,934</u>
Excess (Deficiency) of Revenues						
Over Expenditures	<u>(870,546)</u>	<u>(289,947)</u>	<u>580,599</u>	<u>(1,892,968)</u>	<u>(415,034)</u>	<u>1,477,934</u>
Other Financing Sources (Uses)						
Transfers in	-	-	-	1,144,520	-	(1,144,520)
Transfers out	-	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,144,520</u>	<u>-</u>	<u>(1,144,520)</u>
Net Change in Fund Balance	<u>(870,546)</u>	<u>(289,947)</u>	<u>580,599</u>	<u>(748,448)</u>	<u>(415,034)</u>	<u>333,414</u>
Fund Balance - Beginning	<u>1,477,583</u>	<u>1,477,583</u>	<u>-</u>	<u>908,785</u>	<u>908,785</u>	<u>-</u>
Fund Balance - Ending	<u>\$ 607,037</u>	<u>\$ 1,187,636</u>	<u>\$ 580,599</u>	<u>\$ 160,337</u>	<u>\$ 493,751</u>	<u>\$ 333,414</u>

SCHEDULE 17
continued

201 Capital Improvements Drainage			202 Sewer/Water Quality Capital			203 Coastal Restoration		
Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)
\$ 1,248,000	\$ 1,248,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
16,871,593	936,216	(15,935,377)	997,700	18,777	(978,923)	3,893,700	124,396	(3,769,304)
79,218	70,086	(9,132)	-	-	-	-	-	-
(110,568)	(110,568)	-	(873)	(873)	-	-	-	-
220,031	-	(220,031)	-	-	-	-	-	-
<u>18,308,274</u>	<u>2,143,734</u>	<u>(16,164,540)</u>	<u>996,827</u>	<u>17,904</u>	<u>(978,923)</u>	<u>3,893,700</u>	<u>124,396</u>	<u>(3,769,304)</u>
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
8,845,539	1,524,842	7,320,697	-	-	-	-	-	-
-	-	-	59,916	13,072	46,844	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	23,437,700	176,688	23,261,012
-	-	-	-	-	-	-	-	-
194,798	-	194,798	-	-	-	-	-	-
34,626,280	2,685,585	31,940,695	967,200	5,705	961,495	1,596,000	112,804	1,483,196
-	-	-	-	-	-	-	-	-
<u>43,666,617</u>	<u>4,210,427</u>	<u>39,456,190</u>	<u>1,027,116</u>	<u>18,777</u>	<u>1,008,339</u>	<u>25,033,700</u>	<u>289,492</u>	<u>24,744,208</u>
<u>(25,358,343)</u>	<u>(2,066,693)</u>	<u>23,291,650</u>	<u>(30,289)</u>	<u>(873)</u>	<u>29,416</u>	<u>(21,140,000)</u>	<u>(165,096)</u>	<u>20,974,904</u>
14,250,650	936,776	(13,313,874)	-	-	-	5,346	5,346	-
-	-	-	-	-	-	-	-	-
<u>14,250,650</u>	<u>936,776</u>	<u>(13,313,874)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,346</u>	<u>5,346</u>	<u>-</u>
(11,107,693)	(1,129,917)	9,977,776	(30,289)	(873)	29,416	(21,134,654)	(159,750)	20,974,904
18,598,698	18,598,698	-	57,908	57,908	-	21,194,417	21,194,417	-
<u>\$ 7,491,005</u>	<u>\$ 17,468,781</u>	<u>\$ 9,977,776</u>	<u>\$ 27,619</u>	<u>\$ 57,035</u>	<u>\$ 29,416</u>	<u>\$ 59,763</u>	<u>\$ 21,034,667</u>	<u>\$ 20,974,904</u>

ST. TAMMANY PARISH, LOUISIANA
Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual
Non-Major Capital Project Funds
For the Year Ended December 31, 2021

	206			211		
	Justice Center Complex Capital			Public Health Capital		
	Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)
Revenues						
Taxes:						
Ad valorem/parcel fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales and use	-	-	-	-	-	-
Other taxes, penalties, interest etc.	-	-	-	-	-	-
Intergovernmental revenues:						
Federal and state grants	-	-	-	2,226,649	734,338	(1,492,311)
Fees and charges for services	-	-	-	-	-	-
Other revenues:						
Investment earnings	(37,910)	(37,910)	-	(1,523)	(1,523)	-
Contributions	-	-	-	-	-	-
Total Revenues	(37,910)	(37,910)	-	2,225,126	732,815	(1,492,311)
Expenditures						
General government:						
Judicial	257,244	-	257,244	-	-	-
Other-unclassified	302,091	269,231	32,860	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	560,305	64,190	496,115
Cultural and recreation	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Conservation	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Capital outlay:						
Capital assets	2,011,576	605,005	1,406,571	2,589,723	845,000	1,744,723
Infrastructure	-	-	-	-	-	-
Debt service:						
Impact fee credits used	-	-	-	-	-	-
Total Expenditures	2,570,911	874,236	1,696,675	3,150,028	909,190	2,240,838
Excess (Deficiency) of Revenues Over Expenditures	(2,608,821)	(912,146)	1,696,675	(924,902)	(176,375)	748,527
Other Financing Sources (Uses)						
Transfers in	-	-	-	731,533	112,244	(619,289)
Transfers out	-	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	731,533	112,244	(619,289)
Net Change in Fund Balance	(2,608,821)	(912,146)	1,696,675	(193,369)	(64,131)	129,238
Fund Balance - Beginning	7,275,834	7,275,834	-	293,332	293,332	-
Fund Balance - Ending	\$ 4,667,013	\$ 6,363,688	\$ 1,696,675	\$ 99,963	\$ 229,201	\$ 129,238

SCHEDULE 17
continued

212 Animal Services Capital			216 Culture and Recreation Capital			222 Economic Development Capital		
Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	313,331	116,239	(197,092)	932,859	36,099	(896,760)
-	-	-	-	-	-	85,619	-	(85,619)
(2,781)	(2,781)	-	-	-	-	(2,447)	(2,447)	-
-	-	-	-	-	-	-	-	-
<u>(2,781)</u>	<u>(2,781)</u>	<u>-</u>	<u>313,331</u>	<u>116,239</u>	<u>(197,092)</u>	<u>1,016,031</u>	<u>33,652</u>	<u>(982,379)</u>
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	182,361	2,925	179,436	-	-	-
-	-	-	-	-	-	453,754	36,099	417,655
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
150,000	-	150,000	-	-	-	69,693	-	69,693
-	-	-	212,350	113,314	99,036	495,031	-	495,031
-	-	-	-	-	-	-	-	-
<u>150,000</u>	<u>-</u>	<u>150,000</u>	<u>394,711</u>	<u>116,239</u>	<u>278,472</u>	<u>1,018,478</u>	<u>36,099</u>	<u>982,379</u>
(152,781)	(2,781)	150,000	(81,380)	-	81,380	(2,447)	(2,447)	-
-	-	-	81,380	-	(81,380)	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	<u>81,380</u>	<u>-</u>	<u>(81,380)</u>	<u>-</u>	<u>-</u>	<u>-</u>
(152,781)	(2,781)	150,000	-	-	-	(2,447)	(2,447)	-
461,084	461,084	-	-	-	-	332,127	332,127	-
<u>\$ 308,303</u>	<u>\$ 458,303</u>	<u>\$ 150,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 329,680</u>	<u>\$ 329,680</u>	<u>\$ -</u>

ST. TAMMANY PARISH, LOUISIANA
Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual
Non-Major Capital Project Funds
For the Year Ended December 31, 2021

	226			227		
	St. Tammany Parish Coroner Capital			St. Tammany Parish Jail Capital		
	Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)
Revenues						
Taxes:						
Ad valorem/parcel fees	\$ 250,000	\$ 250,000	\$ -	\$ -	\$ -	\$ -
Sales and use	-	-	-	-	-	-
Other taxes, penalties, interest etc.	-	-	-	-	-	-
Intergovernmental revenues:						
Federal and state grants	-	-	-	-	-	-
Fees and charges for services	-	-	-	1,873	1,873	-
Other revenues:						
Investment earnings	1,429	1,429	-	(3,139)	(3,139)	-
Contributions	-	-	-	-	-	-
Total Revenues	<u>251,429</u>	<u>251,429</u>	<u>-</u>	<u>(1,266)</u>	<u>(1,266)</u>	<u>-</u>
Expenditures						
General government:						
Judicial	-	-	-	-	-	-
Other-unclassified	-	-	-	-	-	-
Public safety	2,101,574	2,079,995	21,579	35,075	35,075	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Cultural and recreation	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Conservation	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Capital outlay:						
Capital assets	595,316	422,331	172,985	269,025	142,025	127,000
Infrastructure	-	-	-	-	-	-
Debt service:						
Impact fee credits used	-	-	-	-	-	-
Total Expenditures	<u>2,696,890</u>	<u>2,502,326</u>	<u>194,564</u>	<u>304,100</u>	<u>177,100</u>	<u>127,000</u>
Excess (Deficiency) of Revenues Over Expenditures						
	<u>(2,445,461)</u>	<u>(2,250,897)</u>	<u>194,564</u>	<u>(305,366)</u>	<u>(178,366)</u>	<u>127,000</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>(2,445,461)</u>	<u>(2,250,897)</u>	<u>194,564</u>	<u>(305,366)</u>	<u>(178,366)</u>	<u>127,000</u>
Fund Balance - Beginning	<u>2,487,134</u>	<u>2,487,134</u>	<u>-</u>	<u>758,042</u>	<u>758,042</u>	<u>-</u>
Fund Balance - Ending	<u>\$ 41,673</u>	<u>\$ 236,237</u>	<u>\$ 194,564</u>	<u>\$ 452,676</u>	<u>\$ 579,676</u>	<u>\$ 127,000</u>

SCHEDULE 17
continued

228 St. Tammany Parish Library Capital			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)
\$ 1,450,000	\$ 1,450,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
(29,117)	(29,117)	-	(1,553)	(1,553)	-	(9,779)	(9,779)	-
-	-	-	-	-	-	-	-	-
<u>1,420,883</u>	<u>1,420,883</u>	<u>-</u>	<u>(1,553)</u>	<u>(1,553)</u>	<u>-</u>	<u>(9,779)</u>	<u>(9,779)</u>	<u>-</u>
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
64,200	52,200	12,000	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
1,713,360	141,678	1,571,682	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<u>1,777,560</u>	<u>193,878</u>	<u>1,583,682</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
(356,677)	1,227,005	1,583,682	(1,553)	(1,553)	-	(9,779)	(9,779)	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
(356,677)	1,227,005	1,583,682	(1,553)	(1,553)	-	(9,779)	(9,779)	-
4,131,924	4,131,924	-	257,370	257,370	-	1,621,221	1,621,221	-
<u>\$ 3,775,247</u>	<u>\$ 5,358,929</u>	<u>\$ 1,583,682</u>	<u>\$ 255,817</u>	<u>\$ 255,817</u>	<u>\$ -</u>	<u>\$ 1,611,442</u>	<u>\$ 1,611,442</u>	<u>\$ -</u>

ST. TAMMANY PARISH, LOUISIANA
Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual
Non-Major Capital Project Funds
For the Year Ended December 31, 2021

	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	2,304,516	1,795,155	(509,361)	-	-	-
Fees and charges for services	328,675	328,675	-	-	-	-
Other revenues:						
Investment earnings	(37,759)	(37,759)	-	(61,271)	(61,271)	-
Contributions	38,643	35,145	(3,498)	-	-	-
Total Revenues	<u>2,634,075</u>	<u>2,121,216</u>	<u>(512,859)</u>	<u>(61,271)</u>	<u>(61,271)</u>	<u>-</u>
Expenditures						
General government:						
Judicial	-	-	-	-	-	-
Other-unclassified	308,932	308,932	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	26,000	-	26,000
Cultural and recreation	164,632	36,469	128,163	-	-	-
Economic development	-	-	-	-	-	-
Conservation	-	-	-	-	-	-
Transportation	30,000	-	30,000	-	-	-
Capital outlay:						
Capital assets	1,296,754	814,910	481,844	200,000	16,135	183,865
Infrastructure	1,517,891	1,319,267	198,624	-	-	-
Debt service:						
Impact fee credits used	-	-	-	-	-	-
Total Expenditures	<u>3,318,209</u>	<u>2,479,578</u>	<u>838,631</u>	<u>226,000</u>	<u>16,135</u>	<u>209,865</u>
Excess (Deficiency) of Revenues Over Expenditures						
	<u>(684,134)</u>	<u>(358,362)</u>	<u>325,772</u>	<u>(287,271)</u>	<u>(77,406)</u>	<u>209,865</u>
Other Financing Sources (Uses)						
Transfers in	472,057	333,803	(138,254)	-	-	-
Transfers out	-	-	-	(2,429,490)	(446,047)	1,983,443
Total Other Financing Sources (Uses)	<u>472,057</u>	<u>333,803</u>	<u>(138,254)</u>	<u>(2,429,490)</u>	<u>(446,047)</u>	<u>1,983,443</u>
Net Change in Fund Balance	<u>(212,077)</u>	<u>(24,559)</u>	<u>187,518</u>	<u>(2,716,761)</u>	<u>(523,453)</u>	<u>2,193,308</u>
Fund Balance - Beginning	<u>5,838,512</u>	<u>5,838,512</u>	<u>-</u>	<u>10,739,886</u>	<u>10,739,886</u>	<u>-</u>
Fund Balance - Ending	<u>\$ 5,626,435</u>	<u>\$ 5,813,953</u>	<u>\$ 187,518</u>	<u>\$ 8,023,125</u>	<u>\$ 10,216,433</u>	<u>\$ 2,193,308</u>

SCHEDULE 17
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)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
200,000	65,439	(134,561)	-	-	-	-	-	-
-	-	-	811,110	811,110	-	4,911,523	73,928	(4,837,595)
(1,519)	(1,519)	-	(2,768)	(2,768)	-	(29,933)	(29,933)	-
-	-	-	-	-	-	-	-	-
<u>198,481</u>	<u>63,920</u>	<u>(134,561)</u>	<u>808,342</u>	<u>808,342</u>	<u>-</u>	<u>4,881,590</u>	<u>43,995</u>	<u>(4,837,595)</u>
-	-	-	-	-	-	-	-	-
71,730	1,712	70,018	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
300,000	87,252	212,748	-	-	-	498	498	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
177,546	-	177,546	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	73,430	73,430	-
<u>549,276</u>	<u>88,964</u>	<u>460,312</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>73,928</u>	<u>73,928</u>	<u>-</u>
(350,795)	(25,044)	325,751	808,342	808,342	-	4,807,662	(29,933)	(4,837,595)
-	-	-	-	-	-	-	-	-
-	-	-	(1,372,735)	(892,808)	479,927	(1,600,000)	-	1,600,000
-	-	-	<u>(1,372,735)</u>	<u>(892,808)</u>	<u>479,927</u>	<u>(1,600,000)</u>	<u>-</u>	<u>1,600,000</u>
(350,795)	(25,044)	325,751	(564,393)	(84,466)	479,927	3,207,662	(29,933)	(3,237,595)
387,288	387,288	-	706,661	706,661	-	319,820	319,820	-
<u>\$ 36,493</u>	<u>\$ 362,244</u>	<u>\$ 325,751</u>	<u>\$ 142,268</u>	<u>\$ 622,195</u>	<u>\$ 479,927</u>	<u>\$ 3,527,482</u>	<u>\$ 289,887</u>	<u>\$ (3,237,595)</u>

ST. TAMMANY PARISH, LOUISIANA
Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual
Non-Major Capital Project Funds
For the Year Ended December 31, 2021

	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	111,160	10	(111,150)	-	-	-
Other revenues:						
Investment earnings	(2,527)	(2,527)	-	(149)	(149)	-
Contributions	-	-	-	-	-	-
Total Revenues	<u>108,633</u>	<u>(2,517)</u>	<u>(111,150)</u>	<u>(149)</u>	<u>(149)</u>	<u>-</u>
Expenditures						
General government:						
Judicial	-	-	-	-	-	-
Other-unclassified	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	10	10	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Cultural and recreation	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Conservation	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Capital outlay:						
Capital assets	-	-	-	-	-	-
Infrastructure	-	-	-	-	-	-
Debt service:						
Impact fee credits used	-	-	-	-	-	-
Total Expenditures	<u>10</u>	<u>10</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>108,623</u>	<u>(2,527)</u>	<u>(111,150)</u>	<u>(149)</u>	<u>(149)</u>	<u>-</u>
Other Financing Sources (Uses)						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	(10,194)	(10,194)	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>(10,194)</u>	<u>(10,194)</u>	<u>-</u>
Net Change in Fund Balance	108,623	(2,527)	(111,150)	(10,343)	(10,343)	-
Fund Balance - Beginning	<u>21,512</u>	<u>21,512</u>	<u>-</u>	<u>28,163</u>	<u>28,163</u>	<u>-</u>
Fund Balance - Ending	<u>\$ 130,135</u>	<u>\$ 18,985</u>	<u>\$ (111,150)</u>	<u>\$ 17,820</u>	<u>\$ 17,820</u>	<u>\$ -</u>

SCHEDULE 17
continued

263-4664 SA Drainage Impact Fees			263-4665 NSA Drainage Impact Fees			263-4666 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)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
5,747,177	763,147	(4,984,030)	84,863	16	(84,847)	3,900	3,900	-
(29,951)	(29,951)	-	(2,405)	(2,405)	-	(720)	(720)	-
-	-	-	-	-	-	-	-	-
<u>5,717,226</u>	<u>733,196</u>	<u>(4,984,030)</u>	<u>82,458</u>	<u>(2,389)</u>	<u>(84,847)</u>	<u>3,180</u>	<u>3,180</u>	<u>-</u>
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
7,089	7,089	-	16	16	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	2	2	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
361,001	111,273	249,728	-	-	-	-	-	-
59,750	59,750	-	-	-	-	-	-	-
<u>427,840</u>	<u>178,112</u>	<u>249,728</u>	<u>16</u>	<u>16</u>	<u>-</u>	<u>2</u>	<u>2</u>	<u>-</u>
5,289,386	555,084	(4,734,302)	82,442	(2,405)	(84,847)	3,178	3,178	-
-	-	-	-	-	-	-	-	-
(1,047,782)	(585,035)	462,747	-	-	-	-	-	-
<u>(1,047,782)</u>	<u>(585,035)</u>	<u>462,747</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
4,241,604	(29,951)	(4,271,555)	82,442	(2,405)	(84,847)	3,178	3,178	-
286,587	286,587	-	17,334	17,334	-	123,612	123,612	-
<u>\$ 4,528,191</u>	<u>\$ 256,636</u>	<u>\$ (4,271,555)</u>	<u>\$ 99,776</u>	<u>\$ 14,929</u>	<u>\$ (84,847)</u>	<u>\$ 126,790</u>	<u>\$ 126,790</u>	<u>\$ -</u>

ST. TAMMANY PARISH, LOUISIANA
Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual
Non-Major Capital Project Funds
For the Year Ended December 31, 2021

	264			291-4680		
	OEP/911 Capital		Variance Positive (Negative)	Gravity Drainage District No. 5		Variance Positive (Negative)
	Final Budget	Actual Amounts		Final Budget	Actual Amounts	
Revenues						
Taxes:						
Ad valorem/parcel fees	\$ -	\$ -	\$ -	\$ 16	\$ 16	\$ -
Sales and use	-	-	-	-	-	-
Other taxes, penalties, interest etc.	-	-	-	11	11	-
Intergovernmental revenues:						
Federal and state grants	-	-	-	-	-	-
Fees and charges for services	-	-	-	-	-	-
Other revenues:						
Investment earnings	(7,325)	(7,325)	-	(264)	(264)	-
Contributions	-	-	-	-	-	-
Total Revenues	<u>(7,325)</u>	<u>(7,325)</u>	<u>-</u>	<u>(237)</u>	<u>(237)</u>	<u>-</u>
Expenditures						
General government:						
Judicial	-	-	-	-	-	-
Other-unclassified	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	132	132	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Cultural and recreation	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Conservation	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Capital outlay:						
Capital assets	-	-	-	-	-	-
Infrastructure	-	-	-	-	-	-
Debt service:						
Impact fee credits used	-	-	-	-	-	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>132</u>	<u>132</u>	<u>-</u>
Excess (Deficiency) of Revenues						
Over Expenditures	<u>(7,325)</u>	<u>(7,325)</u>	<u>-</u>	<u>(369)</u>	<u>(369)</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>(7,325)</u>	<u>(7,325)</u>	<u>-</u>	<u>(369)</u>	<u>(369)</u>	<u>-</u>
Fund Balance - Beginning	<u>1,214,332</u>	<u>1,214,332</u>	<u>-</u>	<u>43,711</u>	<u>43,711</u>	<u>-</u>
Fund Balance - Ending	<u>\$ 1,207,007</u>	<u>\$ 1,207,007</u>	<u>\$ -</u>	<u>\$ 43,342</u>	<u>\$ 43,342</u>	<u>\$ -</u>

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)
\$ -	\$ -	\$ -	\$ 2,948,016	\$ 2,948,016	\$ -
-	-	-	7,000,000	7,000,000	-
-	-	-	11	11	-
-	-	-	27,740,348	3,826,659	(23,913,689)
-	-	-	12,165,118	2,052,745	(10,112,373)
(3,511)	(3,511)	-	(517,998)	(517,998)	-
-	-	-	258,674	35,145	(223,529)
<u>(3,511)</u>	<u>(3,511)</u>	<u>-</u>	<u>49,594,169</u>	<u>15,344,578</u>	<u>(34,249,591)</u>
-	-	-	257,244	-	257,244
-	-	-	682,753	579,875	102,878
-	-	-	2,136,649	2,115,070	21,579
-	-	-	11,435,865	2,335,783	9,100,082
-	-	-	59,916	13,072	46,844
-	-	-	586,305	64,190	522,115
-	-	-	411,195	91,596	319,599
-	-	-	453,754	36,099	417,655
-	-	-	23,437,700	176,688	23,261,012
-	-	-	30,000	-	30,000
-	-	-	9,491,407	3,016,775	6,474,632
19,978	-	19,978	54,326,788	11,355,966	42,970,822
-	-	-	133,180	133,180	-
<u>19,978</u>	<u>-</u>	<u>19,978</u>	<u>103,442,756</u>	<u>19,918,294</u>	<u>83,524,462</u>
<u>(23,489)</u>	<u>(3,511)</u>	<u>19,978</u>	<u>(53,848,587)</u>	<u>(4,573,716)</u>	<u>49,274,871</u>
-	-	-	16,685,486	1,388,169	(15,297,317)
<u>(171,436)</u>	<u>-</u>	<u>171,436</u>	<u>(6,724,865)</u>	<u>(2,000,111)</u>	<u>4,724,754</u>
<u>(171,436)</u>	<u>-</u>	<u>171,436</u>	<u>9,960,621</u>	<u>(611,942)</u>	<u>(10,572,563)</u>
(194,925)	(3,511)	191,414	(43,887,966)	(5,185,658)	38,702,308
<u>579,479</u>	<u>579,479</u>	<u>-</u>	<u>100,174,023</u>	<u>100,174,023</u>	<u>-</u>
<u>\$ 384,554</u>	<u>\$ 575,968</u>	<u>\$ 191,414</u>	<u>\$ 56,286,057</u>	<u>\$ 94,988,365</u>	<u>\$ 38,702,308</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, 2021

	<u>401 Cane Bayou Mitigation Bank Permanent</u>
ASSETS	
Restricted assets	<u>\$ 712,526</u>
 TOTAL ASSETS	 <u><u>\$ 712,526</u></u>
LIABILITIES AND FUND BALANCES	
Liabilities:	
Accounts, salaries, and other payables	<u>\$ -</u>
Total Liabilities	<u>-</u>
Fund balances:	
Nonspendable, mitigation bank	<u>712,526</u>
Total Fund Balances	<u>712,526</u>
 TOTAL LIABILITIES AND FUND BALANCES	 <u><u>\$ 712,526</u></u>

ST. TAMMANY PARISH, LOUISIANA
Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual
Non-Major Permanent Funds
For the Year Ended December 31, 2021

	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	111	111	-
Total Revenues	939,111	111	(939,000)
Expenditures			
Highways and streets	-	-	-
Total Expenditures	-	-	-
Net Change in Fund Balance	939,111	111	(939,000)
Fund Balance - Beginning	712,415	712,415	-
Fund Balance - Ending	\$ 1,651,526	\$ 712,526	\$ (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, 2021

	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	\$ 554,367	\$ 388,236	\$ 51,076	\$ 25,038
Investments	1,585,377	1,108,426	146,160	71,298
Receivables (net of allowances for uncollectibles)	3,386	2,641	269	903
Prepaid items	-	1,729	-	-
Other assets	460	-	-	-
Total Current Assets	<u>2,143,590</u>	<u>1,501,032</u>	<u>197,505</u>	<u>97,239</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>2,327,161</u>	<u>35,334,603</u>	<u>462,610</u>	<u>6,863,020</u>
Total Non-Current Assets	<u>3,360,199</u>	<u>40,867,753</u>	<u>462,610</u>	<u>8,690,432</u>
TOTAL ASSETS	<u>5,503,789</u>	<u>42,368,785</u>	<u>660,115</u>	<u>8,787,671</u>
DEFERRED OUTFLOWS OF RESOURCES				
Deferred charges - OPEB	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
LIABILITIES				
Current Liabilities:				
Accounts, salaries, and other payables	39,640	198,879	709	623,205
Due to other funds	-	-	-	104,667
Unearned revenue	-	-	-	-
Claims payable	-	-	-	-
Compensated absences	-	-	-	-
Total Current Liabilities	<u>39,640</u>	<u>198,879</u>	<u>709</u>	<u>727,872</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>39,640</u>	<u>198,879</u>	<u>709</u>	<u>727,872</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	3,360,199	40,867,753	462,610	8,690,432
Unrestricted	<u>2,103,950</u>	<u>1,302,153</u>	<u>196,796</u>	<u>(630,633)</u>
TOTAL NET POSITON	<u>\$ 5,464,149</u>	<u>\$ 42,169,906</u>	<u>\$ 659,406</u>	<u>\$ 8,059,799</u>

SCHEDULE 20
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
\$ 9,798	\$ 1,469,258	\$ 857,251	\$ 772,106	\$ 1,315,891	\$ 194,454
27,852	4,202,272	2,451,866	2,208,489	3,764,032	556,245
81	76,076	407,952	4,674	231,648	2,100
-	4,055	10,662	4,010	-	-
-	-	120	-	4,583	-
<u>37,731</u>	<u>5,751,661</u>	<u>3,727,851</u>	<u>2,989,279</u>	<u>5,316,154</u>	<u>752,799</u>
-	449,936	235,643	45,533	-	-
<u>227,771</u>	<u>5,940,751</u>	<u>5,886,229</u>	<u>953,007</u>	<u>-</u>	<u>-</u>
<u>227,771</u>	<u>6,390,687</u>	<u>6,121,872</u>	<u>998,540</u>	<u>-</u>	<u>-</u>
<u>265,502</u>	<u>12,142,348</u>	<u>9,849,723</u>	<u>3,987,819</u>	<u>5,316,154</u>	<u>752,799</u>
-	-	-	-	-	-
1,206	89,039	12,682	9,617	1,961	6,703
-	-	-	-	-	-
-	726	5,775	-	-	-
-	-	-	-	300,000	-
-	-	-	-	-	-
<u>1,206</u>	<u>89,765</u>	<u>18,457</u>	<u>9,617</u>	<u>301,961</u>	<u>6,703</u>
-	-	-	-	1,700,000	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	1,700,000	-
<u>1,206</u>	<u>89,765</u>	<u>18,457</u>	<u>9,617</u>	<u>2,001,961</u>	<u>6,703</u>
-	-	-	-	-	-
-	67,152	402,713	-	-	-
-	<u>67,152</u>	<u>402,713</u>	-	-	-
227,771	6,390,687	6,121,872	998,540	-	-
<u>36,525</u>	<u>5,594,744</u>	<u>3,306,681</u>	<u>2,979,662</u>	<u>3,314,193</u>	<u>746,096</u>
<u>\$ 264,296</u>	<u>\$ 11,985,431</u>	<u>\$ 9,428,553</u>	<u>\$ 3,978,202</u>	<u>\$ 3,314,193</u>	<u>\$ 746,096</u>

ST. TAMMANY PARISH, LOUISIANA
Combining Schedule of Net Position
Internal Service Funds
December 31, 2021

	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	\$ 1,955,002	\$ 593,950	\$ 976,203	\$ 9,162,630
Investments	5,592,335	1,699,003	2,964,581	26,377,936
Receivables (net of allowances for uncollectibles)	48,892	3,675	25,468	807,765
Prepaid items	-	-	-	20,456
Other assets	-	-	-	5,163
Total Current Assets	<u>7,596,229</u>	<u>2,296,628</u>	<u>3,966,252</u>	<u>36,373,950</u>
Non-Current Assets:				
Land, improvements, and construction in progress	-	-	-	9,124,712
Other capital assets, net of depreciation	-	-	-	57,995,152
Total Non-Current Assets	<u>-</u>	<u>-</u>	<u>-</u>	<u>67,119,864</u>
TOTAL ASSETS	<u>7,596,229</u>	<u>2,296,628</u>	<u>3,966,252</u>	<u>103,493,814</u>
DEFERRED OUTFLOWS OF RESOURCES				
Deferred charges - OPEB	<u>1,830,441</u>	<u>-</u>	<u>-</u>	<u>1,830,441</u>
LIABILITIES				
Current Liabilities:				
Accounts, salaries, and other payables	27,265	-	-	1,010,906
Due to other funds	-	-	-	104,667
Unearned revenue	92	-	-	6,593
Claims payable	-	-	600,000	900,000
Compensated absences	20,000	150,000	-	170,000
Total Current Liabilities	<u>47,357</u>	<u>150,000</u>	<u>600,000</u>	<u>2,192,166</u>
Non-Current Liabilities:				
Claims payable	-	-	1,400,000	3,100,000
Compensated absences	85,012	1,006,319	-	1,091,331
Health plan payable - retirees	5,880,587	-	-	5,880,587
Total Non-Current Liabilities	<u>5,965,599</u>	<u>1,006,319</u>	<u>1,400,000</u>	<u>10,071,918</u>
TOTAL LIABILITIES	<u>6,012,956</u>	<u>1,156,319</u>	<u>2,000,000</u>	<u>12,264,084</u>
DEFERRED INFLOWS OF RESOURCES				
Deferred charges - OPEB	3,290,002	-	-	3,290,002
Deferred charges - property leases	-	-	-	469,865
TOTAL DEFERRED INFLOWS OF RESOURCES	<u>3,290,002</u>	<u>-</u>	<u>-</u>	<u>3,759,867</u>
NET POSITION				
Net investment in capital assets	-	-	-	67,119,864
Unrestricted	<u>123,712</u>	<u>1,140,309</u>	<u>1,966,252</u>	<u>22,180,440</u>
TOTAL NET POSITION	<u>\$ 123,712</u>	<u>\$ 1,140,309</u>	<u>\$ 1,966,252</u>	<u>\$ 89,300,304</u>

ST. TAMMANY PARISH, LOUISIANA
Combining Schedule of Revenues, Expenses, and Changes in Net Position
Internal Service Funds
For the Year Ended December 31, 2021

	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	\$ 608,850
Interfund charges	223,635	3,121,372	-	587,246
Other services	108	2,211	-	-
Total Operating Revenues	<u>223,743</u>	<u>3,123,583</u>	<u>77,211</u>	<u>1,196,096</u>
Operating Expenses				
Cost of sales and services	155,390	2,486,576	17,887	759,072
Administration	75,186	634,796	5,031	379,541
Depreciation	113,439	1,731,365	29,178	670,454
Total Operating Expenses	<u>344,015</u>	<u>4,852,737</u>	<u>52,096</u>	<u>1,809,067</u>
Operating Income (Loss)	<u>(120,272)</u>	<u>(1,729,154)</u>	<u>25,115</u>	<u>(612,971)</u>
Non-operating Revenues (Expenses)				
Investment earnings (loss)	(13,345)	(11,143)	(1,235)	(1,087)
Total Non-operating Revenues (Expenses)	<u>(13,345)</u>	<u>(11,143)</u>	<u>(1,235)</u>	<u>(1,087)</u>
Income (Loss) Before Contributions and Transfers	(133,617)	(1,740,297)	23,880	(614,058)
Contributions to other funds	-	(20,518)	-	-
Contributed capital	-	125,088	-	45,595
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Change in Net Position	(133,617)	(1,635,727)	23,880	(568,463)
Net Position - Beginning	<u>5,597,766</u>	<u>43,805,633</u>	<u>635,526</u>	<u>8,628,262</u>
Net Position - Ending	<u>\$ 5,464,149</u>	<u>\$ 42,169,906</u>	<u>\$ 659,406</u>	<u>\$ 8,059,799</u>

ST. TAMMANY PARISH, LOUISIANA
Combining Schedule of Revenues, Expenses, and Changes in Net Position
Internal Service Funds
For the Year Ended December 31, 2021

	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	\$ -	\$ 52,130	\$ 77,293	\$ -
Interfund charges	38,507	876,696	302,310	200,926
Other services	22	228	98	-
Total Operating Revenues	<u>38,529</u>	<u>929,054</u>	<u>379,701</u>	<u>200,926</u>
Operating Expenses				
Cost of sales and services	21,397	701,923	267,657	158,049
Administration	17,111	223,975	151,827	42,877
Depreciation	14,502	498,760	253,805	229,661
Total Operating Expenses	<u>53,010</u>	<u>1,424,658</u>	<u>673,289</u>	<u>430,587</u>
Operating Income (Loss)	<u>(14,481)</u>	<u>(495,604)</u>	<u>(293,588)</u>	<u>(229,661)</u>
Non-operating Revenues (Expenses)				
Investment earnings	(374)	(34,995)	(20,022)	(18,252)
Total Non-operating Revenues (Expenses)	<u>(374)</u>	<u>(34,995)</u>	<u>(20,022)</u>	<u>(18,252)</u>
Income (Loss) Before Contributions and Transfers	(14,855)	(530,599)	(313,610)	(247,913)
Contributions to other funds	-	-	-	(17,295)
Contributed capital	-	10,929	-	-
Transfers in	-	3,209	-	-
Transfers out	-	-	-	-
Change in Net Position	(14,855)	(516,461)	(313,610)	(265,208)
Net Position - Beginning	<u>279,151</u>	<u>12,501,892</u>	<u>9,742,163</u>	<u>4,243,410</u>
Net Position - Ending	<u>\$ 264,296</u>	<u>\$ 11,985,431</u>	<u>\$ 9,428,553</u>	<u>\$ 3,978,202</u>

SCHEDULE 21
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
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 815,484
1,465,729	26,782	786,905	-	547,732	8,177,840
385,949	-	179,851	-	101,606	670,073
<u>1,851,678</u>	<u>26,782</u>	<u>966,756</u>	<u>-</u>	<u>649,338</u>	<u>9,663,397</u>
1,968,986	9,714	913,850	33,211	596,856	8,090,568
74,573	276	25,232	3,688	29,632	1,663,745
-	-	-	-	-	3,541,164
<u>2,043,559</u>	<u>9,990</u>	<u>939,082</u>	<u>36,899</u>	<u>626,488</u>	<u>13,295,477</u>
(191,881)	16,792	27,674	(36,899)	22,850	(3,632,080)
(31,124)	(4,592)	(44,478)	(13,731)	(21,597)	(215,975)
<u>(31,124)</u>	<u>(4,592)</u>	<u>(44,478)</u>	<u>(13,731)</u>	<u>(21,597)</u>	<u>(215,975)</u>
(223,005)	12,200	(16,804)	(50,630)	1,253	(3,848,055)
-	-	-	-	-	(37,813)
-	-	-	-	-	181,612
-	-	-	-	-	3,209
<u>(26,915)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(26,915)</u>
(249,920)	12,200	(16,804)	(50,630)	1,253	(3,727,962)
3,564,113	733,896	140,516	1,190,939	1,964,999	93,028,266
<u>\$ 3,314,193</u>	<u>\$ 746,096</u>	<u>\$ 123,712</u>	<u>\$ 1,140,309</u>	<u>\$ 1,966,252</u>	<u>\$ 89,300,304</u>

ST. TAMMANY PARISH, LOUISIANA
Combining Schedule of Cash Flows
Internal Service Funds
For the Year Ended December 31, 2021

	600 Tyler Street Complex	606 STP Justice Center Complex	611 Wellness Center Building
Cash Flows from Operating Activities:			
Receipts from customers	\$ 116	\$ 2,172	\$ 77,211
Receipts from interfund services provided	223,635	3,121,372	-
Payments to suppliers	(124,113)	(2,523,277)	(17,226)
Payments to employees	-	-	-
Payments for interfund services used	(75,186)	(634,796)	(5,031)
Net Cash Provided (Used) by Operating Activities	<u>24,452</u>	<u>(34,529)</u>	<u>54,954</u>
Cash Flows from Non-capital Financing Activities:			
Transfers from other funds	-	-	-
Transfers to other funds	-	-	-
Loans from other funds	-	-	-
Net Cash Provided (Used) by Non-capital Financing Activities	<u>-</u>	<u>-</u>	<u>-</u>
Cash Flows from Capital and Related Financing Activities:			
Purchase of capital assets	(28,985)	-	-
Net Cash Provided (Used) by Capital and Related Financing Activities	<u>(28,985)</u>	<u>-</u>	<u>-</u>
Cash Flows from Investing Activities:			
Proceeds from sales and maturities of investments	132,439	437,280	705
Purchase of investments	(131,145)	(440,516)	(45,834)
Interest and dividends received	16,507	10,442	1,024
Net Cash Provided (Used) by Investing Activities	<u>17,801</u>	<u>7,206</u>	<u>(44,105)</u>
Net Increase (Decrease) in Cash and Cash Equivalents	13,268	(27,323)	10,849
Cash and Cash Equivalents, Beginning of Year	541,099	415,559	40,227
Cash and Cash Equivalents, End of Year	<u>\$ 554,367</u>	<u>\$ 388,236</u>	<u>\$ 51,076</u>
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used)			
by Operating Activities:			
Operating income (loss)	\$ (120,272)	\$ (1,729,154)	\$ 25,115
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:			
Depreciation expense	113,439	1,731,365	29,178
(Increase) decrease in receivables	8	(39)	-
(Increase) decrease in prepaid items and other assets	-	4	-
Increase (decrease) in accounts payable and other liabilities	31,277	(36,705)	661
Increase (decrease) in unearned revenue	-	-	-
Total Adjustments	<u>144,724</u>	<u>1,694,625</u>	<u>29,839</u>
Net Cash Provided (Used) by Operating Activities	<u>\$ 24,452</u>	<u>\$ (34,529)</u>	<u>\$ 54,954</u>

SCHEDULE 22
continued

612 Safe Haven Facility	613 Fairgrounds Building	650 Koop Drive Administrative Complex	651 St. Tammany Parish Administrative and Justice Complex-East	664 Emergency Operations Center	676 Risk Management Insurance
\$ 503,572	\$ 21	\$ 52,349	\$ 77,391	\$ -	\$ 163,644
587,246	38,507	876,696	302,310	200,926	1,465,729
(719,295)	(22,610)	(675,844)	(262,646)	(157,231)	(2,063,715)
-	-	-	-	-	-
(379,541)	(17,111)	(223,975)	(151,827)	(42,877)	(74,573)
<u>(8,018)</u>	<u>(1,193)</u>	<u>29,226</u>	<u>(34,772)</u>	<u>818</u>	<u>(508,915)</u>
-	-	3,209	-	-	-
-	-	-	-	-	(26,915)
104,667	-	-	-	-	-
<u>104,667</u>	<u>-</u>	<u>3,209</u>	<u>-</u>	<u>-</u>	<u>(26,915)</u>
-	-	-	-	-	-
-	-	-	-	-	-
64,346	24,297	321,837	246,976	166,622	1,697,911
(136,899)	(14,019)	(302,132)	(148,891)	(173,840)	(1,246,616)
430	377	43,668	26,508	23,016	41,010
<u>(72,123)</u>	<u>10,655</u>	<u>63,373</u>	<u>124,593</u>	<u>15,798</u>	<u>492,305</u>
24,526	9,462	95,808	89,821	16,616	(43,525)
512	336	1,373,450	767,430	755,490	1,359,416
<u>\$ 25,038</u>	<u>\$ 9,798</u>	<u>\$ 1,469,258</u>	<u>\$ 857,251</u>	<u>\$ 772,106</u>	<u>\$ 1,315,891</u>
<u>\$ (612,971)</u>	<u>\$ (14,481)</u>	<u>\$ (495,604)</u>	<u>\$ (293,588)</u>	<u>\$ (229,661)</u>	<u>\$ (191,881)</u>
670,454	14,502	498,760	253,805	229,661	-
-	(1)	(9)	-	-	(222,655)
-	-	(45)	(115)	(48)	543
(45,261)	(1,213)	26,124	5,126	866	(94,922)
(20,240)	-	-	-	-	-
<u>604,953</u>	<u>13,288</u>	<u>524,830</u>	<u>258,816</u>	<u>230,479</u>	<u>(317,034)</u>
<u>\$ (8,018)</u>	<u>\$ (1,193)</u>	<u>\$ 29,226</u>	<u>\$ (34,772)</u>	<u>\$ 818</u>	<u>\$ (508,915)</u>

ST. TAMMANY PARISH, LOUISIANA
Combining Schedule of Cash Flows
Internal Service Funds
For the Year Ended December 31, 2021

	677	678	679
	Unemployment	Post-	Post -
	Compensation	Employment	Employment
	Compensation	Health Insurance	Leave Benefit
Cash Flows from Operating Activities:			
Receipts from customers	\$ 24	\$ 177,073	\$ -
Receipts from interfund services provided	26,782	786,905	-
Payments to suppliers	(6,856)	(442,034)	(89)
Payments to employees	-	(410)	(144,998)
Payments for interfund services used	(276)	(25,232)	(3,688)
Net Cash Provided (Used) by Operating Activities	<u>19,674</u>	<u>496,302</u>	<u>(148,775)</u>
Cash Flows from Non-capital Financing Activities:			
Transfers from other funds	-	-	-
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 Capital and Related Financing Activities:			
Purchase of capital assets	-	-	-
Net Cash Provided (Used) by Capital and Related Financing Activities	<u>-</u>	<u>-</u>	<u>-</u>
Cash Flows from Investing Activities:			
Proceeds from sales and maturities of investments	38,406	257,964	224,497
Purchase of investments	(47,313)	(567,815)	(88,935)
Interest and dividends received	5,655	56,362	19,116
Net Cash Provided (Used) by Investing Activities	<u>(3,252)</u>	<u>(253,489)</u>	<u>154,678</u>
Net Increase (Decrease) in Cash and Cash Equivalents	16,422	242,813	5,903
Cash and Cash Equivalents, Beginning of Year	178,032	1,712,189	588,047
Cash and Cash Equivalents, End of Year	<u>\$ 194,454</u>	<u>\$ 1,955,002</u>	<u>\$ 593,950</u>
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:			
Operating income (loss)	\$ 16,792	\$ 27,674	\$ (36,899)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:			
Depreciation expense	-	-	-
(Increase) decrease in receivables	24	(2,848)	-
(Increase) decrease in prepaid items and other assets	-	-	-
Increase (decrease) in accounts payable and other liabilities	2,858	471,406	(111,876)
Increase (decrease) in unearned revenue	-	70	-
Total Adjustments	<u>2,882</u>	<u>468,628</u>	<u>(111,876)</u>
Net Cash Provided (Used) by Operating Activities	<u>\$ 19,674</u>	<u>\$ 496,302</u>	<u>\$ (148,775)</u>

SCHEDULE 22
continued

680		
Workers'		
Compensation	TOTAL Internal	
Insurance	Service Funds	
<u> </u>	<u> </u>	
\$ 100,342	\$ 1,153,915	
547,732	8,177,840	
(640,908)	(7,655,844)	
-	(145,408)	
(29,632)	(1,663,745)	
<u>(22,466)</u>	<u>(133,242)</u>	
-	3,209	
-	(26,915)	
-	104,667	
<u>-</u>	<u>80,961</u>	
-	(28,985)	
<u>-</u>	<u>(28,985)</u>	
297,104	3,910,384	
(263,406)	(3,607,361)	
<u>30,107</u>	<u>274,222</u>	
<u>63,805</u>	<u>577,245</u>	
41,339	495,979	
<u>934,864</u>	<u>8,666,651</u>	
<u>\$ 976,203</u>	<u>\$ 9,162,630</u>	
<u>\$ 22,850</u>	<u>\$ (3,632,080)</u>	
-	3,541,164	
(1,264)	(226,784)	
-	339	
(44,052)	204,289	
-	(20,170)	
<u>(45,316)</u>	<u>3,498,838</u>	
<u>\$ (22,466)</u>	<u>\$ (133,242)</u>	

ST. TAMMANY PARISH, LOUISIANA
Combining Schedule of Cash Flows
Internal Service Funds
For the Year Ended December 31, 2021

Non-cash Investing and Financing Activities

Change in Fair Value of Investments:

Tyler Street Complex (600)	\$	(23,574)
STP Justice Center Complex (606)		(18,356)
Wellness Center Building (611)		(2,009)
Safe Haven Facility (612)		(1,258)
Fairgrounds Building (613)		(606)
Koop Drive Administrative Complex (650)		(62,014)
St. Tammany Parish Administrative and Justice Complex - East (651)		(36,302)
Emergency Operations Center (664)		(32,399)
Risk Management Insurance (676)		(55,803)
Unemployment Compensation (677)		(8,108)
Post-Employment Health Insurance (678)		(81,220)
Post-Employment Leave Benefit (679)		(25,040)
Workers' Compensation Insurance (680)		(40,831)

Capital Contributions from governmental funds:

STP Justice Center Complex (606)	Justice Center west parking lot	125,088	125,088
Safe Haven Facility (612)	Safe Haven Quad A	16,229	
Safe Haven Facility (612)	Safe Haven Quad B parking lot	29,366	45,595
Koop Drive Administrative Complex (650)	Building C maintenance building heaters	1,757	
Koop Drive Administrative Complex (650)	Building B 2nd floor buildout	9,172	10,929

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

Capital Contributions to governmental funds:

STP Justice Center Complex (606)	Domain Controller	4,135	
STP Justice Center Complex (606)	Network Server Equipment	16,383	20,518
Emergency Operations Center (664)	Satellite Dish/Data System	2,842	
Emergency Operations Center (664)	Cisco Catalyst Network Module	14,453	17,295

These transfers were made due to the equipment not being operated in the internal service fund any longer.

Deferred Outflows:

Post-Employment Health Insurance (678)	Deferred outflows - OPEB	(11,978)
--	--------------------------	----------

Deferred Inflows:

Koop Drive Administrative Complex (650)	Deferred inflows - leases	67,152
Administrative and Justice Complex East (651)	Deferred inflows - leases	402,713
Post-Employment Health Insurance (678)	Deferred inflows - OPEB	(869,078)

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, 2021

	(Component Units)			
	Fire Protection District No. 1	Fire Protection District No. 2	Fire Protection District No. 3	Fire Protection District No. 4
ASSETS				
Cash and cash equivalents	\$ 13,774,883	\$ 2,999,914	\$ 850,125	\$ 11,991,242
Investments	-	-	-	-
Receivables (net of allowances for uncollectibles)	23,032,825	5,001,820	1,643,847	17,158,027
Due from primary government/component units	-	-	-	-
Inventory	-	-	-	-
Prepaid items	110,356	-	38,886	2,066,880
Restricted assets	-	-	-	5,043,923
Other assets	-	-	-	987
Net pension asset	-	-	-	-
Capital assets:				
Land, improvements, and construction in progress	2,748,993	1,179,971	291,736	1,172,810
Other capital assets, net of depreciation	14,054,607	4,679,146	1,156,311	4,413,180
TOTAL ASSETS	53,721,664	13,860,851	3,980,905	41,847,049
DEFERRED OUTFLOWS OF RESOURCES				
Deferred charges - bonds	-	-	-	-
Deferred charges - pension	6,680,058	2,346,508	624,613	3,261,409
Deferred charges - OPEB	1,002,887	-	-	1,495,431
TOTAL DEFERRED OUTFLOWS OF RESOURCES	7,682,945	2,346,508	624,613	4,756,840
LIABILITIES				
Accounts, salaries, and other payables	909,918	146,427	50,071	843,609
Payable from restricted assets	-	-	-	-
Due to primary government/component units	50,400	9,650	2,750	-
Unearned revenue	-	-	-	-
Interest payable	7,704	15,795	-	25,279
Long-term liabilities:				
Net pension liability	14,250,350	3,311,964	1,123,206	8,993,441
Due within one year	360,000	468,253	95,000	155,000
Due in more than one year	6,966,527	2,739,299	448,772	11,831,122
TOTAL LIABILITIES	22,544,899	6,691,388	1,719,799	21,848,451
DEFERRED INFLOWS OF RESOURCES				
Deferred charges - pension	10,452,593	2,359,856	1,222,262	7,567,531
Deferred charges - OPEB	1,148,686	-	-	454,094
TOTAL DEFERRED INFLOWS OF RESOURCES	11,601,279	2,359,856	1,222,262	8,021,625
NET POSITION				
Net investment in capital assets	15,946,569	2,744,171	948,047	4,928,337
Restricted for:				
Capital projects	-	408	-	4,241,553
Debt service	-	-	-	304,350
Unrestricted	11,311,862	4,411,536	715,410	7,259,573
TOTAL NET POSITION	\$ 27,258,431	\$ 7,156,115	\$ 1,663,457	\$ 16,733,813

SCHEDULE 23
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
\$ 428,254	\$ 282,571	\$ 525,131	\$ 770,030	\$ 106,628	\$ 3,105,456	\$ 4,694,829
-	-	-	-	-	-	-
952,599	594,247	852,727	1,282,601	935,425	1,770,533	6,683,741
-	-	-	-	-	-	-
-	11,862	-	50,342	-	23,661	-
-	-	-	-	-	-	-
-	-	-	-	-	-	1,893,422
-	-	-	-	-	-	-
40,577	173,402	28,400	52,608	106,896	77,537	286,783
927,224	643,070	745,642	778,040	713,260	1,194,554	3,459,212
<u>2,348,654</u>	<u>1,705,152</u>	<u>2,151,900</u>	<u>2,933,621</u>	<u>1,862,209</u>	<u>6,171,741</u>	<u>17,017,987</u>
-	-	-	-	-	-	-
355,303	76,586	302,161	415,677	196,419	-	1,797,410
-	-	-	-	-	-	-
<u>355,303</u>	<u>76,586</u>	<u>302,161</u>	<u>415,677</u>	<u>196,419</u>	<u>-</u>	<u>1,797,410</u>
62,336	41,952	37,221	88,163	128,148	178,373	179,845
-	-	-	-	-	-	-
1,750	-	-	2,200	1,550	-	-
-	-	-	-	-	-	549,266
4,999	-	-	-	532	-	11,745
390,090	106,259	251,752	797,594	487,900	-	4,510,299
74,363	7,346	-	17,297	9,000	130,197	110,000
231,336	201,152	-	-	147,004	266,348	2,214,750
<u>764,874</u>	<u>356,709</u>	<u>288,973</u>	<u>905,254</u>	<u>774,134</u>	<u>574,918</u>	<u>7,575,905</u>
281,752	138,557	364,945	602,513	478,100	-	3,527,607
-	-	-	-	-	-	-
<u>281,752</u>	<u>138,557</u>	<u>364,945</u>	<u>602,513</u>	<u>478,100</u>	<u>-</u>	<u>3,527,607</u>
684,978	816,472	774,042	830,648	738,156	875,546	1,421,245
-	-	-	-	-	-	-
-	-	-	-	955	-	-
972,353	470,000	1,026,101	1,010,883	67,283	4,721,277	6,290,640
<u>\$ 1,657,331</u>	<u>\$ 1,286,472</u>	<u>\$ 1,800,143</u>	<u>\$ 1,841,531</u>	<u>\$ 806,394</u>	<u>\$ 5,596,823</u>	<u>\$ 7,711,885</u>

ST. TAMMANY PARISH, LOUISIANA
Combining Schedule of Net Position
Non-Major Component Units, Discretely Presented
December 31, 2021

	(Component Units)			
	Fire Protection District No. 13	Recreation District No. 1	Recreation District No. 2	Recreation District No. 4
ASSETS				
Cash and cash equivalents	\$ 1,774,740	\$ 3,602,588	\$ -	\$ 458,613
Investments	-	45,842	-	-
Receivables (net of allowances for uncollectibles)	3,222,527	4,213,454	-	383,038
Due from primary government/component units	-	-	-	-
Inventory	-	3,293	-	-
Prepaid items	71,413	117,542	-	-
Restricted assets	899,375	640,346	-	-
Other assets	-	-	-	-
Net pension asset	-	447,438	-	-
Capital assets:				
Land, improvements, and construction in progress	160,028	2,754,589	10,034	-
Other capital assets, net of depreciation	3,412,941	21,039,309	259,427	757,783
TOTAL ASSETS	9,541,024	32,864,401	269,461	1,599,434
DEFERRED OUTFLOWS OF RESOURCES				
Deferred charges - bonds	-	23,101	-	-
Deferred charges - pension	1,068,448	496,434	-	-
Deferred charges - OPEB	-	-	-	-
TOTAL DEFERRED OUTFLOWS OF RESOURCES	1,068,448	519,535	-	-
LIABILITIES				
Accounts, salaries, and other payables	275,756	522,425	-	14,828
Payable from restricted assets	-	-	-	-
Due to primary government/component units	5,650	7,550	-	-
Unearned revenue	-	-	-	-
Interest payable	-	-	-	-
Long-term liabilities:				
Net pension liability	1,030,563	-	-	-
Due within one year	303,120	1,093,505	-	-
Due in more than one year	1,175,339	3,710,000	-	-
TOTAL LIABILITIES	2,790,428	5,333,480	-	14,828
DEFERRED INFLOWS OF RESOURCES				
Deferred charges - pension	717,953	930,038	-	-
Deferred charges - OPEB	-	-	-	-
TOTAL DEFERRED INFLOWS OF RESOURCES	717,953	930,038	-	-
NET POSITION				
Net investment in capital assets	2,086,120	21,623,825	269,461	757,783
Restricted for:				
Capital projects	899,375	-	-	-
Debt service	-	2,367,230	-	-
Unrestricted	4,115,596	3,129,363	-	826,823
TOTAL NET POSITION	\$ 7,101,091	\$ 27,120,418	\$ 269,461	\$ 1,584,606

SCHEDULE 23
continued

Recreation District No. 6	Recreation District No. 7	Recreation District No. 11	Recreation District No. 12	Recreation District No. 14	Recreation District No. 16	Sewerage District No. 1
\$ 209,458	\$ 286,693	\$ 283,783	\$ 123,554	\$ 16,716,907	\$ 7,487	\$ 80,121
-	-	-	-	-	-	100,000
289,838	-	699,658	290,060	3,377,964	-	19,878
-	-	-	-	-	-	309,140
-	-	8,435	18,739	-	-	-
-	-	18	-	-	-	155,820
-	-	150	-	9,528	-	-
-	-	30,772	-	-	-	-
-	624,050	708,016	91,580	8,548,728	-	19,967
488,441	115,876	2,590,267	1,350,384	10,557,987	-	1,418,949
<u>987,737</u>	<u>1,026,619</u>	<u>4,321,099</u>	<u>1,874,317</u>	<u>39,211,114</u>	<u>7,487</u>	<u>2,103,875</u>
-	-	-	-	225,742	-	-
-	-	31,615	-	-	-	-
-	-	-	-	-	-	-
-	-	31,615	-	225,742	-	-
1,134	2,623	33,082	11,453	6,716	-	5,923
-	-	-	-	-	-	-
-	-	-	-	5,700	-	-
-	91,085	-	-	-	-	-
8,517	-	3,637	-	376,286	-	-
-	-	-	-	-	-	-
105,000	-	350,000	48,000	1,072,944	-	68,000
727,000	-	235,000	317,000	27,404,735	-	1,172,936
<u>841,651</u>	<u>93,708</u>	<u>621,719</u>	<u>376,453</u>	<u>28,866,381</u>	<u>-</u>	<u>1,246,859</u>
-	-	63,995	-	-	-	-
-	-	-	-	-	-	-
-	-	63,995	-	-	-	-
(343,559)	739,926	2,713,283	1,076,964	5,397,225	-	265,980
-	-	-	-	-	-	-
214,994	-	18	-	2,729,495	-	155,820
274,651	192,985	953,699	420,900	2,443,755	7,487	435,216
<u>\$ 146,086</u>	<u>\$ 932,911</u>	<u>\$ 3,667,000</u>	<u>\$ 1,497,864</u>	<u>\$ 10,570,475</u>	<u>\$ 7,487</u>	<u>\$ 857,016</u>

ST. TAMMANY PARISH, LOUISIANA
Combining Schedule of Net Position
Non-Major Component Units, Discretely Presented
December 31, 2021

	(Component Units)			
	Sewerage District No. 2	Sewerage District No. 4	Water District No. 2	Water District No. 3
ASSETS				
Cash and cash equivalents	\$ 103,326	\$ 149,417	\$ 259,583	\$ 560,804
Investments	-	-	-	-
Receivables (net of allowances for uncollectibles)	2,530	16,445	190,814	38,038
Due from primary government/component units	-	26,088	-	-
Inventory	-	-	40,528	-
Prepaid items	-	5,235	-	7,321
Restricted assets	-	-	1,250,716	263,343
Other assets	-	-	200	-
Net pension asset	-	-	-	-
Capital assets:				
Land, improvements, and construction in progress	3,336	-	88,379	438,891
Other capital assets, net of depreciation	14,750	5,005	1,261,343	3,237,718
TOTAL ASSETS	123,942	202,190	3,091,563	4,546,115
DEFERRED OUTFLOWS OF RESOURCES				
Deferred charges - bonds	-	-	-	-
Deferred charges - pension	-	-	-	-
Deferred charges - OPEB	-	-	-	-
TOTAL DEFERRED OUTFLOWS OF RESOURCES	-	-	-	-
LIABILITIES				
Accounts, salaries, and other payables	3,588	10,394	34,306	26,296
Payable from restricted assets	-	-	109,395	118,766
Due to primary government/component units	-	-	-	335,228
Unearned revenue	-	-	-	26,870
Interest payable	-	-	7,442	-
Long-term liabilities:				
Net pension liability	-	-	-	-
Due within one year	-	-	90,000	45,000
Due in more than one year	-	-	915,000	1,936,109
TOTAL LIABILITIES	3,588	10,394	1,156,143	2,488,269
DEFERRED INFLOWS OF RESOURCES				
Deferred charges - pension	-	-	-	-
Deferred charges - OPEB	-	-	-	-
TOTAL DEFERRED INFLOWS OF RESOURCES	-	-	-	-
NET POSITION				
Net investment in capital assets	18,086	5,005	434,722	1,740,500
Restricted for:				
Capital projects	-	-	-	-
Debt service	-	-	195,654	99,577
Unrestricted	102,268	186,791	1,305,044	217,769
TOTAL NET POSITION	\$ 120,354	\$ 191,796	\$ 1,935,420	\$ 2,057,846

TOTAL Non-Major Component Units	
\$	64,146,137
	145,842
	72,652,636
	335,228
	43,821
	2,530,672
	8,253,541
	1,904,287
	478,210
	19,607,311
	<u>79,274,426</u>
	<u>249,372,111</u>
	248,843
	17,652,641
	<u>2,498,318</u>
	<u>20,399,802</u>
	3,614,587
	228,161
	422,428
	667,221
	461,936
	35,253,418
	4,602,025
	<u>62,639,429</u>
	<u>107,889,205</u>
	28,707,702
	<u>1,602,780</u>
	<u>30,310,482</u>
	67,493,532
	5,141,336
	6,068,093
	<u>52,869,265</u>
\$	<u><u>131,572,226</u></u>

ST. TAMMANY PARISH, LOUISIANA
Combining Schedule of Activities
Non-Major Component Units, Discretely Presented
For the Year Ended December 31, 2021

	<u>Program Revenues</u>				<u>Fire</u>	<u>Fire</u>
	<u>Expenses</u>	<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>	<u>Protection District No. 1</u>	<u>Protection District No. 2</u>
Component Units						
Fire Protection District No. 1	\$ 23,122,349	\$ -	\$ -	\$ -	\$ (23,122,349)	\$ -
Fire Protection District No. 2	4,967,947	-	266,985	4,666	-	(4,696,296)
Fire Protection District No. 3	1,937,798	306,807	90,544	-	-	-
Fire Protection District No. 4	15,579,671	2,739,914	836,839	-	-	-
Fire Protection District No. 5	1,159,820	-	31,446	-	-	-
Fire Protection District No. 6	746,171	-	-	6,751	-	-
Fire Protection District No. 7	981,088	-	20,294	-	-	-
Fire Protection District No. 8	1,338,664	-	-	-	-	-
Fire Protection District No. 9	1,047,704	-	600	68,725	-	-
Fire Protection District No. 11	1,601,742	220,727	61,452	-	-	-
Fire Protection District No. 12	6,567,106	-	-	721,712	-	-
Page Subtotal	<u>\$ 59,050,060</u>	<u>\$ 3,267,448</u>	<u>\$ 1,308,160</u>	<u>\$ 801,854</u>	<u>(23,122,349)</u>	<u>(4,696,296)</u>
General Revenues						
Property taxes, special purpose (ad valorem, parcel fees, etc.)					25,010,997	5,346,001
Fire insurance tax					383,512	54,982
State revenue sharing (unrestricted)					508,239	75,444
Investment earnings					350,506	71,562
Grants and contributions not restricted to specific programs					2,120,002	228,483
Other general revenues					1,009,440	213,752
Gain on sale of capital assets					180,442	-
Total General Revenues					<u>29,563,138</u>	<u>5,990,224</u>
Change in Net Position					<u>6,440,789</u>	<u>1,293,928</u>
Net position - Beginning					<u>20,817,642</u>	<u>5,862,187</u>
Net position - Ending					<u>\$ 27,258,431</u>	<u>\$ 7,156,115</u>

SCHEDULE 24
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
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-	-
(1,540,447)	-	-	-	-	-	-	-	-
-	(12,002,918)	-	-	-	-	-	-	-
-	-	(1,128,374)	-	-	-	-	-	-
-	-	-	(739,420)	-	-	-	-	-
-	-	-	-	(960,794)	-	-	-	-
-	-	-	-	-	(1,338,664)	-	-	-
-	-	-	-	-	-	(978,379)	-	-
-	-	-	-	-	-	-	(1,319,563)	-
-	-	-	-	-	-	-	-	(5,845,394)
<u>(1,540,447)</u>	<u>(12,002,918)</u>	<u>(1,128,374)</u>	<u>(739,420)</u>	<u>(960,794)</u>	<u>(1,338,664)</u>	<u>(978,379)</u>	<u>(1,319,563)</u>	<u>(5,845,394)</u>
1,685,144	16,517,150	1,088,287	634,900	930,546	1,386,182	1,001,208	1,750,766	6,615,281
36,464	226,404	28,923	24,083	30,934	27,601	21,115	25,383	101,900
50,473	230,097	32,021	20,663	22,095	41,782	29,457	34,116	117,856
27,689	229,104	791	1,322	2,280	4,778	5,067	55,136	117,101
-	448,601	24,000	-	12,250	-	34,000	100,000	302,071
206,801	633,571	69,808	92,995	43,423	224,012	63,783	138,833	559,483
-	-	-	-	-	-	22,500	-	30,000
<u>2,006,571</u>	<u>18,284,927</u>	<u>1,243,830</u>	<u>773,963</u>	<u>1,041,528</u>	<u>1,684,355</u>	<u>1,177,130</u>	<u>2,104,234</u>	<u>7,843,692</u>
466,124	6,282,009	115,456	34,543	80,734	345,691	198,751	784,671	1,998,298
1,197,333	10,451,804	1,541,875	1,251,929	1,719,409	1,495,840	607,643	4,812,152	5,713,587
<u>\$ 1,663,457</u>	<u>\$ 16,733,813</u>	<u>\$ 1,657,331</u>	<u>\$ 1,286,472</u>	<u>\$ 1,800,143</u>	<u>\$ 1,841,531</u>	<u>\$ 806,394</u>	<u>\$ 5,596,823</u>	<u>\$ 7,711,885</u>

ST. TAMMANY PARISH, LOUISIANA
Combining Schedule of Activities
Non-Major Component Units, Discretely Presented
For the Year Ended December 31, 2021

Component Units	Program Revenues				Fire	
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Protection District No. 13	Recreation District No. 1
Fire Protection District No. 13	\$ 3,267,708	\$ -	\$ -	\$ -	\$ (3,267,708)	\$ -
Recreation District No. 1	5,445,088	816,404	21,454	-	-	(4,607,230)
Recreation District No. 2	56,276	-	7,452	-	-	-
Recreation District No. 4	405,611	21,401	15,000	-	-	-
Recreation District No. 6	423,856	111,829	-	-	-	-
Recreation District No. 7	231,552	71,892	-	-	-	-
Recreation District No. 11	514,331	139,195	-	-	-	-
Recreation District No. 12	419,656	90,567	-	-	-	-
Recreation District No. 14	3,966,044	631,829	-	-	-	-
Recreation District No. 16	-	-	-	-	-	-
Sewerage District No. 1	182,990	222,650	-	-	-	-
Page Subtotal	<u>\$ 14,913,112</u>	<u>\$ 2,105,767</u>	<u>\$ 43,906</u>	<u>\$ -</u>	<u>(3,267,708)</u>	<u>(4,607,230)</u>
General Revenues						
Property taxes, special purpose (ad valorem, parcel fees, etc.)					3,462,653	4,660,845
Fire insurance tax					21,998	-
State revenue sharing (unrestricted)					45,740	62,161
Investment earnings					31,874	3,517
Grants and contributions not restricted to specific programs					-	109,314
Other general revenues					97,452	221,374
Gain on sale of capital assets					16,745	587,741
Total General Revenues					<u>3,676,462</u>	<u>5,644,952</u>
Change in Net Position					<u>408,754</u>	<u>1,037,722</u>
Net position - Beginning					<u>6,692,337</u>	<u>26,082,696</u>
Net position - Ending					<u>\$ 7,101,091</u>	<u>\$ 27,120,418</u>

SCHEDULE 24
continued

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

Recreation District No. 2	Recreation District No. 4	Recreation District No. 6	Recreation District No. 7	Recreation District No. 11	Recreation District No. 12	Recreation District No. 14	Recreation District No. 16	Sewerage District No. 1
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-	-
(48,824)	-	-	-	-	-	-	-	-
-	(369,210)	-	-	-	-	-	-	-
-	-	(312,027)	-	-	-	-	-	-
-	-	-	(159,660)	-	-	-	-	-
-	-	-	-	(375,136)	-	-	-	-
-	-	-	-	-	(329,089)	-	-	-
-	-	-	-	-	-	(3,334,215)	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	39,660
<u>(48,824)</u>	<u>(369,210)</u>	<u>(312,027)</u>	<u>(159,660)</u>	<u>(375,136)</u>	<u>(329,089)</u>	<u>(3,334,215)</u>	<u>-</u>	<u>39,660</u>
-	421,334	323,065	1,276	711,403	354,131	3,599,916	-	-
-	-	-	-	-	-	-	-	-
-	15,816	5,658	-	21,235	14,594	25,007	-	-
-	528	-	30	288	103	7,058	-	958
-	-	-	-	-	-	-	-	-
-	138	25,778	56,500	86,433	2,788	99,123	-	-
-	-	-	-	-	-	-	-	-
<u>-</u>	<u>437,816</u>	<u>354,501</u>	<u>57,806</u>	<u>819,359</u>	<u>371,616</u>	<u>3,731,104</u>	<u>-</u>	<u>958</u>
<u>(48,824)</u>	<u>68,606</u>	<u>42,474</u>	<u>(101,854)</u>	<u>444,223</u>	<u>42,527</u>	<u>396,889</u>	<u>-</u>	<u>40,618</u>
318,285	1,516,000	103,612	1,034,765	3,222,777	1,455,337	10,173,586	7,487	816,398
<u>\$ 269,461</u>	<u>\$ 1,584,606</u>	<u>\$ 146,086</u>	<u>\$ 932,911</u>	<u>\$ 3,667,000</u>	<u>\$ 1,497,864</u>	<u>\$ 10,570,475</u>	<u>\$ 7,487</u>	<u>\$ 857,016</u>

ST. TAMMANY PARISH, LOUISIANA
Combining Schedule of Activities
Non-Major Component Units, Discretely Presented
For the Year Ended December 31, 2021

	Program Revenues				Sewerage District No. 2	Sewerage District No. 4
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions		
Component Units						
Sewerage District No. 2	43,623	48,521	-	-	\$ 4,898	\$ -
Sewerage District No. 4	181,300	182,566	-	-	-	1,266
Water District No. 2	849,781	854,055	-	-	-	-
Water District No. 3	484,740	418,061	-	-	-	-
Page Subtotal	<u>1,559,444</u>	<u>1,503,203</u>	<u>-</u>	<u>-</u>	<u>4,898</u>	<u>1,266</u>
Total Non-major Component Units	<u>\$ 75,522,616</u>	<u>\$ 6,876,418</u>	<u>\$ 1,352,066</u>	<u>\$ 801,854</u>		

General Revenues

Property taxes, special purpose (ad valorem, parcel fees, etc.)	-	-
Fire insurance tax	-	-
State revenue sharing (unrestricted)	-	-
Investment earnings	27	499
Grants and contributions not restricted to specific programs	-	-
Other general revenues	-	-
Gain on sale of capital assets	-	-
Total General Revenues	<u>27</u>	<u>499</u>
Change in Net Position	<u>4,925</u>	<u>1,765</u>
Net position - Beginning	115,429	190,031
Net position - Ending	<u>\$ 120,354</u>	<u>\$ 191,796</u>

Net (Expenses) Revenues and Changes in Net Position - Component Units		
Water District No. 2	Water District No. 3	TOTAL Non-Major Component Units
\$ -	\$ -	
-	-	
4,274	-	
-	(66,679)	
<u>4,274</u>	<u>(66,679)</u>	
		<u>\$ (66,492,278)</u>
136,488	-	75,637,573
-	-	983,299
-	-	1,352,454
2,464	751	913,433
-	-	3,378,721
9,600	-	3,855,087
-	-	<u>837,428</u>
<u>148,552</u>	<u>751</u>	<u>86,957,995</u>
152,826	(65,928)	<u>20,465,717</u>
1,782,594	2,123,774	111,106,509
<u>\$ 1,935,420</u>	<u>\$ 2,057,846</u>	<u>\$ 131,572,226</u>



BUDGETARY COMPARISONS

ST. TAMMANY PARISH, LOUISIANA
Schedule of Revenues, Expenditures, and Changes in Fund Balances -
Budget and Actual
Capital Improvements - General (200-4640)
For the Year Ended December 31, 2021

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amounts Budgetary Basis</u>	<u>Variance with Final Budget- Positive (Negative)</u>
Revenues	\$ 4,648,867	\$ 14,671,661	\$ 10,783,659	\$ (3,888,002)
Expenditures	<u>39,725,037</u>	<u>49,368,690</u>	<u>6,466,334</u>	<u>42,902,356</u>
Excess of Revenues Over Expenditures	<u>(35,076,170)</u>	<u>(34,697,029)</u>	<u>4,317,325</u>	<u>39,014,354</u>
Other Financing Sources				
Transfers in	21,408,464	21,691,962	948,100	(20,743,862)
Transfers out	<u>(31,302,276)</u>	<u>(31,638,172)</u>	<u>(321,748)</u>	<u>31,316,424</u>
Net Change in Fund Balance	(44,969,982)	(44,643,239)	4,943,677	49,586,916
Fund Balance - Beginning	<u>57,084,898</u>	<u>57,084,898</u>	<u>57,084,898</u>	<u>-</u>
Fund Balance - Ending	<u>\$ 12,114,916</u>	<u>\$ 12,441,659</u>	<u>\$ 62,028,575</u>	<u>\$ 49,586,916</u>

ST. TAMMANY PARISH, LOUISIANA
Schedule of Revenues, Expenditures, and Changes in Fund Balances -
Budget and Actual
Capital - Grants - Other (249)
For the Year Ended December 31, 2021

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amounts Budgetary Basis</u>	<u>Variance with Final Budget- Positive (Negative)</u>
Revenues	\$ -	\$ 25,306,086	\$ 14,417	\$ (25,291,669)
Expenditures	-	25,291,677	8	25,291,669
Net Change in Fund Balance	-	14,409	14,409	-
Fund Balance - Beginning	-	-	-	-
Fund Balance - Ending	<u>\$ -</u>	<u>\$ 14,409</u>	<u>\$ 14,409</u>	<u>\$ -</u>

ST. TAMMANY PARISH, LOUISIANA
Schedule of Revenues, Expenditures, and Changes in Fund Balances -
Budget and Actual
Disaster Relief Fund (254)
For the Year Ended December 31, 2021

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amounts Budgetary Basis</u>	<u>Variance with Final Budget- Positive (Negative)</u>
Revenues	\$ 160,565	\$ 38,372,265	\$ 27,494,019	\$ (10,878,246)
Expenditures	<u>160,565</u>	<u>42,681,791</u>	<u>30,041,639</u>	<u>12,640,152</u>
Excess of Revenues Over Expenditures	<u>-</u>	<u>(4,309,526)</u>	<u>(2,547,620)</u>	<u>1,761,906</u>
Other Financing Sources				
Transfers in	-	1,045,000	634,686	410,314
Transfers out	<u>(9,064)</u>	<u>(9,064)</u>	<u>(9,064)</u>	<u>-</u>
Net Change in Fund Balance	(9,064)	(3,273,590)	(1,921,998)	2,172,220
Fund Balance - Beginning	<u>9,653,830</u>	<u>9,653,830</u>	<u>9,653,830</u>	<u>-</u>
Fund Balance - Ending	<u>\$ 9,644,766</u>	<u>\$ 6,380,240</u>	<u>\$ 7,731,832</u>	<u>\$ 2,172,220</u>

OTHER INFORMATION

ST. TAMMANY PARISH, LOUISIANA
Schedule of Insurance Coverage - Primary Government
In Effect as of December 31, 2021

<u>Policy Number</u>	<u>Insurer</u>	<u>Expires</u>	<u>Type of Coverage</u>
MAC4-0 9-3 0-7 4-0 3	Great American Ins Co of New York	January 1, 2022	Building and Personal Property Excl Wind/Hail/Named Storm
42-PRP-301025-04	National Fire & Marine Ins Co	January 1, 2022	Property Primary Wind, Hail & Named Storm only
LHD916388	Landmark American Ins Co	January 1, 2022	Property Excess Wind, Hail & Excl Hurricane
CBII/PRP2255121	Chubb SE	January 1, 2022	Property Excess Wind, Hail & Excl Hurricane
MCD-20012	Lloyds of London	January 1, 2022	Deductible Buyback - Justice Center Complex only
MCP0170904	Mt. Hawley Ins Co.	August 24, 2022	All Risk - Coroner's Property Policy
791-00-03-70-0010	Atlantic Specialty Insurance Company, a OneBeacon Company	January 1, 2022	Auto Liability and Property Damage - (Dump Trucks, Specialty, and Mobile Surveillance Units) Auto Liability (Autos and Trailers) General Liability Professional Liability Package Public Officials Errors & Omissions Employment Practices Liability Employee Benefits Liability Law Enforcement Liability Umbrella Excess Liability
105726006	Travelers Casualty & Surety Co.	January 1, 2022	Crime Coverage
QT-660-3232R006-TIL-21	Travelers Property & Casualty Co.	January 1, 2022	Inland Marine - Contractor's Equip, Data Processing Equip/Media Cov
AAP N00989113 013	Ace Property & Casualty Co.	October 22, 2022	Airport Liability - St. Tammany Parish Regional Airport
YB2-L9L-465176-011	Liberty Mutual Fire Ins Co.	January 1, 2022	Boiler and Machinery
YB2-L9L-464471-019	Liberty Mutual Fire Ins Co.	August 4, 2022	Boiler and Machinery - Coroner's Property
UTS2567358-20	Underwriters at Lloyds (Hiscox Synd)	August 24, 2022	Terrorism & Sabotage Ins - Coroner Location
SP 4062148	Safety National Casualty Corporation	January 1, 2022	Excess Workers' Compensation & Employer's Liability
1911616C2057	Underwriters at Lloyd's	January 25, 2022	Maritime Employer's Liability
CYB-1004689-00	Hudson Excess Ins Co.	January 1, 2021	Cyber Liability
87055212662020	Hartford Ins Co of the Midwest	January 1, 2022	Flood Insurance - 21454 Koop Dr.
87055212642020	Hartford Ins Co of the Midwest	January 1, 2022	Flood Insurance - 21490 Koop Dr.
87055212592020	Hartford Ins Co of the Midwest	January 1, 2022	Flood Insurance - 510 E. Boston St.
87058793052020	Hartford Ins Co of the Midwest	February 22, 2022	Flood Insurance - 3901 Ponchartrain Dr.
87055487972020	Hartford Ins Co of the Midwest	March 15, 2022	Flood Insurance - 301 W 21st Ave.
87055487792020	Hartford Ins Co of the Midwest	March 15, 2022	Flood Insurance - 71683 Leveson St.
87055212632020	Hartford Ins Co of the Midwest	January 1, 2022	Flood Insurance - 844 Gerard St.
87055212672020	Hartford Ins Co of the Midwest	January 1, 2022	Flood Insurance - 555 Robert Rd.
87055212682020	Hartford Ins Co of the Midwest	January 1, 2022	Flood Insurance - 34783 Grantham College Rd.
87055652162019	Hartford Ins Co of the Midwest	April 13, 2022	Flood Insurance - 701 N. Columbia St.
87056503232019	Hartford Ins Co of the Midwest	April 22, 2022	Flood Insurance - 65278 Hwy 434 (Coroner)
99057727192019	Hartford Ins Co of the Midwest	May 11, 2022	Flood Insurance - 1123 Main St.
87056259212019	Hartford Ins Co of the Midwest	August 13, 2022	Flood Insurance - 31078 Hwy. 36, Bldg. A
87056195432019	Hartford Ins Co of the Midwest	August 13, 2022	Flood Insurance - 31078 Hwy. 36, Bldg. B
87056095542019	Hartford Ins Co of the Midwest	August 22, 2022	Flood Insurance - 35122 Camp Salmen Rd.
87059509252019	Hartford Ins Co of the Midwest	August 26, 2022	Flood Insurance - 21404 Koop Dr.
99056595242019	Hartford Ins Co of the Midwest	October 2, 2022	Flood Insurance - 520 Old Spanish Trail
87061847002019	Hartford Ins Co of the Midwest	October 3, 2022	Flood Insurance - 68400 Otis Dr.

Note: For calendar year 2022, 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, 2021

<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
Steve Stefancik	District 11	23,843
Kirk Drumm	District 11	6,911
Jerry Binder	District 12	31,352
Jake A. Airey	District 13	29,552
Thomas J. Smith	District 14	31,232
		<hr/>
Total		<u>\$ 428,610</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, 2021

Agency Head: Michael B. Cooper, Parish President

<u>Purpose</u>	<u>Amount</u>
Salary	\$ 177,800
Benefits-insurance	9,231
Benefits-Retirement (PERS)	21,780
Benefits-Medicare	2,449
Cell Allowance	1,200
Travel and related	689
Membership dues	10,000
Registration fees	845
Special meals	279
	<hr/>
Total	<u><u>\$ 224,273</u></u>

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 06/30/21	Second Six Month Period Ended 12/31/21
Receipts From:		
<i>St. Tammany Parish Sheriff's Office, Criminal Fines - Other</i>	\$ 413,971	\$ 324,425
<i>City Court of East St. Tammany, Criminal Fines - Other</i>	90,262	92,119
<i>St. Tammany Parish Sheriff's Office, Criminal Court Costs/Fees</i>	86,846	78,039
<i>St. Tammany Parish Sheriff's Office, Asset Forfeiture/Sale</i>	3,396	464
<i>District Attorney of the 22nd Judicial District, Asset Forfeiture/Sale</i>	21,908	37,850
<i>District Attorney of the 22nd Judicial District, Bond Fees</i>	-	20,869
Subtotal Receipts	\$ 616,383	\$ 553,766
 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 06/30/21	Second Six Month Period Ended 12/31/21
Receipts From:		
<i>St. Tammany Parish Sheriff's Office, Criminal Court Costs/Fees</i>	\$ 50,845	\$ 47,046
<i>Washington Parish Sheriff's Office, Criminal Court Costs/Fees</i>	1,640	1,035
<i>Washington Parish Sheriff's Office, Bond Fees</i>	2,498	1,305
<i>Washington Parish Sheriff's Office, Probation/Parole/Supervision Fees</i>	113	113
Subtotal Receipts	\$ 55,096	\$ 49,499
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
 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 06/30/21	Second Six Month Period Ended 12/31/21
Receipts From:		
<i>St. Tammany Parish Sheriff's Office, Criminal Court Costs/Fees</i>	\$ 75,868	\$ 70,212
Subtotal Receipts	<u>\$ 75,868</u>	<u>\$ 70,212</u>
Ending Balance of Amounts Assed but not Received (only applies to those agencies that assess on behalf of themselves, such as courts)	<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 06/30/21	Second Six Month Period Ended 12/31/21
Receipts From:		
<i>St. Tammany Parish Sheriff's Office, Criminal Court Costs/Fees</i>	\$ 16,540	\$ 15,346
<i>Subtotal Receipts</i>	\$ 16,540	\$ 15,346
<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.	214
Revenue Capacity These schedules contain information to help the reader assess the government’s most significant local revenue source.	225
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.	233
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.	237
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.	239

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>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Governmental activities				
Net investment in capital assets	\$ 398,684,365	\$ 397,176,355	\$ 380,179,279	\$ 419,372,910
Restricted	236,875,448	232,383,160	208,637,081	169,437,191
Unrestricted	<u>24,244,563</u>	<u>19,672,953</u>	<u>56,857,635</u>	<u>58,394,162</u>
Total governmental activities net position	<u>659,804,376</u>	<u>649,232,468</u>	<u>645,673,995</u>	<u>647,204,263</u>
Business-type activities				
Net investment in capital assets	2,594,751	2,635,621	1,852,005	2,716,456
Restricted	2,540,396	2,477,181	2,408,664	1,640,517
Unrestricted	<u>28,460,107</u>	<u>27,156,978</u>	<u>23,724,610</u>	<u>19,087,240</u>
Total business-type activities net position	<u>33,595,254</u>	<u>32,269,780</u>	<u>27,985,279</u>	<u>23,444,213</u>
Primary government				
Net investment in capital assets	401,279,116	399,811,976	382,031,284	422,089,366
Restricted	239,415,844	234,860,341	211,045,745	171,077,708
Unrestricted	<u>52,704,670</u>	<u>46,829,931</u>	<u>80,582,245</u>	<u>77,481,402</u>
Total primary government net position	<u>\$ 693,399,630</u>	<u>\$ 681,502,248</u>	<u>\$ 673,659,274</u>	<u>\$ 670,648,476</u>

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

TABLE 1

Fiscal Year					
2017	2016	2015	2014	2013	2012
\$ 420,832,029	\$ 406,351,930	\$ 396,041,276	\$ 366,268,854	\$ 342,467,359	\$ 334,288,631
156,921,420	148,945,551	145,447,624	142,878,282	138,876,727	119,607,914
56,856,062	58,967,674	50,057,760	30,755,975	30,442,781	15,668,946
<u>634,609,511</u>	<u>614,265,155</u>	<u>591,546,660</u>	<u>539,903,111</u>	<u>511,786,867</u>	<u>469,565,491</u>
303,171	(754,333)	(3,303,860)	(2,350,620)	(1,482,051)	470,958
4,810,717	4,678,367	4,516,267	4,546,543	4,196,582	3,793,997
17,549,136	14,543,320	12,967,159	10,499,122	8,848,243	7,572,201
<u>22,663,024</u>	<u>18,467,354</u>	<u>14,179,566</u>	<u>12,695,045</u>	<u>11,562,774</u>	<u>11,837,156</u>
421,135,200	405,597,597	392,737,416	363,918,234	340,985,308	334,759,589
161,732,137	153,623,918	149,963,891	147,424,825	143,073,309	123,401,911
74,405,198	73,510,994	63,024,919	41,255,097	39,291,024	23,241,147
<u>\$ 657,272,535</u>	<u>\$ 632,732,509</u>	<u>\$ 605,726,226</u>	<u>\$ 552,598,156</u>	<u>\$ 523,349,641</u>	<u>\$ 481,402,647</u>

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

	<u>2021</u>	<u>2020</u>	<u>2019</u>
Expenses			
Governmental activities:			
General government	\$ 16,464,381	\$ 16,818,269	\$ 18,007,788
Public safety	64,980,952	17,547,351	16,651,019
Highways and streets	49,876,316	65,155,242	68,145,372
Sanitation	1,278,267	986,656	1,965,528
Health and welfare	20,027,266	38,048,708	10,779,155
Cultural and recreation	13,374,517	13,126,790	12,669,978
Economic development	854,083	1,222,767	1,518,459
Conservation	834,805	34,548	15,457
Transporation	2,850,844	2,577,585	3,334,696
Interest on long-term debt	2,929,741	3,419,568	2,533,941
Total governmental activities expenses	<u>173,471,172</u>	<u>158,937,484</u>	<u>135,621,393</u>
Business-type activities:			
Property management	-	-	-
Water/sewer	15,682,393	14,408,230	14,708,021
Development	3,644,733	3,304,838	3,192,988
Total business-type activities expenses	<u>19,327,126</u>	<u>17,713,068</u>	<u>17,901,009</u>
Total primary government expenses	<u>\$ 192,798,298</u>	<u>\$ 176,650,552</u>	<u>\$ 153,522,402</u>
Program Revenues			
Governmental activities:			
Charges for services:			
General government	\$ 7,248,095	\$ 6,742,775	\$ 7,448,681
Public safety	12,112	10,580	51,826
Highways and streets	3,174,517	3,066,478	5,288,488
Sanitation	2,145,008	1,784,715	1,916,353
Health and welfare	894,866	856,801	885,326
Cultural and recreation	106,516	229,960	264,126
Economic development	-	-	-
Conservation	56,184	4,360	-
Transporation	432,152	101,601	153,993
Operating grants and contributions	42,283,650	34,962,531	7,059,014
Capital grants and contributions	13,544,867	9,157,759	7,874,982
Total governmental activities program revenues	<u>69,897,967</u>	<u>56,917,560</u>	<u>30,942,789</u>
Business-type activities:			
Charges for services:			
Property management	-	-	-
Water/sewer	16,260,583	16,107,089	17,321,546
Development	4,187,972	3,857,182	3,798,572
Operating grants and contributions	52,980	516,126	43,319
Capital grants and contributions	686,695	1,534,134	302,784
Total business-type activities program revenues	<u>21,188,230</u>	<u>22,014,531</u>	<u>21,466,221</u>
Total primary government program revenues	<u>\$ 91,086,197</u>	<u>\$ 78,932,091</u>	<u>\$ 52,409,010</u>
Net (Expense)/Revenue			
Governmental activities	\$ (103,573,205)	\$ (102,019,924)	\$ (104,678,604)
Business-type activities	1,861,104	4,301,463	3,565,212
Total primary government net expenses	<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	2012
\$ 20,299,867	\$ 27,342,652	\$ 24,900,267	\$ 22,552,910	\$ 21,013,347	\$ 22,890,790	\$ 19,777,480
18,200,650	25,572,849	27,801,879	25,613,378	19,458,275	16,260,579	23,665,792
52,859,506	43,224,058	45,663,946	41,349,476	39,608,176	36,628,105	36,737,940
1,417,678	1,595,133	1,330,473	1,208,913	889,591	1,053,250	3,200,714
11,292,275	14,726,689	15,456,350	13,424,990	10,989,796	10,042,280	10,547,450
13,392,269	12,188,504	12,087,089	11,606,730	10,762,156	10,339,088	10,247,857
1,046,213	3,949,400	57,057	1,230,533	1,313,786	952,898	619,167
63,779	-	-	-	-	-	-
3,634,927	-	-	-	-	-	-
2,016,274	2,190,712	2,496,157	2,923,447	3,252,376	4,790,681	4,507,312
<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>	<u>109,303,712</u>
-	-	-	-	-	-	657,134
14,136,742	12,005,216	12,898,145	11,654,806	11,399,430	11,146,235	11,134,247
-	-	-	-	-	-	-
<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>11,791,381</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>	<u>\$ 121,095,093</u>
\$ 7,574,089	\$ 7,974,712	\$ 8,860,676	\$ 7,529,669	\$ 7,612,317	\$ 7,869,235	\$ 7,167,372
2,793,511	2,324,153	2,742,476	2,144,050	2,254,057	2,075,778	1,485,568
2,690,525	1,783,435	2,228,551	3,509,162	2,573,920	1,497,617	4,336,732
1,794,158	1,614,738	1,481,472	1,541,277	1,607,527	1,390,199	2,221,511
795,369	908,552	810,160	401,523	284,709	352,946	297,531
260,997	209,274	42,191	39,210	23,397	281	28,641
-	-	-	377	-	-	147,632
-	-	-	-	-	-	-
264,657	-	-	-	-	-	-
7,265,848	9,091,015	9,057,609	8,191,631	8,768,482	17,223,677	11,778,395
11,003,627	10,513,831	18,026,859	26,926,319	9,274,134	7,374,478	16,998,860
<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>	<u>44,462,242</u>
-	-	-	-	-	-	716,454
14,369,127	13,806,466	13,680,590	13,080,708	12,531,285	11,207,575	11,677,867
-	-	-	-	-	-	-
-	-	-	-	-	-	-
47,913	1,476,652	45,614	121,201	91,967	50,800	2,233,075
<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>14,627,396</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>	<u>\$ 59,089,638</u>
\$ (89,780,657)	\$ (96,370,287)	\$ (86,543,224)	\$ (69,627,159)	\$ (74,888,960)	\$ (65,173,460)	\$ (64,841,470)
280,298	3,277,902	828,059	1,547,103	1,223,822	112,140	2,836,015
<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>	<u>\$ (62,005,455)</u>

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

	<u>2021</u>	<u>2020</u>	<u>2019</u>
General Revenues and Other Changes in Net Position			
Governmental activities:			
Taxes:			
Property taxes, general	\$ 5,611,433	\$ 5,564,230	\$ 5,297,005
Property taxes, special purpose	35,119,793	34,815,048	33,174,656
Sales and use taxes	70,468,514	57,869,212	53,925,952
Franchise taxes	2,453,265	2,587,272	2,568,479
Hotel/motel tax	300,154	217,041	223,140
Timber severance tax	24,675	83,179	42,755
Mineral severance tax	20,070	10,854	15,506
Alcohol tax	18,572	21,514	19,590
Cigarette paper tax	20,347	15,842	13,907
Gaming revenue tax	16,015	26,390	138,160
Penalties and interest	171,757	109,260	117,101
State revenue sharing	804,337	801,272	801,027
Federal payment in lieu of ad valorem	62,020	65,805	75,892
Investment earnings	(1,357,339)	2,988,712	7,035,659
Sale of revoked property/easements	-	-	-
GNOE excess revenue	50,000	50,000	50,000
Extraordinary item	-	-	-
Transfers	361,500	352,766	(350,493)
Total governmental activities	<u>114,145,113</u>	<u>105,578,397</u>	<u>103,148,336</u>
Business-type activities:			
Investment earnings	(174,130)	335,804	625,361
Transfers	(361,500)	(352,766)	350,493
Total business-type activities	<u>(535,630)</u>	<u>(16,962)</u>	<u>975,854</u>
Total primary government	<u>\$ 113,609,483</u>	<u>\$ 105,561,435</u>	<u>\$ 104,124,190</u>
Change in Net Position			
Governmental activities	\$ 10,571,908	\$ 3,558,473	\$ (1,530,268)
Business-type activities	<u>1,325,474</u>	<u>4,284,501</u>	<u>4,541,066</u>
Total primary government	<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	2012
\$ 5,119,961	\$ 4,948,851	\$ 4,989,294	\$ 4,642,075	\$ 4,524,597	\$ 4,335,248	\$ 4,335,894
32,006,823	31,029,718	31,227,876	28,983,212	25,307,458	24,226,067	24,691,288
57,278,185	75,512,450	71,445,045	68,946,647	65,667,400	61,868,200	58,869,911
2,461,767	2,304,587	2,430,365	2,491,557	2,322,561	2,095,607	1,912,709
223,516	234,616	235,297	225,936	578,665	546,352	269,707
67,204	54,196	69,553	95,160	93,961	65,772	87,446
9,702	7,802	4,985	14,678	9,193	12,932	13,437
20,709	58,091	59,606	60,457	58,355	58,815	60,306
12,497	11,677	9,660	10,803	10,939	10,234	11,478
182,126	177,465	181,823	179,531	188,055	199,057	218,240
62,890	-	-	-	-	-	-
803,117	801,419	100,523	273,191	277,808	280,397	287,321
66,225	81,223	71,627	68,108	72,767	30,493	35,543
4,139,714	2,190,613	1,737,387	2,331,770	3,497,663	(1,178,328)	1,634,416
-	-	9,700	24,125	53,200	11,400	113,500
50,000	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	5,548,493
<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>	<u>98,139,689</u>
371,864	169,703	98,707	163,156	201,031	(58,711)	92,338
129,027	748,065	3,361,022	(225,738)	(292,582)	(327,811)	(5,548,493)
<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>(5,456,155)</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>	<u>\$ 92,683,534</u>
\$ 12,594,752	\$ 20,344,356	\$ 22,718,495	\$ 51,643,549	\$ 28,116,244	\$ 42,221,376	\$ 33,298,219
781,189	4,195,670	4,287,788	1,484,521	1,132,271	(274,382)	(2,620,140)
<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>	<u>\$ 30,678,079</u>

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

	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
General Fund				
Nonspendable, inventory	\$ -	\$ 661	\$ 8,387	\$ -
Nonspendable, prepaid items	629,731	738,439	651,324	599,363
Unassigned	13,618,056	17,103,273	17,021,608	17,173,192
Total general fund	<u>\$ 14,247,787</u>	<u>\$ 17,842,373</u>	<u>\$ 17,681,319</u>	<u>\$ 17,772,555</u>
All Other Governmental Funds				
Nonspendable, mitigation bank	\$ 712,526	\$ 712,415	\$ 244,106	\$ -
Nonspendable, prepaid items	8,488	32,124	32,299	503,977
Restricted	236,162,922	231,670,745	208,392,975	169,437,191
Committed	33,268,158	32,269,037	31,999,427	32,107,128
Total all other governmental funds	<u>\$ 270,152,094</u>	<u>\$264,684,321</u>	<u>\$ 240,668,807</u>	<u>\$202,048,296</u>

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

TABLE 3

Fiscal Year					
2017	2016	2015	2014	2013	2012
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
392,092	103,557	101,628	8,829	5,861	5,511
16,979,700	14,976,621	13,628,268	11,728,298	10,004,207	8,410,804
<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>	<u>\$ 8,416,315</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
7,930	24,344	7,262	11,254	9,242	7,927
156,921,420	148,945,551	144,292,871	139,882,720	138,876,727	122,880,961
31,606,179	32,000,990	25,734,472	21,581,482	24,021,382	24,097,913
<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>	<u>\$ 146,986,801</u>

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

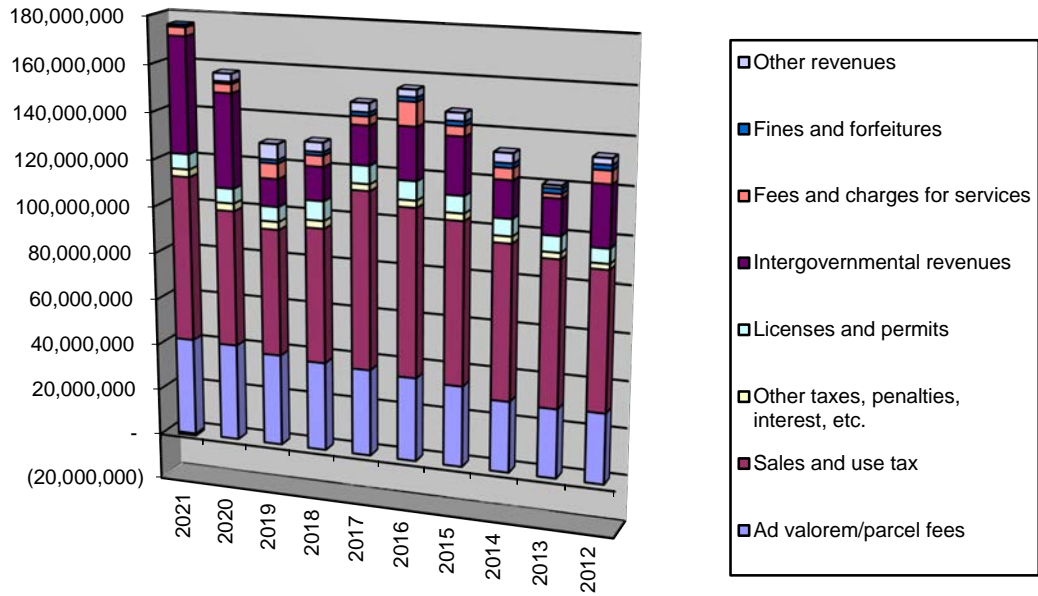
	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
REVENUES				
Taxes	\$ 115,786,679	\$ 102,857,105	\$ 96,664,955	\$ 98,722,665
Licenses and permits	6,510,735	6,265,592	6,305,677	8,249,029
Intergovernmental revenues	49,207,333	39,926,462	11,744,609	14,281,364
Fees and charges for services	3,690,997	3,866,225	6,488,061	4,643,628
Fines and forfeitures	897,255	934,599	1,523,564	1,517,690
Other revenues	(867,713)	3,313,365	6,551,500	3,910,185
Total revenues	<u>175,225,286</u>	<u>157,163,348</u>	<u>129,278,366</u>	<u>131,324,561</u>
EXPENDITURES				
General government	15,027,568	14,031,846	13,485,014	16,485,327
Public safety	63,279,940	16,278,848	15,340,294	16,666,814
Highways and streets	26,896,851	40,584,944	26,427,692	24,205,311
Sanitation	1,161,792	973,247	1,612,485	1,379,962
Health and welfare	18,748,640	36,894,049	9,483,708	10,332,356
Culture and recreation	12,645,105	12,552,682	12,022,870	11,976,244
Economic development	851,044	1,217,632	1,498,351	1,013,349
Conservation	869,465	30,913	15,457	63,779
Transportation	2,204,977	1,884,443	2,638,781	2,969,623
Capital outlay	23,169,682	21,930,910	36,920,022	22,054,023
Debt service:				
Principal/Impact fee credits used	6,019,180	5,681,270	3,497,573	8,768,103
Interest	2,858,175	2,850,754	2,229,523	1,855,088
Bond issuance costs	4,886	1,004,173	355,065	122,576
Total expenditures	<u>173,737,305</u>	<u>155,915,711</u>	<u>125,526,835</u>	<u>117,892,555</u>
Excess of revenues over (under) expenditures	<u>1,487,981</u>	<u>1,247,637</u>	<u>3,751,531</u>	<u>13,432,006</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	4,337,849	25,514,815	46,843,213	2,239,815
Transfers out	(3,952,643)	(25,136,437)	(47,055,746)	(1,875,133)
Issuance of debt	-	45,500,000	34,952,189	6,655,000
Payments to refunded bond escrow agent	-	(22,949,447)	-	(6,538,158)
Impact fee credits issued	-	-	38,088	-
Transfers in from component unit	-	-	-	-
Total other financing sources (uses)	<u>385,206</u>	<u>22,928,931</u>	<u>34,777,744</u>	<u>481,524</u>
EXTRAORDINARY ITEMS				
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	<u>\$ 1,873,187</u>	<u>\$ 24,176,568</u>	<u>\$ 38,529,275</u>	<u>\$ 13,913,530</u>
Debt service as a percentage of noncapital expenditures	5.9%	6.4%	6.5%	11.1%

TABLE 4

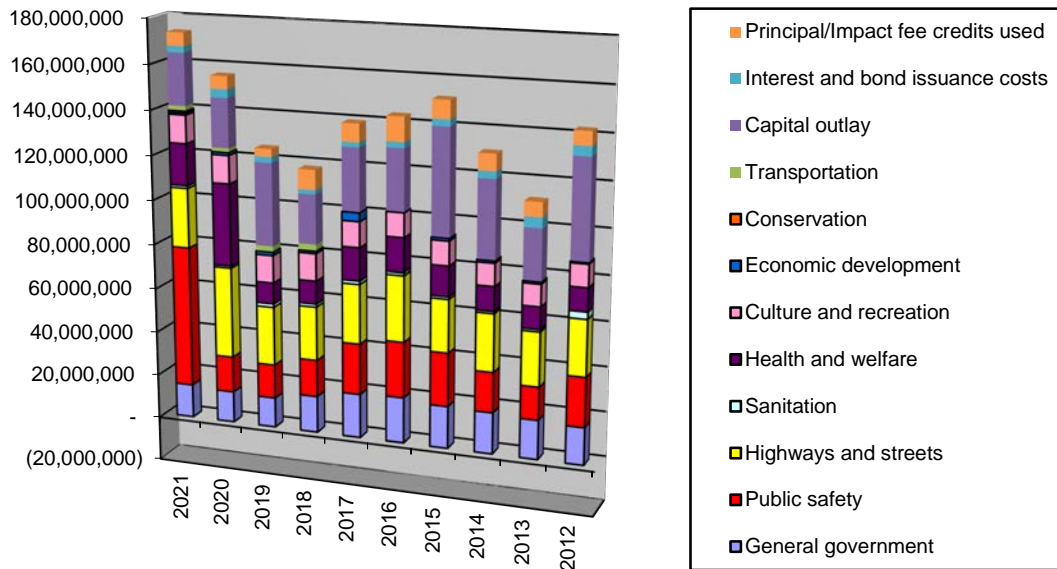
Fiscal Year					
2017	2016	2015	2014	2013	2012
\$ 115,599,879	\$ 110,391,957	\$ 106,674,350	\$ 98,956,754	\$ 94,051,585	\$ 91,331,635
7,595,819	7,960,092	7,186,947	7,143,151	6,772,351	6,166,759
16,431,101	22,101,018	23,965,501	15,599,505	15,041,946	25,615,276
3,689,107	10,003,674	4,139,930	4,882,974	1,924,608	5,443,299
1,634,371	1,804,560	1,938,064	1,904,572	2,011,702	2,172,129
3,796,836	3,131,108	3,395,064	4,106,414	1,291,363	2,679,826
<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>	<u>133,408,924</u>
19,776,239	20,543,340	18,927,628	18,494,003	17,520,451	16,682,195
22,920,822	25,074,891	24,031,530	18,057,632	14,763,937	22,195,044
26,755,260	29,542,141	23,771,589	25,892,079	24,218,775	25,146,352
1,526,695	1,279,048	1,131,203	1,014,390	1,044,732	3,179,445
14,515,490	15,198,064	13,216,749	10,846,713	9,863,120	10,380,295
11,410,341	10,812,472	10,796,406	9,800,126	9,779,606	9,763,995
3,893,757	(441)	1,183,495	998,968	898,198	584,224
-	-	-	-	-	-
-	-	-	-	-	-
28,218,934	27,657,787	47,566,418	34,843,783	22,603,952	44,315,639
8,082,304	10,894,125	8,274,437	7,393,565	6,477,379	6,216,524
2,181,795	2,569,073	2,965,314	3,292,321	3,879,854	4,322,176
11,750	17,675	10,200	8,725	815,055	7,052
<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>	<u>142,792,941</u>
9,453,726	11,804,234	(4,575,113)	1,951,065	9,228,496	(9,384,017)
926,287	1,228,336	3,096,920	4,690,858	487,974	833,874
(523,755)	(746,008)	(617,609)	(6,346,759)	(145,360)	(39,139)
-	-	-	-	43,537,804	-
-	-	-	-	(42,717,941)	-
-	-	-	-	-	-
-	-	-	-	7,123,330	-
<u>402,532</u>	<u>482,328</u>	<u>2,479,311</u>	<u>(1,655,901)</u>	<u>8,285,807</u>	<u>794,735</u>
-	-	12,647,720	-	-	-
<u>\$ 9,856,258</u>	<u>\$ 12,286,562</u>	<u>\$ 10,551,918</u>	<u>\$ 295,164</u>	<u>\$ 17,514,303</u>	<u>\$ (8,589,282)</u>
9.2%	11.6%	10.8%	11.2%	11.6%	10.7%

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
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
2012	30,052,599	58,869,911	1,912,709	60,306	87,446	105,509	13,437	216,886	-	12,832	91,331,635

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
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%
2012	1,611,086,720	454,962,856	104,498,020	2,170,547,596	499,788,758	1,670,758,838	19.4%	19,561,944,987	11.1%

(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	2021			2012		
	Taxable Assessed Value	Rank	Percentage of Total Parish Taxable Assessed Value	Taxable Assessed Value	Rank	Percentage of Total Parish Taxable Assessed Value
CENTRAL LA ELECTRIC CO	\$ 48,675,270	1	2.01%	\$ 41,975,190	1	2.51%
FLORIDA MARINE TRANSPORTERS	17,460,370	2	0.72%			
ATMOS ENERGY CORPORATION	15,575,120	3	0.64%	7,278,350	5	0.44%
ASSOCIATED WHOLESALE GROCERS	13,895,750	4	0.58%			
TRI-STATES NGL PIPELINE, LLC	12,272,490	5	0.51%			
CHEVRON USA INC	11,471,222	6	0.47%	10,600,950	3	0.63%
PARKWAY PIPELINE LLC	9,855,210	7	0.41%			
BELL SOUTH COMMUNICATIONS	9,123,520	8	0.38%			
WASH-ST TAMMANY ELEC COOP	7,433,800	9	0.31%	7,130,370	6	0.43%
UTILITIES INC OF LOUISIANA	7,217,599	10	0.30%			
AT&T SOUTHEAST				17,041,870	2	1.02%
CAPITAL ONE				10,504,970	4	0.63%
J P MORGAN CHASE BANK				5,778,312	7	0.35%
LOUISIANA HEART HOSPITAL LLC				5,754,158	8	0.34%
VERIZON WIRELSS				5,640,170	9	0.34%
SOUTHERN NATURAL GAS				5,309,880	10	0.32%
	<u>\$ 152,980,351</u>		<u>6.33%</u>	<u>\$ 117,014,220</u>		<u>6.69%</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)

	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
Parish Direct Rates										
Alimony (General Government)										
Unincorporated Areas	2.75	2.75	2.89	2.89	2.89	2.89	3.00	3.00	3.00	3.00
Incorporated Areas	1.37	1.37	1.44	1.44	1.44	1.44	1.50	1.50	1.50	1.50
Drainage Maintenance	1.69	1.69	1.77	1.77	1.77	1.77	1.83	1.83	1.83	1.83
Public Health	1.69	1.69	1.77	1.77	1.77	1.77	1.83	1.83	1.83	1.83
Library	5.78	5.78	6.07	6.07	6.07	6.07	6.29	5.35	5.35	5.35
Council on Aging/STARC	1.83	1.83	1.92	1.92	1.92	1.92	1.99	1.69	1.69	1.69
Coroner	3.10	3.10	3.26	3.26	3.26	3.26	3.38	2.96	2.96	3.38
Animal Shelter	0.78	0.78	0.82	0.82	0.82	0.82	0.85	0.85	0.85	0.85
Total Direct Rate	18.99	18.99	19.94	19.94	19.94	19.94	20.67	19.01	19.01	19.43
School District Rates										
School Debt Service	13.90	13.90	13.90	15.90	16.90	17.90	17.90	17.90	17.90	20.90
School Constitutional Tax	3.48	3.48	3.65	3.65	3.65	3.65	3.78	3.78	3.78	3.78
School Maintenance Operations	4.42	4.42	4.64	4.64	4.64	4.64	4.81	4.81	4.81	4.81
School Building Repairs	3.14	3.14	3.30	3.30	3.30	3.30	3.42	3.42	3.42	3.42
Operation and Maintenance Schools	32.41	32.41	34.03	34.03	34.03	34.03	35.27	35.27	35.27	35.27
School Additional Support II	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	2.00	-	-	-	-	-	-	-
Other Parish-wide Rates										
Law Enforcement	11.14	11.14	11.69	11.69	11.66	11.25	11.66	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	2.47	2.47	2.59	2.59	2.60	2.60	2.69	2.69	2.71	2.71
Mosquito Abatement District	3.57	3.90	3.90	4.05	4.05	4.05	4.20	4.30	4.40	4.50
City, Town and Village Rates										
Abita Springs	15.25	15.25	15.86	15.86	15.86	15.71	15.86	15.86	15.86	15.86
Covington	20.01	20.01	21.00	21.00	21.24	21.24	21.50	21.80	21.80	22.00
Madisonville	8.55	8.55	8.55	8.55	8.55	8.21	8.55	8.55	8.55	8.55
Mandeville	8.86	8.86	9.31	9.31	10.31	10.31	11.03	15.80	15.80	15.80
Pearl River	9.50	9.50	9.98	9.98	9.98	9.98	10.00	10.00	10.00	5.83
Slidell	26.09	26.09	27.07	26.93	27.08	27.52	22.50	25.85	25.89	26.56
Fire District Rates										
Fire District No. 1	35.00	33.65	35.00	35.00	35.00	35.00	35.00	33.50	29.70	29.70
Fire District No. 2	20.62	20.62	20.52	20.52	20.52	20.52	20.52	20.52	20.52	20.52
Fire District No. 3	34.95	34.95	34.94	34.94	34.94	34.94	34.95	34.95	34.95	34.83
Fire District No. 4	26.00	25.38	26.00	26.00	26.00	26.00	26.00	26.00	26.00	26.00
Fire District No. 5	29.68	29.68	29.58	29.58	29.58	29.58	28.36	28.36	28.36	28.36
Fire District No. 6	20.12	18.98	20.12	20.12	20.12	20.12	20.12	20.12	20.12	20.12
Fire District No. 7	19.74	19.74	20.17	20.17	20.17	20.17	20.20	20.20	20.20	25.16
Fire District No. 8	32.25	32.25	34.18	34.18	34.18	34.18	34.88	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	42.17	42.17	42.17	42.17	42.78	34.36	42.36	42.36
Fire District No. 12	25.00	24.50	24.95	24.95	24.95	24.95	24.88	24.88	24.88	24.88
Fire District No. 13	28.71	28.71	29.00	29.00	29.00	29.00	29.77	29.77	29.77	30.77
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)

	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
Lighting District Rates										
Lighting District No. 1	4.05	4.05	4.13	4.13	4.13	4.13	4.15	4.15	4.15	4.15
Lighting District No. 4	3.89	3.89	3.97	3.97	3.97	3.97	4.03	4.03	4.03	4.03
Lighting District No. 5	-	-	3.07	3.07	3.07	3.07	3.14	3.14	3.14	3.14
Lighting District No. 6	2.09	2.09	2.15	2.15	-	-	2.15	2.15	2.15	2.15
Lighting District No. 7	2.86	2.86	2.97	2.97	2.97	2.97	2.98	2.98	2.98	2.98
Lighting District No. 16	-	-	-	-	1.16	1.16	1.20	1.20	1.20	1.99
Recreation District Rates										
Recreation District No. 1, Original	6.75	6.90	7.25	7.30	7.60	8.10	8.84	8.89	8.99	9.09
Recreation District No. 1, Annex 1	6.05	6.05	6.35	6.35	6.35	6.35	6.49	6.49	3.00	2.99
Recreation District No. 1, Annex 2	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	5.00
Recreation District No. 4	10.61	10.61	10.82	10.82	10.82	8.82	8.06	8.06	8.06	8.06
Recreation District No. 6	10.26	10.26	10.59	10.59	11.59	11.59	14.00	14.00	16.00	16.00
Recreation District No. 7	-	-	-	-	-	-	3.98	3.98	3.98	3.98
Recreation District No. 11	9.23	9.23	9.79	9.79	9.79	9.79	10.00	10.00	10.00	7.55
Recreation District No. 12	10.00	10.00	10.00	10.00	11.70	11.70	12.25	12.50	11.70	11.70
Recreation District No. 14	9.21	9.21	9.40	9.40	9.40	9.40	9.45	9.45	9.45	9.45
Other District Rates										
Northshore Harbor Center	0.30	0.33	0.33	0.75	0.75	3.70	5.00	5.00	5.00	5.00
Gravity Drainage District No. 5	-	-	-	1.10	1.10	1.10	0.75	1.00	1.75	2.00
Slidell Hospital District	6.75	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00
Water District No. 2	5.02	3.26	3.06	5.15	5.15	5.15	5.15	6.00	6.00	6.00
Parcel Fees - Other Districts										
Drainage District No. 5 Ph I	300.00	300.00	250.00	250.00	250.00	225.00	225.00	225.00	225.00	175.00
Drainage District No. 2 Ph II	295.50	295.50	295.50	295.50	295.50	24.44	48.89	18.20	18.20	18.20
Drainage District No. 4	135.00	135.00	135.00	135.00	135.00	135.00	135.00	135.00	174.00	96.00
Fire Protection District No. 1	39.00	39.00	39.00	39.00	39.00	39.00	39.00	39.00	39.00	39.00
Lakeshore Village Development Dist.¹	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	-	28.00	28.00	28.00
Lighting District No. 10	50.00	50.00	50.00	50.00	50.00	50.00	50.00	50.00	50.00	50.00
Lighting District No. 11	25.00	25.00	25.00	25.00	25.00	35.00	35.00	35.00	35.00	35.00
Lighting District No. 14	150.00	150.00	150.00	150.00	150.00	-	100.00	100.00	100.00	100.00
Lighting District No. 15	-	-	-	-	-	55.00	55.00	55.00	55.00	55.00
Sub-drainage No. 1 of DD No. 3	-	-	-	-	60.00	60.00	60.00	60.00	60.00	60.00
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, 2021
(UNAUDITED)**

<u>Sales Tax District No. 3</u>		
<u>Type of Business</u>	<u>Percentage of Total</u>	<u>Total</u>
Retailers	5.65%	
Grocery / Discount Retailer	3.69%	
Grocery / Discount Retailer	2.54%	
Building Materials	2.22%	
Retailer	2.21%	
Building Materials	1.55%	
Discount Retailer	1.35%	
Grocery / Discount Retailer	1.34%	
Building Materials	1.20%	
Grocery / Discount Retailer	1.11%	
Total - 10 largest taxpayers	22.86%	\$ 15,915,159
Total - All other taxpayers	77.14%	53,715,373
Total - All taxpayers	100.00%	\$ 69,630,532

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
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%
2012	30,305,351	28,795,017	95%	223,722	30,052,599	99%

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>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>	<u>2012</u>
St. Tammany Parish Direct Rate										
Sales Tax District No. 3 (1)	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
St. Tammany Parish Jail	-	-	-	-	0.25	0.25	0.25	0.25	0.25	0.25
St. Tammany Parish Courthouse	-	-	-	-	0.25	0.25	0.25	0.25	0.25	0.25
Total Direct Rate	2.00	2.00	2.00	2.00	2.50	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	5.00	5.00	4.00	4.00	4.00	4.00
St. Tammany Parish School Board	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Law Enforcement District	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25
City, Town, and Village Rates										
Slidell	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Covington	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Mandeville	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50
Pearl River	2.25	2.25	2.25	2.25	2.25	2.25	2.25	2.25	2.25	2.25
Madisonville	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Abita Springs	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Folsom	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50
Sun	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50
Other Jurisdiction Rates										
Hwy 21 (Nord Du Lac)	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75
Rooms To Go	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75
Summit Fremaux Town Center	0.50	0.50	0.50	0.50	0.50	0.50	0.50	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	-
Northshore Square	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 **	Community Disaster Loan	Revenue Bonds	Lease-Purchase Owner Financing Impact Fee Credit	Revenue Bonds **			
2021	\$ 4,295,000	\$ 57,696,594	\$ -	\$ 22,293,392	\$ 9,002,975	\$ 33,420,188	\$ 126,708,149	*	\$ 470
2020	5,270,000	63,100,212	-	23,078,676	8,961,017	34,442,278	134,852,183	0.73%	510
2019	6,215,000	66,761,637	-	1,650,000	9,152,287	35,424,894	119,203,818	0.66%	456
2018	7,180,000	35,711,363	-	1,940,000	9,387,269	37,029,904	91,248,536	0.54%	353
2017	7,760,929	34,243,259	-	2,215,000	9,660,698	35,416,989	89,296,875	0.59%	349
2016	8,521,757	41,744,793	-	2,475,000	9,746,701	36,213,357	98,701,608	0.70%	391
2015	11,832,584	48,910,815	-	2,725,000	10,364,660	36,959,127	110,792,186	0.80%	445
2014	12,713,411	55,809,131	-	2,965,000	10,734,028	37,685,133	119,906,703	0.92%	489
2013	13,549,238	62,421,563	-	3,190,000	9,369,014	38,396,272	126,926,087	1.03%	524
2012	14,345,066	62,629,783	12,231,219	3,405,000	9,411,977	38,674,509	140,697,554	1.16%	588

* Information not available.

** Presented net of premiums and discounts.

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
2021	\$ 4,295,000	\$ 22,293,392	\$ 26,588,392	0.10%	\$ 99
2020	5,270,000	23,078,676	28,348,676	0.10%	107
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
2012	14,345,066	3,405,000	17,750,066	0.09%	74

ST. TAMMANY PARISH, LOUISIANA
DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT
AS OF DECEMBER 31, 2021
(UNAUDITED)

Governmental Unit	Debt Outstanding	Percentage Applicable	Share of Overlapping Debt
Debt repaid with property taxes			
City of Slidell	* \$ 16,284,813	100%	\$ 16,284,813
City of Covington	*** 2,897,000	100%	2,897,000
Fire Protection District No. 1	730,000	100%	730,000
Fire Protection District No. 2	2,765,000	100%	2,765,000
Fire Protection District No. 4	4,899,206	100%	4,899,206
Fire Protection District No. 9	82,000	100%	82,000
Fire Protection District No. 12	2,324,750	100%	2,324,750
Fire Protection District No. 13	1,035,000	100%	1,035,000
Lakeshore Villages Master Community Dev Dist.	16,630,092	100%	16,630,092
Northshore Harbor Center	*** 880,000	100%	880,000
Recreation District No. 1	4,710,000	100%	4,710,000
Recreation District No. 6	832,000	100%	832,000
Recreation District No. 11	585,000	100%	585,000
Recreation District No. 12	365,000	100%	365,000
Recreation District No. 14	28,443,099	100%	28,443,099
St. Tammany Parish School Board	* 251,763,890	100%	251,763,890
St. Tammany Parish Hospital Service District No. 2	*** 33,110,000	100%	33,110,000
Town of Abita Springs	*** 570,000	100%	570,000
Water District No. 2	1,005,000	100%	1,005,000
Other debt			
City of Covington	*** 325,000	100%	325,000
Sewerage District No. 1	1,240,936	100%	1,240,936
St. Tammany Parish Communications District No.1	5,180,000	100%	5,180,000
St. Tammany Parish School Board	* 1,333,334	100%	1,333,334
St. Tammany Parish Sheriff	* 14,900,564	100%	14,900,564
St. Tammany Parish Hospital Service District No. 2	*** 14,020,000	100%	14,020,000
Water District No. 3	1,981,109	100%	1,981,109
Capital leases/notes payable			
Fire Protection District No. 2	349,946	100%	349,946
Fire Protection District No. 5	282,823	100%	282,823
Fire Protection District No. 6	208,498	100%	208,498
Fire Protection District No. 11	396,545	100%	396,545
Fire Protection District No. 13	443,459	100%	443,459
Recreation District No. 14	34,580	100%	34,580
St. Tammany Parish School Board	* 750,943	100%	750,943
St. Tammany Parish Sheriff	* 122,442	100%	122,442
Town of Abita Springs	*** 171,895	100%	171,895
Town of Pearl River	*** 34,730	100%	34,730
Subtotal, overlapping debt			411,688,654
Parish direct debt			93,287,961
Total direct and overlapping debt			<u>\$ 504,976,615</u>

* as of 6/30/21
** as of 8/31/21
*** as of 12/31/20

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
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
2012	38,240,946	3,492,875	10.95

(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
2021	269,388	\$ *	\$ *	3.8
2020	264,570	18,570,168,300	70,190	6.8
2019	261,303	18,007,434,942	68,914	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
2012	239,154	12,082,777,542	50,523	5.2

* 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	2021			2012		
	Employees	Rank	Percentage of Total Parish Employment	Employees	Rank	Percentage of Total Parish Employment
St. Tammany Parish School Board	5,823	1	5.18%	4,063	1	3.82%
St. Tammany Health System	2,500	2	2.23%	1,324	2	1.25%
Slidell Memorial Hospital	994	3	0.88%	1,150	3	1.08%
St. Tammany Parish Sheriff's Office	691	4	0.62%	715	5	0.67%
St. Tammany Parish Government	589	5	0.52%	697	6	0.66%
AVALA Hospital	336	6	0.30%		N/A	
City of Slidell	328	7	0.29%	332	10	0.31%
Gilsbar LLC	309	8	0.28%		N/A	
Marc Jones Construction LLC	276	9	0.25%		N/A	
Christwood Retirement Community	215	10	0.19%		N/A	
Ochsner Health System		N/A		816	4	0.77%
Textron Marine & Land Systems		N/A		619	7	0.58%
Southeast Louisiana Hospital		N/A		558	8	0.52%
Lakeview Regional Medical Center		N/A		498	9	0.47%
Total - 10 largest employers	12,061		10.74%	10,772		10.13%
Total - All other employers	100,261		89.26%	95,552		89.87%
Total - All employers	112,322		100.00%	106,324		100.00%

Source: 2012: Book of Lists 2012-2013, New Orleans City Business, St. Tammany Parish Government, Bureau of Labor Statistics

2021: Book of Lists 2021-2022, 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)

	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
General Government										
Legislative	19	19	21	24	27	27	26	27	27	26
Judicial	103	199	200	197	200	200	190	183	176	177
Executive	9	9	8	8	10	10	9	9	13	13
Elections	9	9	9	10	10	12	11	11	11	11
Financial administration	31	45	45	40	48	56	52	51	42	44
Other - unclassified	61	57	56	59	74	75	65	66	63	64
Public Safety	28	26	18	24	25	28	30	32	30	30
Highways and Streets	215	224	225	214	215	215	224	220	204	215
Sanitation	64	76	71	64	58	56	58	56	59	59
Health and Welfare	40	38	32	28	28	38	36	33	31	29
Culture and Recreation	3	3	3	6	4	5	5	4	4	4
Conservation	6	-	-	-	-	-	-	-	-	-
Economic Development	-	-	-	-	-	-	-	1	1	-
Transportation	1	1	1	1	-	-	-	-	-	-
Total Parish Employees	589	706	689	675	699	722	706	693	661	672

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>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
General Government/ Development (Note A)				
Planning department:				
Zoning cases	154	109	108	143
Conditional use permits	-	-	-	-
Plan reviews	2	4	5	2
Agenda items	150	152	134	123
Zoning board adjustments	82	64	47	48
Council appeals	32	35	16	20
Public Safety				
Building permits issued:				
Single family new construction	1,807	1,584	1,479	1,212
Mobile homes	79	95	131	86
Commercial construction	346	215	414	406
Residential permits (other)	3,871	3,871	3,527	5,907
Approved commercial/residential plan reviews	2,508	2,236	2,093	1,524
Code enforcement:				
Cases closed	1,296	853	1,390	1,315
Highways and Streets				
Capital road improvements completed:				
Number of roads	72	126	150	50
Total cost	\$ 6,976,307	\$ 10,263,450	\$ 20,178,412	\$ 4,480,110
Sanitation				
Sewerage inspection permits issued	2,093	1,787	1,990	2,090
New systems installed	165	123	170	166
Health and Welfare				
Animal services				
Animal intakes	3,691	2,201	4,422	4,054
Community Action Agency				
Households served	4,347	3,237	2,535	3,087
Culture and Recreation				
Tammany Trace visitors	182,701	201,192	187,239	188,148
Kids Konnection visitors	72,263	40,848	87,720	86,445

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

2017	2016	2015	2014	2013	2012
79	116	111	79	88	126
-	1	-	-	1	-
1	2	4	3	2	2
175	170	179	74	188	152
42	63	52	22	33	29
15	18	27	15	17	28
1,236	1,163	1,017	1,011	952	736
88	100	98	108	115	105
405	370	368	319	289	246
5,547	5,810	6,347	6,395	6760	Note A
1,467	1,574	1,577	1,398	1,345	1,168
1,799	1,995	1,631	1,504	1,290	1,546
105	99	143	106	65	78
\$ 14,408,032	\$ 10,455,866	\$ 24,645,880	\$ 8,794,186	\$ 4,716,384	\$ 10,034,671
1,886	1,933	2,025	1,988	1,902	1,925
118	141	160	162	147	170
3,814	4,071	4,078	4,538	5,180	5,651
3,041	2,196	2,675	2,836	3,063	2,619
187,731	180,011	172,587	191,060	186,568	202,828
88,315	105,088	104,683	121,276	113,066	130,801

TABLE 20

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

	<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>	<u>2012</u>
General Government										
Legislative										
Vehicles	1	1	1	3	3	3	1	2	1	3
Executive										
Vehicles	1	1	1	1	1	1	4	3	4	4
Financial Administration										
Vehicles	1	1	1	1	1	1	0	0	1	1
Other-Unclassified										
Vehicles	13	13	13	17	23	18	22	19	21	22
Tractors	1	1	1	1	0	0	0	0	0	1
Trailers	4	4	4	6	1	1	1	1	1	1
Public Safety										
Vehicles	11	11	11	30	22	26	28	25	28	24
Trailers	11	11	11	10	7	7	7	7	7	9
Highways and Streets										
Vehicles	134	116	116	109	125	128	140	135	139	136
Dump Trucks	101	97	97	83	77	78	78	73	71	70
Motorgraders	9	10	10	10	10	10	10	10	10	11
Tractors	83	87	80	80	78	65	59	56	73	79
Dozers	4	4	4	4	4	4	4	4	3	3
Excavators	74	78	71	65	68	65	63	59	54	59
Trailers	53	55	55	56	51	52	52	50	49	46
Sanitation										
Vehicles	7	5	5	11	8	5	8	4	11	16
Excavators	0	0	0	1	1	0	0	1	1	1
Trailers	1	1	1	1	0	0	0	0	0	0
Health and Welfare										
Vehicles	15	14	13	15	15	17	16	17	18	17
Trailers	2	2	2	3	3	2	3	3	3	3
Culture and Recreation										
Vehicles	1	2	2	4	2	4	4	20	8	13
Dump Trucks	0	0	0	0	0	0	0	1	0	1
Tractors	1	0	0	1	2	3	3	3	4	6
Excavators	0	0	0	0	1	1	1	1	1	1
Trailers	1	1	1	2	2	3	2	2	2	3
Total										
Vehicles	184	164	163	191	200	203	223	225	231	236
Tractors	85	88	81	82	80	68	62	59	77	86
Trailers	72	74	74	78	64	65	65	63	62	62
Dump Trucks	101	97	97	83	77	78	78	74	71	71
Motorgraders	9	10	10	10	10	10	10	10	10	11
Dozers	4	4	4	4	4	4	4	4	3	3
Excavators	74	78	71	66	70	66	64	61	56	61

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, 2021, 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, 2022. 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, 2022

**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, 2021. 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, 2021.

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.

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

A Professional Accounting Corporation

Covington, LA
June 28, 2022

ST. TAMMANY PARISH, LOUISIANA
Schedule of Findings and Questioned Costs
For The Year Ended December 31, 2021

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>
Community Development Block Grants/Entitlement Grants	14.218
Sport Fish Restoration Act	15.605
Emergency Rental Assistance Program	21.023
Community Services Block Grant	93.569
Flood Mitigation Assistance	97.029

Dollar threshold used to distinguish between Type A and Type B programs:	\$750,000
Auditee qualified as low-risk auditee:	Yes

SECTION II. FINANCIAL STATEMENT FINDINGS

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, 2021

Fed Grantor	Pass Through Grantor Fed Office ALN Title	Program Title	ALN	Identifying Pass Through Number	Expenditures	Amounts Provided to 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	\$ 30,913	\$ -
U.S. DEPT. OF HOUSING AND URBAN DEVELOPMENT						
Direct Awards						
	Community Development Block Grants/Entitlement Grants		14.218			
		FY 2013 CDBG Entitlement Grant		B-13-UC-22-0002	217	-
		FY 2017 CDBG Entitlement Grant		B-17-UC-22-0002	2,200	-
		FY 2018 CDBG Entitlement Grant		B-18-UC-22-0002	267,698	-
		FY 2019 CDBG Entitlement Grant		B-19-UC-22-0002	616,050	-
		FY 2020 CDBG Entitlement Coronavirus Grant		B-20-UW-22-0002	155,520	148,316
		FY 2020 CDBG Entitlement Grant		B-20-UC-22-0002	276,431	179,276
		FY 2021 CDBG Entitlement Grant		B-21-UC-22-0002	78,694	78,694
	Total Community Development Block Grants/Entitlement Grants				1,396,810	406,286
	Continuum of Care Program		14.267			
		Continuum of Care Program FY2018		LA0326L6H061800	7,015	-
		Continuum of Care Program FY2019		LA0133L6H061912	82,277	-
		Continuum of Care Program FY2020		LA0133L6H062013	19,090	-
	Total Continuum of Care Program				108,382	-
	CDBG - Disaster Recovery Grants - Pub. L. No. 113-2 Cluster					
Direct Awards						
	Hurricane Sandy Community Development Block Grant Disaster Recovery Grants (CDBG-DR)		14.269			
		St. Tammany Advanced Campus - Safe Room - Family Promise		B-13-US-22-0002	39,039	-
	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	62,353	-
	Total CDBG - Disaster Recovery Grants - Pub. L. No. 113-2 Cluster				101,392	-
	Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii		14.228			
		Road Home Auction Properties - Program Income		152P-00002	96,717	-
	Passed through LA Department of Social Services -					
	Emergency Solutions Grants Program		14.231			
		Emergency Solutions Grants Program FY 2020-2021		ESG2019/2021	44,282	-
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	117,466	-
		GOMESA Direct Component Ph 2		FY2020	6,930	-
		GOMESA - Bonded		FY2020 Bonds	165,096	-
	Total Gulf of Mexico Energy Security Act of 2006				289,492	-
	Coastal Program		15.630			
		Cypress Bayou Tree Planting		F18AC00192	4,092	-
	Passed through LA Department of Wildlife and Fisheries -					
	Sport Fish Restoration Program		15.605			
		Wallop-Breaux Sport Fish Restoration Act		16-01-00-86-6	837,527	-
U.S. DEPT. OF JUSTICE						
Direct Awards						
	Coronavirus Emergency Funding		16.034			
		Coronavirus Emergency Funding		2020-VD-BX-0802	53,376	-
	COAP Comprehensive Opioid Abuse Site-Based Program		16.838			
		Opioid Site Based Intervention Program FY 17		2017-AR-BX-K011	222,317	-
		Opioid Site Based Intervention Program FY 18		2018-AR-BX-K044	31,384	-
	Total Comprehensive Opioid Abuse Site-Based Program				253,701	-
U.S. DEPT. OF TRANSPORTATION						
Direct Awards						
	FAA Federal Aviation Administration		20.106			
		Airport Improvement Program - Engineering		3-22-0012-011-2021	85,200	-
	FTA Federal Transit Formula Grants		20.507			
		FTA COVID-LA-2020-008-00		FTA-LA-2020-008-00	1,670,565	-
		FTA ARP Act of 2021		FTA ARP	10,160	-
	Total Federal Transit Formula Grants				1,680,725	-

ST. TAMMANY PARISH, LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS - PRIMARY GOVERNMENT
For the Year Ended December 31, 2021

Fed Grantor	Pass Through Grantor Fed Office ALN Title Program Title	ALN	Identifying Pass Through Number	Expenditures	Amounts Provided to Sub-recipients
U.S. DEPT. OF TRANSPORTATION					
Passed through LA Department of Transportation and Development -					
	<i>FTA Formula Grants for Other than Urbanized Areas</i>	20.509			
	Rural Transportation		RU-18-52-21	189,943	-
	Rural Transportation		RU-18-52-22	221,172	-
	Total Formula Grants for Other than Urbanized Areas			411,115	-
U.S. DEPT. OF TREASURY					
Direct Awards					
	Emergency Rental Assistance Program	21.023			
	Emergency Rental Assistance Round 1		ERAP 1	5,731,107	-
	Emergency Rental Assistance Round 2		ERAP 2	12,119	-
	Total Emergency Rental Assistance Program			5,743,226	-
NATIONAL ENDOWMENT FOR THE ARTS					
Passed through Arts Council of Greater Baton Rouge -					
	Promotion of the Arts Partnership Agreements	45.025			
	Poetry Out Loud		Poetry Out Loud 2021	1,000	-
ENVIRONMENTAL PROTECTION AGENCY					
Direct Awards					
	Gulf of Mexico Program	66.475			
	Pollution Source Tracking for Bayou Liberty		MX-00D43316-0	41,790	-
	Pollution Source Tracking for Abita Watershed		MX-00D43316-0	51,687	-
	Total Gulf of Mexico Program			93,477	-
	Passed through The Lake Pontchartrain Basin Restoration Program -				
	Lake Pontchartrain Basin Restoration Program	66.125			
	Pollution Source Tracking for Pontchitolawa Creek Watershed		BR-01F22601	9,601	-
	Low Impact Development Program		BR-01F84101	13,072	-
	Total Lake Pontchartrain Basin Restoration Program			22,673	-
U.S. DEPT. OF HEALTH AND HUMAN SERVICES					
Passed through Louisiana Department of Health & Hospitals -					
	Public Health Emergency Preparedness	93.069			
	FY 2021 SNS/CRI Program		LaGov 2000515204	16,936	-
	Passed through Louisiana Association of Community Action Partnerships -				
	Low-Income Home Energy Assistance Program	93.568			
	LIHEAP FY 2018		DHHS 2018	2,476	-
	LIHEAP FY 2020		DHHS 2020	250,913	-
	LIHEAP FY 2021		DHHS 2021	1,570,895	-
	Total Low-Income Home Energy Assistance Program			1,824,284	-
	Passed through Louisiana Department of Labor -				
	Community Services Block Grant	93.569			
	CSBG FY20		2000460909	296,488	43,989
	CSBG FY21		2000507627	502,740	-
	CSBG FY22		2000553566	145,305	-
	Total Community Services Block Grant			944,533	43,989
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	357,901	-
	FMA-PJ-06-LA-2013-011		EMT-2014-FM-E003	210,159	-
	FMA-PJ-06-LA-2014-014		EMT-2014-FM-E004	165,994	-
	FMA-PJ-06-LA-2015-014		EMT-2015-FM-E003	64,755	-
	FMA-PJ-06-LA-2016-018		EMT-2016-FM-E005	489,868	-
	FMA-PJ-06-LA-2017-004		EMT-2016-FM-E003	413,172	-
	Total Flood Mitigation Assistance			1,701,849	-
	Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036			
	Lakefront Pump Station		PW 872	210,257	-
	Hurricane Sally		PW 50	17,608	-
	Hurricane Laura		PW 23	39,553	-
	Total Disaster Grants - Public Assistance (Presidentially Declared Disasters)			267,418	-
	Hazard Mitigation Grant	97.039			
	1786-103-0005 Lower W-15 Lateral Drainage		Project #0007	95,041	-
	HMGP 4080-103-0002		Project #28	52,707	-
	40801030001 HMGP - W14 Lateral Drainage Improvements		Project #0016	38,766	-
	1603-103-0054 Little Bayou Castine Drainage		Project #332	28,394	-
	Total Hazard Mitigation Grant			214,908	-

ST. TAMMANY PARISH, LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS - PRIMARY GOVERNMENT
For the Year Ended December 31, 2021

Fed Grantor	Pass Through Grantor Fed Office ALN Title	Program Title	ALN	Identifying Pass Through Number	Expenditures	Amounts Provided to Sub-recipients
U.S. DEPT. OF HOMELAND SECURITY						
<i>Passed through LA Governor's Office of Homeland Security and Emergency Preparedness -</i>						
<i>Emergency Management Performand Grants</i>						
		2019 EMPG	97.042	EMT-2019-EP-00006-S01	42,109	-
<i>Pre Disaster Mitigation Program</i>						
		Geographical Information System	97.047	PMC06LA2018006	65,439	-
<i>Homeland Security Grant Program</i>						
		FY 2018 State Homeland Security Grant	97.067	EMW-2018-SS-00016-S01	59,240	-
		FY 2019 State Homeland Security Grant		EMW-2019-SS-00014-S01	104,292	-
		<i>Total Homeland Security Grant Program</i>			<u>163,532</u>	<u>-</u>
					<u>\$ 16,495,108</u>	<u>\$ 450,275</u>

ST. TAMMANY PARISH, LOUISIANA
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS – PRIMARY GOVERNMENT
For the Year Ended December 31, 2021

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, 2021. 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 2021, 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	Northshore Food Bank	\$ 46,885
14.218	Community Development Block Grant	Family Promise	27,497
14.218	Community Development Block Grant	Habitat for Humanity – West	102,302
14.218	Community Development Block Grant	Youth Service Bureau	45,000
14.218	Community Development Block Grant	NAMI St. Tammany	184,602
93.569	Community Service Block Grant	Boys and Girls Clubs of LA	11,665
93.569	Community Service Block Grant	Boys and Girls Clubs of SELA	21,522
93.569	Community Service Block Grant	Upward Community Services	3,777
93.569	Community Service Block Grant	Community Christian Concerns	7,025
	Total Payments to Sub-Recipients		\$450,275

NOTE D

LOANS OUTSTANDING

During 2021, the Parish paid \$55,000 on the outstanding Capitalization Grants for Clean Water State Revolving Funds Loan under ALN 66.458. As of December 31, 2021, \$325,563 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.

During 2020, 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 2021, 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 2021, \$165,096, 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, 2020

2020-001 – Department of Public Works

Criteria:

Louisiana Code of Governmental Ethics and Article VII, Section 14 of the Louisiana Constitution.

Condition:

It was determined through an internal investigation by Parish Administration, which was launched to follow up on a notification by a concerned citizen, that personnel in the Department of Public Works had engaged in the use of Parish resources on a private dumpsite. There were no agreements or any legal documentation or authorization to conduct such activity to be performed in accordance with the Louisiana Constitution, the Louisiana Code of Governmental Ethics or Parish policy.

Status:

This finding has been resolved.

