ST. TAMMANY PARISH, LOUISIANA

Annual Comprehensive Financial Report

For the year ended December 31, 2024

Michael B. Cooper
Parish President

Annie Perkins
Director of Finance

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

ANNUAL COMPREHENSIVE FINANCIAL REPORT

ST. TAMMANY PARISH
COVINGTON, LOUISIANA

FOR THE FISCAL YEAR ENDED DECEMBER 31, 2024

Michael B. Cooper
Parish President

2024 Council Members

District 1	Rick Smith	District 8	Pat Burke
District 2	Larry Rolling	District 9	David Cougle
District 3	Martha J. Cazaubon	District 10	Maureen O'Brien
District 4	Kathy Seiden	District 11	Arthur Laughlin
District 5	Pat Phillips	District 12	Jerry Binder
District 6	Cheryl Tanner	District 13	Jeff Corbin
District 7	Joe Impastato	District 14	Jimmy Stickland

Prepared by:
Department of Finance
Annie Perkins, Director of Finance

ST. TAMMANY PARISH GOVERNMENT
ANNUAL COMPREHENSIVE FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2024

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ST. TAMMANY PARISH
MICHAEL B. COOPER
PARISH PRESIDENT

June 30, 2025

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, 2024 is submitted herewith. This report represents a comprehensive picture of the Parish's financial activities during 2024 and the financial condition of its various funds at December 31, 2024. 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, 2024. 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.

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

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

The Finance Department 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 (3.9%) remained lower that the average rate for the State of Louisiana (4.4%). The number of residential permits increased by 30.8%, and the number of commercial building permits increased by 7.6%.

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 $16,541,849 (74% of expenditures) was slightly more than the minimum fund balance policy guidelines for the Parish (i.e., 1 year of ad valorem, 4.5 months of other taxes, 3 months of all other recurring revenue, plus $874,500 for cash flow for the assessor/grants/22nd JDC reimbursable, plus two million for cash flow for grants and one million for contingencies), which totaled $12,573,640. 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 in both population and economic vitality. Over the past five years, our population has increased by approximately 4.9%. Although growth remains steady, it has gradually slowed to an annual rate of about 0.6% to 1%.

While St. Tammany Parish experienced this growth, the state of Louisiana saw a population decline of around 1.3% during the same period. This contrast highlights the parish's appeal as a thriving suburban area, even as many rural and nearby metropolitan regions face population loss.

St. Tammany continues to attract leading-edge corporations, and the diverse range of businesses based here contributes to a strong and dynamic local economy. We remain committed to balancing economic development with the preservation of our high quality of life. To achieve this, we are implementing several planning initiatives aimed at guiding responsible growth and improving infrastructure. These carefully considered efforts will help ensure our community continues to flourish for current residents and future generations alike.

- **Unified Development Code (UDC) Re-Write**: In 2022, the Parish began working with a consultant to update the Code to remove conflicts, inconsistencies, and to provide best practices as they relate to the physical development of the Parish. The revised UDC will also incorporate design guidelines and water management policies to promote sustainability and resilient developments. The revised code was released for public comment in March of 2023 and public, stakeholder and council member meetings were held throughout the summer. The UDC was adopted in December 2023 with an implementation date of August 2024 to allow for additional adjustments and clarifications.

- **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 was developed through mapping, classifying, and drafting policy and design guidelines to better protect our wetlands using accurate science and modeling. Phase 1 of the plan has been completed and Phase 2 is underway.

- **Bicycle and Pedestrian Master Plan:** The project consists of the preparation of the St. Tammany Parish Comprehensive Pedestrian and Bicycle Plan (CPBP) to address existing deficiencies and to assess further expansion of walking and bicycling infrastructure to make the Parish a safer place for these activities. The purpose of the study is to develop a plan for St. Tammany Parish that will guide the Parish in developing policies and projects to will enhance safety and ease of use throughout the parish's non-motorized transportation network and improve livability for the parish's residents. The Regional Planning Commission (RPC) is the lead agency on this study. The project began in August 2024 and is currently underway.

- **Impact Fee Study:** The purpose of this review is to analyze the effects of inflation on actual costs, to assess potential changes in needs, to assess any changes in the characteristics of land uses, and to ensure that the road and drainage impact fees will not exceed a proportionate share of the costs attributable to new development. The study is currently underway.

- **Parish Comprehensive Drainage Plan**: The Comprehensive Drainage Plan aims to improve drainage conditions across St. Tammany Parish by recommending updates to Parish codes and policies. Several areas experience recurring road and structure flooding during storms, leading to road closures, emergency access issues, and infrastructure damage.

  These challenges stem from a combination of natural conditions and historical development patterns, necessitating both regional and local capital projects to mitigate the impacts. The plan's primary goal is to identify and prioritize capital projects while recommending policy and code changes to reduce flood risks. Phase 1 of the project was completed in 2023 but paused to incorporate data from the Louisiana Watershed Initiative. That modeling data was received in June 2024 and is now being integrated with local data to develop project recommendations.

- **Parish Multi-Modal Transportation Plan:** The Multi-Modal Transportation Plan will help facilitate and implement community transportation goals by improving the multi-modal transportation of people and goods through the use of both motorized and non-motorized transportation modes and facilities. The plan will be organized around the transportation goals and needs developed in partnership with the Regional Planning Commission (RPC), DOTD, and Parish leaders, staff and policy-makers. Public participation will include public meetings and the use of web-based media to gather feedback, disseminate information and incorporate key concepts into the plan. Public and stakeholder outreach meetings were held throughout 2023 with the final plan to be finalized in 2024 and presented to the Planning and Zoning Commission for adoption in early 2025.

- **Coastal Resilience Land Use Study**: The study was undertaken to evaluate the existing and recommended land use in the Bayou Liberty and Lacombe area to inform decision-making to strategically require resilient construction methods and lower densities in the area to preserve critical floodplain assets, limit future flooding, and focus on improving infrastructure capacity to meet current and future needs. The study and final recommendations are anticipated in 2025.

- **Adopt-A-Pond and Re-Tree Programs:** These efforts aim to cost-effectively protect vulnerable coastal areas and promote public awareness of the vital role stormwater ponds play in water quality, flood control, habitat preservation, and overall quality of life. Since 2013, approximately 22,500 trees have been planted by 1,400 students in nine parish ponds. Through these programs, students gain hands-on experience in stormwater management, wetland habitats, engineering principles, and environmental stewardship. In total, more than 41,000 trees have been planted to date through Re-Tree St. Tammany, reinforcing the Parish's commitment to sustainable growth and coastal resilience.

Investing in Our Infrastructure

In 2024, St. Tammany Parish budgeted $57.8 million dollars towards infrastructure improvements, the most in our Parish's history. We also received additional funding from state and federal grants, which the administration was able to leverage to provide the maximum benefit for our community.

In 2024, the Department of Engineering oversaw 173 projects at various stages of design and construction. These projects included 21 building facilities projects, 56 drainage projects, 66 roadway projects, 12 bridge projects and 18 Tammany Trace projects. This year, the Department of Engineering also implemented a new Traffic Calming Program to reduce the threat of speeding and reckless driving in neighborhoods.

Here are a few of our many projects aimed at improving and preserving our high quality of life:

- **West Ochsner Boulevard:** Construction was completed on this new two-mile, divided connector road which will serve as an alternate east-west corridor parallel to I-12. The new roadway connects LA-21 and LA-1077. The project also includes a 10' wide mixed-use path as well as a dry pond to enhance drainage capacity for the surrounding area. The project was completed in October and is currently open.

- **Adrien Rouquette Parkway:** The proposed project will be a new, two-lane, 3.5-mile roadway which will connect LA-1088 and US-190 in Mandeville to relieve some of the traffic on our existing roads. The proposed project includes several roundabouts and coordination with DOTD as it will connect to the state's roadways. Final design has been completed, and property acquisitions are underway. The estimated cost for the project is $34 million with public letting anticipated in early 2025.

- **Emerald Forest Boulevard:** This proposed new east-west corridor designed to relieve traffic congestion and provide a new route from US-190 to LA- 59 is currently under design with three phases of construction anticipated to begin in 2025.

- **West Madisonville Drainage Improvements**: This project, in the Brewster Road area of Madisonville, includes the expansion of existing ponds to increase storage capacity, replacement of outfall structures, and construction of additional outfall structures in three subdivisions. Design has been completed, and construction is anticipated in early 2025.

- **French Branch Pond Expansion**: This 46.2-acre expansion of the existing French Branch Pond in Slidell will add more flood plain storage, reduce flooding downstream and better control the flow of water through the W-15 Canal. The project is currently under design with permitting and ROW acquisition anticipated through next year. Construction of the expanded pond is anticipated in 2026.

- **Abita Nursery Drainage Improvements:** This project consists of the construction of two new ponds (2.6 acres and 3.3 acres), replacement of culverts and re-grading of ditches to facilitate positive drainage flow. Construction is anticipated to begin in early 2025.

- **Moonraker Drive Drainage Improvements:** This project, which began construction in late 2024, will improve the existing drainage pipes and catch basins in the neighborhood utilizing Cured-In-Place Pipe (CIPP) rehabilitation.

- **Westwood Regional Detention Pond**: This planned 60-acre dry detention pond will provide additional flood protection to the surrounding areas by creating flood plain storage in the Tete L'Ours Basin in Mandeville. The project has been fully designed and permitted and land donation for the pond is currently underway.

- **GOMESA/Coastal Projects:** Through the Gulf of Mexico Energy Security Act (GOMESA), St. Tammany Parish receives offshore leasing revenues dedicated to coastal restoration efforts. Current projects funded through GOMESA include:

    - *Pearl River Diversion Canal Restoration*: Completed in 2024, this dredging project removed sediment accumulation near the mouth of the Pearl River Navigation Canal and West Pearl River.
    - *Lock No. 1 Boat Launch Restoration*: Completed in 2024, this project restored two boat ramps and improved the road and parking area at Lock No. 1, while also addressing nearby coastal wetland loss.
    - *Tchefuncte Habitat Restoration:* Began in October 2024, this project is to protect the shoreline around the historic Tchefuncte River Lighthouse through a breakwater, bulkhead, access pier, and riprap shoreline protection.
    - *Davis Landing Canal Restoration:* Dredging of 3,000 cubic yards began in October 2024 to improve navigation, shoreline protection, and water conveyance.
    - *Lacombe Trace Trails and Nature Park*: This project will enhance 25.5 acres along the Tammany Trace to create a passive nature park. Design is complete, and construction is anticipated in 2025.
    - *Northshore Living Shorelines*: This project involves feasibility and design studies to address erosion in the Big Branch area. It includes plans for natural infrastructure and an artificial reef to protect the shoreline and support future marsh creation. Construction is expected to begin in 2025.
    - *Lower Tchefuncte Breakwater Restoration*: This project will construct a rock breakwater to protect the shoreline and restore the natural hydraulic flow of the Tchefuncte River.
    - *Tchefuncte West Bank Marsh Restoration*: This project will use dredged material from Lake Pontchartrain to rebuild marshland lost to erosion and work in tandem with nearby breakwaters for shoreline protection.
    - *Slidell Breakwater Project*: The project includes a 1.5-mile rock breakwater near the I-10 Twin Span Bridge to Hwy 11 to help shield Eden Isles from storm surge.
    - *Slidell Pier Breakwater Restoration*: The restoration will expand the St. Tammany Fishing Pier with a boat ramp, additional parking, shoreline stabilization via bulkhead, dredging of the cove, and breakwater construction.
    - *Salt Bayou Marsh Creation*: Identified in the CPRA Coastal Master Plan, this project will create marshland in Fritchie Marsh. It is currently funded through the design phase.
    - *Carr Drive Hydrology Restoration*: Aimed at protecting against wave erosion, this project will enhance fisheries habitat and coastal resilience in the greater Slidell area.
    - *Pearl River Study*: This study will assess the impacts of removing two sills, restoring the spillway, and entombing three locks to restore natural hydrology, reduce flood risk, and enhance recreational opportunities, including the potential creation of a 15-mile lake system adjacent to state and federal wildlife areas.

In addition to the major initiatives listed above, we have a multitude of ongoing infrastructure improvement projects which will enhance our quality of life here in St. Tammany Parish. A sample of the projects undertaken in 2024 include improvements to: Dixie Ranch Road, Mire Drive, Oak Park Subdivision Drainage, Green Valley Road (Phase 2), Fitzgerald Lane, Third St. Drainage, Birtrue Road, Annette Street, Rapatel St. Drainage, Coral Avenue Sidewalks, Bryan Drive, Oak Street Drainage, Rue Len Vir, Frank J. Pichon Drive, Rue Charlamagne, and Dr. T.J. Smith Senior Memorial Parkway. We also repaired several bridges including the Smith Road Bridge, Rousseau Road Bridge, Middle Pearl Drive Bridge, and St. John Church Road Bridges.

Major construction projects continue to be underway along key state routes, including I-12 improvements and the new Collins Blvd. overpass. Once completed, these projects are expected to ease traffic congestion and enhance quality of life in the region.

Our Public Works crews continue to innovate ways to serve our residents by efficiently addressing their drainage concerns. In 2023, we added 2 additional marsh buggies to our fleet, along with 3 large flail cutters and an amphibious machine to expand our ability to address drainage concerns internally, saving both time and money. Our Public Works crews continue to perform routine maintenance on our ponds, laterals, ditches and culverts to enhance the overall efficiency of the drainage system.

Utility System Enhancements

The Department of Utilities was officially established in August 2021, following the separation of Tammany Utilities from the Department of Environmental Services. For over three years, the department has actively pursued continuous improvement through increased efficiency, employee training, and modernization of facilities and equipment. In 2024, staff responded to numerous issues, including broken lines, power outages, pump failures, and leak repairs, regardless of the time or day of the week, or weather conditions. Over the past two years, more than 40 infrastructure projects have been designed and funded, totaling over $100 million.

In 2024, the Department of Utilities made significant progress on multiple infrastructure projects aimed at improving and expanding water and wastewater services for our residents. Notably, the Department completed engineering, permitting, and funding preparations for the Alton Water System Interconnect, while substantial design milestones were reached for major wastewater treatment plant expansions at the Goodbee and Cross Gates facilities. Additional progress was made on the Herwig Bluff and Bon Temps sewer rehabilitation projects, both of which advanced towards final design and construction.

St. Tammany Parish has secured a combined $48.7 million through Rounds 1 and 2 of the Water Sector Program to advance major water and sewer infrastructure improvements. Phase 1 of the East St. Tammany Regional Water Consolidation Project, funded by a $15.7 million Round 1 award, began construction this year. The Meadow Lake–Cross Gates interconnection has been completed, while system improvements and consolidations for Lazy Wheel, Southern Manor Mobile Home Parks, and Ozone Park Subdivision are underway. Construction also began on two elevated water towers and a new water well at the Levee Board and Willow Wood well sites, with new water treatment facilities at both locations scheduled to begin construction in 2025.

In Round 2, the Parish received an additional $33 million, including $14.1 million for Phase 2 of the East St. Tammany project, supporting multiple water line extensions and consolidations now under construction. Another $5 million was allocated to the West St. Tammany Water Improvements project, which includes completed interconnections in the Bedico-Faubourg area and the ongoing Diversified Well Pre-Treatment Project. Nearly $14 million was also awarded for the West St. Tammany Regional Sewer Consolidation Project, which will decommission eight wastewater treatment plants along Brewster Road, enhancing system efficiency and environmental compliance.

As of December 2024, all Water Sector-funded projects have been bid for construction, with several now completed and others well into active development. These efforts mark a major leap forward in the reliability, resilience, and regional coordination of water and sewer services in St. Tammany Parish.

Relevant Financial Policies

The Parish has adopted a comprehensive set of financial policies. The Parish has a policy that allows for the use of fund balance to in order to adopt an operating budget so that appropriations do not exceed estimated revenues plus fund balance. As a result of the failure of the sales tax elections to support the General Fund, the 2024 budget included transfers in of $7,275,000 from residual fund balances in capital project funds to support the needs of the criminal justice system.

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, $34,465, 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, 2023. This was the twenty-first 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,

M B Cooper

Michael B. Cooper
Parish President

Annie Perkins
Director of Finance

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Government Finance Officers Association

Certificate of Achievement for Excellence in Financial Reporting

Presented to

St. Tammany Parish
Louisiana

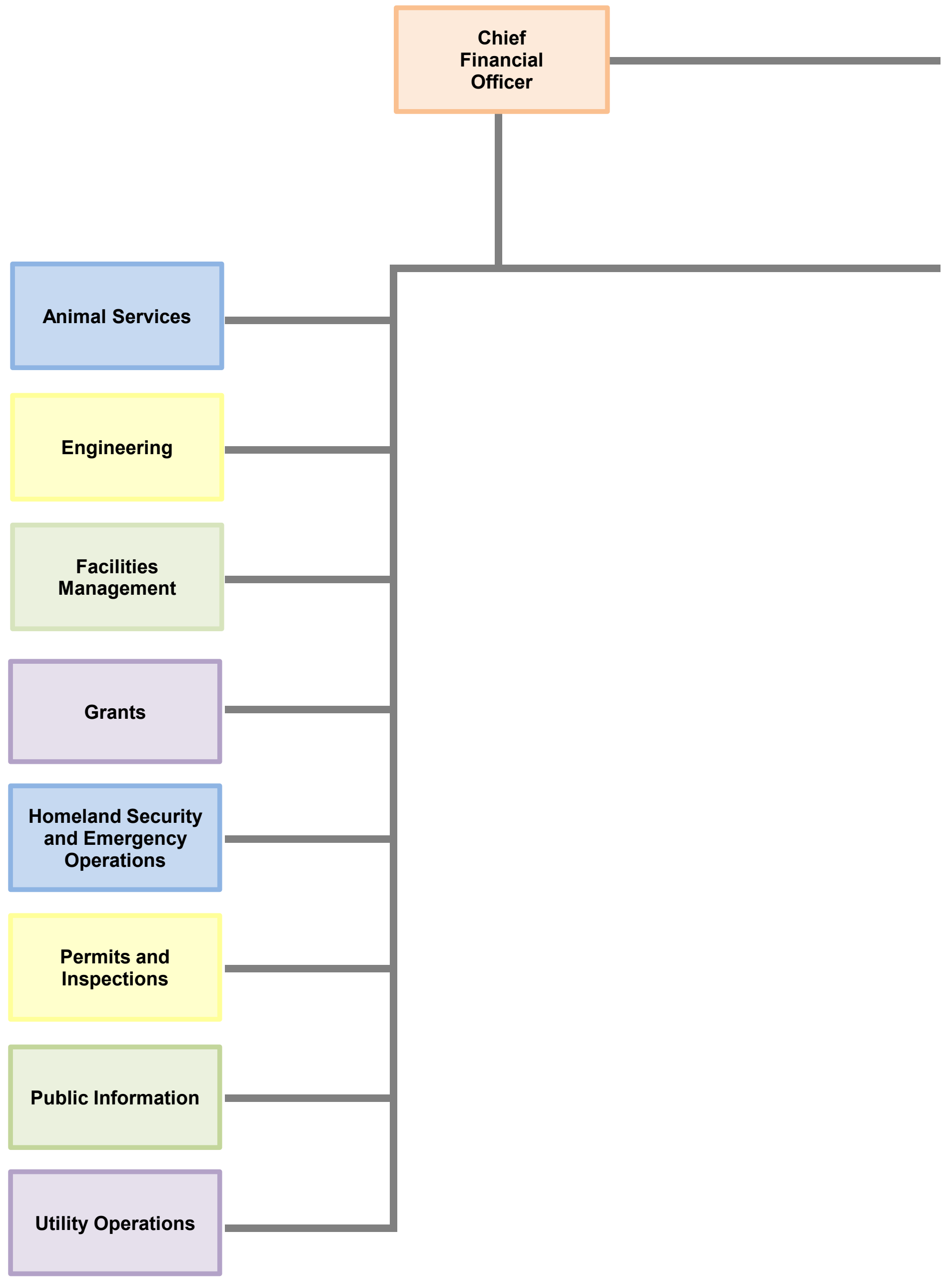
For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

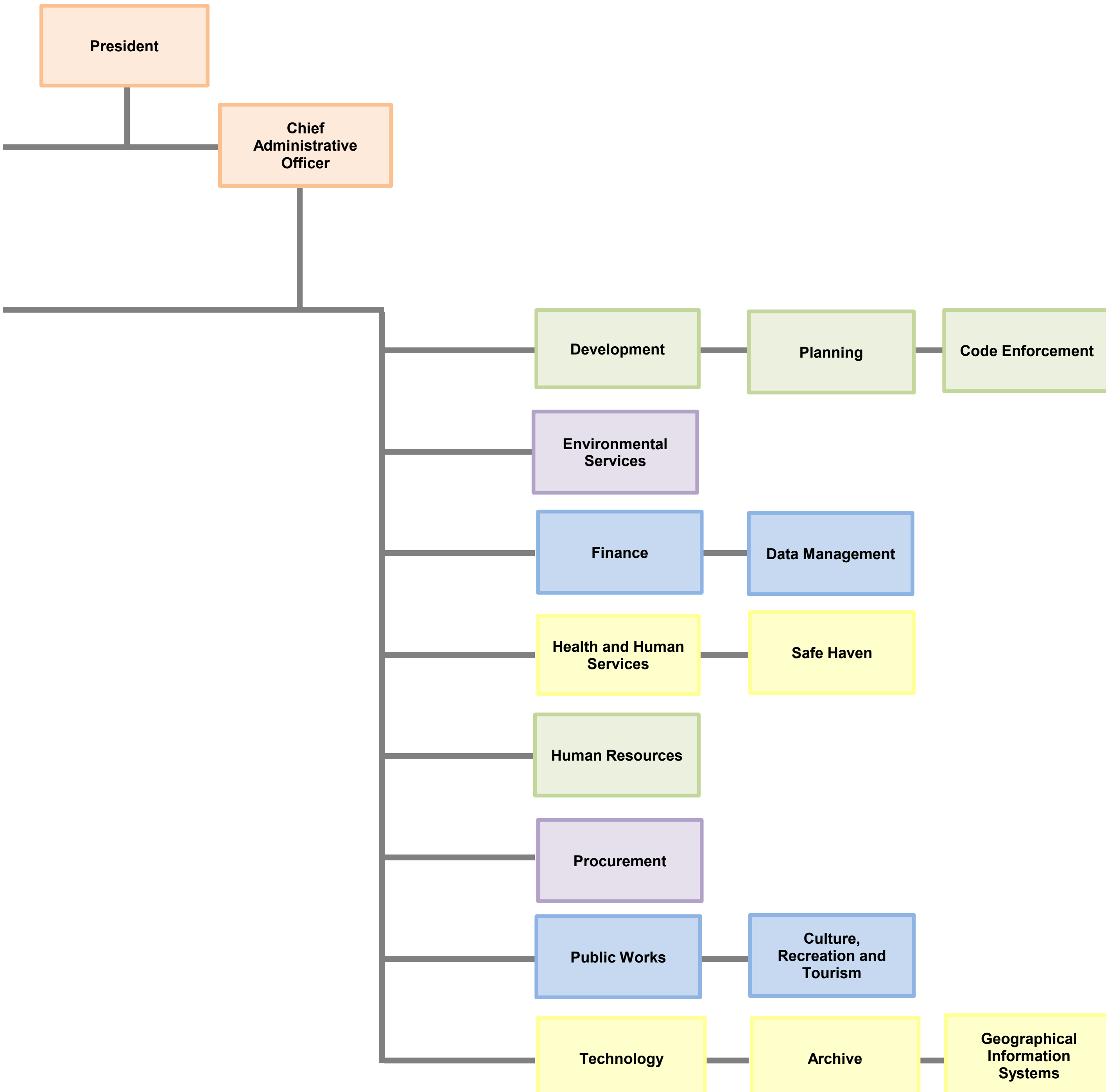
December 31, 2023

Christopher P. Morrill

Executive Director/CEO

ST. TAMMANY PARISH
EXECUTIVE BRANCH
2024 ORGANIZATIONAL CHART




President
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Human Resources
Procurement
Public Works
Culture, Recreation and Tourism
Technology
Archive
Geographical Information Systems

ST. TAMMANY PARISH GOVERNMENT
PRINCIPAL OFFICIALS

As of December 31, 2024

President

Michael B. Cooper

Parish Council Members

Rick Smith	District 1
Larry Rolling	District 2
Martha J. Cazaubon	District 3
Kathy Seiden	District 4
Pat Phillips	District 5
Cheryl Tanner	District 6
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Pat Burke	District 8
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Maureen O'Brien	District 10
Arthur Laughlin	District 11
Jerry Binder	District 12
Jeff Corbin	District 13
Jimmy Strickland	District 14

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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, 2024, 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, 2024, 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; Recreation District No. 14; Water District No. 3; and the St. Tammany Parish Coroner, which represent 75 percent, 69 percent, and 76 percent, respectively, of the assets, net position, and revenues of the aggregate discretely presented component units as of December 31, 2024, 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; Recreation District No. 14; Water District No. 3; and the St. Tammany Parish Coroner is based solely on the reports of the other auditors.

Basis for Opinions
We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller general of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Parish, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

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

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

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Parish's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.

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

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

Required Supplementary Information
Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information, schedule of the Parish's proportionate share of net pension liability/(asset), schedule of St. Tammany Parish contributions, and schedule of changes in total OPEB liability and related ratios on pages 23 - 32 and 94 - 103 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 30, 2025, 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.

LaPorte

A Professional Accounting Corporation

Covington, Louisiana
June 30, 2025

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, 2024. We encourage readers to consider the information presented here in conjunction with additional information that we have furnished in our Letter of Transmittal, which can be found on pages 3-12 of this report.

Financial Highlights

- The Parish's assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources at the close of the most recent fiscal year by $835,519,187 (*net position*). Of this amount, $78,712,302 (*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 $56,748,816. Parish revenues increased by 0.4%, while expenses increased by 1.0%.
- As of the close of the current fiscal year, St. Tammany Parish's governmental funds reported combined ending fund balances of $338,712,751, an increase of $14,309,143 in comparison with the prior year. Approximately 87.2% of this total amount, or $295,348,170, constitutes restricted fund balance, which can only be used for specific purposes. Another 7.5%, or $25,306,852, 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 $16,541,849, or approximately 74.5% of total General Fund expenditures.

Overview of the Financial Statements

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

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

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

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

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

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

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

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

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

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

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

The basic governmental fund financial statements can be found on pages 38-42 of this report.

Proprietary funds. The Parish maintains two different types of proprietary funds. *Enterprise funds* are used to report the same functions presented as *business-type activities* in the government-wide financial statements. The Parish uses two enterprise funds: one to account for water and sewer utility operations and one to account for development activities. *Internal service funds* are an accounting device used to accumulate and allocate costs internally among the Parish's various functions. The Parish uses internal service funds to account for operations of government buildings, unemployment compensation, risk management insurance, post-employment health insurance, post-employment leave benefits, and workers' compensation insurance. Because all of these services predominantly benefit governmental rather than business-type functions, they have been included within *governmental activities* in the government-wide financial statements.

Proprietary fund statements provide the same type of information as the government-wide financial statements, only in more detail. The proprietary fund financial statements provide separate information for utility operations and development; all internal service funds are combined into a single, aggregated presentation. Individual fund data for the internal service funds is provided in the form of *combining statements* elsewhere in this report.

The basic proprietary fund financial statements can be found on pages 43-46 of this report.

Component units. As stated above, the Parish is financially accountable for twenty-eight 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-five non-major component units are presented in the aggregate. Individual component unit data for the non-major component units is provided in the form of *combining statements* elsewhere in this report. The basic component unit financial statements can be found on pages 47-49 of this report.

Notes to the financial statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 51-92 of this report.

Other information. In addition to the basic financial statements and accompanying notes, this report also presents certain *required supplementary information* concerning St. Tammany Parish. Budgetary comparisons for the General Fund and major special revenue funds are in this section. Required supplementary information and notes to required supplementary information can be found on pages 94-108 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 110-205 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 $835,519,187 at the close of the most recent fiscal year.

The largest portion of the Parish's net position (54.8%) is the Parish's investment in capital assets (e.g., land, buildings, machinery, equipment, and infrastructure), less any related debt used to acquire those assets that is still outstanding. The Parish uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the Parish's investment in capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

The second largest portion of the Parish's net position (35.8%) represents resources that are subject to external restrictions on how they may be used. The remaining balance of $78,712,302, is unrestricted and may be used to meet the Parish's ongoing obligations to citizens and creditors.

St. Tammany Parish Government's Net Position

	Governmental Activities		*Business-type Activities*		*Total*	
	2024	*2023*	*2024*	*2023*	*2024*	*2023*
Current and other assets	$484,154,980	$474,700,353	$30,890,934	$30,416,145	$515,045,914	$ 505,116,498
Capital assets, net	499,595,408	469,395,253	48,638,348	49,609,074	548,233,756	519,004,327
Total assets	983,750,388	944,095,606	79,529,282	80,025,219	1,063,279,670	1,024,120,825
Total deferred outflows of resources	12,250,070	19,472,275	3,081,120	4,628,109	15,331,190	24,100,384
Long-term liabilities Outstanding	78,218,366	106,849,264	31,452,553	35,547,604	109,670,919	142,396,868
Other liabilities	119,709,647	114,379,757	5,425,271	4,347,284	125,134,918	118,727,041
Total liabilities	197,928,013	221,229,021	36,877,824	39,894,888	234,805,837	261,123,909
Total deferred inflows of resources	7,394,995	7,411,374	890,9841	915,555	8,285,836	8,326,929
Net position:						
Net investment in capital assets	439,908,220	410,385,111	17,758,327	17,735,877	457,666,547	428,120,988
Restricted	296,180,296	265,407,309	2,960,042	2,786,127	299,140,338	268,193,436
Unrestricted	54,588,934	59,135,066	24,123,368	23,320,881	78,712,302	82,455,947
Total net position	$790,677,450	$734,927,486	$44,841,737	$43,842,885	$835,519,187	$778,770,371

The Parish's overall net position increased $56,748,816 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 $55,749,964.

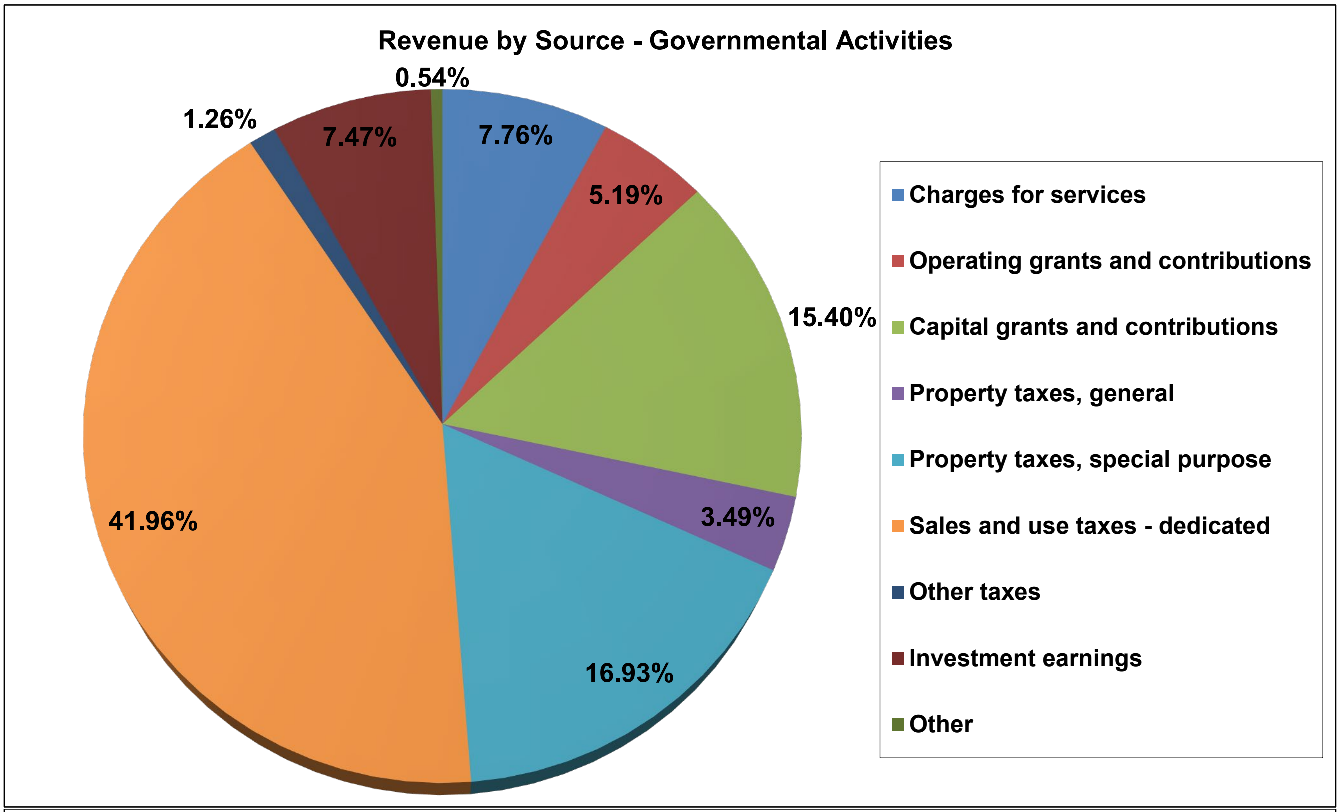
St. Tammany Parish's Changes in Net Position

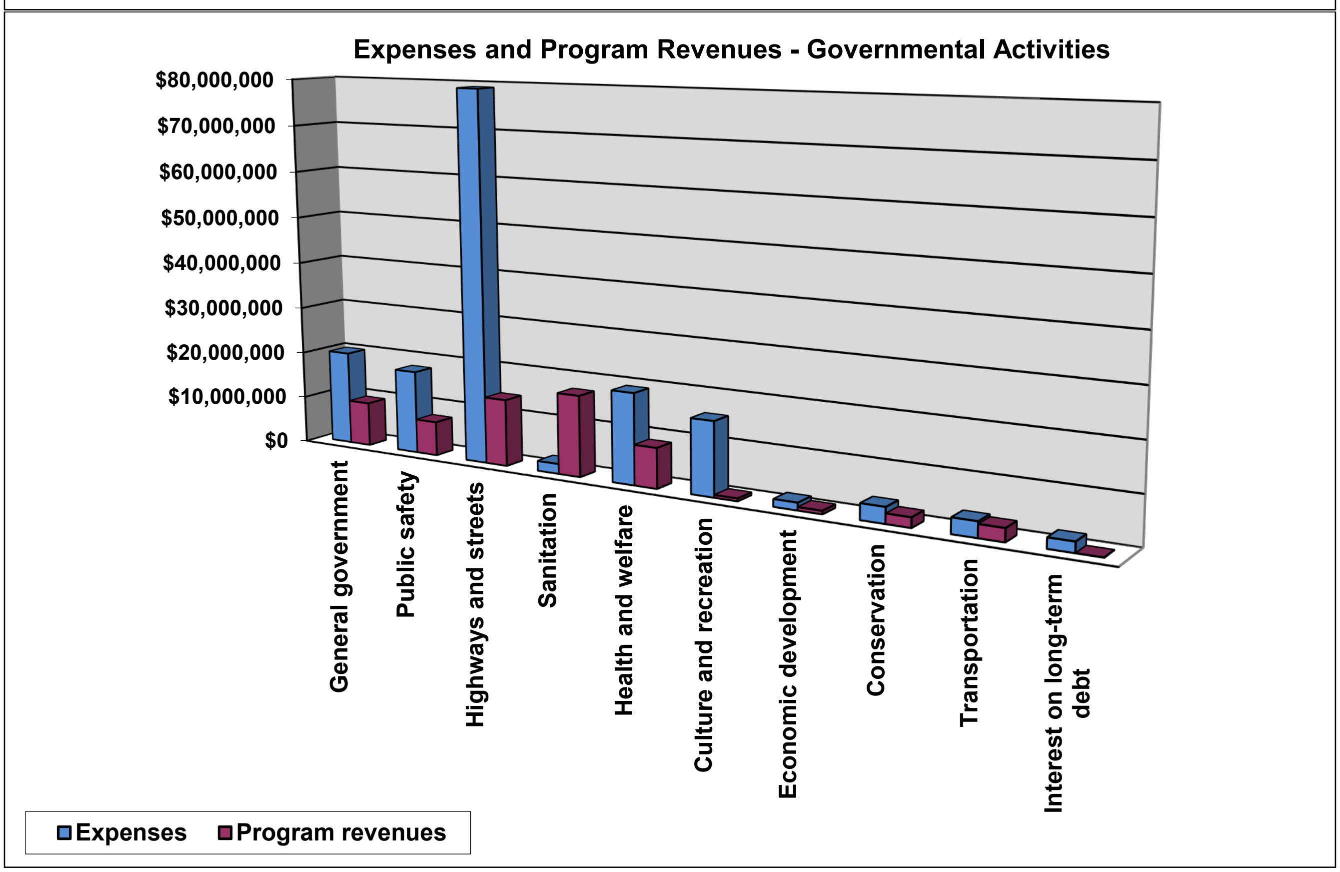
	Governmental Activities		*Business-type Activities*		*Total*	
	2024	*2023*	*2024*	*2023*	*2024*	*2023*
Revenues:						
Program revenues:						
Charges for services	$17,102,104	$20,871,268	$23,717,677	$23,899,033	$40,819,781	$44,770,301
Operating grants and contributions	11,446,260	23,977,583	73,606	64,978	11,519,866	24,042,561
Capital grants and contributions	33,954,714	24,557,328	1,438	7,428,453	33,956,152	31,985,781
General revenues:						
Property taxes	45,010,256	45,444,847	-	-	45,010,256	45,444,847
Sales and use taxes	92,512,717	76,160,549	-	-	92,512,717	76,160,549
Other taxes	2,785,221	3,207,449	-	-	2,785,221	3,207,449
State revenue sharing	789,213	860,971	-	-	789,213	860,971
Federal refuge revenue sharing	64,203	68,816	-	-	64,203	68,816
Other	16,792,861	16,421,051	1,103,438	1,352,978	17,896,299	17,774,029
Total revenues	220,457,549	211,569,862	24,896,159	32,745,442	245,353,708	244,315,304
Expenses:						
General government	20,036,056	19,439,758	-	-	20,036,056	19,439,758
Public safety	17,745,802	23,590,604	-	-	17,745,802	23,590,604
Highways and streets	79,037,089	70,497,443	-	-	79,037,089	70,497,443
Sanitation	2,092,645	1,785,735	-	-	2,092,645	1,785,735
Health and welfare	19,182,911	24,784,713	-	-	19,182,911	24,784,713
Culture and recreation	15,570,769	14,672,846	-	-	15,570,769	14,672,846
Economic development	1,577,541	775,808	-	-	1,577,541	775,808
Conservation	3,332,507	1,842,114	-	-	3,332,507	1,842,114
Transportation	3,220,899	2,958,141	-	-	3,220,899	2,958,141
Interest on long-term debt	2,153,706	2,504,813	-	-	2,153,706	2,504,813
Water/sewer	-	-	19,894,811	19,182,128	19,894,811	19,182,128
Development	-	-	4,760,156	4,768,418	4,760,156	4,768,418
Total expenses	163,949,925	162,851,975	24,654,967	23,950,546	188,604,892	186,802,521
Change in net position before transfers	56,507,624	48,717,887	241,192	8,794,896	56,748,816	57,512,783
Transfers	(757,660)	359,449	757,660	(359,449)	-	-
Change in net position	55,749,964	49,077,336	998,852	8,435,447	56,748,816	57,512,783
Net position – beginning	734,927,486	685,850,150	43,842,885	35,407,438	778,770,371	721,257,588
Net position – ending	$790,677,450	$734,927,486	$44,841,737	$43,842,885	$835,519,187	$778,770,371

Key elements of this increase are as follows:

Governmental activities revenues increased by 4.2%, while expenses increased by 0.7%. Charges for services decreased as a result of the timing of revenue recorded for impact fees. Impact fee revenue from permits is recorded as revenue when expenditures are incurred. Operating grants and contributions decreased as $7.25m from ARPA was used in 2023 in the General Fund to support general government for state mandated costs of the justice system. Capital grants and contributions increased as $13.6m in ARPA funds were expended in 2024 on water and sewer projects. Sales and use tax revenues increased due to the recordation of the intergovernmental tax sharing arrangements with municipalities to show the amounts received by them from the sales tax proceeds of approximately $14.4m. These amounts were previously netted in the presentation of the sales tax revenues shown in the financial statements.

Expenditures for public safety decreased due to the timing of the transfer of funds to the Coroner's office. Highways and streets expenditures increased due to the recordation of the sales tax agreements and the timing of capital projects.


Revenue by Source - Governmental Activities
0.54%
1.26%
7.47%
7.76%
5.19%
15.40%
3.49%
16.93%
41.96%
Charges for services
Operating grants and contributions
Capital grants and contributions
Property taxes, general
Property taxes, special purpose
Sales and use taxes - dedicated
Other taxes
Investment earnings
Other


Expenses and Program Revenues - Governmental Activities
$80,000,000
$70,000,000
$60,000,000
$50,000,000
$40,000,000
$30,000,000
$20,000,000
$10,000,000
$0
General government
Public safety
Highways and streets
Sanitation
Health and welfare
Culture and recreation
Economic development
Conservation
Transportation
Interest on long-term debt
Expenses
Program revenues

Business-type activities. Business-type activities increased St. Tammany Parish's net position by $998,852. Revenues decreased by 24.0% or $7,849,283, while expenses increased by 2.9% or $704,451. The revenue decrease was due to the value of sewer and water systems donated to Utility Operations in 2023 as compared to 2024, and a decrease in water and sewer sales in Utility Operations due to a less dry summer season. The increase in expenditures was primarily due to the overall cost increase for goods and services in the economy.

Transfers. The transfer from business-type activities to governmental activities was for three items. The first transfer was for funds for a debt payment transferred from the Utility Operations fund to the Debt Service fund for the purchase of a small utility company in 2009. The second transfer was from an internal service fund to the Utility Operations fund to cover the cost of a claim. The third transfer was for funds from Utility Operations to a Capital Projects Fund to cover a portion of the cost of a capital project.

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 $338,712,751, an increase of $14,309,143 in comparison with the prior year. Approximately 87.2% of this total amount, or $295,348,170, constitutes *restricted fund balance*, which is available for spending for specific purposes. Another 7.5%, or $25,306,852, constitutes *committed fund* balance, which can only be used for specific purposes as directed by the Parish Council. The Parish has $16,541,849, or 4.9%, in *unassigned fund* balance. This represents the residual classification for the General Fund. The remainder of the fund balance is *non-spendable fund balance* which is amounts that are not in spendable form because they are prepaid items or held in perpetuity for the Cane Bayou Mitigation Bank. For details on the specific purposes that the restricted and committed fund balances can be spent on, see Note III.K. on page 81 of this report.

The General Fund is the chief operating fund of St. Tammany Parish. At the end of the current fiscal year, unassigned fund balance of the General Fund was $16,541,849. 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 1 year of ad valorem, 4.5 months of other taxes, 3 months of all other recurring revenue, plus $874,500 for cash flow for the assessor/grants/22nd JDC reimbursable, plus two million for cash flow for grants and one million for contingencies, which totaled $12,573,640. The unassigned fund balance represents 74.5% of total General Fund expenditures.

The fund balance of the Parish's General Fund increased by $1,757,617, or 11.4%. Revenues decreased by 27.8%, while expenditures increased by 6.7% or $1,402,628, not including transfers in/out. The decrease in revenues is due to a decrease in federal grants as American Recue Plan Act (ARPA) funds were used for state-mandated expenditures in the General Fund in 2023. The increase in expenditures is primarily due to an increase for the Jail of approximately $835,480 due to insufficient funding available from the public health millage and an increase for the Justice Center Complex of $699,893 for costs increases in security, property insurance, and equipment maintenance.

The revenue decreased in the Public Works Fund by 59.6% due to sales taxes being recorded in the capital project funds where the proceeds were intended to be expended. Expenditures increased by 53.2%, or $17,219,258, due to the recordation of the intergovernmental tax sharing arrangements with municipalities to show the amounts received by them from the sales tax proceeds of approximately $14.4m. These amounts were previously netted in the presentation of the sales tax revenues shown in the financial statements.

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 4.6% due to growth within the Parish.

The Capital Improvements - General Fund had an increase in revenue of $40.7 million over 2023 due to additional sales tax being allocated to capital projects. The expenditure decrease is due to timing of project completion as the majority of projects in this fund are multi-year projects.

The Capital – Grants – Other (249) Fund is used to account for the capital projects funded by ARPA and had an increase in revenue and expenditures due to capital projects for sewer and water infrastructure improvements completing design.

Revenue decreased 7.3% and expenditures decreased 22.4% in the non-major special revenue funds. The decrease in revenue is due to a decrease in Federal and State grants. The decrease in expenditures is primarily due to the decrease associated with federal and state grants related to assistance as well as the timing of funds to be remitted to the Coroner's office.

Non-major debt service funds showed a decrease in fund balance due to normal operations. The revenue decreased primarily due to less ad valorem being recorded in the Coroner's debt service fund as the fund has adequate fund balance to fully pay off the debt in 2025. The increase in expenditures was due to an increase in required principal payments on the debt. In addition, in accordance with the terms of the Loan and Assignment Agreement, GOMESA funds were split 50% to turbo-redeem bonds and 50% to the Parish for capital projects.

Non-major capital project funds showed a decrease in revenue as compared to the prior year due to less sales tax being allocated to capital projects in those funds. The increase in expenditures is a timing difference since the projects are multi-year projects.

Non-major permanent fund showed only a slight increase in fund balance due to interest income. There were no sales of mitigation credits. This fund is explained in more detail in Note III. P. on page 87 of this report.

Proprietary funds. St. Tammany Parish's proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail.

Unrestricted net position of the Utility Operations Fund amounted to $21,568,780. The total change in net position, from the prior year, was an increase of $1,079,925, or 2.6%. Operating revenues decreased by 1.4% due to water and sewer sales decreasing. Operating expenses increased by 4.0% due to the increased costs of employees, supplies, and depreciation as the system continues to age.

Unrestricted net position of the Development Fund amounted to $2,554,588. The change in net position was a decrease of $81,073. The revenues increased due to increases in the number of permits applied for both residential and commercial. Expenses decreased by 0.2% due to a small decrease in the cost of administration oversight from the civil division.

General Fund Budgetary Highlights

The difference between the original operating budget and the final amended budget includes a 0.9% increase in revenue to budget for the local allotment from the state for sports wagering. Appropriations increased by 2.6% from the original budget to the final amended budget. This increase was due to an increase in health insurance costs, legal fees, and the roll-over of budget for encumbrances which were appropriated in 2023 but not expended before that fiscal year end.

Revenues were 16.1%, or $2.3m, greater than the budget. This was due primarily to an increase in ad valorem tax of $1.3m, as a result of the roll forward of the millage to the maximum levy. In addition, interest income generated from cash in the bank exceeded budget due to the fiscal agent offering a higher percentage for using ICS.

Actual expenditures were 3.8%, or $842,538, less than the final amended budget. This was due in part to vacancies in the departments of Facilities Management and Finance, as well as underspending in the majority of departments.

Capital Asset and Debt Administration

Capital assets. St. Tammany Parish's capital assets for governmental and business-type activities as of December 31, 2024, amounted to $548,233,756 (net of accumulated depreciation). Capital assets include land, buildings, improvements, water and sewer systems, vehicles, machinery and equipment, office equipment, roads, bridges, ponds and canals, and pump stations. The total increase in the Parish's investment in capital assets for the current fiscal year was 5.6%, or $29,229,428. There was a $30,200,154 increase for governmental activities while business-type activities had a $970,726 decrease. The significant increase in governmental activities is due to the completion of significant projects as noted below.

St. Tammany Parish's Capital Assets (net of depreciation)

	Governmental Activities		Business-type Activities (1)		Total	
	2024	2023	2024	2023	2024	2023
Land	$43,628,970	$41,794,647	$ 706,507	$ 705,069	$44,335,477	$42,499,716
Construction in progress	4,108,332	2,691,837	955,896	9,935,097	5,064,228	12,626,934
Building	61,942,960	65,278,966	7,061	7,345	61,950,021	65,286,311
Land/Bldg Improvements	21,406,806	22,190,479	71,681	16,292	21,478,487	22,206,771
Vehicles	2,342,156	2,143,772	1,419,131	1,100,339	3,761,287	3,244,111
Machinery and equipment	5,780,657	5,495,422	654,409	512,131	6,435,066	6,007,553
Office/other equipment	4,913,441	3,839,010	446,258	331,485	5,359,699	4,170,495
Subscription assets	407,997	769,408	-	-	407,997	769,408
Infrastructure:						
Building Improvements	62,349,641	61,541,483	-		62,349,641	61,541,483
Construction in progress	42,683,933	42,058,865	-	-	42,683,933	42,058,865
Roads	175,557,194	153,404,408	-	-	175,557,194	153,404,408
Sewer equipment	-	-	26,854,301	19,995,898	26,854,301	19,995,898
Water equipment	-	-	17,523,104	17,005,418	17,523,104	17,005,418
Other	74,473,321	68,186,956	-	-	74,473,321	68,186,956
Total	$499,595,408	$468,625,845	$48,638,348	$49,609,074	$548,233,756	$519,004,327

(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 Ochsner Boulevard project was completed.
- The Hawthorne Hollow Bridge project was completed.
- The Million Dollar Road project was completed.
- The Lonesome Road project was completed.
- The Lock 1 Boat Launch Restoration project was completed.
- The Lower W-15 Area Drainage Phase 2 Widening project was completed.

Additional information on St. Tammany Parish Government's capital assets can be found in Note III.D. on pages 65-67 of this report.

The Parish receives a sales tax dedicated for road and drainage improvements. This revenue allows for a variety of road improvement projects to be completed during a year. At the end of 2024, construction in progress for road improvement projects and other infrastructure totaled $42,683,933. Road improvement and other infrastructure projects completed during the current year totaled $46,358,998.

Long-term debt. At the end of the current fiscal year, the Parish had total bonded debt outstanding of $96,800,787, of which $1,135,000 is backed by ad valorem tax revenue, $41,400,000 is backed by sales tax revenue, $19,800,000 is backed by Gulf of Mexico Energy Security Act (GOMESA) revenue, and $32,392,000 is backed by excess revenue generated from Utility Operations.

The remainder of the Parish's debt is excess-revenue debt for which the Parish is liable. All of the debt outstanding at the end of 2024 is related to governmental-type activities except for $32,392,000 outstanding in Utility Revenue Bonds, offset by $569,363 discount, and pension liability of $708,687, which is related to business-type activities.

The Parish's bonded debt decreased by $9,479,563, or 8.9%, during the current fiscal year due normal bond payments. The Parish's other obligations increased by $11,708,315, mostly due to the decrease in pension liability and health plan payable for retirees as a result of the actuarial calculations.

St. Tammany Parish Government's Outstanding Debt

	2024	2023
Governmental Activities		
General Obligation Bonds	$1,135,000	$2,230,000
Sales Tax Bonds	41,400,000	46,670,000
Revenue Bonds	19,800,000	21,400,000
Unamortized Premium	2,643,150	3,116,609
Compensated Absences	2,432,557	2,229,828
Impact Fee Credits	8,622,019	8,611,064
Claims Payable	4,000,000	4,000,000
Health Plan Payable-Retirees	5,400,244	6,549,106
Pension Liability	2,962,316	11,406,418
Lease Liabilities	282,380	636,239
	88,677,666	106,849,264
Business-type Activities		
Utility Revenue Bonds	32,392,000	33,484,000
Discount on Bonds Payable	(569,363)	(620,259)
Pension Liability	708,687	2,683,863
	32,531,324	35,547,604
Total Primary Government Debt	$121,208,990	$142,396,868

Additional information on the Parish's long-term debt can be found in Note III.J. on pages 78-80 of this report.

Economic Factors and Next Year's Budgets

- Retail sales increased slightly as illustrated by sales tax collections in the Parish.
- New single-family building permits increased by 30.8%, and commercial construction permits issued increased by 7.6%.
- Unemployment rate increased from 3.3% to 3.9%
- Amounts requested for the 2025 budget by various agencies for state-mandated costs and General Fund expenditures were in excess of available funding sources.
- The Parish utilized $7,275,000 of general funds previously committed to capital projects for major maintenance and building repairs to fund a portion of the budgets requested for fiscal year 2024.
- The Parish plans to utilize $7,248,000 of various funds previously committed to capital projects for major maintenance and building repairs to fund a portion of the budgets requested for fiscal year 2025.
- The 1.78 mill property tax for Public Health was not approved by voters for renewal at the November 2023 election and expired in 2023.
- The 3.10 mill property tax for Public Health was not approved by voters for renewal at the April 2023 election and expired in 2024.

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

These factors were considered in preparing the St. Tammany Parish Government's budget for the 2025 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

STATEMENT A

ST. TAMMANY PARISH, LOUISIANA
Statement of Net Position
December 31, 2024

	PRIMARY GOVERNMENT				
	GOVERNMENTAL ACTIVITIES	BUSINESS-TYPE ACTIVITIES	TOTAL	COMPONENT UNITS	TOTAL
ASSETS					
Cash and cash equivalents	$ 149,511,225	$ 8,492,596	$ 158,003,821	$ 93,439,950	$ 251,443,771
Investments	230,289,547	17,258,393	247,547,940	15,942,148	263,490,088
Receivables (net of allowances for uncollectibles)	78,366,210	2,112,036	80,478,246	103,529,562	184,007,808
Due from primary government/component units	54,514	-	54,514	13,845,558	13,900,072
Inventory	-	-	-	2,354,919	2,354,919
Prepaid items	811,863	44,288	856,151	8,021,621	8,877,772
Restricted assets	25,112,691	2,960,042	28,072,733	5,246,044	33,318,777
Other assets	8,930	23,579	32,509	3,224,601	3,257,110
Capital assets:					
Right-to-use asset, net of amortization	407,997	-	407,997	-	407,997
Land, improvements, and construction in progress	156,463,303	1,662,403	158,125,706	11,670,423	169,796,129
Other capital assets, net of depreciation	342,724,108	46,975,945	389,700,053	132,762,270	522,462,323
TOTAL ASSETS	983,750,388	79,529,282	1,063,279,670	390,037,096	1,453,316,766
DEFERRED OUTFLOWS OF RESOURCES					
Deferred charges - OPEB	1,682,507	-	1,682,507	3,162,889	4,845,396
Deferred charges - pension	8,938,966	2,138,504	11,077,470	19,684,652	30,762,122
Deferred charges - bonds	1,628,597	942,616	2,571,213	169,276	2,740,489
TOTAL DEFERRED OUTFLOWS OF RESOURCES	12,250,070	3,081,120	15,331,190	23,016,817	38,348,007
LIABILITIES					
Accounts, salaries, and other payables	36,305,701	1,448,146	37,753,847	16,252,769	54,006,616
Payable from restricted assets	-	-	-	365,044	365,044
Due to primary government/component units	13,669,209	-	13,669,209	230,863	13,900,072
Unearned revenue	55,436,054	56,977	55,493,031	-	55,493,031
Other liabilities	3,588,488	2,283,255	5,871,743	-	5,871,743
Interest payable	250,895	558,122	809,017	461,921	1,270,938
Non-current liabilities:					
Due within one year	10,459,300	1,078,771	11,538,071	4,733,083	16,271,154
Due in more than one year	78,218,366	31,452,553	109,670,919	121,270,743	230,941,662
TOTAL LIABILITIES	197,928,013	36,877,824	234,805,837	143,314,423	378,120,260
DEFERRED INFLOWS OF RESOURCES					
Deferred charges - bonds	-	-	-	291,065	291,065
Deferred charges - pension	1,240,598	296,793	1,537,391	5,332,988	6,870,379
Deferred charges - OPEB	2,348,200	-	2,348,200	3,949,254	6,297,454
Deferred charges - leases	3,806,197	594,048	4,400,245	97,768	4,498,013
TOTAL DEFERRED INFLOWS OF RESOURCES	7,394,995	890,841	8,285,836	9,671,075	17,956,911
NET POSITION					
Net investment in capital assets	439,908,220	17,758,327	457,666,547	94,087,977	551,754,524
Restricted for:					
Capital projects	30,046,813	1,169,192	31,216,005	9,823,861	41,039,866
Culture and recreation	448,494	-	448,494	-	448,494
Debt service	6,289,351	1,790,850	8,080,201	13,955,176	22,035,377
Economic development	4,563,712	-	4,563,712	-	4,563,712
Health and welfare	6,164,304	-	6,164,304	-	6,164,304
Judicial	6,640,826	-	6,640,826	-	6,640,826
Lighting districts	4,544,350	-	4,544,350	-	4,544,350
Mitigation bank (non-expendable)	832,126	-	832,126	-	832,126
Other purpose	-	-	-	336,808	336,808
Public safety	8,932,318	-	8,932,318	-	8,932,318
Roads, bridges, and drainage	227,417,645	-	227,417,645	-	227,417,645
Transportation	300,357	-	300,357	-	300,357
Unrestricted	54,588,934	24,123,368	78,712,302	141,864,593	220,576,895
TOTAL NET POSITION	$ 790,677,450	$ 44,841,737	$ 835,519,187	$ 260,068,415	$ 1,095,587,602

The accompanying notes are an integral part of this statement.

ST. TAMMANY PARISH, LOUISIANA
Statement of Activities
For the Year Ended December 31, 2024

		Program Revenues		
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Governmental Activities				
General government	$ 20,036,056	$ 9,208,784	$ 166,307	$ -
Public safety	17,745,802	67,437	583,073	6,620,504
Highways and streets	79,037,089	3,208,870	1,459,071	9,520,925
Sanitation	2,092,645	3,067,068	488,703	13,599,079
Health and welfare	19,182,911	988,180	6,325,803	1,167,910
Culture and recreation	15,570,769	266,240	61,021	236,167
Economic development	1,577,541	143,821	-	548,854
Conservation	3,332,507	57,391	32,894	1,980,133
Transportation	3,220,899	94,313	2,329,388	281,142
Interest on long-term debt	2,153,706	-	-	-
Total Governmental Activities	163,949,925	17,102,104	11,446,260	33,954,714
Business-type Activities				
Water/sewer	19,894,811	19,158,471	49,352	1,438
Development	4,760,156	4,559,206	24,254	-
Total Business-type Activities	24,654,967	23,717,677	73,606	1,438
Total Primary Government	$ 188,604,892	$ 40,819,781	$ 11,519,866	$ 33,956,152
Component Units				
Total Component Units	$ 128,617,243	$ 10,426,987	$ 1,720,740	$ 108,606

General Revenues
- Property taxes, general (ad valorem, parcel fees etc.)
- Property taxes, special purpose (ad valorem, parcel fees, etc.)
- Sales and use taxes
- Franchise taxes
- Hotel/motel tax
- Timber severance tax
- Mineral severance tax
- Alcohol tax
- Cigarette paper tax
- Gaming revenue tax
- Penalties and interest
- Fire insurance tax
- State revenue sharing (unrestricted)
- Federal refuge revenue sharing
- Investment earnings
- GNOE excess revenue
- Grants and contributions not restricted to specific programs
- Other general revenues
- 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			
Governmental Activities	**Business-type Activities**	**Total**	**Component Units**
$ (10,660,965)	$ -	$ (10,660,965)	
(10,474,788)	-	(10,474,788)	
(64,848,223)	-	(64,848,223)	
15,062,205	-	15,062,205	
(10,701,018)	-	(10,701,018)	
(15,007,341)	-	(15,007,341)	
(884,866)	-	(884,866)	
(1,262,089)	-	(1,262,089)	
(516,056)	-	(516,056)	
(2,153,706)	-	(2,153,706)	
(101,446,847)	-	(101,446,847)	
-	(685,550)	(685,550)	
-	(176,696)	(176,696)	
-	(862,246)	(862,246)	
$ (101,446,847)	$ (862,246)	$ (102,309,093)	
			(116,360,910)
7,685,655	-	7,685,655	-
37,324,601	-	37,324,601	99,943,846
92,512,717	-	92,512,717	-
1,920,141	-	1,920,141	-
314,566	-	314,566	-
70,697	-	70,697	-
6,210	-	6,210	-
16,838	-	16,838	-
14,649	-	14,649	-
442,120	-	442,120	-
277,942	-	277,942	-
-	-	-	1,500,161
789,213	-	789,213	1,826,380
64,203	-	64,203	-
16,464,919	1,103,438	17,568,357	6,067,412
50,000	-	50,000	-
-	-	-	22,872,139
-	-	-	15,012,868
-	-	-	11,260
(757,660)	757,660	-	-
157,196,811	1,861,098	159,057,909	147,234,066
55,749,964	998,852	56,748,816	30,873,156
734,927,486	43,842,885	778,770,371	229,195,259
$ 790,677,450	$ 44,841,737	$ 835,519,187	$ 260,068,415

ST. TAMMANY PARISH, LOUISIANA
Balance Sheet
Governmental Funds
December 31, 2024

			(Major Funds)
	000	100	128
	General Fund	Public Works	St. Tammany Parish Library
ASSETS			
Cash and cash equivalents	$ 2,539,712	$ 10,045,823	$ -
Investments	11,485,962	25,534,355	-
Receivables, net of allowances for uncollectibles:			
Ad valorem/parcel fees	7,313,966	-	15,581,666
Sales and use tax	-	13,652,937	-
Other receivables	2,454,643	4,538,671	190,366
Due from other funds	1,155,824	-	-
Due from component units	54,514	-	-
Prepaid items	671,496	2,979	-
Restricted assets	-	-	-
Other assets	7,000	-	-
Total Assets	25,683,117	53,774,765	15,772,032
DEFERRED OUTFLOWS OF RESOURCES			
Deferred charges - state revenue sharing	$2,607	-	$5,358
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	$ 25,685,724	$ 53,774,765	$ 15,777,390
LIABILITIES			
Accounts, salaries, and other payables	$ 5,042,180	$ 2,041,029	$ 528,990
Due to other funds	-	-	1,568,693
Due to component units	-	-	12,998,101
Unearned revenue	195,528	61,709	-
Other liabilities	2,541,712	-	5,140
Total Liabilities	7,779,420	2,102,738	15,100,924
DEFERRED INFLOWS OF RESOURCES			
Unavailable revenue - ad valorem/parcel fees	271,373	-	581,410
Unavailable revenue - state revenue sharing	46,242	-	95,056
Unavailable revenue - leases	375,344	3,194,152	-
Total Deferred Inflows of Resources	692,959	3,194,152	676,466
FUND BALANCES			
Nonspendable:			
Mitigation bank	-	-	-
Prepaid items	671,496	2,979	-
Restricted	-	47,431,708	-
Committed	-	1,043,188	-
Unassigned	16,541,849	-	-
Total Fund Balances	17,213,345	48,477,875	-
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	$ 25,685,724	$ 53,774,765	$ 15,777,390

The accompanying notes are an integral part of this statement.

200-4640 Capital Improvements - General	249 Capital-Grants-Other	Total Non-Major Governmental Funds	TOTAL GOVERNMENTAL FUNDS
$ 40,737,188	$ 10,393,432	$77,819,081	$ 141,535,236
85,027,329	18,962,384	65,334,322	206,344,352
-	-	20,177,395	43,073,027
-	-	261,501	13,914,438
160,894	2,822,360	10,533,592	20,700,526
-	-	1,568,693	2,724,517
-	-	-	54,514
-	-	9,279	683,754
968,568	-	24,144,123	25,112,691
-	-	1,000	8,000
126,893,979	32,178,176	199,848,986	454,151,055
-	-	$6,940	14,905
$ 126,893,979	$ 32,178,176	$ 199,855,926	$ 454,165,960
$ 2,439,129	$ 3,331,890	$ 21,909,691	$ 35,292,909
-	-	1,155,824	2,724,517
-	-	-	12,998,101
561,494	23,406,741	31,190,342	55,415,814
-	-	1,041,636	3,588,488
3,000,623	26,738,631	55,297,493	110,019,829
-	-	746,680	1,599,463
-	-	123,123	264,421
-	-	-	3,569,496
-	-	869,803	5,433,380
-	-	832,126	832,126
-	-	9,279	683,754
123,893,356	-	124,023,106	295,348,170
-	5,439,545	18,824,119	25,306,852
-	-	-	16,541,849
123,893,356	5,439,545	143,688,630	338,712,751
$ 126,893,979	$ 32,178,176	$ 199,855,926	

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.	440,875,535
Other long-term assets are not available to pay for current period expenditures and, therefore, are reported as unavailable revenue in the funds.	965,445
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.	78,984,338
Long-term liabilities, including bonds payable, are not due and payable in the current period and, therefore, not reported in the funds.	(68,860,619)
Net position of governmental activities Statement A	$ 790,677,450

ST. TAMMANY PARISH, LOUISIANA
Statement of Revenues, Expenditures, and Changes in Fund Balances
Governmental Funds
For the Year Ended December 31, 2024

	000	100	128
	General	Public Works	St. Tammany Parish Library
Revenues			
Taxes:			
Ad valorem/parcel fees	$ 7,576,506	$ -	$ 13,540,990
Sales and use	8,152	8,415,449	-
Other taxes, penalties, interest, etc.	2,649,255	91,556	66,127
Licenses and permits	4,802,010	31,750	-
Intergovernmental revenues:			
Federal and state grants	-	-	-
Other federal funds	64,203	-	-
State funds:			
Parish transportation funds	-	1,459,071	-
State revenue sharing	134,608	-	283,642
Other state funds	-	57,447	-
Fees and charges for services	469,983	328,194	-
Fines and forfeitures	208,174	-	-
Other revenues:			
Investment earnings	935,993	6,169,616	-
Contributions	-	-	-
Miscellaneous	3,271	-	-
Total Revenues	16,852,155	16,553,083	13,890,759
Expenditures			
General government:			
Legislative	13,413	-	-
Judicial	11,567,830	-	-
Executive	4,586	-	-
Elections	448,534	-	-
Financial administration	2,199,459	-	-
Other - unclassified	(453,189)	-	-
Public safety	7,483,277	852,436	-
Highways and streets	-	45,014,661	-
Sanitation	-	-	-
Health and welfare	134,110	-	-
Culture and recreation	19,793	174,713	13,910,388
Economic development	-	-	-
Conservation	-	932,746	-
Transportation	71,395	-	-
Capital outlay:			
Capital assets	336,721	2,589,146	-
Infrastructure	-	-	-
Debt service:			
Principal	-	-	-
Interest	-	-	-
Bond issuance costs	-	-	-
Impact fee credits used	-	-	-
Principal - subscription-based information technology arrangements	353,859	-	-
Interest - subscription-based information technology arrangements	31,812	-	-
Total Expenditures	22,211,600	49,563,702	13,910,388
Excess (Deficiency) of Revenues Over Expenditures	(5,359,445)	(33,010,619)	(19,629)
Other Financing Sources (Uses)			
Impact fee credits issued	-	-	-
Transfers in	7,292,973	34,114	19,629
Transfers out	(175,911)	-	-
Total Other Financing Sources (Uses)	7,117,062	34,114	19,629
Net Change in Fund Balance	1,757,617	(32,976,505)	-
Fund Balance - Beginning	15,455,728	81,454,380	-
Fund Balance - Ending	$ 17,213,345	$ 48,477,875	$ -

The accompanying notes are an integral part of this statement.

(Major Funds)			
200-4640 Capital Improvements - General	249 Capital-Grants - Other	Total Non-Major Governmental Funds	TOTAL GOVERNMENTAL FUNDS
$ -	$ -	$ 23,790,666	$ 44,908,162
63,480,683	-	20,608,433	92,512,717
-	-	422,532	3,229,470
-	-	374,834	5,208,594
118,485	7,378,925	28,769,929	36,267,339
-	-	-	64,203
-	-	-	1,459,071
-	-	399,561	817,811
-	-	-	57,447
47,071	-	7,645,241	8,490,489
-	-	980,129	1,188,303
810,724	1,531,736	5,608,311	15,056,380
70,148	-	413,376	483,524
-	-	1	3,272
64,527,111	8,910,661	89,013,013	209,746,782
-	-	-	13,413
-	-	2,347,756	13,915,586
-	-	-	4,586
-	-	-	448,534
-	289,465	-	2,488,924
-	-	163,336	(289,853)
-	9,187	8,207,994	16,552,894
2,361,158	-	6,695,497	54,071,316
-	-	1,883,556	1,883,556
-	829,831	16,810,168	17,774,109
-	-	441,865	14,546,759
-	-	1,073,827	1,073,827
-	-	2,411,895	3,344,641
-	-	2,261,241	2,332,636
-	169,714	6,283,325	9,378,906
15,204,304	6,437,611	25,917,709	47,559,624
-	-	7,965,000	7,965,000
-	-	2,241,000	2,241,000
-	-	11,100	11,100
-	-	297,976	297,976
-	-	-	353,859
-	-	-	31,812
17,565,462	7,735,808	85,013,245	196,000,205
46,961,649	1,174,853	3,999,768	13,746,577
-	-	308,931	308,931
2,466,775	2,514,137	11,116,224	23,443,852
(1,737,862)	-	(21,276,444)	(23,190,217)
728,913	2,514,137	(9,851,289)	562,566
47,690,562	3,688,990	(5,851,521)	14,309,143
76,202,794	1,750,555	149,540,151	324,403,608
$ 123,893,356	$ 5,439,545	$ 143,688,630	$ 338,712,751

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, 2024

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

Net Change in fund balances, total governmental funds, Statement D	$ 14,309,143
Governmental funds report capital outlays as expenditures. However, in the Statement of Activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlay exceeded depreciation and amortization expense in the current period.	28,054,993
Revenues in the Statement of Activities that do not provide current financial resources are not reported as revenues in the funds.	650,355
The net effect of various miscellaneous transactions involving capital assets is to increase net position.	4,328,335
The issuance of long-term debt (bonds, leases, etc.) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. This amount is the net effect of these differences in the treatment of long-term debt and related items.	8,781,363
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.	861,615
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 was incurred in the prior period are not expenses on the Statement of Activities and compensated absences are recorded in the period incurred, rather than the period paid.	287,538
The net activities of internal service funds is reported with governmental activities.	(1,523,378)
Change in Net Position of Governmental Activities, Statement B	$ 55,749,964

The accompanying notes are an integral part of this statement.

ST. TAMMANY PARISH, LOUISIANA
Statement of Net Position
Proprietary Funds
December 31, 2024

	BUSINESS-TYPE ACTIVITIES					GOVERNMENTAL ACTIVITIES
	ENTERPRISE FUNDS					TOTAL INTERNAL SERVICE FUNDS
	502 Utility Operations (Major)		507 Development (Non-Major)		Total Enterprise Funds	
	Current Year	Prior Year	Current Year	Prior Year	Current Year	Current Year
ASSETS						
Current Assets:						
Cash and cash equivalents	$ 7,446,959	$ 5,085,016	$ 1,045,637	$ 720,406	$ 8,492,596	$ 7,975,989
Investments	15,930,515	17,648,892	1,327,878	2,024,613	17,258,393	23,945,195
Receivables (net of allowances for uncollectibles)	2,076,470	2,053,241	35,566	27,758	2,112,036	678,219
Prepaid items	44,013	45,962	275	550	44,288	12,781
Restricted assets	2,960,042	2,786,128	-	-	2,960,042	-
Other assets	23,579	23,579	-	-	23,579	930
Total Current Assets	28,481,578	27,642,818	2,409,356	2,773,327	30,890,934	32,613,114
Non-Current Assets:						
Land, improvements, and construction in progress	1,662,403	10,640,166	-	-	1,662,403	8,724,665
Other capital assets, net of depreciation	46,695,489	38,860,692	280,456	108,216	46,975,945	49,995,209
Total Non-Current Assets	48,357,892	49,500,858	280,456	108,216	48,638,348	58,719,874
TOTAL ASSETS	76,839,470	77,143,676	2,689,812	2,881,543	79,529,282	91,332,988
DEFERRED OUTFLOWS OF RESOURCES						
Deferred charges - bonds	942,616	990,544	-	-	942,616	-
Deferred charges - pension	1,433,855	2,407,314	704,649	1,230,251	2,138,504	-
Deferred charges - OPEB	-	-	-	-	-	1,682,507
TOTAL DEFERRED OUTFLOWS OF RESOURCES	2,376,471	3,397,858	704,649	1,230,251	3,081,120	1,682,507
LIABILITIES						
Current Liabilities:						
Accounts, salaries, and other payables	1,266,841	1,350,451	181,305	127,726	1,448,146	800,366
Unearned revenue	10,177	9,833	46,800	60,700	56,977	20,240
Other liabilities	2,283,255	2,226,175	-	-	2,283,255	-
Interest payable	558,122	572,399	-	-	558,122	-
Claims payable	-	-	-	-	-	1,200,000
Compensated absences	-	-	-	-	-	140,000
Health plan payable - retirees	-	-	-	-	-	410,000
Bonds payable	1,078,771	1,041,104	-	-	1,078,771	-
Total Current Liabilities	5,197,166	5,199,962	228,105	188,426	5,425,271	2,570,606
Non-Current Liabilities:						
Claims payable	-	-	-	-	-	2,800,000
Compensated absences	-	-	-	-	-	1,085,406
Health plan payable - retirees	-	-	-	-	-	4,990,244
Net pension liability	475,169	1,776,160	233,518	907,703	708,687	-
Bonds payable	30,743,866	31,822,637	-	-	30,743,866	-
Total Non-Current Liabilities	31,219,035	33,598,797	233,518	907,703	31,452,553	8,875,650
TOTAL LIABILITIES	36,416,201	38,798,759	461,623	1,096,129	36,877,824	11,446,256
DEFERRED INFLOWS OF RESOURCES						
Deferred charges - pension	198,999	194,786	97,794	99,548	296,793	-
Deferred charges - OPEB	-	-	-	-	-	2,348,200
Deferred charges - leases	594,048	621,221	-	-	594,048	236,701
TOTAL DEFERRED INFLOWS OF RESOURCES	793,047	816,007	97,794	99,548	890,841	2,584,901
NET POSITION						
Net investment in capital assets	17,477,871	17,627,661	280,456	108,216	17,758,327	58,719,874
Restricted for:						
Capital projects	1,169,192	1,134,943	-	-	1,169,192	-
Debt service	1,790,850	1,651,184	-	-	1,790,850	-
Unrestricted	21,568,780	20,512,980	2,554,588	2,807,901	24,123,368	20,264,464
TOTAL NET POSITION	$ 42,006,693	$ 40,926,768	$ 2,835,044	$ 2,916,117	$ 44,841,737	$ 78,984,338

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, 2024

	BUSINESS-TYPE ACTIVITIES ENTERPRISE FUNDS					GOVERNMENTAL ACTIVITIES
	502 Utility Operations (Major)		507 Development (Non-Major)		TOTAL ENTERPRISE FUNDS	TOTAL INTERNAL SERVICE FUNDS
	Current Year	Prior Year	Current Year	Prior Year	Current Year	Current Year
Operating Revenues						
Charges for services:						
Water and sewer sales	$ 16,907,653	$ 17,291,314	$ -	$ -	$ 16,907,653	$ -
Connect/reconnect fees	186,090	159,325	-	-	186,090	-
Tap fees	145,259	159,079	-	-	145,259	-
Late fees	183,216	175,220	-	-	183,216	-
Capacity fees	383,523	297,994	-	-	383,523	-
Garbage collection	726,001	703,850	-	-	726,001	-
Rent	6,000	6,000	-	-	6,000	816,325
Business licenses and permits	-	-	227,760	213,765	227,760	-
Non-business licenses and permits	-	-	3,470,066	3,298,591	3,470,066	-
Fines	-	-	171,740	188,636	171,740	-
Interfund charges	-	-	-	-	-	11,082,157
Other fees	440,763	445,736	661,393	720,759	1,102,156	-
Other services	171,367	197,004	26,835	30,281	198,202	1,270,221
Pension contribution	49,352	43,002	24,254	21,976	73,606	-
Total Operating Revenues	19,199,224	19,478,524	4,582,048	4,474,008	23,781,272	13,168,703
Operating Expenses						
Cost of sales and services	13,263,263	13,211,048	3,549,208	3,532,622	16,812,471	10,524,222
Administration	1,587,883	1,533,673	1,139,933	1,209,381	2,727,816	2,512,032
Depreciation	3,531,424	2,934,001	71,015	26,415	3,602,439	3,515,667
Total Operating Expenses	18,382,570	17,678,722	4,760,156	4,768,418	23,142,726	16,551,921
Operating Income (Loss)	816,654	1,799,802	(178,108)	(294,410)	638,546	(3,383,218)
Non-operating Revenues (Expenses)						
Bond issuance expenses	(52,654)	(52,629)	-	-	(52,654)	-
Interest expense	(1,410,376)	(1,446,172)	-	-	(1,410,376)	-
Gain (loss) on sale of capital assets	(40,612)	6,874	1,412	-	(39,200)	126
Investment earnings	1,007,815	1,235,302	95,623	117,676	1,103,438	1,408,539
Total Non-operating Revenues (Expenses)	(495,827)	(256,625)	97,035	117,676	(398,792)	1,408,665
Income (Loss) Before Contributions and Transfers	320,827	1,543,177	(81,073)	(176,734)	239,754	(1,974,553)
Contributions	1,438	7,428,453	-	-	1,438	-
Contributed capital	1,102,440	-	-	-	1,102,440	360,030
Transfers in	375	1,412	-	-	375	266,044
Transfers out	(345,155)	(360,861)	-	-	(345,155)	(174,899)
Change in Net Position	1,079,925	8,612,181	(81,073)	(176,734)	998,852	(1,523,378)
Net Position - Beginning	40,926,768	32,314,587	2,916,117	3,092,851	43,842,885	80,507,716
Net Position - Ending	$ 42,006,693	$ 40,926,768	$ 2,835,044	$ 2,916,117	$ 44,841,737	$ 78,984,338

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, 2024

	BUSINESS-TYPE ACTIVITIES ENTERPRISE FUNDS					GOVERNMENTAL ACTIVITIES
	502 Utility Operations (Major)		507 Development (Non-Major)		TOTAL ENTERPRISE FUNDS	TOTAL INTERNAL SERVICE FUNDS
	Current Year	Prior Year	Current Year	Prior Year	Current Year	Current Year
Cash Flows from Operating Activities:						
Receipts from customers	$ 19,177,779	$ 19,430,694	$ 4,520,654	$ 4,408,892	$ 23,698,433	$ 1,904,996
Receipts from interfund services provided	-	-	-	-	-	11,082,157
Payments to suppliers	(9,550,498)	(9,418,471)	(1,302,482)	(1,233,065)	(10,852,980)	(11,234,300)
Payments to employees	(3,913,129)	(3,656,493)	(2,108,420)	(1,960,143)	(6,021,549)	(82,242)
Payments for interfund services used	(1,743,148)	(1,643,795)	(1,337,438)	(1,370,652)	(3,080,586)	(2,510,933)
Net Cash Provided (Used) by Operating Activities	3,971,004	4,711,935	(227,686)	(154,968)	3,743,318	(840,322)
Cash Flows from Non-capital Financing Activities:						
Transfers from other funds	375	1,412	-	-	375	266,044
Transfers to other funds	(345,155)	(360,861)	-	-	(345,155)	(174,899)
Net Cash Provided (Used) by Non-capital Financing Activities	(344,780)	(359,449)	-	-	(344,780)	91,145
Cash Flows from Capital and Related Financing Activities:						
Payments for bond issuance expenses	(52,654)	(52,629)	-	-	(52,654)	-
Principal payments	(1,092,000)	(1,056,563)	-	-	(1,092,000)	-
Interest payments	(1,424,653)	(1,460,391)	-	-	(1,424,653)	-
Sale of capital assets	8,599	11,479	1,412	-	10,011	126
Purchase of capital assets	(1,333,791)	(4,029,998)	(243,255)	(96,528)	(1,577,046)	(972,464)
Discount on bonds payable	50,896	52,507	-	-	50,896	-
Deferred charges - utilities	47,928	47,931	-	-	47,928	-
Net Cash Provided (Used) by Capital and Related Financing Activities	(3,795,675)	(6,487,664)	(241,843)	(96,528)	(4,037,518)	(972,338)
Cash Flows from Investing Activities:						
Proceeds from sales/maturities of investments	3,436,777	5,338,514	1,077,019	612,517	4,513,796	8,036,981
Purchase of investments	(1,389,290)	(5,543,851)	(338,731)	(724,664)	(1,728,021)	(4,101,022)
Interest and dividends received	657,821	412,408	56,472	36,179	714,293	850,282
Net Cash Provided (Used) by Investing Activities	2,705,308	207,071	794,760	(75,968)	3,500,068	4,786,241
Net Increase (Decrease) in Cash and Cash Equivalents	2,535,857	(1,928,107)	325,231	(327,464)	2,861,088	3,064,726
Cash and Cash Equivalents, Beginning Year	7,871,144	9,799,251	720,406	1,047,870	8,591,550	4,906,263
Cash and Cash Equivalents, End Year	$ 10,407,001	$ 7,871,144	$ 1,045,637	$ 720,406	$ 11,452,638	$ 7,970,989
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:						
Operating income (loss)	$ 816,654	$ 1,799,802	$ (178,108)	$ (294,410)	$ 638,546	$ (3,383,218)
Adjustments to reconcile operating income to net cash provided (used) by operating activities:						
Depreciation expense	3,531,424	2,934,001	71,015	26,415	3,602,439	3,515,667
Compensated absences	-	-	-	-	-	33,431
OPEB expense	-	-	-	-	-	(961,866)
Pension expense	(273,967)	315,051	(126,083)	164,387	(400,050)	-
Pension contribution	(49,352)	(43,002)	(24,254)	(21,976)	(73,606)	-
(Increase) decrease in receivables and other assets	(29,517)	(53,394)	(10,210)	4,495	(39,727)	(68,474)
(Increase) decrease in prepaid items	1,949	2,224	275	(550)	2,224	(8,430)
Increase (decrease) in accounts payable and other payables	(159,320)	(250,291)	23,858	(12,145)	(135,462)	55,172
Increase (decrease) in salaries/benefits payable	57,080	7,211	29,721	12,141	86,801	4,334
Increase (decrease) in other liabilities	75,709	-	-	-	75,709	-
Increase (decrease) in unearned revenue	344	333	(13,900)	(33,325)	(13,556)	(26,938)
Total Adjustments	3,154,350	2,912,133	(49,578)	139,442	3,104,772	2,542,896
Net Cash Provided (Used) by Operating Activities	$ 3,971,004	$ 4,711,935	$ (227,686)	$ (154,968)	$ 3,743,318	$ (840,322)
Reconciliation of Cash and Cash Equivalents from Statement of Net Position:						
Cash and Cash Equivalents	$ 7,446,959	$ 5,085,016	$ 1,045,637	$ 720,406	$ 8,492,596	$ 7,970,989
Restricted Assets (Cash)	2,960,042	2,786,128	-	-	2,960,042	-
Total Cash and Cash Equivalents	$ 10,407,001	$ 7,871,144	$ 1,045,637	$ 720,406	$ 11,452,638	$ 7,970,989

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, 2024

Non-cash Investing and Financing Activities

2024

Utility Operations

A water distribution system was transferred in from a governmental fund to account for the asset in which the assets operate at a value of $1,102,440.

A servitude for a lift station was donated to Utililties at an estimated value of $1,438.

Deferred outflows for pension decreased by $973,459.

Deferred inflows for pension increased by $4,213.

Deferred inflows for leases decreased by $27,173.

The net pension liability decreased by $1,300,991.

Change in fair value of investments was $329,109.

Loss on assets was $49,211.

Pension contribution in the amount of $49,352 was recognized.

Development

Deferred outflows for pension decreased by $525,602.

Deferred inflows for pension decreased by $1,754.

The net pension liability decreased by $674,185.

Change in fair value of investments was $41,552.

Pension contribution in the amount of $24,254 was recognized.

2023

Utility Operations

Three lift stations, a sewer collection system, a waste water treatment plant, a water well site, and a water tower were dontated to Utilities by a developer at an estimated value of $25,000 each, $139,560, $450,000, $1,000,000 and $5,000,000 respectively.

A sewer collection system and a water distribution system were donated to Utilities by a developer at an estimated value of $285,974, and $131,288, respectively.

A sewer collection system was donated to Utililties by a developer at an estimated value of $346,631.

Deferred outflows for pension increased by $1,814,715.

Deferred inflows for pension decreased by $1,841,930.

Deferred inflows for leases decreased by $27,188.

The net pension asset decreased by $2,152,534.

The net pension liability increased by $1,776,160.

Change in fair value of investments was $707,627.

Loss on assets was $4,605.

Pension contribution in the amount of $43,002 was recognized.

Development

Deferred outflows for pension increased by $924,580.

Deferred inflows for pension decreased by $951,020.

The net pension asset decreased by $1,110,308.

The net pension liability increased by $907,703.

Change in fair value of investments was $67,112.

Pension contribution in the amount of $21,976 was recognized.

ST. TAMMANY PARISH, LOUISIANA
Statement of Net Position
Component Units, Discretely Presented
December 31, 2024

	(Major Component Units)				
	St. Tammany Parish Coroner	St. Tammany Parish Library	Mosquito Abatement District	Total Non-Major Component Units	TOTAL Component Units
ASSETS					
Cash and cash equivalents	$ 4,009,104	$ 6,317,694	$ 9,689,765	$ 73,423,387	$ 93,439,950
Investments	12,194,230	-	559,913	3,188,005	15,942,148
Receivables (net of allowances for uncollectibles)	102,400	-	8,838,653	94,588,509	103,529,562
Due from primary government/component units	-	13,669,209	-	176,349	13,845,558
Inventory	-	-	2,277,665	77,254	2,354,919
Prepaid items	137,899	144,570	291,004	7,448,148	8,021,621
Restricted assets	-	-	-	5,246,044	5,246,044
Other assets	-	2,708	-	3,221,893	3,224,601
Capital assets:					
Land, improvements, and construction in progress	-	473,285	472,645	10,724,493	11,670,423
Other capital assets, net of depreciation	334,893	3,312,256	18,257,848	110,857,273	132,762,270
TOTAL ASSETS	16,778,526	23,919,722	40,387,493	308,951,355	390,037,096
DEFERRED OUTFLOWS OF RESOURCES					
Deferred charges - bonds	-	-	-	169,276	169,276
Deferred charges - pension	970,272	1,784,475	881,973	16,047,932	19,684,652
Deferred charges - OPEB	-	33,213	-	3,129,676	3,162,889
TOTAL DEFERRED OUTFLOWS OF RESOURCES	970,272	1,817,688	881,973	19,346,884	23,016,817
LIABILITIES					
Accounts, salaries, and other payables	514,036	2,581,314	307,105	12,850,314	16,252,769
Payable from restricted assets	-	-	-	365,044	365,044
Due to primary government/component units	-	-	-	230,863	230,863
Interest payable	-	-	-	461,921	461,921
Long-term liabilities:					
Net pension liability	335,744	594,381	283,430	63,365,988	64,579,543
Due within one year	-	143,235	-	4,589,848	4,733,083
Due in more than one year	-	849,212	279,451	55,562,537	56,691,200
TOTAL LIABILITIES	849,780	4,168,142	869,986	137,426,515	143,314,423
DEFERRED INFLOWS OF RESOURCES					
Deferred charges - bonds	-	-	-	291,065	291,065
Deferred charges - pension	111,328	269,508	130,575	4,821,577	5,332,988
Deferred charges - OPEB	-	916,876	-	3,032,378	3,949,254
Deferred charges - leases	-	-	-	97,768	97,768
TOTAL DEFERRED INFLOWS OF RESOURCES	111,328	1,186,384	130,575	8,242,788	9,671,075
NET POSITION					
Net investment in capital assets	334,893	2,793,094	18,730,493	72,229,497	94,087,977
Restricted for:					
Capital projects	-	-	-	9,823,861	9,823,861
Debt service	-	-	-	13,955,176	13,955,176
Other purposes	335,744	-	-	1,064	336,808
Unrestricted	16,117,053	17,589,790	21,538,412	86,619,338	141,864,593
TOTAL NET POSITION	$ 16,787,690	$ 20,382,884	$ 40,268,905	$ 182,628,936	$ 260,068,415

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, 2024

		Program Revenues		
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Component Units				
St. Tammany Parish Coroner	$ 6,379,151	$ 364,219	$ 355,566	$ -
St. Tammany Parish Library	12,211,174	96,265	85,509	-
Mosquito Abatement District	11,257,491	-	-	-
Non-Major Component Units	98,769,427	9,966,503	1,279,665	108,606
Total Component Units	$ 128,617,243	$ 10,426,987	$ 1,720,740	$ 108,606

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
$ (5,659,366)	$ -	$ -	$ -	$ (5,659,366)
-	(12,029,400)	-	-	(12,029,400)
-	-	(11,257,491)	-	(11,257,491)
-	-	-	(87,414,653)	(87,414,653)
(5,659,366)	(12,029,400)	(11,257,491)	(87,414,653)	(116,360,910)
-	-	9,200,807	90,743,039	99,943,846
-	-	-	1,500,161	1,500,161
-	-	156,183	1,670,197	1,826,380
515,694	198,221	646,208	4,707,289	6,067,412
7,444,521	13,829,342	341,576	1,256,700	22,872,139
53,298	-	-	14,959,570	15,012,868
-	-	-	11,260	11,260
8,013,513	14,027,563	10,344,774	114,848,216	147,234,066
2,354,147	1,998,163	(912,717)	27,433,563	30,873,156
14,433,543	18,384,721	41,181,622	155,195,373	229,195,259
$ 16,787,690	$ 20,382,884	$ 40,268,905	$ 182,628,936	$ 260,068,415

ST. TAMMANY PARISH, LOUISIANA
Notes to the Financial Statements 2024

INDEX

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

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

The St. Tammany Parish Coroner's office has been included as a discretely presented component unit because it is fiscally dependent on the Parish and a financial benefit or burden relationship exists. The Parish 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.lla.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

C. Basis of Presentation – Government-wide Financial Statements

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

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

D. Basis of Presentation – Fund Financial Statements

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

The Parish reports the following major governmental funds:

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

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

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

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

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

The Parish reports the following major enterprise fund:

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

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

Development Fund (507) accounts for receipts and disbursements relating to the operations of Development/Planning, Permits, and Code Enforcement 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 the 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 to avoid the grossing-up effect of a straight inclusion. Interfund services provided by governmental funds to enterprise funds are not eliminated in the process of consolidation.

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

E. Measurement Focus and Basis of Accounting

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

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

The governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the Parish considers revenues to be available if they are collected within ninety days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences, are recorded only when payment is due. General capital asset acquisitions are reported as expenditures in governmental funds. Issuance of long-term debt and acquisitions under financed purchases 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

Budgetary Basis of Accounting

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.

Excess of Expenditures Over Appropriations

For the year ended December 31, 2024, expenditures exceeded appropriations in the General Fund at the budgetary level of control for the Procurement Department, Bush Community Center, Levee Board Building, St. Tammany Parish Jail, and Interfund Charges for State Mandated Agencies by $11,293, $473, $5,082, $4,030, and $393,267, respectively. However, total expenditures were under budget by $842,538 in the General Fund. The excess expenditures were due to increases in health insurance in the Procurement Department, allocation of facility management charges to Bush Community Center and Levee Board Building, additional costs paid on behalf of St. Tammany Parish Jail due to back-taxes collected, and allocation of technology interfund charges to State Mandated Agencies. The increase in expenditures were offset by a decrease in the total Administrative Department expenditures as a result of the allocation and a decrease in the Justice Center Complex expenditures as less facility management charges were allocated to that budget.

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.

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.

5. Capital Assets

Capital assets, which include property, plant, equipment, and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items), are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are capitalized at historical cost or estimated cost if historical cost is not available. Donated assets are recorded as capital assets at their acquisition value at the date of donation. The capitalization threshold for land/building improvements and infrastructure, such as road improvements, is $100,000 per asset. Prior to 2023, the capitalization threshold was $25,000.

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 $2,054/acre for 2024. 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.

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 Improvements & Building Improvements	$ 100,000	20 years
Buildings	100,000	40 years
Water & Sewer Systems	100,000	25 years
Office Equipment & Other Equipment	5,000	7 years
Vehicles	5,000	5 years
Heavy Equipment	5,000	7 years
Infrastructure:		
Overlays	100,000	10 years
Roads	100,000	20 years
Bridges	100,000	30 years
Other	100,000	20-30 years

6. Leases

The Parish as a lessee recognizes a lease liability and an intangible right-to-use lease asset in the government-wide financial statements for leases of equipment, property, or subscription-based technology arrangements with an initial, individual value of $100,000 or more.

At the commencement of a lease, the lease liability is measured at the present value of payments expected to be made during the lease term. Subsequently, the lease liability is reduced by the principal portion of lease payments made. The lease asset is initially measured as the initial amount of the lease liability, adjusted for lease payments made at or before the lease commencement date, plus certain initial direct costs. Subsequently, the lease asset is amortized on a straight-line basis over its useful life. Lease assets are reported with other capital assets and lease liabilities are reported with long-term debt on the statement of net position.

Key estimates and judgments related to leases include how the Parish determines (1) the discount rate it uses to discount the expected lease payments to present value (either the interest rate charged or the Parish's incremental borrowing rate), (2) the non-cancellable lease term, and (3) lease payments. The Parish monitors changes in circumstances that would require a remeasurement of its lease and will remeasure the lease asset and liability if certain changes occur that are expected to significantly affect the amount of the lease liability.

The Parish as a lessor recognizes a lease receivable and a deferred inflow of resources in the government-wide and governmental fund financial statements for leases of property with a present value of payments of $100,000 or more.

At the commencement of a lease, the Parish initially measures the lease receivable at the present value of payments expected to be received during the lease term. Subsequently, the lease receivable is reduced by the principal portion of lease payments received. The deferred inflow of resources is initially measured as the initial amount of the lease receivable, adjusted for lease payments received at or before the lease commencement date. Subsequently, the deferred inflow of resources is recognized as revenue over the life of the lease term.

Key estimates and judgments related to leases include how the Parish determines (1) the discount rate it uses to discount the expected lease payments to present value (either the interest rate charged or the Parish's incremental borrowing rate), (2) the non-cancellable lease term, and (3) lease receipts. The Parish monitors changes in circumstances that would require a remeasurement of its lease and will remeasure the lease receivable and deferred inflow of resources if certain changes occur that are expected to significantly affect the amount of the lease liability.

7. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial net position will report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net assets that applies to a future period and will *not* be recognized as an outflow of resources (expense/expenditure) until then.

The Parish has four items that qualify for reporting in this category, which are the deferred charges on: bonds, pension, OPEB, and state revenue sharing. Deferred charges on bonds result from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt. Deferred charges on pensions result from participating in defined benefit pension plans. For more information, see footnote III. F – Pension Plan. Deferred charges on OPEB result from the OPEB plan administered by the Parish. For more information, see footnote III. G – Post-Employment Healthcare Benefits. Deferred charges on state revenue sharing result from the costs for pension and commission, which are to be deducted from state revenue sharing payments to be received after the ninety-day availability period.

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

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, *unavailable revenue*, is reported 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 the amounts become available.

8. 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.

9. 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.

10. 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, by adoption of an ordinance, which 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 and generally only exist temporarily. An additional action does not normally have to be taken for the removal of an assignment but is essential to either remove or revise a commitment.

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

Fund:	**Policy:**
General Fund (000)	1 year of ad valorem revenue, plus 4.5 months of other taxes, plus 3 months of other revenues, plus $872,520 for cash flow for reimbursables, 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)	4.5 months of gross revenue including funds for capital
Judicial Courts (107)	3 months of gross revenue
Public Health (111)	1 year of gross revenue
Animal Services (112)	1 year of gross revenue
Economic Development (122)	4.5 months of gross revenue including funds for capital
Hwy 21 Economic Development District (123-2025)	3 months of gross revenue
22nd JDC Commissioner (135)	3 months of operating costs
Jury Service (136)	3 months of operating costs
Law Enforcement Witness (137)	3 months of operating costs
Lighting Districts (190)	1 year of gross revenue, for those with current taxes
Debt Service Funds (all)	In accordance with bond ordinances

H. Revenues and Expenditures/Expenses

1. Program Revenues

Amounts reported as *program revenues* include: (1) charges to customers or applicants for goods, services, or privileges provided, (2) operating grants and contributions, and (3) capital grants and contributions. Internally dedicated resources are reported as general revenues rather than as program revenues. Likewise, general revenues include all taxes except for some 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 September 5, 2024 the taxes were levied for the 2024 calendar year. They are due on December 31st of each year, and are considered delinquent on January 1st, which is the lien date. The Parish records 98% of property tax billed as collectible.

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

Pursuant to a tax proposition renewed by the voters on July 16, 2005, the Parish levies a two percent (2%) sales and use tax in Sales Tax District No. 3 (the District) through November 2031. This District includes all unincorporated areas of the Parish at the time the proposition was originally passed in 1986. Net proceeds are to be used for constructing, acquiring, extending, improving, maintaining and/or operating (i) roads, streets and bridges and (ii) drains and drainage facilities, including acquiring all necessary land, equipment and furnishings for any of said public works, improvements and facilities, and further including allocations to municipalities under intergovernmental agreements relating to annexations, revenue sharing areas, and growth management areas.

In addition, the Parish levies 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.

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 any prior year accumulated unused annual vacation leave from an internal service fund and any awarded current year annual leave from the fund which paid the employee's salary.

Sick Leave – Sick leave is accrued at the rate of nine days per year. Unused sick leave may be accumulated from year to year up to 240 hours. All sick leave accrued beginning January 1, 2015 is non-compensable and shall be forfeited upon employment separation.

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

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

Operating expenses for enterprise funds and internal service funds include the cost of sales and services, administrative expenses, and depreciation for 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 difference are as follows:

Capital assets, not being depreciated	$147,738,639
Capital assets being depreciated	674,753,067
Less: Accumulated depreciation	(382,024,168)
Right-to-use (subscription-based information technology) assets	994,612
Less: Amortization	(586,615)
Net adjustment to increase fund balance – total governmental funds to arrive at net position – governmental activities	$440,875,535

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 difference are as follows:

Deferred inflows of resources - ad valorem/parcel fees and state revenue sharing	$ 1,863,884
Deferred outflows of resources - state revenue sharing	(14,905)
Less amounts due to outside agencies:	
Library	(671,108)
STARC/Council on Aging	(212,426)
Net adjustment to increase fund balance – total governmental funds to arrive at net position – governmental activities	$965,445

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 difference are as follows:

Accrued interest payable	$ 250,895
Impact fee credits due	8,622,019
Bonds payable and certificates of indebtedness	62,335,000
Premium on bonds (amortized as reduction of interest expense)	2,643,150
Prepaid insurance on bonds (amortized over life of debt)	(115,327)
Pension liability	2,962,316
Compensated absences	1,207,151
Subscription-based information technology arrangements	282,380
Deferred charges on refunding (amortized over life of debt)	(1,628,597)
Deferred inflows of resources – pension	1,240,598
Deferred outflows of resources – pension	(8,938,966)
Net adjustment to decrease fund balance – total governmental funds to arrive at net position – governmental activities	$68,860,619

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

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

Capital outlay	$55,326,214
Depreciation expense	(26,909,810)
Amortization expense	(361,411)
Net adjustment to increase net changes in fund balances – total governmental funds to arrive at changes in net position of governmental activities	$28,054,993

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 includes the following:

Pension revenue	$307,669
Ad valorem tax/parcel fee revenues recognized current year	1,599,463
Ad valorem tax/parcel fee revenues recognized prior year	(1,232,935)
State revenue sharing recognized current year	264,421
State revenue sharing recognized prior year	(288,263)
Net adjustment to increase net changes in fund balances – total governmental funds to arrive at changes in net position of governmental activities	$650,355

Another element of that reconciliation states "The net effect of various miscellaneous transactions involving capital assets is to increase net position." This difference of $4,328,335 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 details of this difference are as follows:

Donation of capital assets	$ 6,565,201
Capital contributions to other funds	(1,462,470)
Loss on roads and vehicles	(774,396)
Net adjustment to increase net changes in fund balances – total governmental funds to arrive at changes in net position of governmental activities	$4,328,335

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 difference are as follows:

Principal repayments:	
General obligation bonds	$1,095,000
Sales tax bonds	5,270,000
Revenue bonds	1,600,000
Impact fee credits used	297,976
Subscription-based information technology arrangements	353,859
Impact fee credits issued	(308,931)
Amortization of bond premium	473,459
Net adjustment to increase net changes in fund balances – total governmental funds to arrive at changes in net position of governmental activities	$8,781,363

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 difference are as follows:

Interest expense	$250,895
Amortization of prepaid insurance	19,359
Amortization of deferred charges on refunding	360,537
Pension expense	(1,626,059)
Compensated absences	169,299
State revenue sharing expenses Parish operating funds recognized in current year	14,905
State revenue sharing expenses Parish operating funds recognized in prior year	(15,993)
State revenue sharing expenses-outside agencies: Library, STARC, Council on Aging current year	(7,051)
State revenue sharing expenses-outside agencies: Coroner, Library, STARC, Council on Aging prior year	9,590
Ad valorem and state revenue sharing-outside agencies: Library, STARC, Council on Aging recognized in current year	890,585
Ad valorem and state revenue sharing-outside agencies: Coroner, Library, STARC, Council on Aging recognized in prior year	(927,682)
Net adjustment to decrease net changes in fund balances – total governmental funds to arrive at changes in net position of governmental activities	($861,615)

III. DETAILED NOTES ON ALL ACTIVITIES AND FUNDS

A. Cash Deposits with Financial Institutions

At December 31, 2024, the Parish had cash and cash equivalents (book balances) totaling $186,076,554 as follows:

	Primary Government
Non-Interest Bearing Demand Deposits	$3,706,060
Interest Bearing Demand Deposits	154,297,261
Interest Bearing Savings Accounts (Restricted)	28,072,733
Other	500
Total	$186,076,554

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, 2024, none of the primary government's bank balance of $161,726,385 was exposed to custodial credit risk as $161,726,385 was collateralized by securities held by the Federal Reserve Bank in the government's name, and the remainder was insured by FDIC.

B. Investments

As of December 31, 2024, the Parish had the following investments that are in an internal investment pool:

Investment	Maturity Date	Fair Value
Certificate of Deposit	1/8/2025	$175,000
Certificate of Deposit	1/23/2025	20,000,000
Certificate of Deposit	1/3/2026	5,000,000
Federal Farm Credit Bank	1/15/2025	1,997,140
Federal Farm Credit Bank	4/1/2025	1,982,180
Federal Farm Credit Bank	4/21/2025	1,977,920
Federal Farm Credit Bank	9/16/2025	2,434,875
Federal Farm Credit Bank	11/3/2025	4,846,300
Federal Farm Credit Bank	12/12/2025	3,990,800
Federal Farm Credit Bank	12/17/2025	2,894,100
Federal Farm Credit Bank	3/25/2026	1,917,000
Federal Farm Credit Bank	6/15/2026	3,805,800
Federal Farm Credit Bank	4/12/2027	10,112,611
Federal Farm Credit Bank	9/23/2027	7,147,722
Federal Farm Credit Bank	12/2/2027	2,239,785
Federal Farm Credit Bank	3/20/2028	9,452,704
Federal Home Loan Bank	1/18/2025	1,998,520
Federal Home Loan Bank	4/28/2025	1,990,160
Federal Home Loan Bank	7/18/2025	1,992,820
Federal Home Loan Bank	8/27/2025	1,953,040
Federal Home Loan Bank	8/27/2025	2,265,526
Federal Home Loan Bank	9/10/2025	1,948,380
Federal Home Loan Bank	9/22/2025	2,272,609
Federal Home Loan Bank	10/29/2025	1,939,500
Federal Home Loan Bank	1/29/2026	4,324,590
Federal Home Loan Bank	2/18/2026	4,797,800
Federal Home Loan Bank	2/26/2026	9,593,400
Federal Home Loan Bank	3/4/2026	1,921,000
Federal Home Loan Bank	4/28/2026	4,933,300
Federal Home Loan Bank	8/26/2026	4,714,950
Federal Home Loan Bank	11/18/2026	2,839,650
Federal Home Loan Bank	2/17/2027	6,774,609
Federal Home Loan Bank	3/25/2027	3,862,680
Federal Home Loan Bank	5/18/2027	8,049,276
Federal Home Loan Bank	6/30/2027	4,944,100
Federal Home Loan Bank	5/26/2028	2,066,253
Federal Home Loan Mortgage Corporation	2/28/2025	3,997,400
Federal Home Loan Mortgage Corporation	3/28/2025	7,235,176
Federal Home Loan Mortgage Corporation	7/21/2025	1,956,820
Federal Home Loan Mortgage Corporation	10/28/2026	3,753,000
Federal Home Loan Mortgage Corporation	7/9/2027	2,493,325
Federal Home Loan Mortgage Corporation	8/19/2027	2,484,925
Federal Home Loan Mortgage Corporation	9/20/2027	13,981,445
Federal Home Loan Mortgage Corporation	11/26/2027	4,940,350
Federal Home Loan Mortgage Corporation	2/7/2028	2,484,375
Federal Home Loan Mortgage Corporation	4/3/2028	2,420,050

Continued **Investment**	**Maturity Date**	**Fair Value**
Federal National Mortgage Association	8/25/2025	3,899,840
Federal National Mortgage Association	10/22/2025	1,455,796
Federal National Mortgage Association	6/4/2027	5,001,700
Federal National Mortgage Association	10/24/2028	2,894,334
Treasury Note	6/30/2025	2,004,820
Treasury Note	5/15/2026	9,917,200
Treasury Note	7/15/2026	2,508,900
Treasury Note	1/7/2025	4,053,688
Treasury Note	2/11/2025	4,905,085
Treasury Note	6/20/2025	10,003,611
Total Investments		$247,547,940

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, Federal National Mortgage Association, and Treasury Notes are 10.17%, 22.14%, 30.37%, 18.48%, 5.35%, and 13.49%, 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, 2024:

		Fair Value Measurement Using:		
	December 31, 2024	Level 1	Level 2	Level 3
Certificates of Deposit	$25,175,000	$ -	$25,175,000	$ -
Federal Farm Credit Bank	54,798,938	2,434,875	52,364,063	-
Federal Home Loan Bank	75,182,163	1,998,520	73,183,643	-
Federal Home Loan Mortgage Corporation	45,746,866	3,899,840	41,847,026	-
Federal National Mortgage Association	13,251,669	13,251,669	-	-
Treasury Note	33,393,304	33,393,304	-	-
Total	$247,547,940	$54,978,208	$192,569,732	$ -

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.

C. Receivables

The primary government's receivables of $80,478,246 (net of allowances of $76,845 recorded in the General Fund, $58,333 in Non-major Special Revenue Funds, $7,192 in the Utility Operations Fund, and $305,728 in the Development Fund) at December 31, 2024, are as follows:

	Taxes			Inter-Governmental	Interest	Other	Total
Class of Receivable	Ad Valorem/ Parcel Fees	Sales and Use Tax	Other Tax				
Governmental activities:							
General Fund (000)	$7,313,966	$ -	$447,138	$664,557	$187,503	$1,155,445	$9,768,609
Public Works (100)	-	13,652,937	23,055	-	1,321,384	3,194,232	18,191,608
St. Tammany Parish Library (128)	15,581,666	-	-	190,366	-	-	15,772,032
Capital Improvements-General (200-4640)	-	-	-	160,894	-	-	160,894
Capital – Grants - Other (249)	-	-	-	2,792,741	29,619	-	2,822,360
Non-major Special Revenue Funds	20,177,395	261,501	81,170	3,435,120	400,505	498,637	24,854,328
Non-major Capital Projects Funds	-	-	-	5,714,230	403,720	210	6,118,160
Internal Service Funds	-	-	-	58,473	299,692	320,054	678,219
Total governmental activities	43,073,027	13,914,438	551,363	13,016,381	2,642,423	5,168,578	78,366,210
Business-type activities:							
Utility Operations	-	-	-	-	194,911	1,881,559	2,076,470
Development	-	-	-	-	17,641	17,925	35,566
Total business-type activities	-	-	-	-	212,552	1,899,484	2,112,036
Total Primary Government	$43,073,027	$13,914,438	$551,363	$13,016,381	$2,854,975	$7,068,062	$80,478,246

D. Capital Assets

Capital assets and depreciation activity as of and for the year ended December 31, 2024, for the primary government are as follows:

Primary Government **Governmental Activities:**	**Beginning Balance**	**Increases**	**Decreases**	**Re-classes**	**Ending Balance**
Capital assets, not being depreciated:					
Land	$32,962,861	$ 1,654,600	-	$ 179,723	$34,797,184
Land Improvements-non-exhaustible	107,122	-	-	-	107,122
Construction in Progress	2,691,837	4,253,813	-	(2,837,318)	4,108,332
Infrastructure:					
Land	51,031,855	808,585	(14,152)	-	51,826,288
Other infrastructure-non-exhaustible	10,509,628	13,725	-	-	10,523,353
Construction in Progress	42,058,865	46,984,066	-	(46,358,998)	42,683,933
Total capital assets, not being depreciated	139,362,168	53,714,789	(14,152)	(49,016,593)	144,046,212

Primary Government (continued)

Governmental Activities:	**Beginning Balance**	**Increases**	**Decreases**	**Re-classes**	**Ending Balance**
Capital assets being depreciated:					
Land Improvements	9,064,473	-	(500,674)	645,472	9,209,271
Buildings	51,604,594	-	-	290,724	51,895,318
Building Improvements	9,556,642	-	-	129,400	9,686,042
Vehicles	6,890,021	974,873	(1.067,706)	-	6,797,188
Machinery and Equipment	34,861,371	1,946,508	(1,035,668)	-	35,772,211
Office/Other Equipment	15,057,820	571,979	(27,002)	1,231,969	16,834,766
Infrastructure:					
Roads	404,879,226	4,599,400	(2,232,193)	35,491,863	442,738,296
Other	95,736,510	83,865	-	9,764,695	105,585,070
Subscription assets	994,612	-	-	-	994,612
Total capital assets being depreciated	628,645,269	8,176,625	(4,863,243)	47,554,123	679,512,774
Less accumulated depreciation for:					
Land Improvements	(5,455,785)	(494,833)	-	-	(5,950,618)
Buildings	(26,041,007)	(1,348,456)	-	-	(27,389,463)
Building Improvements	(3,126,573)	(505,377)	-	-	(3,631,950)
Vehicles	(4,773,021)	(770,190)	1,067,706	-	(4,475,505)
Machinery and Equipment	(29,374,396)	(1,657,519)	1,035,668	-	(29,996,247)
Office/Other Equipment	(11,494,872)	(886,996)	21,666	-	(12,360,202)
Infrastructure:					
Roads	(251,474,818)	(17,684,243)	1,977,959	-	(267,181,102)
Other	(27,549,553)	(3,562,196)	-	-	(31,111,749)
Subscription assets	(225,204)	(361,411)	-	-	(586,615)
Total accumulated depreciation	(359,515,229)	(27,271,221)	4,102,999	-	(382,683,451)
Total capital assets being depreciated, net	269,130,040	(19,094,596)	(760,244)	47,554,123	296,829,323
Internal Service Funds:					
Capital assets, not being depreciated:					
Land	8,724,664	-	-	-	8,724,664
Construction in Progress	-	910,000	-	(910,000)	-
Total capital assets, not being depreciated	8,724,664	910,000	-	(910,000)	8,724,664
Capital assets being depreciated:					
Land Improvements	1,132,311	-	-	-	1,132,311
Buildings	82,298,907	-	-	-	82,298,907
Building Improvements	23,588,811	-	-	1,099,960	24,688,771
Vehicles	90,447	-	-	-	90,447
Machinery and Equipment	938,978	-	-	-	938,978
Office/Other Equipment	2,876,374	62,464	-	170,070	3,108,908
Total capital assets being depreciated	110,925,828	62,464	-	1,270,030	112,258,322
Less accumulated depreciation for:					
Land Improvements	(857,255)	(35,450)	-	-	(892,705)
Buildings	(42,583,528)	(2,278,274)	-	-	(44,861,802)
Building Improvements	(11,712,145)	(1,122,171)	-	-	(12,834,316)
Vehicles	(63,675)	(6,299)	-	-	(69,974)
Machinery and Equipment	(930,531)	(3,754)	-	-	(934,285)
Office/Other Equipment	(2,600,312)	(69,719)	-	-	(2,670,031)
Total accumulated depreciation	(58,747,446)	(3,515,667)	-	-	(62,263,113)
Total capital assets being depreciated, net	52,178,382	(3,453,203)	-	1,270,030	49,995,209
Total Capital Assets Internal Service Funds, net	60,903,046	(2,543,203)	-	360,030	58,719,873
Total Capital Assets Governmental Activities, net	$469,395,254	$32,076,990	($774,396)	(1,102,440)	$499,595,408
Business-type Activities:					
Capital assets, not being depreciated:					
Land	$68,660	$ -	$ -	$ -	$68,660
Land Infrastructure	636,409	1,438	-	-	637,847
Construction in Progress	9,935,097	371,537	-	(9,350,738)	955,896
Total capital assets, not being depreciated	10,640,166	372,975	-	(9,350,738)	1,662,403

Primary Government (continued)
Business-type Activities:

	Beginning Balance	Increases	Decreases	Re-classes	Ending Balance
Capital assets being depreciated:					
Land Improvements	50,707	-	-	261,467	312,174
Buildings	13,376	-	-	-	13,376
Vehicles	2,909,199	750,416	(131,686)	-	3,527,929
Machinery and Equipment	1,594,262	250,000	(9,495)	-	1,834,767
Office/Other Equipment	814,514	205,093	(5,276)	98,949	1,113,280
Infrastructure:					
Sewer equipment, lines and pumps	46,542,275	-	(49,211)	8,409,428	54,902,492
Water equipment, lines and wells	27,941,292	-	-	1,683,334	29,624,626
Total capital assets being depreciated	79,865,625	1,205,509	(195,668)	10,453,178	91,328,644
Less accumulated depreciation for:					
Land Improvements	(34,415)	(7,162)	-	(198,916)	(240,493)
Buildings	(6,031)	(284)	-	-	(6,315)
Vehicles	(1,808,860)	(431,624)	131,686	-	(2,108,798)
Machinery and Equipment	(1,082,131)	(107,722)	9,495	-	(1,180,358)
Office/Other Equipment	(483,029)	(127,455)	5,276	(61,814)	(667,022)
Infrastructure:					
Sewer equipment, lines and pumps	(26,546,377)	(1,663,534)	-	161,720	(28,048,191)
Water equipment, lines and wells	(10,935,874)	(1,264,658)	-	99,010	(12,101,522)
Total accumulated depreciation	(40,896,717)	(3,602,439)	146,457	-	(44,352,699)
Total capital assets being depreciated, net	38,968,908	(2,396,930)	(49,211)	10,453,178	46,975,945
Total Capital Assets Business-type Activities, net	$49,609,074	($2,023,955)	($49,211)	1,102,440	$48,638,348
Total Capital Assets - Primary Government, net	$519,004,328	$30,053,035	($823,607)	$ -	$548,233,756

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 $30,873,660 for the year ended December 31, 2024, was charged to the following functions:

Governmental Activities:	
General Government	$1,039,086
Public Safety	1,173,554
Highways and Streets	23,205,134
Sanitation	41,127
Health and Welfare	106,957
Cultural and Recreation	811,329
Economic Development	3,040
Conservation	4,479
Transportation	886,515
Total depreciation expense – governmental activities	$27,271,221
Business-type Activities:	
Utility Operations	$3,531,424
Development	71,015
Total depreciation expense – business-type activities	$3,602,439

The decrease in the value of roads is due to advanced deterioration 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. In addition, the decrease in the value of land is due to the valuation of property sold or donated to other parties. Decreases in vehicles and machinery or equipment are due to sales of aging fleet. 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 $37,753,847 at December 31, 2024 for the primary government are as follows:

	Salaries/Benefits	Accounts	Other	Total
Governmental activities:				
General Fund (000)	$816,422	$3,951,543	$274,215	$5,042,180
Public Works (100)	747,900	1,109,035	184,094	2,041,029
St. Tammany Parish Library (128)	-	-	528,990	528,990
Capital Improvements–General (200-4640)	-	1,789,777	649,352	2,439,129
Capital – Grants – Other (249)	-	3,035,969	295,921	3,331,890
Non-major Special Revenue Funds	208,096	2,423,187	9,766,039	12,397,322
Non-major Capital Project Funds	-	8,249,701	1,262,668	9,512,369
Internal Service Funds	4,480	440,644	355,242	800,366
Total governmental activities	$1,776,898	$20,999,856	$13,316,521	$36,093,275
Business-type activities:				
Utility Operations (502)	$266,242	$952,646	$47,953	$1,226,841
Development (507)	131,643	49,662	-	181,305
Total business-type activities	$397,885	$1,002,308	$47,953	$1,448,146
Total Primary Government	$2,174,783	$22,002,164	$13,364,474	$37,541,421

The difference of $212,426 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):

Entity	Retirement System
St. Tammany Parish Government	Parochial Employees' Retirement System (Parochial Plan A) (PERS)
St. Tammany Parish Coroner	Parochial Employees' Retirement System (Parochial Plan A)
St. Tammany Parish Library	Parochial Employees' Retirement System (Parochial Plan A)
Mosquito Abatement District	Parochial Employees' Retirement System (Parochial Plan A)

Employee Eligibility Requirements – All employees working at least twenty-eight hours per week shall become members on the date of employment. As of January 1, 1997, elected officials, excepting coroners, justices of the peace, and parish presidents, may no longer join the retirement system.

Retirement Benefits:

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

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

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 2024 was 11.5% of annual covered payroll. Contributions to the retirement system also include one-fourth of 1% of taxes shown to be collectible by the tax rolls of each Parish. The following table details the employer's contributions to the retirement system under Plan A for the last three years, which equals the required contributions for each year.

2024	2023	2022
$3,395,990	$3,211,578	$2,856,083

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, 2024.

Net Pension Liability	$ 3,671,002
Pension Expense	$ 1,452,191
Proportion of Net Pension Asset/Liability	3.853171%
Change in Proportion Increase	0.192208%

The net pension assets/liabilities were measured as of December 31, 2023 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, 2023 as compared to the total of all employers' contributions received by the plan for the fiscal year ended December 31, 2023.

At December 31, 2023, 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	$ 1,738,332	$ (985,369)
Changes in Assumptions	-	(639,565)
Net Difference between Projected and Actual Earnings on Pension Plan Investments	5,916,351	
Changes in Proportion and Differences between Employer and Non-Employer Contributions and Proportionate Share of Contributions:		
Change in Proportionate Share	26,797	(9,428)
Difference in Contributions	-	96,971
Employer Contributions Subsequent to the Measurement Date	3,395,990	-
Total	$ 11,077,470	$ (1,537,391)

Deferred outflows of resources related to pensions resulting from employer contributions subsequent to the measurement date of $3,395,990, will be recognized as a reduction of the net pension asset/liability during the year ending December 31, 2025.

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:		
2025	$	503,673
2026		2,971,013
2027		4,977,219
2028		(2,404,787)
2029		96,971
Total	$	6,144,089

Actuarial Methods and Assumptions – A summary of the actuarial methods and assumptions used in determining the total pension liability as of December 31, 2023 are as follows:

Valuation Date	December 31, 2023
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 granted cost of living increases. The present values do not include provisions for potential future increases not yet authorized by the Board of Trustees.
Mortality	Pub-2010 Public Retirement Plans Mortality Table for Health Retirees multiplied by 130% for males and 125% for females using MP2021 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 MP2021 scale. Pub-2010 Public Retirement Plans Mortality Table for General Disabled Retirees multiplied by 130% for males and 125% for females using MP2021 scale for disabled annuitants.
Inflation Rate	2.30%

The discount rate used to measure the total pension liability was 6.40%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rates and that contributions from participating employers and non-employer contributing entities will be made at the actuarially determined contribution rates, which are calculated in accordance with relevant statutes and approved by the Board of Trustees and the Public Retirement Systems' Actuarial Committee.

Based on those assumptions, the System's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

The long-term expected rate of return on pension plan investments was determined using a triangulation method which integrated the capital asset pricing model (top-down), a treasury yield curve approach (bottom-up) and an equity building-block model (bottom-up). Risk return and correlations are projected on a forward-looking basis in equilibrium, in which best-estimates of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These rates are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation of 2.40% and an adjustment for the effect of rebalancing/diversification. The resulting expected long-term rate of return is 7.5% for the year ended December 31, 2023.

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, 2023 are summarized in the following table:

Asset Class	Target Asset Allocation	Long-Term Expected Portfolio Real Rate of Return
Fixed income	33%	1.12%
Equity	51%	3.20%
Alternatives	14%	.67%
Real Assets	2%	.12%
Totals	100%	5.10%
Inflation		2.40%
Expected Arithmetic Nominal Return		7.50%

The mortality rate assumption used was set based upon an experience study performed on plan data for the period January 1, 2018 through December 31, 2022. 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 MP2021 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 MP2021 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 MP2021 scale.

Sensitivity of the Parish's Proportionate Share of Net Pension Liability (Assets) to Changes in Discount Rate – The following presents the Parish's proportionate share of the net pension liability of PERS as of December 31, 2023 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
$26,193,261	$3,671,002	$(15,234,198)

Payables to the Pension Plan – At December 31, 2024, the Parish reported payables of $788,058 for the fourth quarter 2024 outstanding employer 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 the 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 accumulated $5,400,244 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, 2024, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefit payments	52
Inactive employees entitled to but not yet receiving benefit payments	-
Active employees	542
Total	594

Total OPEB Liability – The Parish's total OPEB liability of $5,400,244 was measured as of December 31, 2024 and was determined by an actuarial valuation as of that date.

Actuarial Assumptions and other inputs – The total OPEB liability in the December 31, 2024 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	4.75% including inflation
Discount rate	3.26% annually (Beginning of year to determine actuarially determined contribution) 4.08% annually (as of end of year measurement date)
Healthcare cost trend rates	Getzen model, with an initial trend of 5.5%
Mortality	Pub G.H-2010

The discount rate was based on the average of the Bond Buyers' 20-year general obligation municipal bond index as of December 31, 2024, the end of the applicable measurement period.

The actuarial assumptions used in the December 31, 2024 valuation were based on the results of ongoing evaluations of the assumptions from January 1, 2009 to December 31, 2024.

Changes in the Total OPEB Liability

Balance at December 31, 2023	$6,549,106
Changes for the year:	
Service cost	66,094
Interest	208,528
Differences between expected and actual experience	(454,280)
Changes in assumptions	(528,386)
Benefit payments and net transfers	(440,818)
Net changes	(1,148,862)
Balance at December 31, 2024	$5,400,244

Sensitivity of the total OPEB liability to changes in the discount rate – The following presents the total OPEB liability of the Parish, as well as what the Parish's total OPEB liability would be if it were calculated using a discount rate that is 1 percentage point lower (3.08%), or 1 percentage point higher (5.08%) than the current discount rate:

	1.0% Decrease (3.08%)	Current Discount Rate (4.08%)	1.0% Increase (5.08%)
Total OPEB liability	$ 5,948,724	$ 5,400,244	$ 4,938,245

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

	1.0% Decrease (4.5%)	Current Trend (5.5%)	1.0% Increase (6.5%)
Total OPEB liability	$ 4,923,232	$ 5,400,244	$ 5,963,255

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB – For the year ended December 31, 2024, the Parish recognized OPEB expense of ($521,048). At December 31, 2024, the Parish reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ 366,755	($584,627)
Changes in assumptions	1,315,752	(1,763,573)
Total	$1,682,507	($2,348,200)

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:	
2025	$50,746
2026	95,613
2027	95,613
2028	95,613
2029	95,611
Thereafter	232,497
Total	$665,693

H. Construction and Other Significant Commitments

Construction Commitments – The Parish had active projects as of December 31, 2024. At year-end, commitments for the projects are as follows:

Project Name	CIP Expenditures to Date	Commitment
Governmental Activities:		
Abita Nursery Drainage	$95,489	$89,411
Adopt-A-Pond Planting	6,745	-
Airport Obstruction Removal West	25,670	72,051
Alton Water System Interconnection	72,414	15,144
Animal Services Generator	-	87,341
Animal Services Isolation Building	200,379	3,636
Bayou Bonfouca Regional Detention Pond	1,267	64,559
Bayou Lacombe Regional Detention Pond	48,454	1,021
Bealer Rd.	27,500	103,413
Bedico Faubourg Water Main-Fox Branch	1,387,882	63,847
Bedico Faubourg Water Main-Windermere	860,078	28,379
Belair North Pond	3,000	26,923
Belair South Pond	3,000	26,923
Ben Thomas Rd. Pond	1,388,943	-
Birtrue Rd.	113,300	325,887
Bon Temps Sewer System	43,550	250,700
Bootlegger Rd. Sidewalk, Ph.2	120,352	45,453
Brewster Rd. SFM	182,825	1,298,496
Brewster Rd./LA1077 Pond	1,096,248	27,575
Brownswitch Rd. Bridge	121,103	77,603
Brownswitch Rd. Water Main Extension	211,153	816,392
Camelot Dr.	228,288	25,066
Camp Salmen Fitness Court	192,084	32,916
Camp Salmen Historic Lodge Restoration	112,070	9,660
Casril Dr. Drainage	57,751	102,864
Chris Kennedy Rd. Bridge	375,696	698

Project Name (continued)	**CIP Expenditures to Date**	**Commitment**
Governmental Activities:		
Coin Du Lestin Estates Road Elevation	-	977,309
Coquille Pond	151,106	283,948
Crestwood Dr. Drainage	82,725	-
Cross Gates Subdivision (Ph.4) Drainage	163,615	212,044
Cross Gates Subdivision (Ph.5) Drainage	254,567	-
Cross Gates Water Tower #1	3,217,926	2,432,265
Cross Gates Water Well & Tower #2	3,252,849	5,784,632
Cross Gates WWTP	417,675	11,678,700
Diversified Water Well Pretreatment	387,293	5,530,879
Dominion Sewer Consolidation	256,295	1,961,708
Dove Park Rd.	131,228	11,102
Dove St.	168,783	16,841
Drainage Maintenance Properties	39,810	-
Dupard St.	1,395	45,540
Eleventh St. Drainage	143,460	67,870
Emerald Forest Blvd.	200,545	161,924
EOC Building Renovations	96,034	29,537
Erindale Drainage, Ph.3	9,000	64,806
Eugene Wallace Rd.	10,800	149,045
Fairfield Oaks Sewer Consolidation	79,036	745,562
Fairhaven Rd.	80,360	9,308
Faubourg Lift Station	186,203	1,963,003
Fishing Pier-Hurricane Ida	96,502	220,997
Forest Ln.	1,394	24,780
Foy St.	1,394	38,550
Grande Maison Blvd. Drainage	146,592	277,196
Harrison Ave.	1,761,528	506,995
Helen Dr. Pond	91,457	-
Helenbirg Rd.	-	807,216
Herwig Bluff SFM	51,655	15,639
Highland Oaks Sewer Consolidation	104,397	953,259
Highway LA21 Lift Station	105,092	1,088,916
Industry Ln.	17,358	54,307
Isabel Swamp Rd.	199,100	-
Jail Doors-Building A	4,580	10,220
Jail Roof-Building A	881,592	207,700
Jail Roof-Building B	509,443	1,824
Jail Roof-Building C	704,658	2,878
Jail Water Heaters-Building A	-	232,907
Jim Parker Rd.	243,905	39,890
Justice Center Elevator Upgrades	109,137	-
Kane Ln.	7,373	54,307
Kidz Konnection Playground	16,038	187,500
Koop Complex Chiller-Building B	-	261,250
Koop Complex Exterior Stairs-Building B	54,299	383,798
LA1085/LA1077 Connector Rd.	16,806	510,380
LA1088/Viola St. Traffic Improvement	118,289	79,561
LA22 WWTP	37,235	146,709
Lacombe Trails & Nature Park	284,599	571,005
Lake Rd./Bridges	20,623	22,877
Lakeview Dr. Drainage-2021	8,390	-
Lakeview Dr. Drainage-2023	600	-
Lazy Wheels Water Distribution	36,102	309,255
Leru Rd.	-	71,944
Les Bois Sewer Consolidation	350,952	571,265

Project Name (continued)	CIP Expenditures to Date	Commitment
Governmental Activities:		
Library Technical & Maintenance Building Elevator	17,000	8,000
Library-Mandeville Branch Renovation	14,000	6,000
Little Bayou Castine Drainage	344,089	10,700
Little Bogue Falaya Pond	63,587	161,414
Little Dixie Ranch Rd. Drainage	11,745	-
Lock No.1 Rd.	40,000	138,451
Lock No.2 Rd. Bridge	251,249	3,583
Lock No.3 Rd. Bridge	155,642	41,020
Loop Detection System-Stirling Blvd.	79,307	-
Louis Quave Rd.	56,744	14,497
Lovern Rd.	72,078	3,322
Lower W-15 Area Drainage, Ph.3-Diversion Canal	242,466	8,649
Mandeville Annex Drainage	37,450	-
Mandeville Bypass	3,856,284	728,706
Meadow Lake Elevated Water Tank	228,864	3,063,429
Meadowlake Generator-Hurricane Ida	-	44,058
Mire Dr.	-	468,031
Moonraker Dr. Drainage	160,880	258,470
Morgan Subdivision Drainage	66,150	115,660
N. Military Rd. Water Main Extension	420,036	1,269,997
Napoleon Ave.	106,540	131,129
Niblick St.	67,630	4,456
Nolan Rd.	266,981	42,416
North St. Drainage	56,793	3,250
Northwood Village, Whisperwood, & Eddins Canal	578,963	-
Oak Harbor Blvd./Landmark Dr. Intersection	63,000	-
Oak Park Subdivision Drainage	181,500	66,593
Ochsner Blvd Sidewalk	120,352	45,453
Old River Rd.-2018	14,918	-
Old River Rd.-2020	-	778,458
Opioid Resuscitation Equipment	197,351	27,060
Owen Sharp Rd.	30,000	70,969
Ozone Pines Water Distribution	477,839	2,195,114
Ozone Woods Subdivision Drainage	76,929	15,626
Perrilloux Rd.	393,314	106,687
Post Oak Sewer Consolidation	52,608	1,050,782
Pruden Creek Drainage	57,315	39,282
Raiford Oaks Channel	394,306	5,806
Reeves Dr. Drainage	81,700	37,650
River Oaks Elevated Water Tank	1,021,607	4,311,219
Rosedown Way Drainage	148,781	75
Rousseau Rd. Bridge	898,889	15,956
Rue Esplanade Water Main	256,809	522,009
S&J MHP Water Distribution	31,249	466,616
S. Military Rd./US190 Water Main	2,493,009	697,008
Safe Haven Cardinal Cove Cabin Renovation	38,462	27,076
Safe Haven Complex Parking Expansion	-	647,287
Safe Haven Information Signage	42,900	142,818
Safe Haven Pavilions	35,263	-
Safe Haven Quad A Renovation-Suite 101,102,104	4,950	-
Safe Haven Quad A Renovation-Suite 105	15,576	19,038
Safe Haven Roadway Sidewalks	85,340	697,302
Safe Haven Stormwater Management	2,091,413	1,500,446
Safe Haven Utilities	402,974	590,269
Sharp Rd.	203,207	73,191

Project Name (continued)	CIP Expenditures to Date	Commitment
Governmental Activities:		
Sharp Rd., Ph.2	478,637	6,951,919
Slemmer Rd. Drainage	-	288,321
Smith Rd.	82,905	-
Smith Rd. Bridge	391,786	9,944
Southern Manor Water Distribution	92,143	1,086,069
Spanish Trail Heights Drainage	79,609	20,485
St. John Church Rd. Bridge	38,850	43,282
STAC Phase IV Beautification	326,400	-
State Homeland Security FY22	21,864	-
Steele Rd. Drainage	109,760	-
Stone Rd-Powell Dr.	383,356	81,697
T.J. Smith Expressway Property	111,221	-
Tammany MHP Water Distribution	252,831	3,631,153
Tammany Trace Bridge #5	15,033	-
Tammany Trace Bridge #6	52,814	81,375
Tammany Trace Bridge #7	30,258	1,593
Tammany Trace Bridge #8	34,730	79,737
Tammany Trace Bridge #9	31,188	-
Tammany Trace Bridge #10	54,675	86,368
Tammany Trace Bridge #11	35,413	114,365
Tammany Trace Bridge #12	40,943	114,825
Tammany Trace Bridge #13	20,588	131,595
Tammany Trace Bridge #14	38,453	79,661
Tammany Trace Bridge #15	37,659	65,140
Tammany Trace Bridge #17	37,659	65,140
Tammany Trace Bridge #19	40,315	111,896
Tammany Trace Bridge #22	34,218	6,000
Tammany Trace Bridge #23	34,218	105,865
Tammany Trace Bridge #24	40,140	89,725
Tammany Trace Bridge #25	445,482	103,063
Tammany Trace Fitness Court	236,391	50,109
Tchefuncte Parc Lift Station	79,036	1,239,122
Tenet Pond/French Branch Pond Expansion	39,977	129,338
Three Rivers Sewer Consolidation	52,691	721,250
Trace Connection to Heritage Park	342,005	-
US190 Water Main	298,539	1,035,021
Vadia Dr./US190 Water Main	362,751	493,871
West Diversion East Pond	9,287	127,613
West Madisonville Drainage	135,021	11,443
West Tammany Hills Drainage	840,675	18,669
Westwood Regional Detention Pond	1,275,265	9,307
Woodview Dr./US190 Water Main	98,229	900,156
WST Regional Sewer Treatment Facility	236,175	4,614,740
Total Governmental Activities	$46,792,265	$86,749,991
Business-type Activities:		
Bedico/Faubourg Interconnection	$144,963	$21,306
Cross Gates WWTP	155,130	-
Goodbee Regional WWTP	429,027	185,516
Red Oaks/City of Mandeville SFM	3,410	-
Westwood WWTP Blowers	223,366	-
Total Business-type Activities	$955,896	$206,822
Total	**$47,748,161**	**$86,956,813**

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 ï The Parish had other open encumbrances in addition to the commitments above as of December 31, 2024. At year-end, these encumbrances are as follows:

Fund	Encumbrances
Governmental Activities:	
General Fund (000)	$76,565
Public Works (100)	2,300,795
Capital Improvement ï General (200-4640)	4,770,046
Capital ï Grants ï Other (249)	6,238,084
Non-major Special Revenue Funds	6,116,418
Non-major Capital Project Funds	8,993,901
Internal Service Funds	100,515
Total Governmental Activities	$28,596,324
Business-type Activities:	
Utility Operations (502)	$365,472
Development (507)	77,035
Total Business-type Activities	$442,507
Total Primary Government	$29,038,831

In October 2013, the Parish entered into an intergovernmental agreement with the St. Tammany Parish Sheriffǿs 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 Parishǿs access and connection to the system.

Payments to the Sheriff in 2024 totaled $132,318. The Parish is committed to pay an annual fee to the Sheriff as shown in the following table:

Year Due	Amount
2025	$195,747
2026	185,267
2027	186,034
2028	186,593
2029	93,495
Total	**$847,136**

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 workerǿs compensation policy has a $500,000 SIR per occurrence. The general, auto, public officials and employment practices liability policies each have a $350,000 SIR per occurrence.

During 2024, the Parishǿs maximum liability exposure within the self-insured retentions was $600,000 aggregate for general, auto, public officialsô errors and omissions, and employment practices liability. There is a $4,000,000 limit of liability per occurrence for any Parish-related liability for each of these lines of coverage. Settlements in each of the past three years did not exceed insurance coverage.

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 workerǿs compensation claims. Management believes this amount is adequate to cover all open claims and known incidents at December 31, 2024. The liabilities for claims under the Parishǿs 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:

	2024	2023
Unpaid claims, beginning of year	$4,000,000	$4,000,000
Incurred claims and changes in estimates	1,107,071	735,083
Claim payments	(1,107,071)	(735,083)
Unpaid claims, end of year	$4,000,000	$4,000,000

J. Long-term Liabilities

The Parish has issued debt for the following purposes:

1) *General Obligation Bonds* ï to acquire and construct facilities for the St. Tammany Parish Coronerôs office and the St. Tammany Parish Library.
2) *Sales Tax Bonds* ï to maintain parish roads and drainage.
3) *Revenue Bonds* ï to acquire a sewer and water facility and GOMESA bonds to fund coastal restoration.
4) *Impact Fee Credits* ï to fund infrastructure projects.
5) *Lease Liabilities* ï to acquire subscription-based information technology arrangements for software.

The following is a summary of the long-term obligation transactions for the year ended December 31, 2024:

	Long-term Obligations at 12/31/23	Additions	Deductions	Long-term Obligations at 12/31/24	Due within One Year
Governmental Activities					
Bonds Payable					
General Obligation Bonds	$2,230,000	$ -	($1,095,000)	$1,135,000	$1,135,000
Sales Tax Bonds	46,670,000	-	(5,270,000)	41,400,000	5,475,000
Revenue Bonds	21,400,000	-	(1,600,000)	19,800,000	655,000
Unamortized Premium	3,116,609	-	(473,459)	2,643,150	411,920
Total Bonds Payable	73,416,609	-	(8,438,459)	64,978,150	7,676,920
Compensated Absences	2,229,828	2,821,979	(2,619,250)	2,432,557	890,000
Impact Fee Credits	8,611,064	308,931	(297,976)	8,622,019	-
Claims Payable	4,000,000	1,107,071	(1,107,071)	4,000,000	1,200,000
Health Plan Payable Retirees	6,549,106	274,622	(1,423,484)	5,400,244	410,000
Pension Liability	11,406,418	2,611,781	(11,055,883)	2,962,316	-
Lease Liabilities	636,239	-	(353,859)	282,380	282,380
Total Governmental Activities	106,849,264	7,124,384	(25,295,982)	88,677,666	10,459,300
Business-type Activities					
Utility Revenue Bonds	33,484,000	-	(1,092,000)	32,392,000	1,128,000
Discount on Bonds Payable	(620,259)	-	50,896	(569,363)	(49,229)
Pension Liability	2,683,863	672,495	(2,647,671)	708,687	-
Total Business-type Activities	35,547,604	672,495	(3,688,775)	32,531,324	1,078,771
Total Primary Government	$142,396,868	$7,796,879	($28,984,757)	$121,208,990	$11,538,071

The compensated absences liability is accounted for in one internal service fund and the remainder is recorded in the government-wide statements. The Post-Employment Leave Benefit Internal Service Fund (679) is used to account for vacation paid to an eligible employee upon separation from employment. At the end of 2024, the liability in this fund was $1,225,406, of which $140,000 is considered current and $1,085,406 is considered long-term.

The government-wide statements include amounts for accrued sick leave which are paid to active employees when used. The liability was $1,207,151, of which $750,000 is considered current and $457,151 is considered long-term as of December 31, 2024.

OPEB (health plan payable retirees) is accounted for in the Post-Employment Health Insurance Internal Service Fund (678). In prior years, any fund that has salaries has been used to liquidate itsô proportionate share of the net pension liability and net OPEB liability.

During prior years, the Parish has entered into 4 subscription-based information technology arrangements (SBITA) for the use of various vendorsô software for 3-year terms each. The SBITAs do not contain interest rates, so the Parish has utilized a 5% rate for computation purposes.

No additional subscription liabilities were recorded during the current fiscal year, and no subscription payments were made before the subscription assets were placed into service. The value of the subscription assets as of the end of the current fiscal year was $994,612 and had accumulated amortization of $586,615.

The future principal and interest subscription payments as of December 31, 2024, were as follows:

Fiscal Year Ending December 31,	Principal	Interest	Total
2025	$282,380	$14,119	$296,499

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	$710,000	Ad valorem tax
		Limited Tax Refunding Bonds, Series 2018 (Library)	12/19/18	2,665,000	3.2%	03/01/25	425,000	Ad valorem tax
	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	19,185,000	2% sales tax
		Sales Tax Refunding Bonds Sales Tax District No. 3, Series 2020	12/22/20	23,465,000	.3780% to 1.981%	06/01/31	22,215,000	2% sales tax
	Revenue	GOMESA Bonds, Series 2020	12/22/20	22,035,000	3.875%	11/01/45	19,800,000	GOMESA funds
		Total Governmental Activities					$62,335,000	
Business-type Activities	Utility Revenue	Utility Revenue Bonds, Series 2010A	04/21/10	$1,000,000	.95%	06/01/30	$202,000	Net revenues of the system
		Utility Revenue Bonds, Series 2018	12/20/18	36,415,000	3.0% to 4.5%	08/01/44	32,190,000	Net revenues of the system
		Total Business-type Activities					$32,392,000	
		TOTAL PRIMARY GOVERNMENT					$94,727,000	

The primary government has accumulated $7,473,274 in the debt service funds for future debt requirements as of December 31, 2024.

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, 2024, the statutory limit is $310,332,274 and the Parish has $1,135,000 of outstanding general obligation bonded debt.

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

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

		Year Ending December 31	Principal	Interest	Total
Governmental Activities	General Obligation Bonds	2025	$1,135,000	$18,160	$1,153,160
	Sales Tax Bonds	2025	5,475,000	1,177,055	6,652,055
		2026	5,600,000	1,017,665	6,617,665
		2027	5,740,000	846,124	6,586,124
		2028	5,900,000	662,754	6,562,754
		2029	6,055,000	468,306	6,523,306
		2030-2031	12,630,000	373,305	13,003,305
	Revenue Bonds	2025	655,000	806,000	1,461,000
		2026	680,000	780,619	1,460,619
		2027	705,000	754,269	1,459,269
		2028	735,000	726,950	1,461,950
		2029	765,000	698,469	1,463,469
		2030-2034	4,295,000	3,023,856	7,318,856
		2035-2039	5,215,000	2,123,500	7,338,500
		2040-2044	6,330,000	1,029,975	7,359,975
		2045	420,000	55,025	475,025
Business-type Activities	Utility Revenue Bonds	2025	1,128,000	1,337,944	2,465,944
		2026	1,163,000	1,299,853	2,462,853
		2027	1,204,000	1,259,990	2,463,990
		2028	1,249,000	1,217,547	2,466,547
		2029	1,294,000	1,172,269	2,466,269
		2030-2034	7,084,000	5,094,291	12,178,291
		2035-2039	8,605,000	3,545,650	12,150,650
		2040-2044	10,665,000	1,482,075	12,147,075
Total			$94,727,000	$30,971,651	$125,698,651

K. Fund Balance

The fund balance for governmental funds as of December 31, 2024 was $338,712,751. The following table indicates the purpose for each restriction or commitment:

	General Fund (000)	Public Works (100)	Capital Imp.-General (200-4640)	Capital-Grants -Other (249)
Nonspendable:				
Prepaid items	$671,496	$2,979	$ -	$ -
Mitigation bank	-	-	-	-
Total Nonspendable	671,496	2,979	-	-
Restricted for:				
22nd JD Commissioner	-	-	-	-
22nd JD Court System	-	-	-	-
Animal Shelter	-	-	-	-
Arts	-	-	-	-
Coastal Restoration	-	-	-	-
Debt Service	-	-	-	-
Drainage	-	-	-	-
Drainage Capital	-	-	-	-
Economic Development	-	-	-	-
Jail Capital	-	-	-	-
Juror Compensation	-	-	-	-
Justice Center Complex	-	-	-	-
Library	-	-	-	-
Library Capital	-	-	-	-
Lighting Districts	-	-	-	-
Public Health	-	-	-	-
Roads, Bridges, and Drainage	-	47,431,708	123,893,356	-
St. Tammany Parish Coroner	-	-	-	-
Sub-Drainage Dist. 1 of GDD No. 3	-	-	-	-
Transportation	-	-	-	-
Transportation Capital	-	-	-	-
Tree Mitigation	-	-	-	-
Witness Fees	-	-	-	-
Total Restricted	-	47,431,708	123,893,356	-
Committed for:				
Administration Building	-	-	-	-
Animal Shelter	-	-	-	-
Conservation	-	-	-	-
Culture and Recreation	-	-	-	-
Economic Development	-	-	-	-
Environmental Services	-	-	-	-
EOC Capital	-	-	-	-
General Government	-	-	-	2,939,545
Information Systems	-	-	-	-
Jail Capital	-	-	-	-
Parish Buildings	-	-	-	-
Public Safety	-	-	-	-
Road, Bridges, and Drainage	-	789,154	-	-
Safe Haven Capital	-	-	-	-
Sewer/Water Quality	-	-	-	2,500,000
Tammany Trace	-	254,034	-	-
Total Committed	-	1,043,188	-	5,439,545
Unassigned	16,541,849	-	-	-
TOTAL FUND BALANCES	$17,213,345	$48,477,875	$123,893,356	$5,439,545

	Non-major Special Revenue	Non-major Debt Service	Non-major Capital Projects	Non-major Permanent	Total
Nonspendable:					
Prepaid items	$9,279	$ -	$ -	$ -	$683,754
Mitigation bank	-	-	-	832,126	832,126
Total Nonspendable	9,279	-	-	832,126	1,515,880
Restricted for:					
22nd JD Commissioner	59,668	-	-	-	59,668
22nd JD Court System	276,107	-	-	-	276,107
Animal Shelter	4,249,848	-	422,898	-	4,672,746
Arts	11,115	-	-	-	11,115
Coastal Restoration	-	-	18,160,337	-	18,160,337
Debt Service	-	6,289,351	-	-	6,289,351
Drainage	9,759,309	-	18,973,440	-	28,732,749
Drainage Capital	-	-	674,989	-	674,989
Economic Development	4,563,712	-	-	-	4,563,712
Jail Capital	-	-	772,947	-	772,947
Juror Compensation	253,717	-	-	-	253,717
Justice Center Complex	-	-	5,519,840	-	5,519,840
Library	-	437,379	-	-	437,379
Library Capital	-	-	8,799,077	-	8,799,077
Lighting Districts	4,544,350	-	-	-	4,544,350
Public Health	1,438,276	-	53,282	-	1,491,558
Roads, Bridges, and Drainage	-	-	27,359,832	-	198,684,896
St. Tammany Parish Coroner	8,185,774	746,544	-	-	8,932,318
Sub-Drainage Dist. 1 of GDD No. 3	-	-	609,353	-	609,353
Transportation	300,357	-	-	-	300,357
Transportation Capital	-	-	831,632	-	831,632
Tree Mitigation	-	-	198,478	-	198,478
Witness Fees	531,494	-	-	-	531,494
Total Restricted	34,173,727	$7,473,274	82,376,105	-	295,348,170
Committed for:					
Administration Building	-	-	30,701	-	30,701
Animal Shelter	-	-	39,363	-	39,363
Conservation	-	-	2,000,000	-	2,000,000
Culture and Recreation	-	-	2,304,922	-	2,304,922
Economic Development	-	-	24,385	-	24,385
Environmental Services	4,283,091	-	-	-	4,283,091
EOC Capital	-	-	3,966	-	3,966
General Government	-	-	-	-	2,939,545
Information Systems	-	-	217,815	-	217,815
Jail Capital	-	-	3,067,691	-	3,067,691
Parish Buildings	-	-	789,044	-	789,044
Public Safety	-	-	185,575	-	185,575
Road, Bridges, and Drainage	-	-	-	-	789,154
Safe Haven Capital	-	-	41,351		41,351
Sewer/Water Quality	-	-	5,836,215	-	8,336,215
Tammany Trace	-	-		-	254,034
Total Committed	4,283,091	-	14,541,028	-	25,306,852
Unassigned	-	-	-	-	16,541,849
TOTAL FUND BALANCES	$38,466,097	$7,473,274	$96,917,133	$832,126	$338,712,751

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 ñdue to/from primary government/component units.ò The following table indicates amounts due to/from the primary government and component units:

		Receivable Entity				
		Primary Government	**Component Unit**			
	* Indicates major component unit or fund as appropriate	General Fund (000)*	St. Tammany Parish Library*	Sewerage District 1	Sewerage District 4	Total
Payable Entity – Component Unit	Fire Protection District 2	$6,394	$ -	$ -	$ -	$6,394
	Fire Protection District 3	3,289	-	-	-	3,289
	Fire Protection District 4	19,330	-	-	-	19,330
	Fire Protection District 5	1,330	-	-	-	1,330
	Fire Protection District 6	776	-	-	-	776
	Fire Protection District 8	1,700	-	-	-	1,700
	Fire Protection District 9	1,257	-	-	-	1,257
	Fire Protection District 12	8,833	-	-	-	8,833
	Recreation District 1	5,950	-	-	-	5,950
	Recreation District 2	111	-	-	-	111
	Recreation District 11	1,072	-	-	-	1,072
	Recreation District 14	4,472	-	-	-	4,472
	Water District 3	-	-	155,498	20,851	176,349
Payable Entity – Primary Government	St. Tammany Parish Library (128)*	-	12,998,101	-	-	12,998,101
	Total	$54,514	$12,998,101	$155,498	$20,851	$13,228,964

The amount due from primary government to the Library is $671,108 less on the governmental fund statements, as compared to the government-wide statements. This is due to deferred inflows of resources being reported both as revenue and receivable, and expense and payable in the government-wide statements, but only as receivable and deferred inflow in the governmental fund statements.

Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either ñdue to/from other fundò (i.e., the current portion of inter-fund loans) or ñadvances to/from other fundsò (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, 2024, is as follows:

		Due to:			
			General Fund (000)	**STP Library Capital (228)**	**Total**
Due From:	**Major Funds**	St. Tammany Parish Library (128)	$ -	$1,568,693	$1,568,693
	Non-major Special Revenue Funds	Grants ï Coastal (141)	10,783	-	10,783
		Grants ï Economic Development (143)	120	-	120
		Grants ï Health and Welfare (144)	359,117	-	359,117
		Grants ï OHSEP (146)	49,941	-	49,941
		Grants ï Residential Mitigation (147)	734,564	-	734,564
		Lighting District No. 10 (190-4630)	1,299	-	1,299
		Total	$1,155,824	$1,568,693	$2,724,517

M. Inter-fund Transfers

The following table indicates inter-fund transfers as of December 31, 2024:

To:	From: General Fund (000)	Capital Improv ï General (200-4640)	Non-major Special Revenue Funds	Non-major Debt Service Funds	Non-major Capital Project Funds	Internal Service Funds	Utility Operations (502)*	Total
General Fund (000)	$ -	$ -	$3,169	$ -	$ 7,289,804	$ -	$ -	$7,292,973
Public Works (100)	-	-	-	-	-	34,114	-	34,114
STP Library (128)	-	-	-	-	-	19,629	-	19,629
Capital Improvements ï General (200-4640)	-	-	-	-	2,466,775	-	-	2,466,775
Capital ï Grants ï Other (249)	-	-	2,500,000	-	14,137	-	-	2,514,137
Non-major Special Revenue Funds	-	-	-	-	73	17,979	-	18,052
Non-major Debt Service Funds	-	-	-	-	-	-	293,500	293,500
Non-major Capital Project Funds	75,911	1,737,862	5,905,250	585,311	2,347,161	101,522	51,655	10,804,672
Internal Service Funds	100,000	-	-	-	164,764	1,280	-	266,044
Utility Operations (502) *	-	-	-	-	-	375	-	375
Total	$175,911	$1,737,862	$8,408,419	$585,311	$12,282,714	$174,899	$345,155	$23,710,271

(*) Business-type Activities

The transfers were made for the following reasons:

1. A transfer was made from the General Fund to a non-major capital project fund for capital projects related to the ERP system and Fairgrounds.
2. A transfer was made from the General Fund to an internal service fund for attorneys fees for lawsuits with state mandated agencies.
3. Transfers were made from the Capital Improvements - General Fund to non-major capital project funds for additional funding for road and drainage projects.
4. A transfer was made from non-major special revenue fund to the general fund per Louisiana Revised Statute 15:571.11C, which requires half of the fund balance at year-end to be transferred to the General Fund.
5. Transfers were made from a non-major special revenue fund to Capital ï Grants ï Other for water and sewer projects.
6. Transfers were made from a non-major special revenue fund to a non-major capital project fund for water and sewer projects.
7. A transfer was made from a non-major debt service fund to a non-major capital project fund for excess GOMESA revenue received as per the bond documents.
8. A transfer was made from non-major capital project funds to the General Fund to fund the budget requests made by various agencies for state-mandated costs as a result of the depletion of the fund balance and failure of tax proposals.
9. Transfers were made from non-major capital project funds to the Capital Improvements ï General fund to fund a portion of the cost of capital projects.
10. A transfer was made from a non-major capital project fund to the Capital ï Grants ï Other fund to fund a portion of a capital project.
11. Transfers were made from a non-major capital project fund to a non-major special revenue fund for insurance proceeds received for items expended in the non-major special revenue fund.
12. 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.
13. A transfer was made from non-major capital project funds to internal service funds to return unused insurance proceeds.
14. A transfer was made from an internal service fund to the Public Works fund for insurance proceeds received.
15. A transfer was made from an internal service fund to the St. Tammany Parish Library fund for insurance proceeds received.

16. A transfer was made from an internal service fund to non-major special revenue funds for insurance proceeds received.
17. Transfers were made from internal service funds to non-major capital funds to fund building-related capital projects.
18. A transfer was made from an internal service fund to another internal service fund for insurance proceeds received.
19. A transfer was made from an internal service fund to the Utility Operations fund for insurance proceeds received.
20. A transfer was made from the Utility Operations fund to a non-major debt service fund to fund debt that is secured by excess revenues of the Parish but paid by Utility Operations as long as excess funds are available for the debt.
21. A transfer was made from the Utility Operations fund to a non-major capital project fund to fund a portion of the cost of capital projects.

N. Leases

The following table details leases required to be reported under GASBS 87 as of December 31, 2024.

Fund	Lessee	Property	Commencement Date	Expiration Date	Option Expiration Date	Option Terms
General Fund (000)	Abita Skies	Airport	05/01/2024	04/30/2034	N/A	N/A
Public Works (100)	STC Five LLC	Josephine at Trace	04/15/2022	04/14/2027	04/14/2047	4-Five-year terms
	STC Five LLC	Ponchartrain at Trace	04/15/2022	04/14/2027	04/14/2047	4-Five-year terms
	New Cingular Wireless PCS LLC	Koop at Trace	07/07/2022	07/06/2027	07/06/2047	4-Five-year terms
	STC Five LLC	Hwy 190 at Trace	06/01/2022	05/31/2027	05/31/2047	4-Five-year terms
	STC Five LLC	Fritchie Barn	06/01/2022	05/31/2027	05/31/2047	4-Five-year terms
Utility Operations (502)	STC Five LLC	Crossgates	05/02/2022	05/01/2027	05/01/2047	4-Five-year terms
Internal Service Funds	State of LA Department of Environmental Quality	Koop Dr. Building C	06/01/2017	03/31/2022	03/31/2026	2-Two-year terms
	LA Workforce Commission	STP Admin/JC East	02/19/2019	01/31/2024	01/31/2028	2-Two-year terms
	St. Tammany Chamber of Commerce	STP Admin/JC East	07/01/2022	12/31/2024	12/31/2028	2-Two-year terms

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

The following table details the amount of rent and interest recorded for these leases in 2024.

Fund	Rent	Interest	Total
General Fund (000)	$28,874	$126	$29,000
Public Works (100)	146,173	17,425	163,598
Utility Operations (502)	27,173	3,357	30,530
Internal Service Funds	81,251	3,294	84,545
Total	$283,471	$24,202	$307,673

The following table details the future payments to be received under these leases as of December 31, 2024:

		Principal	Interest	Total
General Fund (000)	2025	$42,773	$727	$43,500
	2026	42,137	1,363	43,500
	2027	41,510	1,990	43,500
	2028	40,892	2,608	43,500
	2029	40,284	3,216	43,500
	2030-2024	167,748	20,752	188,500
	Total	375,344	30,656	406,000
Public Works (100)	2025	145,892	23,049	168,941
	2026	145,614	28,856	174,470
	2027	146,327	34,962	181,289
	2028	146,038	41,174	187,212
	2029	145,754	47,589	193,343
	2030-2034	727,533	342,539	1,070,072
	2035-2039	725,447	539,866	1,265,313
	2040-2044	723,366	773,271	1,496,637
	2045-2047	288,181	383,624	671,805
	Total	3,194,152	2,214,930	5,409,082
Internal Service Funds	2025	80,323	4,223	84,546
	2026	74,643	4,821	79,464
	2027	70,409	5,425	75,834
	2028	11,326	983	12,309
	Total	236,701	15,452	252,153
Utility Operations (502)	2025	27,158	4,441	31,599
	2026	27,143	5,562	32,705
	2027	27,128	6,721	33,849
	2028	27,113	7,921	35,034
	2029	27,098	9,162	36,260
	2030-2034	135,269	65,979	201,248
	2035-2039	134,899	104,120	239,019
	2040-2044	134,530	149,350	283,880
	2045-2047	53,710	74,240	127,950
	Total	594,048	427,496	1,021,544
	Total	$4,400,245	$2,688,534	$7,088,779

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 manufacturerǿs 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 $34,465 in fiscal year 2024 in ad valorem taxes due to these abatement programs.

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 Parishôs 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 ñmitigation credit acresò 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
At December 31, 2024, the Coroner had $4,089,602 in deposits (collected bank balances). These deposits are secured from custodial credit risk by $250,000 of federal deposit insurance (GASB Category 1) and $3,839,602 of pledged securities held by the custodial bank in the name of the Coroner (GASB Category 2).

Investments
At December 31, 2024, investments included certificates of deposit with 6-month maturities.

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 and Office Equipment	3 to 5 years

Capital assets and depreciation activity for the year ended December 31, 2024 is as:

St. Tammany Parish Coroner	Beginning Balance	Increases	Decreases	Ending Balance
Capital assets being depreciated:				
Leasehold Improvements	$115,062	$ -	$ -	$115,062
Auto Equipment	581,472	-	-	581,472
Autopsy Equipment	477,273	-	-	477,273
Computer Equipment	329,839	-	-	329,839
Lab Equipment	2,166,932	-	-	2,166,932
Furniture and Fixtures	59,456	-	-	59,456
Office Equipment	484,024	-	-	484,024
Total capital assets being depreciated	4,214,058	-	-	4,214,058

St. Tammany Parish Coroner	**Beginning Balance**	**Increases**	**Decreases**	**Ending Balance**
Less accumulated depreciation for:				
Leasehold Improvements	(70,827)	(5,219)	-	(76,046)
Auto Equipment	(450,642)	(33,185)	-	(483,827)
Autopsy Equipment	(362,237)	(19,102)	-	(381,339)
Computer Equipment	(295,604)	(31,458)	-	(327,062)
Lab Equipment	(2,160,894)	(1,718)	-	(2,162,612)
Furniture and Fixtures	(59,456)	-	-	(59,456)
Office Equipment	(360,379)	(28,444)	-	(388,823)
Total accumulated depreciation	(3,760,039)	(119,126)	-	(3,879,165)
Total capital assets, net	$454,019	($119,126)	$ -	$334,893

2. St. Tammany Parish Library

Cash and Cash Equivalents

The following is a summary of cash and cash equivalents (book balances) at December 31, 2024:

Demand Deposits	$6,317,694

These deposits are stated at cost, which approximates market. As of December 31, 2024, $5,957,136 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, 2024. These liabilities are reported at their present value of $249,919.

Changes in the balances of claims liabilities during the years ended December 31, 2024, 2023, and 2022 were as follows:

	2024	**2023**	**2022**
Unpaid claims, beginning of year	196,494	$255,933	$148,211
Incurred claims and changes in estimates	1,478,007	1,390,187	1,050,181
Claim payments	(1,424,582)	(1,449,626)	(942,459)
Unpaid claims, end of year	$249,919	$196,494	$255,933

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

Capital Assets

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

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

Capital assets and depreciation activity for the year ended December 31, 2024 is as follows:

St. Tammany Parish Library	**Beginning Balance**	**Increases**	**Decreases**	**Ending Balance**
Capital assets, not being depreciated:				
Land	$473,285	$ -	$ -	$473,285
Capital assets being depreciated:				
Artwork	49,464	-	-	49,464
Right-to-Use Buildings	2,103,979	-	-	2,103,979
Library Materials	8,199,273	462,240	(1,627,380)	7,034,133
Vehicles	309,471	162,890	(107,340)	365,021
Computers	198,421	126,050	(15,655)	308,816
Building Improvements	1,873,124	-	(45,365)	1,827,759
Furniture and Equipment	1,914,643	281,067	(40,417)	2,155,293
Total capital assets being depreciated	14,648,375	1,032,247	(1,836,157)	113,844,465
Less accumulated depreciation for:				
Artwork	(44,011)	(3,606)	-	(47,617)
Right-to-Use Buildings	(1,116,877)	(158,194)	-	(1,275,071)
Library Materials	(7,100,523)	(645,045)	1,627,380	(6,118,188)
Vehicles	(218,609)	(29,457)	107,340	(140,726)
Computers	(86,221)	(49,708)	15,655	(120,274)
Building Improvements	(1,057,500)	(79,620)	45,365	(1,091,755)
Furniture and Equipment	(1,706,682)	(72,313)	40,417	(1,738,578)
Total accumulated depreciation	(11,330,423)	(1,037,943)	1,836,157	(10,532,209)
Total capital assets being depreciated, net	3,317,952	(5,696)	-	3,312,256
Total capital assets, net	$3,791,237	$ (5,696)	-	$3,785,541

Leases

The Library leases building space for one of its branches, its administrative office, and its technical services annex. The lease agreements do not specify an interest rate. The Library has estimated lease liabilities and right-to-use assets using its incremental borrowing rate which is the prime rate as of the inception of the leases. At December 31, 2024, the value of the right-to-use assets was $2,103,979 and accumulated amortization was $1,275,071.

A summary of changes in the Libraryôs lease liabilities during 2024 is as follows:

	December 31, 2023	**Additions/ Changes**	**Retirements/ Payments**	**December 31, 2024**	**Due within one year**
Lease Liabilities	$1,125,995	$ -	($133,548)	$992,447	$143,235

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

Year Ending December 31,	Principal	Interest
2025	$143,235	$65,168
2026	153,616	56,506
2027	164,740	47,144
2028	141,603	37,180
2029	44,516	31,394
2030-2035	344,737	85,133
Total	$992,447	$322,525

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. At December 31, 2024, the Library has compensated absences of $499,423 and salary related costs of $7,242 for a total compensated absences liability of $506,665.

3. Mosquito Abatement District

Cash and Cash Equivalents
At December 31, 2024, the Mosquito Abatement District had cash and cash equivalents (book balances) of $9,689,765.

As of December 31, 2024, the Mosquito Abatement District had $10,066,242 in cash deposits (collected bank balances). These deposits were secured from risk by $250,000 of federal deposit insurance and pledged securities held by the custodial bank in the name of the fiscal agent bank.

Inventories
The Mosquito Abatement District (District) values inventory at cost. Inventories consist of primarily chemicals and larvicide oil supplies. Inventory at December 31, 2024 was determined using the first-in, first-out method (FIFO). The cost is recorded as an expenditure at the time individual inventory items are purchased. Inventories as of December 31, 2024 total $2,277,665. Inventories at year-end are equally offset by fund balance reserves which indicates that although a component of current assets, they do not constitute available spendable resource.

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

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

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

Capital assets and depreciation activity for the year ended December 31, 2024 is as follows:

Mosquito Abatement District	**Beginning Balance**	**Increases**	**Retirement/ Reclasses**	**Ending Balance**
Capital assets, not being depreciated:				
Land	$472,645	$ -	$ -	$472,645
Construction in progress	7,120,205	2,646,713	(9,766,918)	-
Total capital assets not being depreciated	7,592,850	2,646,713	(9,766,918)	472,645
Capital assets being depreciated:				
Buildings and Improvements	5,841,125	8,291,109	-	14,132,234
Vehicles	791,066	612,776	(1,400)	1,402,442
Machinery and Equipment	1,287,225	643,727	(27,420)	1,903,532
Aircraft and Related Equipment	8,972,621	142,807	-	9,115,428
Office Furniture and Fixtures	38,361	28,679	-	67040
Total capital assets being depreciated	16,930,398	9,719,098	(28,820)	26,620,676
Total accumulated depreciation	(7,069,893)	(1,321,755)	28,820	(8,362,828)
Total capital assets being depreciated, net	9,860,505	8,397,343	-	18,257,848
Total capital assets, net	$17,453,355	$11,044,056	$(9,766,918)	$18,730,493

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.

R. Contingencies and Uncertainties

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

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

S. New Standards

Statement No. 99 "Omnibus 2022" related to financial guarantees and the classification and reporting of derivative instruments within the scope of Statement 53 will take effect for financial statements starting with the fiscal year that ends June 30, 2024.

Statement No. 100, "Accounting Changes and Error Corrections – an amendment of GASB Statement No. 62" will take effect for financial statements starting with the fiscal year that ends June 30, 2024.

Statement No. 102, "Certain Risk Disclosures" will take effect for financial statements starting with the fiscal year that ends June 30, 2025.

Implementation Guide No. 2023-1, "Implementation Guidance Update—2023" will take effect for financial statements starting with the fiscal year that ends June 30, 2024.

T. Subsequent Events

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

From 1998 to 2018, the Parish levied a .25% sales tax to fund the Justice Center Complex and a .25% sales tax to fund the Parish Jail. Voters did not approve the renewal of these taxes during elections held in 2016-2018 and did not approve the levying of a .4% sales tax for state-mandated costs at an election held in 2021. Voters also did not approve the levying of a .14% sales tax to fund criminal prosecutions proposed by the District Attorney's Office at an election held in 2022.

As a result of the depletion of the tax's remaining fund balance, the amounts requested for the 2025 budget by various agencies for state-mandated costs and General Fund expenditures were in excess of available funding sources. Since the Parish has no dedicated funding for these costs and very limited funding that can be allocated to these agencies, the Parish utilized $7,248,000 of various funds previously committed to capital projects for major maintenance and building repairs to fund a portion of the budgets requested for fiscal year 2025.

The Parish held an election on the March 29, 2025 ballot to renew and rededicate the 2% sales and use tax for an additional period of 25 years commencing December 1, 2031, with the proceeds of the tax heretofore or hereafter collected to continue to be used for the purposes authorized at an election held on July 16, 2005 (including funding roads, bridges and drainage infrastructure) and for the additional purpose of paying expenses of the state mandated public safety agencies that benefit the residents of the District, provided that any revenues of the tax expended for such additional purpose in any year may not exceed 17% of the proceeds of the tax budgeted for that year.

The tax was not approved by voters. In addition, the 1.78 property tax for Public Health was not approved by voters for renewal at the November 2023 election, and it expired in 2023. Voters did not approve the renewal of the 3.1 property tax for the St. Tammany Parish Coroner's Office at the April 2023 election, and it expired in 2024. However, the St. Tammany Parish Library millage which renewed at the election on March 29, 2025 at 4.35 mills for a period of 15 years from 2025 through 2039.

Act No. 526 of the 2024 Regular Legislative Session of the Louisiana Legislature provided in part that the St. Tammany Parish Coroner's Office shall transfer all funds on hand received from the ad valorem tax to the governing authority of St. Tammany Parish, less and except amounts needed for operation for the remainder of calendar year 2024, with the amount being determined by the St. Tammany Parish Department of Finance.

The Act awas signed into law on June 10, 2024. On September 16, 2024, the Chief Financial Officer for the Parish determined the funds to be transferred from the Coroner's Office to the Parish were $14,322,276. On April 11, 2025, the Parish filed a petition seeking to have the Coroner comply with the ministerial duty of transferring the ad valorem tax proceeds on hand to the Parish pursuant to the statutory duty spelled out in La. R.S. 13: 5773.

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, 2024

	Original Budget	Final Budget	Actual Amounts Budgetary Basis	Variance with Final Budget-Positive (Negative)
Revenues				
Taxes:				
Ad valorem	$ 6,292,000	$ 6,292,000	$ 7,576,506	$ 1,284,506
Sales tax	-	-	8,152	8,152
Other taxes, penalties, interest, etc.	2,459,000	2,459,000	2,028,955	(430,045)
Licenses and permits	4,749,000	4,749,000	4,879,447	130,447
Intergovernmental revenues:				
Other federal funds	62,000	62,000	64,203	2,203
State funds:				
State revenue sharing	114,000	114,000	134,608	20,608
Other state funds	-	200,000	376,256	176,256
Fees and charges for services	120,450	120,450	401,059	280,609
Program revenues (PEG fee, rental income, fuel sales)	394,470	318,270	444,212	125,942
Other revenues	203,060	203,060	938,757	735,697
Total Revenues	14,393,980	14,517,780	16,852,155	2,334,375
Less: Revenue collection fees	(912,999)	(912,999)	(984,301)	(71,302)
Net Revenues	13,480,981	13,604,781	15,867,854	2,263,073
Expenditures				
Administrative Departments				
Parish President	811,781	815,711	801,667	14,044
Parish Council	1,612,851	1,628,280	1,539,131	89,149
Chief Administrative Officer	884,331	888,096	821,266	66,830
Facilities Management	1,885,928	1,958,588	1,763,740	194,848
Finance	1,858,296	1,870,961	1,655,684	215,277
Grants Management	634,369	673,742	513,821	159,921
Grants Reimburseable	(280,000)	(280,000)	(205,381)	(74,619)
Human Resources	748,421	753,806	669,424	84,382
Procurement	624,938	632,038	643,331	(11,293)
Public Information	633,851	661,151	654,627	6,524
Technology	4,940,377	5,254,218	4,310,228	943,990
Interfund Charges	(13,597,656)	(13,597,656)	(12,661,268)	(936,388)
Subtotal-Administrative Departments	757,486	1,258,936	506,270	752,666
Facilities and Other				
Bush Community Center	47,220	47,220	47,693	(473)
Fairgrounds Arena	480,838	493,722	416,868	76,854
Levee Board Building	33,645	33,645	38,727	(5,082)
St. Tammany Regional Airport	194,177	149,599	134,070	15,529
Reimbursement-Costs in Excess of Revenues	(518,815)	(563,321)	(458,839)	(104,482)
Subtotal-Facilities and Other	237,065	160,865	178,519	(17,654)
State Mandated Agencies				
St. Tammany Parish Jail	7,465,872	7,465,872	7,469,902	(4,030)
22nd Judicial District Court				
22nd Judicial District Court	2,489,637	2,491,213	2,374,847	116,366
22nd Judicial District Court Reimbursable	5,731	5,731	5,667	64
Assessor	7,480	7,480	7,466	14
Clerk of Court	103,389	103,389	74,390	28,999
District Attorney of 22nd JD				
District Attorney of 22nd JD	4,674,804	4,674,804	4,655,819	18,985
District Attorney - Civil Division	2,035,534	2,035,534	1,839,919	195,615
Interfund Charges	(2,015,826)	(2,015,826)	(1,717,243)	(298,583)
Registrar of Voters	285,464	285,464	276,734	8,730
LA Dept of Veterans Affairs	72,672	72,672	72,096	576
Ward Courts	363,933	363,933	293,190	70,743
Justice Center Complex Courtrooms and Offices	4,511,826	4,511,826	4,149,825	362,001
Interfund Charges	606,749	606,749	1,000,016	(393,267)
Subtotal- State Mandated Agencies	20,607,265	20,608,841	20,502,628	106,213
General expenditures	6,106	142,106	140,793	1,313
Total Expenditures	21,607,922	22,170,748	21,328,210	842,538
Excess (Deficiency) of Revenues Over Expenditures	(8,126,941)	(8,565,967)	(5,460,356)	3,105,611
Other Financing Uses				
Transfers in	7,275,000	7,275,000	7,292,973	17,973
Transfers out	-	(75,000)	(75,000)	-
Issuance of SBITAs	-	300,000	-	(300,000)
Net Change in Fund Balance	(851,941)	(1,065,967)	1,757,617	2,823,584
Fund Balance - Beginning	13,407,692	15,455,728	15,455,728	-
Fund Balance - Ending	$ 12,555,751	$ 14,389,761	$ 17,213,345	$ 2,823,584

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, 2024

	Original Budget	Final Budget	Actual Amounts Budgetary Basis	Variance with Final Budget-Positive (Negative)
Revenues				
Sales Tax	$ 75,999,850	$ 75,999,850	$ 91,584,562	$ 15,584,712
Sales Tax for Capital	(40,200,000)	(77,797,613)	(76,433,208)	1,364,405
Sales Tax for Debt	(6,744,705)	(6,744,705)	(6,735,905)	8,800
Other Revenues	2,685,533	2,685,533	8,153,672	5,468,139
Lease Income for Capital	-	(305,800)	(16,038)	289,762
Less: Transfers to Municipalities	-	-	(14,396,816)	(14,396,816)
Less: Revenue collection fees	(874,000)	(874,000)	(1,051,043)	(177,043)
Net Revenues	30,866,678	(7,036,735)	1,105,224	8,141,959
Expenditures				
Department of Public Works				
Public Works Administration	2,710,842	2,740,133	2,633,109	107,024
Maintenance Barns	16,639,632	19,277,819	15,410,488	3,867,331
Fleet Management	4,571,045	4,776,169	4,265,691	510,478
Tammany Trace Maintenance	1,584,583	1,851,797	1,392,708	459,089
Geographical Information Systems	372,027	410,262	339,472	70,790
Tammany Trace Administration	176,247	177,992	174,713	3,279
Development-Coastal/Environmental	939,337	1,053,247	932,746	120,501
Engineering	3,350,715	3,463,997	2,703,109	760,888
Homeland Security & Emergency Operations	878,741	972,723	852,436	120,287
General expenditures	6,111,273	6,336,273	5,411,371	924,902
Total Expenditures	37,334,442	41,060,411	34,115,843	6,944,568
Excess (Deficiency) of Revenues Over Expend	(6,467,764)	(48,097,146)	(33,010,619)	15,086,527
Other Financing Sources				
Transfers in	-	-	34,114	34,114
Total Other Financing Sources	-	-	34,114	34,114
Net Change in Fund Balance	(6,467,764)	(48,097,146)	(32,976,505)	15,120,641
Fund Balance - Beginning	73,612,606	81,454,380	81,454,380	-
Fund Balance - Ending	$ 67,144,842	$ 33,357,234	$ 48,477,875	$ 15,120,641

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.

SCHEDULE 3

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, 2024

	Original Budget	Final Budget	Actual Amounts Budgetary Basis	Variance with Final Budget-Positive (Negative)
Revenues				
Ad valorem Tax	$ 14,575,000	$ 16,400,000	$ 16,197,990	$ (202,010)
Ad valorem Tax for Capital	(1,600,000)	(2,250,000)	(2,250,000)	-
Ad valorem Tax for Debt	(407,000)	(407,000)	(407,000)	-
Other Revenues	302,000	350,371	349,769	(602)
Less: Revenue collection fees	(502,257)	(563,400)	(550,094)	13,306
Net Revenues	12,367,743	13,529,971	13,340,665	(189,306)
Expenditures	12,367,743	13,549,600	13,360,294	189,306
Excess of Revenues Over Expenditures	-	(19,629)	(19,629)	-
Other Financing Sources				
Transfers in	-	19,629	19,629	-
Net Change in Fund Balance	-	-	-	-
Fund Balance - Beginning	-	-	-	-
Fund Balance - Ending	$ -	$ -	$ -	$ -

ST. TAMMANY PARISH, LOUISIANA
Schedule of the Parish's Proportionate
Share of the Net Pension Liability/(Asset)
For the Year Ended December 31, 2024

	2024	2023	2022	2021	2020	2019
St. Tammany Parish's Proportion of the Net Pension Liability	3.85%	3.66%	3.73%	3.73%	3.83%	4.02%
St. Tammany Parish's Proportionate Share of the Net Pension Liability/(Asset) *	$ 3,671,002	$ 14,090,281	$ (17,550,790)	$ (6,544,656)	$ 180,123	$ 17,832,897
St. Tammany Parish's Covered Payroll	$ 29,530,385	$ 27,926,687	$ 24,838,291	$ 24,998,570	$ 24,929,988	$ 24,264,487
St. Tammany Parish's Proportionate Share of the Net Pension Liability/(Asset) as a Percentage of its Covered Payroll	12.43%	50.45%	-70.66%	-26.18%	0.72%	73.49%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability/(Asset)	98.03%	91.74%	110.46%	104.00%	99.89%	88.86%

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

SCHEDULE 4

2018	2017	2016	2015
4.30%	4.22%	4.13%	3.86%
$ (3,195,198)	$ 8,681,664	$ 10,877,242	$ 1,054,850
$ 24,721,584	$ 26,496,531	$ 24,999,534	$ 23,692,568
-12.92%	32.77%	43.51%	4.45%
101.98%	94.15%	92.23%	99.15%

ST. TAMMANY PARISH, LOUISIANA
Schedule of St. Tammany Parish Contributions
For the Year Ended December 31, 2024

	2024	2023	2022	2021	2020
Statutorily Required Contribution	$ 3,395,990	$ 3,211,578	$ 2,856,083	$ 3,062,324	$ 3,053,925
Contributions in Relation to the Statutorily Required Contribution	3,395,990	3,211,578	2,856,083	3,062,324	3,053,925
Contribution Deficiency (Excess)	$ -	$ -	$ -	$ -	$ -
St. Tammany Parish's Covered Payroll	$ 29,530,385	$ 27,926,687	$ 24,838,291	$ 24,998,570	$ 24,929,988
Contributions as a Percentage of Covered Payroll	11.50%	11.50%	11.50%	12.25%	12.25%

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

SCHEDULE 5

2019	2018	2017	2016	2015
$ 2,790,420	$ 2,842,925	$ 3,312,071	$ 3,249,952	$ 3,435,429
2,790,420	2,842,925	3,312,071	3,249,952	3,435,429
$ -	$ -	$ -	$ -	$ -
$ 24,264,487	$ 24,721,584	$ 26,496,531	$ 24,999,534	$ 23,692,568
11.50%	11.50%	12.50%	13.00%	14.50%

ST. TAMMANY PARISH, LOUISIANA
Schedule of Changes in Total OPEB Liability and Related Ratios
For the Year Ended December 31, 2024

	2024	2023	2022	2021
Total OPEB liability				
Service cost	$ 66,094	$ 67,675	$ 47,308	$ 52,227
Interest	208,528	231,453	146,990	147,953
Changes of benefit terms	-	-	-	-
Differences between expected and actual experience	(454,280)	-	535,538	160,219
Changes of assumptions	(528,386)	301,756	(1,267,122)	64,123
Benefit payments	(440,818)	(408,179)	(386,900)	(245,713)
Net change in total OPEB Liability	(1,148,862)	192,705	(924,186)	178,809
Total OPEB liability - beginning	6,549,106	6,356,401	7,280,587	7,101,778
Total OPEB liability - ending	$ 5,400,244	$ 6,549,106	$ 6,356,401	$ 7,280,587
Covered-employee payroll	$ 29,530,385	$ 27,926,687	$ 24,838,291	$ 24,998,570
Total OPEB liability as a percentage of covered-employee payroll	18.29%	23.45%	25.59%	29.12%
Benefit changes	None	None	None	None
Change of Assumptions:				
Discount Rate	4.08%	3.26%	3.72%	2.06%
Mortality	PubG.H-2010	PubG.H-2010	PubG.H-2010	RP-2000
Trend	Getzen Model	Getzen Model	Getzen Model	4.5% to 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.

2020	2019	2018
$ 52,346	$ 62,234	$ 75,747
290,442	350,581	328,588
-	-	-
(3,912,890)	(119,943)	(217,946)
188,252	1,999,419	(941,153)
(232,903)	(253,051)	(239,859)
(3,614,753)	2,039,240	(994,623)
10,716,531	8,677,291	9,671,914
$ 7,101,778	$ 10,716,531	$ 8,677,291
$ 24,929,988	$ 24,264,487	$ 24,721,584
28.49%	44.17%	35.10%
None	None	None
2.12%	2.74%	4.10%
RP-2000	RP-2000	RP-2000
4.5% to 5.5%	5.5%	5.5%

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

ST. TAMMANY PARISH, LOUISIANA
Reconciliation of Revenues and Expenditures Between Budgetary Comparison and Statement of Revenues and Expenditures
General Fund (000)
For the Year Ended December 31, 2024

	Ad valorem/ parcel fees	Sales tax	Other taxes, penalties, interest, etc.	Licenses and permits	Other federal funds	State revenue sharing	Fees and charges for services
Revenues:							
Taxes:							
Ad valorem	$ 7,576,506	$ -	$ -	$ -	$ -	$ -	$ -
Sales tax	-	8,152	-	-	-	-	-
Other taxes, penalties, interest, etc.	-	-	2,028,955	-	-	-	-
Licenses and permits	-	-	77,737	4,801,710	-	-	-
Intergovernmental revenues:							
Other federal funds	-	-	-	-	64,203	-	-
State funds:							
State revenue sharing	-	-	-	-	-	134,608	-
Other state funds	-	-	376,256	-	-	-	-
Fees and charges for services	-	-	-	-	-	-	192,885
Program revenues (PEG fee, rental income, fuel sales)	-	-	166,307	300	-	-	277,098
Other revenues	-	-	-	-	-	-	-
	$ 7,576,506	$ 8,152	$ 2,649,255	$ 4,802,010	$ 64,203	$ 134,608	$ 469,983

	General Government						
	Legislative	Judicial	Executive	Elections	Financial Administration	Other-Unclassified	Public Safety
Expenditures:							
Administrative Departments							
Parish President	$ -	$ -	$ 801,667	$ -	$ -	$ -	$ -
Parish Council	1,539,131	-	-	-	-	-	-
Chief Administrative Officer	-	-	715,570	-	105,696	-	-
Facilities Management	-	-	-	-	-	1,763,740	-
Finance	-	-	-	-	1,336,196	319,488	-
Grants Management	-	-	-	-	513,821	-	-
Grants Reimburseable	-	-	-	-	(205,381)	-	-
Human Resources	-	-	-	-	669,424	-	-
Procurement	-	-	-	-	643,331	-	-
Public Information	-	-	-	-	-	625,977	-
Technology	-	-	-	-	-	3,616,486	-
Interfund Charges	(1,525,718)	-	(1,512,651)	-	(2,709,255)	(6,913,644)	-
Facilities and Other							
Bush Community Center	-	-	-	-	-	47,693	-
Fairgrounds Arena	-	-	-	-	-	-	-
Levee Board Building	-	-	-	-	-	38,727	-
St. Tammany Regional Airport	-	-	-	-	-	-	-
Reimbursement-Costs in Excess of Revenues	-	-	-	-	-	-	-
State Mandated Agencies							
St. Tammany Parish Jail	-	-	-	-	-	-	7,469,902
22nd Judicial District Court							
22nd Judicial District Court	-	2,374,847	-	-	-	-	-
22nd Judicial District Court Reimbursable	-	5,667	-	-	-	-	-
Assessor	-	-	-	-	7,466	-	-
Clerk of Court	-	74,390	-	-	-	-	-
District Attorney of 22nd JD							
District Attorney of 22nd JD	-	4,655,819	-	-	-	-	-
District Attorney-Civil Division	-	-	-	-	1,839,919	-	-
Interfund Charges	-	-	-	-	(1,717,243)	-	-
Registrar of Voters	-	-	-	276,734	-	-	-
LA Dept of Veterans Affairs	-	-	-	-	-	-	-
Ward Courts	-	293,190	-	-	-	-	-
Justice Center Complex Courtrooms and Offices	-	3,375,135	-	99,937	621,647	-	-
Interfund Charges	-	788,735		71,863	117,182	-	13,328
General expenditures	-	-	-	-	-	40,793	-
Revenue collection fees	-	47	-	-	976,656	7,551	47
Total Expenditures	$ 13,413	$ 11,567,830	$ 4,586	$ 448,534	$ 2,199,459	$ (453,189)	$ 7,483,277

SCHEDULE 7

Fines and forfeitures	Investment earnings	Miscellaneous	Total
$ -	$ -	$ -	$ 7,576,506
-	-	-	8,152
-	-	-	2,028,955
-	-	-	4,879,447
-	-	-	64,203
-	-	-	134,608
-	-	-	376,256
208,174	-	-	401,059
-	126	381	444,212
-	935,867	2,890	938,757
$ 208,174	$ 935,993	$ 3,271	$ 16,852,155

Health and Welfare	Culture and Recreation	Transportation	Capital Outlay - Capital Assets	Debt Service-Prinicpal-SBITAs	Debt Service-Interest-SBITAs	Transfers Out	Total
$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 801,667
-	-	-	-	-	-	-	1,539,131
-	-	-	-	-	-	-	821,266
-	-	-	-	-	-	-	1,763,740
-	-	-	-	-	-	-	1,655,684
-	-	-	-	-	-	-	513,821
-	-	-	-	-	-	-	(205,381)
-	-	-	-	-	-	-	669,424
-	-	-	-	-	-	-	643,331
-	-	-	28,650	-	-	-	654,627
-	-	-	308,071	353,859	31,812	75,000	4,385,228
-	-	-	-	-	-	-	(12,661,268)
-	-	-	-	-	-	-	47,693
-	415,957	-	-	-	-	911	416,868
-	-	-	-	-	-	-	38,727
-	-	134,070	-	-	-	-	134,070
-	(396,164)	(62,675)	-	-	-	-	(458,839)
-	-	-	-	-	-	-	7,469,902
-	-	-	-	-	-	-	2,374,847
-	-	-	-	-	-	-	5,667
-	-	-	-	-	-	-	7,466
-	-	-	-	-	-	-	74,390
-	-	-	-	-	-	-	4,655,819
-	-	-	-	-	-	-	1,839,919
-	-	-	-	-	-	-	(1,717,243)
-	-	-	-	-	-	-	276,734
72,096	-	-	-	-	-	-	72,096
-	-	-	-	-	-	-	293,190
53,106	-	-	-	-	-	-	4,149,825
8,908	-	-	-	-	-	-	1,000,016
-	-	-	-	-	-	100,000	140,793
-	-	-	-	-	-	-	984,301
$ 134,110	$ 19,793	$ 71,395	$ 336,721	$ 353,859	$ 31,812	$ 175,911	$ 22,387,511

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, 2024

	Public Safety	Highways and Streets	Culture and Recreation	Conservation	Capital Outlay - Capital Assets	Total
Expenditures						
Department of Public Works						
Public Works Administration	$ -	$ 2,633,109	$ -	$ -	$ -	$ 2,633,109
Maintenance Barns	-	15,285,063	-	-	125,425	15,410,488
Fleet Management	-	1,905,432	-	-	2,360,259	4,265,691
Tammany Trace Maintenance	-	1,392,708	-	-	-	1,392,708
Geographical Information Systems	-	339,472	-	-	-	339,472
Tammany Trace Administration	-	-	174,713	-	-	174,713
Development-Coastal/Environmental	-	-	-	932,746	-	932,746
Engineering	-	2,599,647	-	-	103,462	2,703,109
Homeland Security & Emergency Operations	852,436	-	-	-	-	852,436
General expenditures	-	5,411,371	-	-	-	5,411,371
Transfers to Municipalities	-	14,396,816	-	-	-	14,396,816
Revenue collection fees	-	1,051,043	-	-	-	1,051,043
Total Expenditures	$ 852,436	$ 45,014,661	$ 174,713	$ 932,746	$ 2,589,146	$ 49,563,702

NON-MAJOR GOVERNMENTAL FUNDS

SCHEDULE 9

ST. TAMMANY PARISH, LOUISIANA
Combining Balance Sheet
Non-Major Governmental Funds
December 31, 2024

	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	$ 25,501,268	$ 1,356,336	$ 50,961,477	$ -	$ 77,819,081
Investments	14,801,599	-	50,532,723	-	65,334,322
Receivables, net of allowances for uncollectibles:					
Ad valorem/parcel fees	20,177,395	-	-	-	20,177,395
Sales and use tax	261,501	-	-	-	261,501
Other receivables	4,415,432	-	6,118,160	-	10,533,592
Due from other funds	-	-	1,568,693	-	1,568,693
Prepaid items	9,279	-	-	-	9,279
Restricted assets	-	6,116,938	17,195,059	832,126	24,144,123
Other assets	1,000	-	-	-	1,000
Total Assets	65,167,474	7,473,274	126,376,112	832,126	199,848,986
DEFERRED OUTFLOWS OF RESOURCES					
Deferred charges - state revenue sharing	6,940	-	-	-	6,940
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	$ 65,174,414	$ 7,473,274	$ 126,376,112	$ 832,126	$ 199,855,926
LIABILITIES					
Accounts, salaries, and other payables	$ 12,397,322	$ -	$ 9,512,369	$ -	$ 21,909,691
Due to other funds	1,155,824	-	-	-	1,155,824
Unearned revenue	11,243,732	-	19,946,610	-	31,190,342
Other liabilities	1,041,636	-	-	-	1,041,636
Total Liabilities	25,838,514	-	29,458,979	-	55,297,493
DEFERRED INFLOWS OF RESOURCES					
Unavailable revenue - ad valorem/parcel fees	746,680	-	-	-	746,680
Unavailable revenue - state revenue sharing	123,123	-	-	-	123,123
Total Deferred Inflows of Resources	869,803	-	-	-	869,803
FUND BALANCES					
Nonspendable					
Mitigation bank	-	-	-	832,126	832,126
Prepaid items	9,279	-	-	-	9,279
Restricted	34,173,727	7,473,274	82,376,105	-	124,023,106
Committed	4,283,091	-	14,541,028	-	18,824,119
Total Fund Balances	38,466,097	7,473,274	96,917,133	832,126	143,688,630
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOUCES, AND FUND BALANCES	$ 65,174,414	$ 7,473,274	$ 126,376,112	$ 832,126	$ 199,855,926

SCHEDULE 10

ST. TAMMANY PARISH, LOUISIANA
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Non-Major Governmental Funds
For the Year Ended December 31, 2024

	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	$ 19,241,807	$ 468,000	$ 4,080,859	$ -	$ 23,790,666
Sales and use	920,003	6,735,905	12,952,525	-	20,608,433
Other taxes, penalties, interest, etc.	419,255	-	3,277	-	422,532
Licenses and permits	374,834	-	-	-	374,834
Intergovernmental revenues:					
Federal and state grants	14,355,923	1,770,847	12,643,159	-	28,769,929
State funds:					
State revenue sharing	399,561	-	-	-	399,561
Fees and charges for services	4,975,167	-	2,670,074	-	7,645,241
Fines and forfeitures	980,129	-	-	-	980,129
Other revenues:					
Investment earnings	2,198,897	1,268,050	2,102,137	39,227	5,608,311
Contributions	409,555	-	3,821	-	413,376
Miscellaneous	1	-	-	-	1
Total Revenues	44,275,132	10,242,802	34,455,852	39,227	89,013,013
Expenditures					
General government:					
Judicial	2,347,756	-	-	-	2,347,756
Other - unclassified	-	-	163,336	-	163,336
Public safety	7,082,049	-	1,125,945	-	8,207,994
Highways and streets	1,958,192	-	4,737,305	-	6,695,497
Sanitation	1,835,605	-	47,951	-	1,883,556
Health and welfare	16,638,148	-	172,020	-	16,810,168
Cultural and recreation	270,095	-	171,770	-	441,865
Economic development	544,188	-	529,639	-	1,073,827
Conservation	30,913	-	2,380,982	-	2,411,895
Transportation	2,221,169	-	40,072	-	2,261,241
Capital outlay:					
Capital assets	2,379,307	-	3,904,018	-	6,283,325
Infrastructure	-	-	25,917,709	-	25,917,709
Debt Service:					
Principal	-	7,965,000	-	-	7,965,000
Interest	-	2,241,000	-	-	2,241,000
Bond issuance costs	-	11,100	-	-	11,100
Impact fee credits used	-	-	297,976	-	297,976
Total Expenditures	35,307,422	10,217,100	39,488,723	-	85,013,245
Excess (Deficiency) of Revenues Over Expenditures	8,967,710	25,702	(5,032,871)	39,227	3,999,768
Other Financing Sources (Uses)					
Impact fee credits issued	-	-	308,931	-	308,931
Transfers in	18,052	293,500	10,804,672	-	11,116,224
Transfers out	(8,408,419)	(585,311)	(12,282,714)	-	(21,276,444)
Total Other Financing Sources (Uses)	(8,390,367)	(291,811)	(1,169,111)	-	(9,851,289)
Net Change in Fund Balance	577,343	(266,109)	(6,201,982)	39,227	(5,851,521)
Fund Balance - Beginning	37,888,754	7,739,383	103,119,115	792,899	149,540,151
Fund Balance - Ending	$ 38,466,097	$ 7,473,274	$ 96,917,133	$ 832,126	$ 143,688,630

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Grants – Opioid Abatement Fund (140) accounts for receipts and disbursements of Opioid Abatement grants.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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, 2024

	101	102	107	111
	Drainage Maintenance	Environmental Services	Judicial Courts	Public Health
ASSETS				
Cash and cash equivalents	$ 1,691,568	$ 1,044,563	$ 194,030	$ 417,451
Investments	4,677,891	2,859,194	-	1,123,363
Receivables, net of allowances for uncollectibles:				
Ad valorem/parcel fees	4,543,515	-	-	1,652
Sales and use tax	-	-	-	-
Other receivables	289,296	562,743	82,954	24,130
Prepaid items	-	-	-	-
Other assets	-	-	-	-
Total Assets	11,202,270	4,466,500	276,984	1,566,596
DEFERRED OUTFLOWS OF RESOURCES				
Deferred charges - state revenue sharing	1,562	-	-	-
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	$ 11,203,832	$ 4,466,500	$ 276,984	$ 1,566,596
LIABILITIES				
Accounts, salaries, and other payables	$ 212,828	$ 183,409	$ 4,045	$ 241,347
Due to other funds	-	-	-	-
Unearned revenue	-	-	-	-
Other liabilities	1,034,583	-	-	1,652
Total Liabilities	1,247,411	183,409	4,045	242,999
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenue - ad valorem/parcel fees	169,398	-	-	-
Unavailable revenue - state revenue sharing	27,714	-	-	-
Total Deferred Inflows of Resources	197,112	-	-	-
FUND BALANCES				
Nonspendable, prepaid items	-	-	-	-
Restricted	9,759,309	-	272,939	1,323,597
Committed	-	4,283,091	-	-
Total Fund Balances	9,759,309	4,283,091	272,939	1,323,597
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	$ 11,203,832	$ 4,466,500	$ 276,984	$ 1,566,596

112 Animal Services	122 Economic Development	123-2025 Hwy 21 Economic Development District	123-2040 Rooms to Go Economic Development Sales Tax District	126 St. Tammany Parish Coroner	129 STARC/Council on Aging	134 Criminal Court
$ 555,158	$ 1,636,298	$ 1,726,515	$ 57,950	$ 940,712	$ 365,710	$ 236,589
1,277,550	-	4,863,601	-	-	-	-
2,708,654	-	-	-	7,750,529	4,922,531	-
-	-	261,358	143	-	-	-
58,405	81,252	52,978	-	94,638	60,150	71,241
5,643	3,636	-	-	-	-	-
-	1,000	-	-	-	-	-
4,605,410	1,722,186	6,904,452	58,093	8,785,879	5,348,391	307,830
932	-	-	-	2,664	1,693	-
$ 4,606,342	$ 1,722,186	$ 6,904,452	$ 58,093	$ 8,788,543	$ 5,350,084	$ 307,830
$ 232,222	$ 7,350	$ 4,109,831	$ 2	$ 263,010	$ 5,134,341	$ 304,662
-	-	-	-	-	-	-
-	-	-	-	-	-	-
767	200	-	-	2,810	1,624	-
232,989	7,550	4,109,831	2	265,820	5,135,965	304,662
101,328	-	-	-	289,693	184,084	-
16,534	-	-	-	47,256	30,035	-
117,862	-	-	-	336,949	214,119	-
5,643	3,636	-	-	-	-	-
4,249,848	1,711,000	2,794,621	58,091	8,185,774	-	3,168
-	-	-	-	-	-	-
4,255,491	1,714,636	2,794,621	58,091	8,185,774	-	3,168
$ 4,606,342	$ 1,722,186	$ 6,904,452	$ 58,093	$ 8,788,543	$ 5,350,084	$ 307,830

ST. TAMMANY PARISH, LOUISIANA
Combining Balance Sheet
Non-Major Special Revenue Funds
December 31, 2024

	135	136	137	140
	22nd JDC Commissioner	Jury Service	Law Enforcement Witness	Grants-Opioid Abatement
ASSETS				
Cash and cash equivalents	$ 56,611	$ 284,340	$ 529,519	$ 6,162,956
Investments	-	-	-	-
Receivables, net of allowances for uncollectibles:				
Ad valorem/parcel fees	-	-	-	-
Sales and use tax	-	-	-	-
Other receivables	7,235	10,597	2,275	-
Prepaid items	-	-	-	-
Other assets	-	-	-	-
Total Assets	63,846	294,937	531,794	6,162,956
DEFERRED OUTFLOWS OF RESOURCES				
Deferred charges - state revenue sharing	-	-	-	-
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	$ 63,846	$ 294,937	$ 531,794	$ 6,162,956
LIABILITIES				
Accounts, salaries, and other payables	$ 4,178	$ 41,220	$ 300	$ 58,846
Due to other funds	-	-	-	-
Unearned revenue	-	-	-	5,989,431
Other liabilities	-	-	-	-
Total Liabilities	4,178	41,220	300	6,048,277
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	59,668	253,717	531,494	114,679
Committed	-	-	-	-
Total Fund Balances	59,668	253,717	531,494	114,679
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	$ 63,846	$ 294,937	$ 531,794	$ 6,162,956

SCHEDULE 11
continued

141	142	143	144	145	146	147
Grants-Coastal	Grants-CRT	Grants-Economic Development	Grants-Health & Welfare	Grants-Infrastructure	Grants-OHSEP	Grants-Residential Mitigation
$ -	$ 210,261	$ -	$ 2,676,220	$ -	$ -	$ 220,717
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
23,901	-	120	442,956	-	49,941	1,290,122
-	-	-	-	-	-	-
-	-	-	-	-	-	-
23,901	210,261	120	3,119,176	-	49,941	1,510,839
-	-	-	-	-	-	-
$ 23,901	$ 210,261	$ 120	$ 3,119,176	$ -	$ 49,941	$ 1,510,839
$ 13,118	$ 2,441	$ -	$ 112,887	$ -	$ -	$ 538,154
10,783	-	120	359,117	-	49,941	734,564
-	196,705	-	2,647,172	-	-	238,121
-	-	-	-	-	-	-
23,901	199,146	120	3,119,176	-	49,941	1,510,839
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	11,115	-	-	-	-	-
-	-	-	-	-	-	-
-	11,115	-	-	-	-	-
$ 23,901	$ 210,261	$ 120	$ 3,119,176	$ -	$ 49,941	$ 1,510,839

ST. TAMMANY PARISH, LOUISIANA
Combining Balance Sheet
Non-Major Special Revenue Funds
December 31, 2024

	148	149	190-4621	190-4624
	Grants-Transporation	Grants - Other	Lighting District No. 1	Lighting District No. 4
ASSETS				
Cash and cash equivalents	$ 179,295	$ 1,917,426	$ 1,348,646	$ 882,239
Investments	-	-	-	-
Receivables, net of allowances for uncollectibles:				
Ad valorem/parcel fees	-	-	-	-
Sales and use tax	-	-	-	-
Other receivables	251,893	955,433	-	-
Prepaid items	-	-	-	-
Other assets	-	-	-	-
Total Assets	431,188	2,872,859	1,348,646	882,239
DEFERRED OUTFLOWS OF RESOURCES				
Deferred charges - state revenue sharing	-	-	-	-
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	$ 431,188	$ 2,872,859	$ 1,348,646	$ 882,239
LIABILITIES				
Accounts, salaries, and other payables	$ 130,831	$ 700,556	$ 12,380	$ 27,810
Due to other funds	-	-	-	-
Unearned revenue	-	2,172,303	-	-
Other liabilities	-	-	-	-
Total Liabilities	130,831	2,872,859	12,380	27,810
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	300,357	-	1,336,266	854,429
Committed	-	-	-	-
Total Fund Balances	300,357	-	1,336,266	854,429
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	$ 431,188	$ 2,872,859	$ 1,348,646	$ 882,239

190-4625	190-4626	190-4627	190-4629	190-4630	190-4631	190-4634
Lighting District No. 5	**Lighting District No. 6**	**Lighting District No. 7**	**Lighting District No. 9**	**Lighting District No. 10**	**Lighting District No. 11**	**Lighting District No. 14**
$ 108,489	$ 274,072	$ 1,532,407	$ 61,080	$ 81	$ 46,272	$ 51,755
-	-	-	-	-	-	-
-	147,655	-	75,584	1,600	4,675	21,000
-	-	-	-	-	-	-
-	3,172	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
108,489	424,899	1,532,407	136,664	1,681	50,947	72,755
-	89	-	-	-	-	-
$ 108,489	$ 424,988	$ 1,532,407	$ 136,664	$ 1,681	$ 50,947	$ 72,755
$ 887	$ 15,338	$ 21,885	$ 15,694	$ 302	$ 1,069	$ 3,034
-	-	-	-	1,299	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
887	15,338	21,885	15,694	1,601	1,069	3,034
-	2,177	-	-	-	-	-
-	1,584	-	-	-	-	-
-	3,761	-	-	-	-	-
-	-	-	-	-	-	-
107,602	405,889	1,510,522	120,970	80	49,878	69,721
-	-	-	-	-	-	-
107,602	405,889	1,510,522	120,970	80	49,878	69,721
$ 108,489	$ 424,988	$ 1,532,407	$ 136,664	$ 1,681	$ 50,947	$ 72,755

ST. TAMMANY PARISH, LOUISIANA
Combining Balance Sheet
Non-Major Special Revenue Funds
December 31, 2024

	190-4635 Lighting District No. 15	190-4636 Lighting District No. 16	TOTAL Non-Major Special Revenue Funds
ASSETS			
Cash and cash equivalents	$ 17,067	$ 75,271	$ 25,501,268
Investments	-	-	14,801,599
Receivables, net of allowances for uncollectibles:			
Ad valorem/parcel fees	-	-	20,177,395
Sales and use tax	-	-	261,501
Other receivables	-	-	4,415,432
Prepaid items	-	-	9,279
Other assets	-	-	1,000
Total Assets	17,067	75,271	65,167,474
DEFERRED OUTFLOWS OF RESOURCES			
Deferred charges - state revenue sharing	-	-	6,940
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	$ 17,067	$ 75,271	$ 65,174,414
LIABILITIES			
Accounts, salaries, and other payables	$ 248	$ 3,097	$ 12,397,322
Due to other funds	-	-	1,155,824
Unearned revenue	-	-	11,243,732
Other liabilities	-	-	1,041,636
Total Liabilities	248	3,097	25,838,514
DEFERRED INFLOWS OF RESOURCES			
Unavailable revenue - ad valorem/parcel fees	-	-	746,680
Unavailable revenue - state revenue sharing	-	-	123,123
Total Deferred Inflows of Resources	-	-	869,803
FUND BALANCES			
Nonspendable, prepaid items	-	-	9,279
Restricted	16,819	72,174	34,173,727
Committed	-	-	4,283,091
Total Fund Balances	16,819	72,174	38,466,097
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	$ 17,067	$ 75,271	$ 65,174,414

ST. TAMMANY PARISH, LOUISIANA
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual
Non-Major Special Revenue Funds
For the Year Ended December 31, 2024

	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	$ (88,400)	$ 2,894,282	$ 2,982,682	$ -	$ -	$ -
Sales and use	-	-	-	-	-	-
Other taxes, penalties, interest, etc.	10,000	19,817	9,817	-	-	-
Licenses and permits	-	-	-	198,000	181,170	(16,830)
Intergovernmental revenues:						
Federal and state grants	-	-	-	-	-	-
State funds:						
State revenue sharing	78,000	82,785	4,785	-	-	-
Fees and charges for services	-	136,647	136,647	2,820,380	2,875,119	54,739
Fines and forfeitures	-	-	-	4,750	925	(3,825)
Other revenues:						
Investment earnings	115,180	955,680	840,500	276,870	436,686	159,816
Contributions	-	-	-	-	-	-
Miscellaneous	-	1	1	-	-	-
Total Revenues	114,780	4,089,212	3,974,432	3,300,000	3,493,900	193,900
Expenditures						
General government:						
Judicial	-	-	-	-	-	-
Financial administration	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	1,352,868	937,823	415,045	-	-	-
Sanitation	-	-	-	2,188,062	1,774,685	413,377
Health and welfare	-	-	-	-	-	-
Cultural and recreation	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Conservation	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Capital outlay:						
Capital assets	-	-	-	195,243	175,721	19,522
Total Expenditures	1,352,868	937,823	415,045	2,383,305	1,950,406	432,899
Excess (Deficiency) of Revenues Over Expenditures	(1,238,088)	3,151,389	4,389,477	916,695	1,543,494	626,799
Other Financing Sources (Uses)						
Transfers in	-	73	73	-	-	-
Transfers out	-	-	-	(8,405,250)	(8,405,250)	-
Total Other Financing Sources (Uses)	-	73	73	(8,405,250)	(8,405,250)	-
Net Change in Fund Balance	(1,238,088)	3,151,462	4,389,550	(7,488,555)	(6,861,756)	626,799
Fund Balance - Beginning	6,607,847	6,607,847	-	11,144,847	11,144,847	-
Fund Balance - Ending	$ 5,369,759	$ 9,759,309	$ 4,389,550	$ 3,656,292	$ 4,283,091	$ 626,799

ST. TAMMANY PARISH, LOUISIANA
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual
Non-Major Special Revenue Funds
For the Year Ended December 31, 2024

	107 Judicial Courts			111 Public Health		
	Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)
Revenues						
Taxes:						
Ad valorem/parcel fees	$ -	$ -	$ -	$ -	$ 139,011	$ 139,011
Sales and use	-	-	-	-	-	-
Other taxes, penalties, interest, etc.	-	-	-	10,000	19,551	9,551
Licenses and permits	-	-	-	-	-	-
Intergovernmental revenues:						
Federal and state grants	-	-	-	-	-	-
State funds:						
State revenue sharing	-	-	-	28,000	28,725	725
Fees and charges for services	850,000	851,991	1,991	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Other revenues:						
Investment earnings	2,420	15,960	13,540	178,710	172,450	(6,260)
Contributions	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total Revenues	852,420	867,951	15,531	216,710	359,737	143,027
Expenditures						
General government:						
Judicial	840,234	839,460	774	-	-	-
Financial administration	-	-	-	-	-	-
Public safety	-	-	-	2,525,416	2,506,908	18,508
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	2,558,256	2,107,795	450,461
Cultural and recreation	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Conservation	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Capital outlay:						
Capital assets	-	-	-	-	-	-
Infrastructure	-	-	-	-	-	-
Total Expenditures	840,234	839,460	774	5,083,672	4,614,703	468,969
Excess (Deficiency) of Revenues Over Expenditures	12,186	28,491	16,305	(4,866,962)	(4,254,966)	611,996
Other Financing Sources (Uses)						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-	-
Net Change in Fund Balance	12,186	28,491	16,305	(4,866,962)	(4,254,966)	611,996
Fund Balance - Beginning	244,448	244,448	-	5,578,563	5,578,563	-
Fund Balance - Ending	$ 256,634	$ 272,939	$ 16,305	$ 711,601	$ 1,323,597	$ 611,996

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)
$ 2,479,520	$ 2,814,921	$ 335,401	$ -	$ -	$ -	$ -	$ -	$ -
-	-	-	-	-	-	650,000	919,165	269,165
5,000	10,276	5,276	61,330	314,566	253,236	-	-	-
235,000	193,664	(41,336)	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
43,000	49,249	6,249	-	-	-	-	-	-
50,000	68,041	18,041	38,000	32,882	(5,118)	-	-	-
-	810	810	-	-	-	-	-	-
65,760	126,471	60,711	23,960	49,589	25,629	103,860	130,554	26,694
35,000	51,279	16,279	-	50	50	-	-	-
-	-	-	-	-	-	-	-	-
2,913,280	3,314,711	401,431	123,290	397,087	273,797	753,860	1,049,719	295,859
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
3,358,759	3,227,958	130,801	-	-	-	-	-	-
-	-	-	185,344	195,735	(10,391)	-	-	-
-	-	-	66,929	52,441	14,488	582,316	491,461	90,855
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
87,524	87,524	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
3,446,283	3,315,482	130,801	252,273	248,176	4,097	582,316	491,461	90,855
(533,003)	(771)	532,232	(128,983)	148,911	277,894	171,544	558,258	386,714
-	17,979	17,979	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	17,979	17,979	-	-	-	-	-	-
(533,003)	17,208	550,211	(128,983)	148,911	277,894	171,544	558,258	386,714
4,238,283	4,238,283	-	1,565,725	1,565,725	-	2,236,363	2,236,363	-
$ 3,705,280	$ 4,255,491	$ 550,211	$ 1,436,742	$ 1,714,636	$ 277,894	$ 2,407,907	$ 2,794,621	$ 386,714

ST. TAMMANY PARISH, LOUISIANA
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual
Non-Major Special Revenue Funds
For the Year Ended December 31, 2024

	123-2040 Rooms to Go Economic Dev. District			126 St. Tammany Parish Coroner		
	Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)
Revenues						
Taxes:						
Ad valorem/parcel fees	$ -	$ -	$ -	$ 7,756,100	$ 8,012,127	$ 256,027
Sales and use	-	838	838	-	-	-
Other taxes, penalties, interest, etc.	-	-	-	20,000	32,123	12,123
Licenses and permits	-	-	-	-	-	-
Intergovernmental revenues:						
Federal and state grants	-	-	-	-	-	-
State funds:						
State revenue sharing	-	-	-	143,000	144,665	1,665
Fees and charges for services	-	-	-	-	55,479	55,479
Fines and forfeitures	-	-	-	-	-	-
Other revenues:						
Investment earnings	590	1,768	1,178	21,340	7,101	(14,239)
Contributions	-	-	-	-	295,446	295,446
Miscellaneous	-	-	-	-	-	-
Total Revenues	590	2,606	2,016	7,940,440	8,546,941	606,501
Expenditures						
General government:						
Judicial	-	-	-	-	-	-
Financial administration	-	-	-	-	-	-
Public safety	-	-	-	6,997,811	361,167	6,636,644
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Cultural and recreation	-	-	-	-	-	-
Economic development	931	286	645	-	-	-
Conservation	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Capital outlay:						
Capital assets	-	-	-	-	-	-
Total Expenditures	931	286	645	6,997,811	361,167	6,636,644
Excess (Deficiency) of Revenues Over Expenditures	(341)	2,320	2,661	942,629	8,185,774	7,243,145
Other Financing Sources (Uses)						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-	-
Net Change in Fund Balance	(341)	2,320	2,661	942,629	8,185,774	7,243,145
Fund Balance - Beginning	55,771	55,771	-	-	-	-
Fund Balance - Ending	$ 55,430	$ 58,091	$ 2,661	$ 942,629	$ 8,185,774	$ 7,243,145

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)
$ 5,200,000	$ 5,116,590	$ (83,410)	$ -	$ -	$ -	$ -	$ -	$ -
-	-	-	-	-	-	-	-	-
19,000	18,940	(60)	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
96,000	89,692	(6,308)	-	-	-	-	-	-
-	-	-	210,000	181,721	(28,279)	96,000	106,199	10,199
-	-	-	1,000,000	978,394	(21,606)	-	-	-
-	-	-	1,770	11,276	9,506	470	1,483	1,013
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
5,315,000	5,225,222	(89,778)	1,211,770	1,171,391	(40,379)	96,470	107,682	11,212
-	-	-	1,202,482	1,187,749	14,733	101,502	92,925	8,577
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
5,315,000	5,225,222	89,778	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
5,315,000	5,225,222	89,778	1,202,482	1,187,749	14,733	101,502	92,925	8,577
-	-	-	9,288	(16,358)	(25,646)	(5,032)	14,757	19,789
-	-	-	-	-	-	-	-	-
-	-	-	-	(3,169)	(3,169)	-	-	-
-	-	-	-	(3,169)	(3,169)	-	-	-
-	-	-	9,288	(19,527)	(28,815)	(5,032)	14,757	19,789
-	-	-	22,695	22,695	-	44,911	44,911	-
$ -	$ -	$ -	$ 31,983	$ 3,168	$ (28,815)	$ 39,879	$ 59,668	$ 19,789

ST. TAMMANY PARISH, LOUISIANA
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual
Non-Major Special Revenue Funds
For the Year Ended December 31, 2024

	136 Jury Service			137 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	135,000	153,073	18,073	30,000	32,358	2,358
Fines and forfeitures	-	-	-	-	-	-
Other revenues:						
Investment earnings	6,690	9,750	3,060	7,880	15,813	7,933
Contributions	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total Revenues	141,690	162,823	21,133	37,880	48,171	10,291
Expenditures						
General government:						
Judicial	233,100	225,258	7,842	35,741	2,364	33,377
Financial administration	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Cultural and recreation	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Conservation	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Capital outlay:						
Capital assets	-	-	-	-	-	-
Total Expenditures	233,100	225,258	7,842	35,741	2,364	33,377
Excess (Deficiency) of Revenues Over Expenditures	(91,410)	(62,435)	28,975	2,139	45,807	43,668
Other Financing Sources (Uses)						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-	-
Net Change in Fund Balance	(91,410)	(62,435)	28,975	2,139	45,807	43,668
Fund Balance - Beginning	316,152	316,152	-	485,687	485,687	-
Fund Balance - Ending	$ 224,742	$ 253,717	$ 28,975	$ 487,826	$ 531,494	$ 43,668

140 Grants-Opiod Abatement			141 Grants-Coastal			142 Grants-CRT		
Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)
$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
3,345,311	345,015	(3,000,296)	1,361,278	87,833	(1,273,445)	776,661	60,971	(715,690)
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
114,679	114,679	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
3,459,990	459,694	(3,000,296)	1,361,278	87,833	(1,273,445)	776,661	60,971	(715,690)
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	31,180	-	31,180	-	-	-
-	-	-	523,891	56,920	466,971	-	-	-
3,094,311	147,664	2,946,647	-	-	-	-	-	-
-	-	-	-	-	-	801,165	74,360	726,805
-	-	-	-	-	-	-	-	-
-	-	-	806,207	30,913	775,294	-	-	-
-	-	-	-	-	-	-	-	-
251,000	197,351	53,649	-	-	-	-	-	-
3,345,311	345,015	3,000,296	1,361,278	87,833	1,273,445	801,165	74,360	726,805
114,679	114,679	-	-	-	-	(24,504)	(13,389)	11,115
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
114,679	114,679	-	-	-	-	(24,504)	(13,389)	11,115
-	-	-	-	-	-	24,504	24,504	-
$ 114,679	$ 114,679	$ -	$ -	$ -	$ -	$ -	$ 11,115	$ 11,115

ST. TAMMANY PARISH, LOUISIANA
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual
Non-Major Special Revenue Funds
For the Year Ended December 31, 2024

	143 Grants-Economic Development			144 Grants-Health & Welfare		
	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	4,086,001	-	(4,086,001)	11,654,476	4,670,771	(6,983,705)
State funds:						
State revenue sharing	-	-	-	-	-	-
Fees and charges for services	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Other revenues:						
Investment earnings	-	-	-	-	-	-
Contributions	-	-	-	121,320	58,780	(62,540)
Miscellaneous	-	-	-	-	-	-
Total Revenues	4,086,001	-	(4,086,001)	11,775,796	4,729,551	(7,046,245)
Expenditures						
General government:						
Judicial	-	-	-	-	-	-
Financial administration	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	11,775,796	4,729,551	7,046,245
Cultural and recreation	-	-	-	-	-	-
Economic development	4,086,001	-	4,086,001	-	-	-
Conservation	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Capital outlay:						
Capital assets	-	-	-	-	-	-
Total Expenditures	4,086,001	-	4,086,001	11,775,796	4,729,551	7,046,245
Excess (Deficiency) of Revenues Over Expenditures	-	-	-	-	-	-
Other Financing Sources (Uses)						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-	-
Net Change in Fund Balance	-	-	-	-	-	-
Fund Balance - Beginning	-	-	-	-	-	-
Fund Balance - Ending	$ -	$ -	$ -	$ -	$ -	$ -

145 Grants-Infrastructure			146 Grants-OHSEP			147 Grants-Residential Mitigation		
Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)
$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
7,111,975	-	(7,111,975)	457,893	80,043	(377,850)	33,374,031	5,750,263	(27,623,768)
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	842,759	22,632	(820,127)
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
7,111,975	-	(7,111,975)	457,893	80,043	(377,850)	34,216,790	5,772,895	(28,443,895)
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	324,046	58,179	265,867	31,441,410	4,118,295	27,323,115
7,111,967	-	7,111,967	-	-	-	-	-	-
8	-	8	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	133,847	21,864	111,983	2,775,380	1,654,600	1,120,780
7,111,975	-	7,111,975	457,893	80,043	377,850	34,216,790	5,772,895	28,443,895
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

ST. TAMMANY PARISH, LOUISIANA
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual
Non-Major Special Revenue Funds
For the Year Ended December 31, 2024

	148 Grants-Transporation			149 Grants-Other		
	Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)
Revenues						
Taxes:						
Ad valorem/parcel fees	$ -	$ -	$ -	$ -	$ -	$ -
Sales and use	-	-	-	-	-	-
Other taxes, penalties, interest, etc.	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental revenues:						
Federal and state grants	10,558,311	2,123,569	(8,434,742)	2,260,558	1,237,458	(1,023,100)
State funds:						
State revenue sharing	-	-	-	-	-	-
Fees and charges for services	1,106,706	459,025	(647,681)	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Other revenues:						
Investment earnings	-	-	-	-	-	-
Contributions	-	-	-	4,000	4,000	-
Miscellaneous	-	-	-	-	-	-
Total Revenues	11,665,017	2,582,594	(9,082,423)	2,264,558	1,241,458	(1,023,100)
Expenditures						
General government:						
Judicial	-	-	-	-	-	-
Financial administration	-	-	-	100,000	-	100,000
Public safety	-	-	-	38,730	37,500	1,230
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	4,000	4,000	-
Health and welfare	-	-	-	2,121,828	1,199,958	921,870
Cultural and recreation	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Conservation	-	-	-	-	-	-
Transportation	11,603,949	2,221,169	9,382,780	-	-	-
Capital outlay:						
Capital assets	242,247	242,247	-	-	-	-
Total Expenditures	11,846,196	2,463,416	9,382,780	2,264,558	1,241,458	1,023,100
Excess (Deficiency) of Revenues Over Expenditures	(181,179)	119,178	300,357	-	-	-
Other Financing Sources (Uses)						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-	-
Net Change in Fund Balance	(181,179)	119,178	300,357	-	-	-
Fund Balance - Beginning	181,179	181,179	-	-	-	-
Fund Balance - Ending	$ -	$ 300,357	$ 300,357	$ -	$ -	$ -

SCHEDULE 12
continued

190-4621 Lighting District No. 1			190-4624 Lighting District No. 4			190-4625 Lighting District No. 5		
Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)
$ -	$ (18)	$ (18)	$ -	$ 795	$ 795	$ -	$ -	$ -
-	-	-	-	-	-	-	-	-
650	39	(611)	800	3,352	2,552	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
26,290	43,990	17,700	22,710	31,653	8,943	2,160	3,516	1,356
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
26,940	44,011	17,071	23,510	35,800	12,290	2,160	3,516	1,356
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
211,295	151,881	59,414	444,337	312,229	132,108	12,205	11,242	963
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
211,295	151,881	59,414	444,337	312,229	132,108	12,205	11,242	963
(184,355)	(107,870)	76,485	(420,827)	(276,429)	144,398	(10,045)	(7,726)	2,319
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
(184,355)	(107,870)	76,485	(420,827)	(276,429)	144,398	(10,045)	(7,726)	2,319
1,444,136	1,444,136	-	1,130,858	1,130,858	-	115,328	115,328	-
$ 1,259,781	$ 1,336,266	$ 76,485	$ 710,031	$ 854,429	$ 144,398	$ 105,283	$ 107,602	$ 2,319

ST. TAMMANY PARISH, LOUISIANA
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual
Non-Major Special Revenue Funds
For the Year Ended December 31, 2024

	190-4626 Lighting District No. 6			190-4627 Lighting District No. 7		
	Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)
Revenues						
Taxes:						
Ad valorem/parcel fees	$ 116,900	$ 153,856	$ 36,956	$ -	$ (208)	$ (208)
Sales and use	-	-	-	-	-	-
Other taxes, penalties, interest, etc.	100	307	207	-	30	30
Licenses and permits	-	-	-	-	-	-
Intergovernmental revenues:						
Federal and state grants	-	-	-	-	-	-
State funds:						
State revenue sharing	3,500	4,445	945	-	-	-
Fees and charges for services	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Other revenues:						
Investment earnings	5,840	9,781	3,941	31,600	50,960	19,360
Contributions	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total Revenues	126,340	168,389	42,049	31,600	50,782	19,182
Expenditures						
General government:						
Judicial	-	-	-	-	-	-
Financial administration	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	208,229	127,423	80,806	411,813	250,578	161,235
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Cultural and recreation	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Conservation	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Capital outlay:						
Capital assets	-	-	-	-	-	-
Total Expenditures	208,229	127,423	80,806	411,813	250,578	161,235
Excess (Deficiency) of Revenues Over Expenditures	(81,889)	40,966	122,855	(380,213)	(199,796)	180,417
Other Financing Sources (Uses)						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-	-
Net Change in Fund Balance	(81,889)	40,966	122,855	(380,213)	(199,796)	180,417
Fund Balance - Beginning	364,923	364,923	-	1,710,318	1,710,318	-
Fund Balance - Ending	$ 283,034	$ 405,889	$ 122,855	$ 1,330,105	$ 1,510,522	$ 180,417

190-4629 Lighting District No. 9			190-4630 Lighting District No. 10			190-4631 Lighting District No. 11		
Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)
$ 81,500	$ 81,326	$ (174)	$ 1,600	$ 1,600	$ -	$ 5,000	$ 5,025	$ 25
-	-	-	-	-	-	-	-	-
70	190	120	-	-	-	3	10	7
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
2,290	3,008	718	-	1	1	860	1,508	648
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
83,860	84,524	664	1,600	1,601	1	5,863	6,543	680
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
107,781	102,094	5,687	1,871	1,828	43	7,569	6,841	728
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
107,781	102,094	5,687	1,871	1,828	43	7,569	6,841	728
(23,921)	(17,570)	6,351	(271)	(227)	44	(1,706)	(298)	1,408
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
(23,921)	(17,570)	6,351	(271)	(227)	44	(1,706)	(298)	1,408
138,540	138,540	-	307	307	-	50,176	50,176	-
$ 114,619	$ 120,970	$ 6,351	$ 36	$ 80	$ 44	$ 48,470	$ 49,878	$ 1,408

ST. TAMMANY PARISH, LOUISIANA
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual
Non-Major Special Revenue Funds
For the Year Ended December 31, 2024

	190-4634 Lighting District No. 14			190-4635 Lighting District No. 15		
	Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)
Revenues						
Taxes:						
Ad valorem/parcel fees	$ 22,100	$ 22,500	$ 400	$ -	$ -	$ -
Sales and use	-	-	-	-	-	-
Other taxes, penalties, interest, etc.	-	54	54	-	-	-
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	910	1,787	877	380	571	191
Contributions	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total Revenues	23,010	24,341	1,331	380	571	191
Expenditures						
General government:						
Judicial	-	-	-	-	-	-
Financial administration	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	18,092	18,036	56	3,915	2,948	967
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Cultural and recreation	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Conservation	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Capital outlay:						
Capital assets	-	-	-	-	-	-
Total Expenditures	18,092	18,036	56	3,915	2,948	967
Excess (Deficiency) of Revenues Over Expenditures	4,918	6,305	1,387	(3,535)	(2,377)	1,158
Other Financing Sources (Uses)						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-	-
Net Change in Fund Balance	4,918	6,305	1,387	(3,535)	(2,377)	1,158
Fund Balance - Beginning	63,416	63,416	-	19,196	19,196	-
Fund Balance - Ending	$ 68,334	$ 69,721	$ 1,387	$ 15,661	$ 16,819	$ 1,158

190-4636 Lighting District No. 16			TOTAL Non-Major Special Revenue Funds		
Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)
$ -	$ -	$ -	$ 15,574,320	$ 19,241,807	$ 3,667,487
-	-	-	650,000	920,003	270,003
-	-	-	126,953	419,255	292,302
-	-	-	433,000	374,834	(58,166)
-	-	-	74,986,495	14,355,923	(60,630,572)
-	-	-	391,500	399,561	8,061
-	-	-	6,178,845	4,975,167	(1,203,678)
-	-	-	1,004,750	980,129	(24,621)
2,340	2,862	522	1,015,559	2,198,897	1,183,338
-	-	-	160,320	409,555	249,235
-	-	-	-	1	1
2,340	2,862	522	100,521,742	44,275,132	(56,246,610)
-	-	-	2,413,059	2,347,756	65,303
-	-	-	100,000	-	100,000
-	-	-	41,327,413	7,082,049	34,245,364
38,727	35,269	3,458	9,961,849	1,958,192	8,003,657
-	-	-	2,715,961	1,835,605	880,356
-	-	-	28,223,950	16,638,148	11,585,802
-	-	-	986,509	270,095	716,414
-	-	-	4,736,177	544,188	4,191,989
-	-	-	806,207	30,913	775,294
-	-	-	11,603,949	2,221,169	9,382,780
-	-	-	3,685,241	2,379,307	1,305,934
38,727	35,269	3,458	106,560,315	35,307,422	71,252,893
(36,387)	(32,407)	3,980	(6,038,573)	8,967,710	15,006,283
-	-	-	-	18,052	18,052
-	-	-	(8,405,250)	(8,408,419)	(3,169)
-	-	-	(8,405,250)	(8,390,367)	14,883
(36,387)	(32,407)	3,980	(14,443,823)	577,343	15,021,166
104,581	104,581	-	37,888,754	37,888,754	-
$ 68,194	$ 72,174	$ 3,980	$ 23,444,931	$ 38,466,097	$ 15,021,166

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, 2024

	300 Sales Tax District No. 3 Debt Service	302 Utility Operations Debt Service	303 GOMESA Debt Service
ASSETS			
Cash and cash equivalents	$ 172,413	$ -	$ -
Restricted assets	3,865,122	-	2,251,816
TOTAL ASSETS	$ 4,037,535	$ -	$ 2,251,816
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts, salaries, and other payables	$ -	$ -	$ -
Total Liabilities	-	-	-
Fund balances:			
Restricted	4,037,535	-	2,251,816
Total Fund Balances	4,037,535	-	2,251,816
TOTAL LIABILITIES AND FUND BALANCES	$ 4,037,535	$ -	$ 2,251,816

326 St. Tammany Parish Coroner Debt Service	328 St. Tammany Parish Library Debt Service	TOTAL Non-Major Debt Service Funds
$ 746,544	$ 437,379	$ 1,356,336
-	-	6,116,938
$ 746,544	$ 437,379	$ 7,473,274
$ -	$ -	$ -
-	-	-
746,544	437,379	7,473,274
746,544	437,379	7,473,274
$ 746,544	$ 437,379	$ 7,473,274

ST. TAMMANY PARISH, LOUISIANA
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual
Non-Major Debt Service Funds
For the Year Ended December 31, 2024

	300 Sales Tax District No. 3 Debt Service			302 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	6,744,705	6,735,905	(8,800)	-	-	-
Intergovernmental revenues:						
Federal and state grants	-	-	-	-	-	-
Other revenues:						
Investment earnings	120,000	177,471	57,471	5,890	3,076	(2,814)
Total Revenues	6,864,705	6,913,376	48,671	5,890	3,076	(2,814)
Expenditures						
Debt Service:						
Principal	5,270,000	5,270,000	-	360,000	360,000	-
Interest	1,364,894	1,364,894	-	6,966	6,966	-
Bond issuance costs	10,500	5,750	4,750	500	350	150
Total Expenditures	6,645,394	6,640,644	4,750	367,466	367,316	150
Excess (Deficiency) of Revenues Over Expenditures	219,311	272,732	53,421	(361,576)	(364,240)	(2,664)
Other Financing Sources						
Transfers in	-	-	-	300,000	293,500	(6,500)
Transfers out	-	-	-	-	-	-
Total Other Financing Sources	-	-	-	300,000	293,500	(6,500)
Net Change in Fund Balance	219,311	272,732	53,421	(61,576)	(70,740)	(9,164)
Fund Balance - Beginning	3,764,803	3,764,803	-	70,740	70,740	-
Fund Balance - Ending	$ 3,984,114	$ 4,037,535	$ 53,421	$ 9,164	$ -	$ (9,164)

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)**
$ -	$ -	$ -	$ 61,000	$ 61,000	$ -	$ 407,000	$ 407,000	$ -
-	-	-	-	-	-	-	-	-
1,770,055	1,770,847	792	-	-	-	-	-	-
1,080,000	1,060,115	(19,885)	16,000	24,210	8,210	3,600	3,178	(422)
2,850,055	2,830,962	(19,093)	77,000	85,210	8,210	410,600	410,178	(422)
1,240,000	1,240,000	-	690,000	690,000	-	405,000	405,000	-
820,413	815,300	5,113	33,760	33,760	-	20,080	20,080	-
8,500	5,000	3,500	1,000	-	1,000	1,000	-	1,000
2,068,913	2,060,300	8,613	724,760	723,760	1,000	426,080	425,080	1,000
781,142	770,662	(10,480)	(647,760)	(638,550)	9,210	(15,480)	(14,902)	578
-	-	-	-	-	-	-	-	-
(600,000)	(585,311)	14,689	-	-	-	-	-	-
(600,000)	(585,311)	14,689	-	-	-	-	-	-
181,142	185,351	4,209	(647,760)	(638,550)	9,210	(15,480)	(14,902)	578
2,066,465	2,066,465	-	1,385,094	1,385,094	-	452,281	452,281	-
$ 2,247,607	$ 2,251,816	$ 4,209	$ 737,334	$ 746,544	$ 9,210	$ 436,801	$ 437,379	$ 578

ST. TAMMANY PARISH, LOUISIANA
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual
Non-Major Debt Service Funds
For the Year Ended December 31, 2024

	TOTAL Non-Major Debt Service Funds		
	Final Budget	Actual Amounts	Variance Positive (Negative)
Revenues			
Taxes:			
Ad valorem/parcel fees	$ 468,000	$ 468,000	$ -
Sales and use	6,744,705	6,735,905	(8,800)
Intergovernmental revenues:			
Federal and state grants	1,770,055	1,770,847	792
Other revenues:			
Investment earnings	1,225,490	1,268,050	42,560
Total Revenues	10,208,250	10,242,802	34,552
Expenditures			
Debt Service:			
Principal	7,965,000	7,965,000	-
Interest	2,246,113	2,241,000	5,113
Bond issuance costs	21,500	11,100	10,400
Total Expenditures	10,232,613	10,217,100	15,513
Excess (Deficiency) of Revenues Over Expenditures	(24,363)	25,702	50,065
Other Financing Sources			
Transfers in	300,000	293,500	(6,500)
Transfers out	(600,000)	(585,311)	14,689
Total Other Financing Sources	(300,000)	(291,811)	8,189
Net Change in Fund Balance	(324,363)	(266,109)	58,254
Fund Balance - Beginning	7,739,383	7,739,383	-
Fund Balance - Ending	$ 7,415,020	$ 7,473,274	$ 58,254

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.

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.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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, 2024

	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	$ 359,923	$ 300,000	$ 892,625	$ 1,492,441
Investments	-	-	-	-
Receivables, net of allowances for uncollectibles:				
Other receivables	-	-	-	-
Due from other funds	-	-	-	-
Restricted assets	-	-	-	-
TOTAL ASSETS	$ 359,923	$ 300,000	$ 892,625	$ 1,492,441
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts, salaries, and other payables	$ -	$ 300,000	$ 416,587	$ 123,391
Unearned revenue	-	-	-	-
Total Liabilities	-	300,000	416,587	123,391
Fund balances:				
Restricted	359,923	-	476,038	1,369,050
Committed	-	-	-	-
Total Fund Balances	359,923	-	476,038	1,369,050
TOTAL LIABILITIES AND FUND BALANCES	$ 359,923	$ 300,000	$ 892,625	$ 1,492,441

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**
$ 1,166,748	$ 632,946	$ 1,653,662	$ 2,474,207	$ 787,179	$ 508,656	$ 902,395
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
$ 1,166,748	$ 632,946	$ 1,653,662	$ 2,474,207	$ 787,179	$ 508,656	$ 902,395
$ 33,311	$ 48,478	$ 165,547	$ 697,198	$ 57,212	$ 18,949	$ 59,579
-	-	-	-	-	-	-
33,311	48,478	165,547	697,198	57,212	18,949	59,579
1,133,437	584,468	1,488,115	1,777,009	729,967	489,707	842,816
-	-	-	-	-	-	-
1,133,437	584,468	1,488,115	1,777,009	729,967	489,707	842,816
$ 1,166,748	$ 632,946	$ 1,653,662	$ 2,474,207	$ 787,179	$ 508,656	$ 902,395

ST. TAMMANY PARISH, LOUISIANA
Combining Balance Sheet
Non-Major Capital Project Funds
December 31, 2024

	200-4650 Capital Improvements District No. 10	200-4651 Capital Improvements District No. 11	200-4652 Capital Improvements District No. 12	200-4653 Capital Improvements District No. 13
ASSETS				
Cash and cash equivalents	$ 1,799,126	$ 2,129,213	$ 777,246	$ 960,835
Investments	-	-	-	-
Receivables, net of allowances for uncollectibles:				
Other receivables	-	-	-	-
Due from other funds	-	-	-	-
Restricted assets	-	-	-	-
TOTAL ASSETS	$ 1,799,126	$ 2,129,213	$ 777,246	$ 960,835
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts, salaries, and other payables	$ 366,730	$ 619,742	$ 35,151	$ 34,593
Unearned revenue	-	-	-	-
Total Liabilities	366,730	619,742	35,151	34,593
Fund balances:				
Restricted	1,432,396	1,509,471	742,095	926,242
Committed	-	-	-	-
Total Fund Balances	1,432,396	1,509,471	742,095	926,242
TOTAL LIABILITIES AND FUND BALANCES	$ 1,799,126	$ 2,129,213	$ 777,246	$ 960,835

200-4654	200-4670	201	202	203	206	211
Capital Improvements District No. 14	**Tammany Trace Capital**	**Capital Improvements Drainage**	**Capital-Sewer/Water Quality**	**Coastal Restoration**	**Justice Center Complex Capital**	**Public Health Capital**
$ 1,005,205	$ 5,523,215	$ 4,818,734	$ 6,618,492	$ 3,949,060	$ 1,385,114	$ 73,493
-	-	14,220,582	3,266,098	-	4,083,652	-
-	-	1,267,100	3,971,590	-	51,074	137,613
-	-	-	-	-	-	-
-	-	-	-	17,195,059	-	-
$ 1,005,205	$ 5,523,215	$ 20,306,416	$ 13,856,180	$ 21,144,119	$ 5,519,840	$ 211,106
$ 45,560	$ 271,560	$ 1,307,036	$ 3,434,599	$ 571,290	$ -	$ 157,824
-	-	25,940	4,585,366	2,412,492	-	-
45,560	271,560	1,332,976	8,019,965	2,983,782	-	157,824
959,645	5,251,655	18,973,440	-	18,160,337	5,519,840	53,282
-	-	-	5,836,215	-	-	-
959,645	5,251,655	18,973,440	5,836,215	18,160,337	5,519,840	53,282
$ 1,005,205	$ 5,523,215	$ 20,306,416	$ 13,856,180	$ 21,144,119	$ 5,519,840	$ 211,106

ST. TAMMANY PARISH, LOUISIANA
Combining Balance Sheet
Non-Major Capital Project Funds
December 31, 2024

	212	216	222	227
	Animal Services Capital	Culture and Recreation Capital	Economic Development Capital	St. Tammany Parish Jail Capital
ASSETS				
Cash and cash equivalents	$ 210,032	$ 2,730	$ 110,711	$ 508,188
Investments	330,386	-	182,991	907,259
Receivables, net of allowances for uncollectibles:				
Other receivables	-	-	226	11,366
Due from other funds	-	-	-	-
Restricted assets	-	-	-	-
TOTAL ASSETS	$ 540,418	$ 2,730	$ 293,928	$ 1,426,813
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts, salaries, and other payables	$ 117,520	$ 2,730	$ 153,411	$ 304,967
Unearned revenue	-	-	116,132	-
Total Liabilities	117,520	2,730	269,543	304,967
Fund balances:				
Restricted	422,898	-	-	772,947
Committed	-	-	24,385	348,899
Total Fund Balances	422,898	-	24,385	1,121,846
TOTAL LIABILITIES AND FUND BALANCES	$ 540,418	$ 2,730	$ 293,928	$ 1,426,813

228	250	251	252	253	254	255
St. Tammany Parish Library Capital	Koop Drive Facility Capital	STP Admin/Justice Complex East Capital	Buildings-General Capital	Deep Water Horizon Settlement	Capital - Diaster Relief	Technology Capital
$ 1,786,654	$ 7,674	$ -	$ 1,101,340	$ 1,437,123	$ 1,897,180	$ 54,853
5,392,432	23,027	-	-	5,778,441	5,290,033	164,562
61,944	-	-	103,210	78,405	298,612	-
1,568,693	-	-	-	-	-	-
-	-	-	-	-	-	-
$ 8,809,723	$ 30,701	$ -	$ 1,204,550	$ 7,293,969	$ 7,485,825	$ 219,415
$ 10,646	$ -	$ -	$ 78,001	$ -	$ 37,318	$ 1,600
-	-	-	337,505	-	160,709	-
10,646	-	-	415,506	-	198,027	1,600
8,799,077	-	-	-	-	7,287,798	-
-	30,701	-	789,044	7,293,969	-	217,815
8,799,077	30,701	-	789,044	7,293,969	7,287,798	217,815
$ 8,809,723	$ 30,701	$ -	$ 1,204,550	$ 7,293,969	$ 7,485,825	$ 219,415

ST. TAMMANY PARISH, LOUISIANA
Combining Balance Sheet
Non-Major Capital Project Funds
December 31, 2024

	263-4660 Transportation Impact Fees	263-4661 SA Transportation Impact Fees	263-4662 NSA Transportation Impact Fees	263-4663 Drainage Impact Fees
ASSETS				
Cash and cash equivalents	$ 33,990	$ 1,570,713	$ 42,084	$ 7,621
Investments	100,876	4,982,166	119,851	28,265
Receivables, net of allowances for uncollectibles:				
Other receivables	511	65,068	1,500	-
Due from other funds	-	-	-	-
Restricted assets	-	-	-	-
TOTAL ASSETS	$ 135,377	$ 6,617,947	$ 163,435	$ 35,886
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts, salaries, and other payables	$ -	$ -	$ -	$ -
Unearned revenue	-	5,953,868	131,259	-
Total Liabilities	-	5,953,868	131,259	-
Fund balances:				
Restricted	135,377	664,079	32,176	35,886
Committed	-	-	-	-
Total Fund Balances	135,377	664,079	32,176	35,886
TOTAL LIABILITIES AND FUND BALANCES	$ 135,377	$ 6,617,947	$ 163,435	$ 35,886

263-4664 SA Drainage Impact Fees	263-4665 NSA Drainage Impact Fees	263-4666 Tree Bank Impact Fees	264 OEP/911 Capital	291-4680 Gravity Drainage District No. 5	291-4681 Sub-Drainage Dist. No. 1 of Gravity Drainage Dist. No. 3
$ 1,762,557	$ 4,456	$ 20,045	$ 40,486	$ -	$ 152,525
4,955,118	79,110	176,644	-	-	451,230
61,194	1,360	1,789	-	-	5,598
-	-	-	-	-	-
-	-	-	-	-	-
$ 6,778,869	$ 84,926	$ 198,478	$ 40,486	$ -	$ 609,353
$ 1,353	$ -	$ -	$ 40,486	$ -	$ -
6,166,835	56,504	-	-	-	-
6,168,188	56,504	-	40,486	-	-
610,681	28,422	198,478	-	-	609,353
-	-	-	-	-	-
610,681	28,422	198,478	-	-	609,353
$ 6,778,869	$ 84,926	$ 198,478	$ 40,486	$ -	$ 609,353

ST. TAMMANY PARISH, LOUISIANA
Combining Balance Sheet
Non-Major Capital Project Funds
December 31, 2024

	TOTAL Non-Major Capital Project Funds
ASSETS	
Cash and cash equivalents	$ 50,961,477
Investments	50,532,723
Receivables, net of allowances for uncollectibles:	
Other receivables	6,118,160
Due from other funds	1,568,693
Restricted assets	17,195,059
TOTAL ASSETS	$ 126,376,112
LIABILITIES AND FUND BALANCES	
Liabilities:	
Accounts, salaries, and other payables	$ 9,512,369
Unearned revenue	19,946,610
Total Liabilities	29,458,979
Fund balances:	
Restricted	82,376,105
Committed	14,541,028
Total Fund Balances	96,917,133
TOTAL LIABILITIES AND FUND BALANCES	$ 126,376,112

ST. TAMMANY PARISH, LOUISIANA
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual
Non-Major Capital Project Funds
For the Year Ended December 31, 2024

	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	(83,637)	(83,637)	-	(269,408)	(269,408)	-
Other taxes, penalties, interest etc.	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental revenues:						
Federal and state grants	-	-	-	-	-	-
Fees and charges for services	-	-	-	-	-	-
Other revenues:						
Investment earnings	-	-	-	-	-	-
Contributions	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total Revenues	(83,637)	(83,637)	-	(269,408)	(269,408)	-
Expenditures						
General government:						
Judicial	-	-	-	-	-	-
Other-unclassified	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Cultural and recreation	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Conservation	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Capital outlay:						
Capital assets	56,900	-	56,900	-	-	-
Infrastructure	-	-	-	925,502	314,746	610,756
Debt service:						
Impact fee credits used	-	-	-	-	-	-
Total Expenditures	56,900	-	56,900	925,502	314,746	610,756
Excess (Deficiency) of Revenues Over Expenditures	(140,537)	(83,637)	56,900	(1,194,910)	(584,154)	610,756
Other Financing Sources (Uses)						
Transfers in	-	-	-	925,502	314,746	(610,756)
Transfers out	(303,023)	-	303,023	-	-	-
Total Other Financing Sources (Uses)	(303,023)	-	303,023	925,502	314,746	(610,756)
Net Change in Fund Balance	(443,560)	(83,637)	359,923	(269,408)	(269,408)	-
Fund Balance - Beginning	443,560	443,560	-	269,408	269,408	-
Fund Balance - Ending	$ -	$ 359,923	$ 359,923	$ -	$ -	$ -

ST. TAMMANY PARISH, LOUISIANA
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual
Non-Major Capital Project Funds
For the Year Ended December 31, 2024

	200-4641 Capital Improvements District No. 1			200-4642 Capital Improvements District No. 2		
	Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)
Revenues						
Taxes:						
Ad valorem/parcel fees	$ -	$ -	$ -	$ -	$ -	$ -
Sales and use	848,514	848,514	-	758,084	758,084	-
Other taxes, penalties, interest etc.	-	-	-	-	-	-
Intergovernmental revenues:						
Federal and state grants	-	-	-	-	-	-
Fees and charges for services	-	-	-	-	-	-
Other revenues:						
Investment earnings	-	-	-	-	-	-
Contributions	-	-	-	-	-	-
Total Revenues	848,514	848,514	-	758,084	758,084	-
Expenditures						
General government:						
Judicial	-	-	-	-	-	-
Other-unclassified	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	432,540	267,393	165,147	334,379	125,540	208,839
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Cultural and recreation	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Conservation	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Capital outlay:						
Capital assets	91,500	79,307	12,193	-	-	-
Infrastructure	1,841,515	1,542,817	298,698	2,992,142	929,931	2,062,211
Debt service:						
Impact fee credits used	-	-	-	-	-	-
Total Expenditures	2,365,555	1,889,517	476,038	3,326,521	1,055,471	2,271,050
Excess (Deficiency) of Revenues Over Expenditures	(1,517,041)	(1,041,003)	476,038	(2,568,437)	(297,387)	2,271,050
Other Financing Sources (Uses)						
Transfers in	-	-	-	902,000	-	(902,000)
Transfers out	-	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	902,000	-	(902,000)
Net Change in Fund Balance	(1,517,041)	(1,041,003)	476,038	(1,666,437)	(297,387)	1,369,050
Fund Balance - Beginning	1,517,041	1,517,041	-	1,666,437	1,666,437	-
Fund Balance - Ending	$ -	$ 476,038	$ 476,038	$ -	$ 1,369,050	$ 1,369,050

200-4643 Capital Improvements District No. 3			200-4644 Capital Improvements District No. 4			200-4645 Capital Improvements District No. 5		
Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)
$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
969,337	969,337	-	305,137	305,137	-	627,624	627,624	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
969,337	969,337	-	305,137	305,137	-	627,624	627,624	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
171,975	86,711	85,264	353,979	181,947	172,032	591,102	268,897	322,205
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
2,419,269	1,371,096	1,048,173	1,037,609	625,173	412,436	2,838,363	560,501	2,277,862
-	-	-	-	-	-	-	-	-
2,591,244	1,457,807	1,133,437	1,391,588	807,120	584,468	3,429,465	829,398	2,600,067
(1,621,907)	(488,470)	1,133,437	(1,086,451)	(501,983)	584,468	(2,801,841)	(201,774)	2,600,067
-	-	-	-	-	-	1,226,713	114,761	(1,111,952)
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	1,226,713	114,761	(1,111,952)
(1,621,907)	(488,470)	1,133,437	(1,086,451)	(501,983)	584,468	(1,575,128)	(87,013)	1,488,115
1,621,907	1,621,907	-	1,086,451	1,086,451	-	1,575,128	1,575,128	-
$ -	$ 1,133,437	$ 1,133,437	$ -	$ 584,468	$ 584,468	$ -	$ 1,488,115	$ 1,488,115

ST. TAMMANY PARISH, LOUISIANA
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual
Non-Major Capital Project Funds
For the Year Ended December 31, 2024

	200-4646 Capital Improvements District No. 6			200-4647 Capital Improvements District No. 7		
	Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)
Revenues						
Taxes:						
Ad valorem/parcel fees	$ -	$ -	$ -	$ -	$ -	$ -
Sales and use	1,056,208	1,056,208	-	735,011	735,011	-
Other taxes, penalties, interest etc.	-	-	-	-	-	-
Intergovernmental revenues:						
Federal and state grants	-	-	-	-	-	-
Fees and charges for services	-	-	-	-	-	-
Other revenues:						
Investment earnings	-	-	-	-	-	-
Contributions	-	-	-	-	-	-
Total Revenues	1,056,208	1,056,208	-	735,011	735,011	-
Expenditures						
General government:						
Judicial	-	-	-	-	-	-
Other-unclassified	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	136,910	46,208	90,702	337,947	292,597	45,350
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Cultural and recreation	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Conservation	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Capital outlay:						
Capital assets	-	-	-	-	-	-
Infrastructure	3,408,596	1,722,289	1,686,307	2,238,637	1,554,020	684,617
Debt service:						
Impact fee credits used	-	-	-	-	-	-
Total Expenditures	3,545,506	1,768,497	1,777,009	2,576,584	1,846,617	729,967
Excess (Deficiency) of Revenues Over Expenditures	(2,489,298)	(712,289)	1,777,009	(1,841,573)	(1,111,606)	729,967
Other Financing Sources (Uses)						
Transfers in	46,996	46,996	-	-	-	-
Transfers out	-	-	-	-	-	-
Total Other Financing Sources (Uses)	46,996	46,996	-	-	-	-
Net Change in Fund Balance	(2,442,302)	(665,293)	1,777,009	(1,841,573)	(1,111,606)	729,967
Fund Balance - Beginning	2,442,302	2,442,302	-	1,841,573	1,841,573	-
Fund Balance - Ending	$ -	$ 1,777,009	$ 1,777,009	$ -	$ 729,967	$ 729,967

200-4648 Capital Improvements District No. 8			200-4649 Capital Improvements District No. 9			200-4650 Capital Improvements District No. 10		
Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)
$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
(84,550)	(84,550)	-	553,980	553,980	-	809,441	809,441	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
(84,550)	(84,550)	-	553,980	553,980	-	809,441	809,441	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
498,063	319,042	179,021	618,886	330,888	287,998	875,235	372,069	503,166
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	35,000	-	35,000	-	-	-
495,300	184,614	310,686	1,723,303	958,052	765,251	1,850,300	921,070	929,230
-	-	-	-	-	-	-	-	-
993,363	503,656	489,707	2,377,189	1,288,940	1,088,249	2,725,535	1,293,139	1,432,396
(1,077,913)	(588,206)	489,707	(1,823,209)	(734,960)	1,088,249	(1,916,094)	(483,698)	1,432,396
-	-	-	329,500	84,067	(245,433)	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	329,500	84,067	(245,433)	-	-	-
(1,077,913)	(588,206)	489,707	(1,493,709)	(650,893)	842,816	(1,916,094)	(483,698)	1,432,396
1,077,913	1,077,913	-	1,493,709	1,493,709	-	1,916,094	1,916,094	-
$ -	$ 489,707	$ 489,707	$ -	$ 842,816	$ 842,816	$ -	$ 1,432,396	$ 1,432,396

ST. TAMMANY PARISH, LOUISIANA
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual
Non-Major Capital Project Funds
For the Year Ended December 31, 2024

	200-4651			200-4652		
	Capital Improvements District No. 11			Capital Improvements District No. 12		
	Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)
Revenues						
Taxes:						
Ad valorem/parcel fees	$ -	$ -	$ -	$ -	$ -	$ -
Sales and use	693,281	693,281	-	381,241	381,241	-
Other taxes, penalties, interest etc.	-	-	-	-	-	-
Intergovernmental revenues:						
Federal and state grants	-	-	-	-	-	-
Fees and charges for services	-	-	-	-	-	-
Other revenues:						
Investment earnings	-	-	-	-	-	-
Contributions	-	-	-	-	-	-
Total Revenues	693,281	693,281	-	381,241	381,241	-
Expenditures						
General government:						
Judicial	-	-	-	-	-	-
Other-unclassified	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	522,000	41,394	480,606	328,666	32,117	296,549
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Cultural and recreation	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Conservation	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Capital outlay:						
Capital assets	-	-	-	-	-	-
Infrastructure	1,709,000	880,135	828,865	1,258,248	812,702	445,546
Debt service:						
Impact fee credits used	-	-	-	-	-	-
Total Expenditures	2,231,000	921,529	1,309,471	1,586,914	844,819	742,095
Excess (Deficiency) of Revenues Over Expenditures	(1,537,719)	(228,248)	1,309,471	(1,205,673)	(463,578)	742,095
Other Financing Sources (Uses)						
Transfers in	-	-	-	-	-	-
Transfers out	(200,000)	-	200,000	-	-	-
Total Other Financing Sources (Uses)	(200,000)	-	200,000	-	-	-
Net Change in Fund Balance	(1,737,719)	(228,248)	1,509,471	(1,205,673)	(463,578)	742,095
Fund Balance - Beginning	1,737,719	1,737,719	-	1,205,673	1,205,673	-
Fund Balance - Ending	$ -	$ 1,509,471	$ 1,509,471	$ -	$ 742,095	$ 742,095

SCHEDULE 16
continued

200-4653 Capital Improvements District No. 13			200-4654 Capital Improvements District No. 14			200-4670 Tammany Trace Capital		
Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)
$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
188,479	188,479	-	(26,185)	(26,185)	-	5,489,968	5,489,968	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	448,517	-	(448,517)
188,479	188,479	-	(26,185)	(26,185)	-	5,938,485	5,489,968	(448,517)
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
591,514	326,465	265,049	1,080,492	304,697	775,795	57,179	-	57,179
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
1,023,444	362,251	661,193	368,466	184,616	183,850	7,373,587	839,055	6,534,532
-	-	-	-	-	-	-	-	-
1,614,958	688,716	926,242	1,448,958	489,313	959,645	7,430,766	839,055	6,591,711
(1,426,479)	(500,237)	926,242	(1,475,143)	(515,498)	959,645	(1,492,281)	4,650,913	6,143,194
-	-	-	-	-	-	891,539	-	(891,539)
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	891,539	-	(891,539)
(1,426,479)	(500,237)	926,242	(1,475,143)	(515,498)	959,645	(600,742)	4,650,913	5,251,655
1,426,479	1,426,479	-	1,475,143	1,475,143	-	600,742	600,742	-
$ -	$ 926,242	$ 926,242	$ -	$ 959,645	$ 959,645	$ -	$ 5,251,655	$ 5,251,655

ST. TAMMANY PARISH, LOUISIANA
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual
Non-Major Capital Project Funds
For the Year Ended December 31, 2024

	201 Capital Improvements Drainage			202 Capital - Sewer/Water Quality		
	Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)
Revenues						
Taxes:						
Ad valorem/parcel fees	$ 1,829,420	$ 1,829,420	$ -	$ -	$ -	$ -
Sales and use	-	-	-	-	-	-
Other taxes, penalties, interest etc.	-	-	-	-	-	-
Intergovernmental revenues:						
Federal and state grants	17,767,314	2,829,091	(14,938,223)	25,284,842	7,504,385	(17,780,457)
Fees and charges for services	27,470	1,530	(25,940)	-	-	-
Other revenues:						
Investment earnings	73,065	73,065	-	250	250	-
Contributions	92,804	-	(92,804)	18,786	1,981	(16,805)
Total Revenues	19,790,073	4,733,106	(15,056,967)	25,303,878	7,506,616	(17,797,262)
Expenditures						
General government:						
Judicial	-	-	-	-	-	-
Other-unclassified	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	12,893,798	1,389,684	11,504,114	-	-	-
Sanitation	-	-	-	367,225	47,951	319,274
Health and welfare	-	-	-	-	-	-
Cultural and recreation	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Conservation	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Capital outlay:						
Capital assets	250,000	-	250,000	4,139,895	86,745	4,053,150
Infrastructure	48,991,923	3,896,657	45,095,266	28,966,796	7,498,795	21,468,001
Debt service:						
Impact fee credits used	-	-	-	-	-	-
Total Expenditures	62,135,721	5,286,341	56,849,380	33,473,916	7,633,491	25,840,425
Excess (Deficiency) of Revenues Over Expenditures	(42,345,648)	(553,235)	41,792,413	(8,170,038)	(126,875)	8,043,163
Other Financing Sources (Uses)						
Transfers in	24,879,081	836,946	(24,042,135)	8,163,853	5,956,905	(2,206,948)
Transfers out	(645,558)	(91,397)	554,161	(27,178)	(27,178)	-
Total Other Financing Sources (Uses)	24,233,523	745,549	(23,487,974)	8,136,675	5,929,727	(2,206,948)
Net Change in Fund Balance	(18,112,125)	192,314	18,304,439	(33,363)	5,802,852	5,836,215
Fund Balance - Beginning	18,781,126	18,781,126	-	33,363	33,363	-
Fund Balance - Ending	$ 669,001	$ 18,973,440	$ 18,304,439	$ -	$ 5,836,215	$ 5,836,215

203 Coastal Restoration			206 Justice Center Complex Capital			211 Public Health Capital		
Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)
$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
6,152,948	209,286	(5,943,662)	-	-	-	5,302,130	311,462	(4,990,668)
-	-	-	-	-	-	-	-	-
78,825	78,825	-	237,880	237,880	-	174	174	-
-	-	-	-	-	-	-	-	-
6,231,773	288,111	(5,943,662)	237,880	237,880	-	5,302,304	311,636	(4,990,668)
-	-	-	207,000	-	207,000	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	265,399	172,020	93,379
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
27,057,131	2,380,982	24,676,149	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	2,746,014	168,151	2,577,863	5,332,474	302,019	5,030,455
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
27,057,131	2,380,982	24,676,149	2,953,014	168,151	2,784,863	5,597,873	474,039	5,123,834
(20,825,358)	(2,092,871)	18,732,487	(2,715,134)	69,729	2,784,863	(295,569)	(162,403)	133,166
2,585,311	585,311	(2,000,000)	-	-	-	301,244	221,360	(79,884)
-	-	-	-	-	-	(103,944)	(103,944)	-
2,585,311	585,311	(2,000,000)	-	-	-	197,300	117,416	(79,884)
(18,240,047)	(1,507,560)	16,732,487	(2,715,134)	69,729	2,784,863	(98,269)	(44,987)	53,282
19,667,897	19,667,897	-	5,450,111	5,450,111	-	98,269	98,269	-
$ 1,427,850	$ 18,160,337	$ 16,732,487	$ 2,734,977	$ 5,519,840	$ 2,784,863	$ -	$ 53,282	$ 53,282

ST. TAMMANY PARISH, LOUISIANA
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual
Non-Major Capital Project Funds
For the Year Ended December 31, 2024

	212 Animal Services Capital			216 Culture and Recreation 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	270,000	-	(270,000)	1,005,238	1,075	(1,004,163)
Fees and charges for services	-	-	-	305,800	16,038	(289,762)
Other revenues:						
Investment earnings	1,488	1,488	-	24	24	-
Contributions	-	-	-	-	-	-
Total Revenues	271,488	1,488	(270,000)	1,311,062	17,137	(1,293,925)
Expenditures						
General government:						
Judicial	-	-	-	-	-	-
Other-unclassified	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	53,080	-	53,080	-	-	-
Cultural and recreation	-	-	-	98,386	1,075	97,311
Economic development	-	-	-	-	-	-
Conservation	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Capital outlay:						
Capital assets	861,085	181,904	679,181	364,533	17,313	347,220
Infrastructure	-	-	-	1,748,157	52,392	1,695,765
Debt service:						
Impact fee credits used	-	-	-	-	-	-
Total Expenditures	914,165	181,904	732,261	2,211,076	70,780	2,140,296
Excess (Deficiency) of Revenues Over Expenditures	(642,677)	(180,416)	462,261	(900,014)	(53,643)	846,371
Other Financing Sources (Uses)						
Transfers in	200,000	160,637	(39,363)	900,038	53,667	(846,371)
Transfers out	(17,979)	(17,979)	-	(57)	(57)	-
Total Other Financing Sources (Uses)	182,021	142,658	(39,363)	899,981	53,610	(846,371)
Net Change in Fund Balance	(460,656)	(37,758)	422,898	(33)	(33)	-
Fund Balance - Beginning	460,656	460,656	-	33	33	-
Fund Balance - Ending	$ -	$ 422,898	$ 422,898	$ -	$ -	$ -

222			227			228		
Economic Development Capital			**St. Tammany Parish Jail Capital**			**St. Tammany Parish Library Capital**		
Final Budget	**Actual Amounts**	**Variance Positive (Negative)**	**Final Budget**	**Actual Amounts**	**Variance Positive (Negative)**	**Final Budget**	**Actual Amounts**	**Variance Positive (Negative)**
$ -	$ -	$ -	$ -	$ -	$ -	$ 2,250,000	$ 2,250,000	$ -
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
548,854	548,854	-	-	-	-	-	-	-
277,698	163,771	(113,927)	-	-	-	-	-	-
-	-	-	51,020	51,020	-	280,178	280,178	-
-	-	-	-	-	-	-	-	-
826,552	712,625	(113,927)	51,020	51,020	-	2,530,178	2,530,178	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	10,445	10,445	-	-	-	-
626,939	180,925	446,014	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	1,164,092	168,848	995,244
557,139	529,639	27,500	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
170,805	170,398	407	5,740,000	2,100,273	3,639,727	1,495,447	501,447	994,000
195,960	185,830	10,130	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
1,550,843	1,066,792	484,051	5,750,445	2,110,718	3,639,727	2,659,539	670,295	1,989,244
(724,291)	(354,167)	370,124	(5,699,425)	(2,059,698)	3,639,727	(129,361)	1,859,883	1,989,244
474,380	128,641	(345,739)	4,725,000	2,006,208	(2,718,792)	-	-	-
(84,334)	(84,334)	-	-	-	-	-	-	-
390,046	44,307	(345,739)	4,725,000	2,006,208	(2,718,792)	-	-	-
(334,245)	(309,860)	24,385	(974,425)	(53,490)	920,935	(129,361)	1,859,883	1,989,244
334,245	334,245	-	1,175,336	1,175,336	-	6,939,194	6,939,194	-
$ -	$ 24,385	$ 24,385	$ 200,911	$ 1,121,846	$ 920,935	$ 6,809,833	$ 8,799,077	$ 1,989,244

ST. TAMMANY PARISH, LOUISIANA
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual
Non-Major Capital Project Funds
For the Year Ended December 31, 2024

	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)
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	1,327	1,327	-	6,636	6,636	-
Contributions	-	-	-	-	-	-
Total Revenues	1,327	1,327	-	6,636	6,636	-
Expenditures						
General government:						
Judicial	-	-	-	-	-	-
Other-unclassified	1,225,000	-	1,225,000	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Cultural and recreation	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Conservation	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Capital outlay:						
Capital assets	65,475	34,774	30,701	-	-	-
Infrastructure	-	-	-	-	-	-
Debt service:						
Impact fee credits used	-	-	-	-	-	-
Total Expenditures	1,290,475	34,774	1,255,701	-	-	-
Excess (Deficiency) of Revenues Over Expenditures	(1,289,148)	(33,447)	1,255,701	6,636	6,636	-
Other Financing Sources (Uses)						
Transfers in	1,225,000	-	(1,225,000)	-	-	-
Transfers out	(260,920)	(260,920)	-	(1,639,829)	(1,639,829)	-
Total Other Financing Sources (Uses)	964,080	(260,920)	(1,225,000)	(1,639,829)	(1,639,829)	-
Net Change in Fund Balance	(325,068)	(294,367)	30,701	(1,633,193)	(1,633,193)	-
Fund Balance - Beginning	325,068	325,068	-	1,633,193	1,633,193	-
Fund Balance - Ending	$ -	$ 30,701	$ 30,701	$ -	$ -	$ -

252			253			254		
Buildings - General Capital			Deep Water Horizon Settlement			Capital - Disaster Relief		
Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)
$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
3,277,425	221,313	(3,056,112)	-	-	-	1,857,351	1,017,693	(839,658)
-	-	-	-	-	-	-	-	-
22,189	22,189	-	402,126	402,126	-	304,348	304,348	-
58,872	1,840	(57,032)	-	-	-	-	-	-
3,358,486	245,342	(3,113,144)	402,126	402,126	-	2,161,699	1,322,041	(839,658)
-	-	-	-	-	-	-	-	-
319,732	89,732	230,000	-	-	-	-	-	-
-	-	-	-	-	-	2,855,524	1,115,500	1,740,024
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
41,596	1,840	39,756	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
106,322	40,072	66,250	-	-	-	-	-	-
687,646	46,415	641,231	-	-	-	163,296	119,238	44,058
2,554,568	106,491	2,448,077	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
3,709,864	284,550	3,425,314	-	-	-	3,018,820	1,234,738	1,784,082
(351,378)	(39,208)	312,170	402,126	402,126	-	(857,121)	87,303	944,424
(28,335)	(28,335)	-	-	-	-	460,598	140,003	(320,595)
(4,886,527)	(4,886,527)	-	(9,367,877)	(2,602,386)	6,765,491	(12,305)	(12,305)	-
(4,914,862)	(4,914,862)	-	(9,367,877)	(2,602,386)	6,765,491	448,293	127,698	(320,595)
(5,266,240)	(4,954,070)	312,170	(8,965,751)	(2,200,260)	6,765,491	(408,828)	215,001	623,829
5,743,114	5,743,114	-	9,494,229	9,494,229	-	7,072,797	7,072,797	-
$ 476,874	$ 789,044	$ 312,170	$ 528,478	$ 7,293,969	$ 6,765,491	$ 6,663,969	$ 7,287,798	$ 623,829

ST. TAMMANY PARISH, LOUISIANA
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual
Non-Major Capital Project Funds
For the Year Ended December 31, 2024

	255 Technology Capital			263-4660 Transporation 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	-	-	-	-	-	-
Other revenues:						
Investment earnings	835	835	-	15,035	15,035	-
Contributions	-	-	-	-	-	-
Total Revenues	835	835	-	15,035	15,035	-
Expenditures						
General government:						
Judicial	-	-	-	-	-	-
Other-unclassified	291,412	73,604	217,808	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Cultural and recreation	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Conservation	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Capital outlay:						
Capital assets	-	-	-	-	-	-
Infrastructure	-	-	-	-	-	-
Debt service:						
Impact fee credits used	-	-	-	-	-	-
Total Expenditures	291,412	73,604	217,808	-	-	-
Excess (Deficiency) of Revenues Over Expenditures	(290,577)	(72,769)	217,808	15,035	15,035	-
Other Financing Sources (Uses)						
Impact fee credits issued	-	-	-	-	-	-
Transfers in	86,725	86,725	-	-	-	-
Transfers out	(48,278)	(48,278)	-	(364,322)	(239,258)	125,064
Total Other Financing Sources (Uses)	38,447	38,447	-	(364,322)	(239,258)	125,064
Net Change in Fund Balance	(252,130)	(34,322)	217,808	(349,287)	(224,223)	125,064
Fund Balance - Beginning	252,137	252,137	-	359,600	359,600	-
Fund Balance - Ending	$ 7	$ 217,815	$ 217,808	$ 10,313	$ 135,377	$ 125,064

263-4661 SA Transportation Impact Fees			263-4662 NSA Transportation Impact Fees			263-4663 Drainage Impact Fees		
Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)
$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
7,281,656	1,474,242	(5,807,414)	287,451	157,912	(129,539)	-	-	-
300,217	300,217	-	6,726	6,726	-	292	292	-
-	-	-	-	-	-	-	-	-
7,581,873	1,774,459	(5,807,414)	294,177	164,638	(129,539)	292	292	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
597	597	-	2,934	2,934	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	151,857	151,857	-	-	-	-
-	-	-	146,472	146,472	-	-	-	-
597	597	-	301,263	301,263	-	-	-	-
7,581,276	1,773,862	(5,807,414)	(7,086)	(136,625)	(129,539)	292	292	-
-	-	-	151,857	151,857	-	-	-	-
-	-	-	-	-	-	-	-	-
(6,788,274)	(1,455,665)	5,332,609	(166,650)	(8,478)	158,172	(52,065)	(20,560)	31,505
(6,788,274)	(1,455,665)	5,332,609	(14,793)	143,379	158,172	(52,065)	(20,560)	31,505
793,002	318,197	(474,805)	(21,879)	6,754	28,633	(51,773)	(20,268)	31,505
345,882	345,882	-	25,422	25,422	-	56,154	56,154	-
$ 1,138,884	$ 664,079	$ (474,805)	$ 3,543	$ 32,176	$ 28,633	$ 4,381	$ 35,886	$ 31,505

ST. TAMMANY PARISH, LOUISIANA
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual
Non-Major Capital Project Funds
For the Year Ended December 31, 2024

	263-4664 SA Drainage Impact Fees			263-4665 NSA Drainage Impace 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	6,617,721	614,880	(6,002,841)	271,684	218,151	(53,533)
Other revenues:						
Investment earnings	278,525	278,525	-	6,056	6,056	-
Contributions	-	-	-	-	-	-
Total Revenues	6,896,246	893,405	(6,002,841)	277,740	224,207	(53,533)
Expenditures						
General government:						
Judicial	-	-	-	-	-	-
Other-unclassified	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	6,136	6,136	-	160,104	160,104	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Cultural and recreation	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Conservation	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Capital outlay:						
Capital assets	-	-	-	-	-	-
Infrastructure	2,175,194	262,619	1,912,575	-	-	-
Debt service:						
Impact fee credits used	-	-	-	151,504	151,504	-
Total Expenditures	2,181,330	268,755	1,912,575	311,608	311,608	-
Excess (Deficiency) of Revenues Over Expenditures	4,714,916	624,650	(4,090,266)	(33,868)	(87,401)	(53,533)
Other Financing Sources (Uses)						
Impact fee credits issued	-	-	-	157,074	157,074	-
Transfers in	-	-	-	-	-	-
Transfers out	(4,104,528)	(328,093)	3,776,435	(125,000)	(63,587)	61,413
Total Other Financing Sources (Uses)	(4,104,528)	(328,093)	3,776,435	32,074	93,487	61,413
Net Change in Fund Balance	610,388	296,557	(313,831)	(1,794)	6,086	7,880
Fund Balance - Beginning	314,124	314,124	-	22,336	22,336	-
Fund Balance - Ending	$ 924,512	$ 610,681	$ (313,831)	$ 20,542	$ 28,422	$ 7,880

263-4666 Tree Bank Impact Fees			264 OEP/911 Capital			291-4680 Gravity Drainage District No. 5		
Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)
$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
23,550	23,550	-	-	-	-	-	-	-
7,660	7,660	-	1,392	1,392	-	427	427	-
-	-	-	-	-	-	-	-	-
31,210	31,210	-	1,392	1,392	-	427	427	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
141	141	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
147,307	7	147,300	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	100,000	96,034	3,966	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
147,448	148	147,300	100,000	96,034	3,966	-	-	-
(116,238)	31,062	147,300	(98,608)	(94,642)	3,966	427	427	-
-	-	-	-	-	-	-	-	-
-	-	-	100,000	96,034	(3,966)	-	-	-
-	-	-	(343,833)	(343,833)	-	(44,306)	(44,306)	-
-	-	-	(243,833)	(247,799)	(3,966)	(44,306)	(44,306)	-
(116,238)	31,062	147,300	(342,441)	(342,441)	-	(43,879)	(43,879)	-
167,416	167,416	-	342,441	342,441	-	43,879	43,879	-
$ 51,178	$ 198,478	$ 147,300	$ -	$ -	$ -	$ -	$ -	$ -

ST. TAMMANY PARISH, LOUISIANA
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual
Non-Major Capital Project Funds
For the Year Ended December 31, 2024

	291-4681 Sub-Drainage Dist. No. 1 of GDD No. 3		
	Final Budget	Actual Amounts	Variance Positive (Negative)
Revenues			
Taxes:			
Ad valorem/parcel fees	$ 1,439	$ 1,439	$ -
Sales and use	-	-	-
Other taxes, penalties, interest etc.	3,277	3,277	-
Intergovernmental revenues:			
Federal and state grants	-	-	-
Fees and charges for services	-	-	-
Other revenues:			
Investment earnings	25,442	25,442	-
Contributions	-	-	-
Total Revenues	30,158	30,158	-
Expenditures			
General government:			
Judicial	-	-	-
Other-unclassified	-	-	-
Public safety	-	-	-
Highways and streets	819	819	-
Sanitation	-	-	-
Health and welfare	-	-	-
Cultural and recreation	-	-	-
Economic development	-	-	-
Conservation	-	-	-
Transportation	-	-	-
Capital outlay:			
Capital assets	-	-	-
Infrastructure	-	-	-
Debt service:			
Impact fee credits used	-	-	-
Total Expenditures	819	819	-
Excess (Deficiency) of Revenues Over Expenditures	29,339	29,339	-
Other Financing Sources (Uses)			
Impact fee credits issued	-	-	-
Transfers in	-	-	-
Transfers out	(171,436)	(3,800)	167,636
Total Other Financing Sources (Uses)	(171,436)	(3,800)	167,636
Net Change in Fund Balance	(142,097)	25,539	167,636
Fund Balance - Beginning	583,814	583,814	-
Fund Balance - Ending	$ 441,717	$ 609,353	$ 167,636

SCHEDULE 16
continued

TOTAL Non-Major Capital Project Funds		
Final Budget	Actual Amounts	Variance Positive (Negative)
$ 4,080,859	$ 4,080,859	$ -
12,952,525	12,952,525	-
3,277	3,277	-
61,466,102	12,643,159	(48,822,943)
15,093,030	2,670,074	(12,422,956)
2,102,137	2,102,137	-
618,979	3,821	(615,158)
96,316,909	34,455,852	(61,861,057)
207,000	-	207,000
1,836,144	163,336	1,672,808
2,865,969	1,125,945	1,740,024
20,622,335	4,737,305	15,885,030
367,225	47,951	319,274
318,479	172,020	146,459
1,451,381	171,770	1,279,611
557,139	529,639	27,500
27,057,131	2,380,982	24,676,149
106,322	40,072	66,250
22,300,070	3,904,018	18,396,052
118,287,736	25,917,709	92,370,027
297,976	297,976	-
196,274,907	39,488,723	156,786,184
(99,957,998)	(5,032,871)	94,925,127
308,931	308,931	-
48,395,145	10,804,672	(37,590,473)
(29,758,223)	(12,282,714)	17,475,509
18,945,853	(1,169,111)	(20,114,964)
(81,012,145)	(6,201,982)	74,810,163
103,119,115	103,119,115	-
22,106,970	96,917,133	74,810,163

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, 2024

	401 Cane Bayou Mitigation Bank Permanent
ASSETS	
Restricted assets	$ 832,126
TOTAL ASSETS	$ 832,126
LIABILITIES AND FUND BALANCES	
Liabilities:	
Accounts, salaries, and other payables	$ -
Total Liabilities	-
Fund balances:	
Nonspendable, mitigation bank	832,126
Total Fund Balances	832,126
TOTAL LIABILITIES AND FUND BALANCES	$ 832,126

ST. TAMMANY PARISH, LOUISIANA
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual
Non-Major Permanent Funds
For the Year Ended December 31, 2024

	401 Cane Bayou Mitigation Bank Permanent		
	Final Budget	Actual Amounts	Variance Positive (Negative)
Revenues			
Fees and charges for services	$ 900,600	$ -	$ (900,600)
Other revenues:			
Investment earnings	39,227	39,227	-
Total Revenues	939,827	39,227	(900,600)
Expenditures			
Highways and streets	-	-	-
Total Expenditures	-	-	-
Net Change in Fund Balance	939,827	39,227	(900,600)
Fund Balance - Beginning	792,899	792,899	-
Fund Balance - Ending	$ 1,732,726	$ 832,126	$ (900,600)

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, 2024

	600	606	611	612
	Tyler Street Complex	**STP Justice Center Complex**	**Wellness Center Building**	**Safe Haven Facility**
ASSETS				
Current Assets:				
Cash and cash equivalents	$ 322,088	$ 289,832	$ 71,988	$ 344,532
Investments	1,136,875	728,308	222,588	173,837
Receivables (net of allowances for uncollectibles)	18,780	8,532	2,714	11,474
Prepaid items	-	1,234	-	-
Other assets	460	-	-	-
Total Current Assets	1,478,203	1,027,906	297,290	529,843
Non-Current Assets:				
Land, improvements, and construction in progress	1,033,038	5,533,150	-	1,427,365
Other capital assets, net of depreciation	2,892,860	30,440,333	375,077	6,022,761
Total Non-Current Assets	3,925,898	35,973,483	375,077	7,450,126
TOTAL ASSETS	5,404,101	37,001,389	672,367	7,979,969
DEFERRED OUTFLOWS OF RESOURCES				
Deferred charges - OPEB	-	-	-	-
LIABILITIES				
Current Liabilities:				
Accounts, salaries, and other payables	166,228	91,698	-	372,878
Unearned revenue	-	-	-	20,240
Claims payable	-	-	-	-
Compensated absences	-	-	-	-
Health plan payable - retirees	-	-	-	-
Total Current Liabilities	166,228	91,698	-	393,118
Non-Current Liabilities:				
Claims payable	-	-	-	-
Compensated absences	-	-	-	-
Health plan payable - retirees	-	-	-	-
Total Non-Current Liabilities	-	-	-	-
TOTAL LIABILITIES	166,228	91,698	-	393,118
DEFERRED INFLOWS OF RESOURCES				
Deferred charges - OPEB	-	-	-	-
Deferred charges - property leases	-	-	-	-
TOTAL DEFERRED INFLOWS OF RESOURCES	-	-	-	-
NET POSITION				
Net investment in capital assets	3,925,898	35,973,483	375,077	7,450,126
Unrestricted	1,311,975	936,208	297,290	136,725
TOTAL NET POSITON	$ 5,237,873	$ 36,909,691	$ 672,367	$ 7,586,851

613 Fairgrounds Building	650 Koop Drive Administrative Complex	651 St. Tammany Parish Administrative and Justice Complex-East	664 Emergency Operations Center	676 Risk Management Insurance	677 Unemployment Compensation
$ 23,422	$ 1,099,168	$ 759,378	$ 471,006	$ 525,865	$ 203,861
58,534	3,469,352	2,245,826	2,007,882	1,723,184	597,830
720	55,023	247,001	25,150	60,313	7,395
-	5,482	3,249	2,816	-	-
-	-	120	-	350	-
82,676	4,629,025	3,255,574	2,506,854	2,309,712	809,086
-	449,936	235,643	45,533	-	-
184,264	4,663,203	5,152,687	264,024	-	-
184,264	5,113,139	5,388,330	309,557	-	-
266,940	9,742,164	8,643,904	2,816,411	2,309,712	809,086
-	-	-	-	-	-
1,530	26,412	10,111	12,942	78,989	4,620
-	-	-	-	-	-
-	-	-	-	700,000	-
-	-	-	-	-	-
-	-	-	-	-	-
1,530	26,412	10,111	12,942	778,989	4,620
-	-	-	-	1,300,000	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	1,300,000	-
1,530	26,412	10,111	12,942	2,078,989	4,620
-	-	-	-	-	-
-	11,698	225,003	-	-	-
-	11,698	225,003	-	-	-
184,264	5,113,139	5,388,330	309,557	-	-
81,146	4,590,915	3,020,460	2,493,912	230,723	804,466
$ 265,410	$ 9,704,054	$ 8,408,790	$ 2,803,469	$ 230,723	$ 804,466

ST. TAMMANY PARISH, LOUISIANA
Combining Schedule of Net Position
Internal Service Funds
December 31, 2024

	678	679	680	TOTAL
	Post-Employment Health Insurance	Post - Employment Leave Benefit	Workers' Compensation Insurance	Internal Service Funds
ASSETS				
Current Assets:				
Cash and cash equivalents	$ 2,240,754	$ 521,884	$ 1,102,211	$ 7,975,989
Investments	6,654,121	1,536,255	3,390,603	23,945,195
Receivables (net of allowances for uncollectibles)	90,013	19,030	132,074	678,219
Prepaid items	-	-	-	12,781
Other assets	-	-	-	930
Total Current Assets	8,984,888	2,077,169	4,624,888	32,613,114
Non-Current Assets:				
Land, improvements, and construction in progress	-	-	-	8,724,665
Other capital assets, net of depreciation	-	-	-	49,995,209
Total Non-Current Assets	-	-	-	58,719,874
TOTAL ASSETS	8,984,888	2,077,169	4,624,888	91,332,988
DEFERRED OUTFLOWS OF RESOURCES				
Deferred charges - OPEB	1,682,507	-	-	1,682,507
LIABILITIES				
Current Liabilities:				
Accounts, salaries, and other payables	30,478	4,480	-	800,366
Unearned revenue	-	-	-	20,240
Claims payable	-	-	500,000	1,200,000
Compensated absences	-	140,000	-	140,000
Health plan payable - retirees	410,000	-	-	410,000
Total Current Liabilities	440,478	144,480	500,000	2,570,606
Non-Current Liabilities:				
Claims payable	-	-	1,500,000	2,800,000
Compensated absences	-	1,085,406	-	1,085,406
Health plan payable - retirees	4,990,244	-	-	4,990,244
Total Non-Current Liabilities	4,990,244	1,085,406	1,500,000	8,875,650
TOTAL LIABILITIES	5,430,722	1,229,886	2,000,000	11,446,256
DEFERRED INFLOWS OF RESOURCES				
Deferred charges - OPEB	2,348,200	-	-	2,348,200
Deferred charges - property leases	-	-	-	236,701
TOTAL DEFERRED INFLOWS OF RESOURCES	2,348,200	-	-	2,584,901
NET POSITION				
Net investment in capital assets	-	-	-	58,719,874
Unrestricted	2,888,473	847,283	2,624,888	20,264,464
TOTAL NET POSITON	$ 2,888,473	$ 847,283	$ 2,624,888	$ 78,984,338

ST. TAMMANY PARISH, LOUISIANA
Combining Statement of Revenues, Expenses, and Changes in Net Position
Internal Service Funds
For the Year Ended December 31, 2024

	600 Tyler Street Complex	606 STP Justice Center Complex	611 Wellness Center Building	612 Safe Haven Facility
Operating Revenues				
Charges for services:				
Rent	$ -	$ -	$ 77,211	$ 621,398
Interfund charges	348,335	3,876,391	-	1,187,014
Other services	192	2,773	-	18
Total Operating Revenues	348,527	3,879,164	77,211	1,808,430
Operating Expenses				
Cost of sales and services	235,158	3,241,197	42,765	972,077
Administration	122,641	636,966	28,811	441,829
Depreciation	114,768	1,737,388	29,178	710,607
Total Operating Expenses	472,567	5,615,551	100,754	2,124,513
Operating Income (Loss)	(124,040)	(1,736,387)	(23,543)	(316,083)
Non-operating Revenues (Expenses)				
Gain (loss) on sale of capital assets	-	126	-	-
Investment earnings (loss)	96,615	42,077	12,019	13,523
Total Non-operating Revenues (Expenses)	96,615	42,203	12,019	13,523
Income (Loss) Before Contributions and Transfers	(27,425)	(1,694,184)	(11,524)	(302,560)
Contributed capital	-	-	-	279,927
Transfers in	-	-	1,280	150,376
Transfers out	(401)	-	-	-
Change in Net Position	(27,826)	(1,694,184)	(10,244)	127,743
Net Position - Beginning	5,265,699	38,603,875	682,611	7,459,108
Net Position - Ending	$ 5,237,873	$ 36,909,691	$ 672,367	$ 7,586,851

ST. TAMMANY PARISH, LOUISIANA
Combining Statement of Revenues, Expenses, and Changes in Net Position
Internal Service Funds
For the Year Ended December 31, 2024

	613 Fairgrounds Building	650 Koop Drive Administrative Complex	651 St. Tammany Parish Administrative and Justice Complex-East	664 Emergency Operations Center
Operating Revenues				
Charges for services:				
Rent	$ -	$ 35,881	$ 81,835	$ -
Interfund charges	54,804	1,395,834	539,808	401,144
Other services	15	293	61	-
Total Operating Revenues	54,819	1,432,008	621,704	401,144
Operating Expenses				
Cost of sales and services	23,993	949,259	455,913	373,427
Administration	26,470	543,814	196,513	374,287
Depreciation	14,502	437,138	242,425	229,661
Total Operating Expenses	64,965	1,930,211	894,851	977,375
Operating Income (Loss)	(10,146)	(498,203)	(273,147)	(576,231)
Non-operating Revenues (Expenses)				
Gain (loss) on sale of capital assets	-	-	-	-
Investment earnings	2,940	197,988	130,457	115,624
Total Non-operating Revenues (Expenses)	2,940	197,988	130,457	115,624
Income (Loss) Before Contributions and Transfers	(7,206)	(300,215)	(142,690)	(460,607)
Contributed capital	-	80,103	-	-
Transfers in	14,388	-	-	-
Transfers out	-	(59,774)	(11,324)	-
Change in Net Position	7,182	(279,886)	(154,014)	(460,607)
Net Position - Beginning	258,228	9,983,940	8,562,804	3,264,076
Net Position - Ending	$ 265,410	$ 9,704,054	$ 8,408,790	$ 2,803,469

	676	677	678	679	680	
	Risk Management Insurance	Unemployment Compensation	Post-Employment Health Insurance	Post - Employment Leave Benefit	Workers' Compensation Insurance	TOTAL Internal Service Funds
	$ -	$ -	$ -	$ -	$ -	$ 816,325
	2,381,457	-	150,900	25,841	720,629	11,082,157
	970,366	-	181,468	-	115,035	1,270,221
	3,351,823	-	332,368	25,841	835,664	13,168,703
	4,062,595	10,028	(532,851)	121,631	569,030	10,524,222
	89,981	263	29,513	1,677	19,267	2,512,032
	-	-	-	-	-	3,515,667
	4,152,576	10,291	(503,338)	123,308	588,297	16,551,921
	(800,753)	(10,291)	835,706	(97,467)	247,367	(3,383,218)
	-	-	-	-	-	126
	114,158	33,722	381,116	87,846	180,454	1,408,539
	114,158	33,722	381,116	87,846	180,454	1,408,665
	(686,595)	23,431	1,216,822	(9,621)	427,821	(1,974,553)
	-	-	-	-	-	360,030
	100,000	-	-	-	-	266,044
	(103,400)	-	-	-	-	(174,899)
	(689,995)	23,431	1,216,822	(9,621)	427,821	(1,523,378)
	920,718	781,035	1,671,651	856,904	2,197,067	80,507,716
	$ 230,723	$ 804,466	$ 2,888,473	$ 847,283	$ 2,624,888	$ 78,984,338

ST. TAMMANY PARISH, LOUISIANA
Combining Statement of Cash Flows
Internal Service Funds
For the Year Ended December 31, 2024

	600	606	611
	Tyler Street Complex	**STP Justice Center Complex**	**Wellness Center Building**
Cash Flows from Operating Activities:			
Receipts from customers	$ 204	$ 2,760	$ 77,211
Receipts from interfund services provided	348,335	3,876,391	-
Payments to suppliers	(89,339)	(3,272,803)	(44,450)
Payments to employees	-	-	-
Payments to other funds	-	-	-
Payments for interfund services used	(122,641)	(636,966)	(28,811)
Net Cash Provided (Used) by Operating Activities	136,559	(30,618)	3,950
Cash Flows from Non-capital Financing Activities:			
Transfers from other funds	-	-	1,280
Transfers to other funds	(401)	-	-
Net Cash Provided (Used) by Non-capital Financing Activities	(401)	-	1,280
Cash Flows from Capital and Related Financing Activities:			
Sale of capital assets	-	126	-
Purchase of capital assets	(910,000)	(62,464)	-
Net Cash Provided (Used) by Capital and Related Financing Activities	(910,000)	(62,338)	-
Cash Flows from Investing Activities:			
Proceeds from sales and maturities of investments	839,468	786,511	44,476
Purchase of investments	(107,471)	(549,375)	(29,092)
Interest and dividends received	56,126	24,245	7,311
Net Cash Provided (Used) by Investing Activities	788,123	261,381	22,695
Net Increase (Decrease) in Cash and Cash Equivalents	14,281	168,425	27,925
Cash and Cash Equivalents, Beginning of Year	307,807	121,407	44,063
Cash and Cash Equivalents, End of Year	$ 322,088	$ 289,832	$ 71,988
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:			
Operating income (loss)	$ (124,040)	$ (1,736,387)	$ (23,543)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:			
Depreciation expense	114,768	1,737,388	29,178
Compensated absences	-	-	-
OPEB expense	-	-	-
(Increase) decrease in receivables	12	(13)	-
(Increase) decrease in prepaid items and other assets	-	(129)	-
Increase (decrease) in accounts payable and other liabilities	145,819	(31,477)	(1,685)
Increase (decrease) in salaries/benefits payable	-	-	-
Increase (decrease) in unearned revenue	-	-	-
Total Adjustments	260,599	1,705,769	27,493
Net Cash Provided (Used) by Operating Activities	$ 136,559	$ (30,618)	$ 3,950

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
$ 504,627	$ 15	$ 32,954	$ 87,675	$ -	$ 933,583
1,187,014	54,804	1,395,834	539,808	401,144	2,381,457
(982,055)	(24,674)	(959,827)	(457,165)	(384,884)	(4,017,905)
-	-	-	-	-	-
-	-	-	-	-	-
(441,829)	(26,470)	(543,814)	(196,513)	(374,287)	(89,981)
267,757	3,675	(74,853)	(26,195)	(358,027)	(792,846)
150,376	14,388	-	-	-	100,000
-	-	(59,774)	(11,324)	-	(103,400)
150,376	14,388	(59,774)	(11,324)	-	(3,400)
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
117,401	11,156	655,194	488,418	411,960	2,854,630
(196,802)	(17,360)	(257,857)	(142,587)	(85,424)	(2,060,961)
5,433	1,854	120,939	80,555	70,611	63,695
(73,968)	(4,350)	518,276	426,386	397,147	857,364
344,165	13,713	383,649	388,867	39,120	61,118
367	9,709	715,519	370,511	431,886	464,747
$ 344,532	$ 23,422	$ 1,099,168	$ 759,378	$ 471,006	$ 525,865
$ (316,083)	$ (10,146)	$ (498,203)	$ (273,147)	$ (576,231)	$ (800,753)
710,607	14,502	437,138	242,425	229,661	-
-	-	-	-	-	-
-	-	-	-	-	-
(8,038)	-	6	5,779	-	(36,783)
-	-	(5,482)	(3)	(2,816)	-
(95,017)	(681)	(5,086)	(1,249)	(8,641)	44,690
-	-	-	-	-	-
(23,712)	-	(3,226)	-	-	-
583,840	13,821	423,350	246,952	218,204	7,907
$ 267,757	$ 3,675	$ (74,853)	$ (26,195)	$ (358,027)	$ (792,846)

ST. TAMMANY PARISH, LOUISIANA
Combining Statement of Cash Flows
Internal Service Funds
For the Year Ended December 31, 2024

	677	678	679
	Unemployment Compensation	Post-Employment Health Insurance	Post - Employment Leave Benefit
Cash Flows from Operating Activities:			
Receipts from customers	$ -	$ 206,828	$ -
Receipts from interfund services provided	-	150,900	25,841
Payments to suppliers	(5,408)	(423,055)	(1,624)
Payments to employees	-	-	(82,242)
Payments for interfund services used	836	(29,513)	(1,677)
Net Cash Provided (Used) by Operating Activities	(4,572)	(94,840)	(59,702)
Cash Flows from Non-capital Financing Activities:			
Transfers from other funds	-	-	-
Transfers to other funds	-	-	-
Net Cash Provided (Used) by Non-capital Financing Activities	-	-	-
Cash Flows from Capital and Related Financing Activities:			
Sale of capital assets	-	-	-
Purchase of capital assets	-	-	-
Net Cash Provided (Used) by Capital and Related Financing Activities	-	-	-
Cash Flows from Investing Activities:			
Proceeds from sales and maturities of investments	92,539	1,050,169	260,399
Purchase of investments	(27,266)	(319,320)	(54,440)
Interest and dividends received	20,425	231,941	53,227
Net Cash Provided (Used) by Investing Activities	85,698	962,790	259,186
Net Increase (Decrease) in Cash and Cash Equivalents	81,126	867,950	199,484
Cash and Cash Equivalents, Beginning of Year	122,735	1,367,804	322,400
Cash and Cash Equivalents, End of Year	$ 203,861	$ 2,235,754	$ 521,884
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:			
Operating income (loss)	$ (10,291)	$ 835,706	$ (97,467)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:			
Depreciation expense	-	-	-
Compensated absences	-	-	33,431
OPEB expense	-	(961,866)	-
(Increase) decrease in receivables	1,099	25,360	-
(Increase) decrease in prepaid items and other assets	-	-	-
Increase (decrease) in accounts payable and other liabilities	4,620	5,960	-
Increase (decrease) in salaries/benefits payable	-	-	4,334
Increase (decrease) in unearned revenue	-	-	-
Total Adjustments	5,719	(930,546)	37,765
Net Cash Provided (Used) by Operating Activities	$ (4,572)	$ (94,840)	$ (59,702)

680 Workers' Compensation Insurance	TOTAL Internal Service Funds
$ 59,139	$ 1,904,996
720,629	11,082,157
(571,111)	(11,234,300)
-	(82,242)
(19,267)	(2,510,933)
189,390	(840,322)
-	266,044
-	(174,899)
-	91,145
-	126
-	(972,464)
-	(972,338)
424,660	8,036,981
(253,067)	(4,101,022)
113,920	850,282
285,513	4,786,241
474,903	3,064,726
627,308	4,906,263
$ 1,102,211	$ 7,970,989
$ 247,367	$ (3,383,218)
-	3,515,667
-	33,431
-	(961,866)
(55,896)	(68,474)
-	(8,430)
(2,081)	55,172
-	4,334
-	(26,938)
(57,977)	2,542,896
$ 189,390	$ (840,322)

ST. TAMMANY PARISH, LOUISIANA
Combining Statement of Cash Flows
Internal Service Funds
For the Year Ended December 31, 2024

Non-cash Investing and Financing Activities

Change in Fair Value of Investments:		
Tyler Street Complex (600)		$ 39,769
STP Justice Center Complex (606)		18,059
Wellness Center Building (611)		4,182
Safe Haven Facility (612)		8,247
Fairgrounds Building (613)		893
Koop Drive Administrative Complex (650)		72,653
St. Tammany Parish Administrative and Justice Complex - East (651)		47,378
Emergency Operations Center (664)		42,748
Risk Management Insurance (676)		51,790
Unemployment Compensation (677)		12,326
Post-Employment Health Insurance (678)		137,477
Post-Employment Leave Benefit (679)		32,875
Workers' Compensation Insurance (680)		60,612
Capital Contributions from governmental funds:		
Safe Haven Facility (612)	Safe Haven Quad B HVAC Controls	189,960
Safe Haven Facility (612)	Safe Haven Irrigation System	89,967
Koop Drive Administrative Complex (650)	Council Chambers Voting System	80,103

The transfer of the capital assets was to account for the assets in the internal service fund in which the assets operate.

Deferred Outflows:		
Post-Employment Health Insurance (678)	Deferred outflows - OPEB	340,984
Deferred Inflows:		
Koop Drive Administrative Complex (650)	Deferred inflows - leases	(8,373)
Administrative and Justice Complex East (651)	Deferred inflows - leases	(72,879)
Post-Employment Health Insurance (678)	Deferred inflows - OPEB	(153,988)
OPEB/Compensated Absences Liability:		
Post-Employment Health Insurance (678)		(1,148,862)
Post-Employment Leave Benefit (679)		33,430

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, 2024

	Fire Protection District No. 1	Fire Protection District No. 2	Fire Protection District No. 3	(Component Units) Fire Protection District No. 4
ASSETS				
Cash and cash equivalents	$ 15,352,442	$ 937,762	$ 1,103,481	$ 14,045,938
Investments	-	2,517,364	-	-
Receivables (net of allowances for uncollectibles)	28,574,527	6,106,673	3,625,050	20,942,359
Due from primary government/component units	-	-	-	-
Inventory	-	-	-	-
Prepaid items	679,056	-	38,886	6,285,210
Restricted assets	-	-	-	3,125,304
Other assets	-	-	-	2,401,326
Capital assets:				
Land, improvements, and construction in progress	-	2,545,481	287,350	-
Other capital assets, net of depreciation	21,028,483	4,176,600	911,354	13,346,044
TOTAL ASSETS	65,634,508	16,283,880	5,966,121	60,146,181
DEFERRED OUTFLOWS OF RESOURCES				
Deferred charges - bonds	-	-	-	-
Deferred charges - pension	6,482,168	1,736,028	497,061	3,056,376
Deferred charges - OPEB	1,900,517	-	-	1,229,159
TOTAL DEFERRED OUTFLOWS OF RESOURCES	8,382,685	1,736,028	497,061	4,285,535
LIABILITIES				
Accounts, salaries, and other payables	1,409,552	113,130	441,460	7,306,177
Payable from restricted assets	-	-	-	-
Due to primary governement/component units	-	6,394	3,289	19,330
Interest payable	7,704	9,086	-	22,879
Long-term liabilities:				
Net pension liability	30,794,892	5,107,815	1,440,667	13,942,681
Due within one year	-	392,265	100,000	170,000
Due in more than one year	-	1,778,029	105,000	4,162,411
TOTAL LIABILITIES	32,212,148	7,406,719	2,090,416	25,623,478
DEFERRED INFLOWS OF RESOURCES				
Deferred charges - bonds	-	-	-	-
Deferred charges - pension	1,067,672	502,897	317,080	961,073
Deferred charges - OPEB	1,516,975	-	-	1,515,403
Deferred charges - leases	-	-	-	-
TOTAL DEFERRED INFLOWS OF RESOURCES	2,584,647	502,897	317,080	2,476,476
NET POSITION				
Net investment in capital assets	20,954,089	4,719,816	1,198,704	4,928,337
Restricted for:				
Capital projects	-	439	-	4,241,553
Debt service	-	-	100,000	304,350
Unrestricted	18,266,309	5,390,037	2,756,982	26,857,522
TOTAL NET POSITION	$ 39,220,398	$ 10,110,292	$ 4,055,686	$ 36,331,762

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
$ 685,506	$ 24,292	$ 579,050	$ 734,167	$ 30,958	$ 5,033,044	$ 6,298,896
-	-	-	519,078	-	-	-
1,264,758	1,567,561	1,032,053	1,704,110	1,216,373	2,641,735	8,510,066
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	22,818	-	75,431	-	31,726	78,205
-	-	-	-	125	-	-
-	-	-	-	-	-	-
-	-	-	-	-	69,787	346,874
597,221	875,927	1,192,021	790,962	1,048,311	1,696,659	5,015,905
2,547,485	2,490,598	2,803,124	3,823,748	2,295,767	9,472,951	20,249,946
-	-	-	-	-	-	-
233,287	61,314	215,448	358,582	385,951	-	1,395,181
-	-	-	-	-	-	-
233,287	61,314	215,448	358,582	385,951	-	1,395,181
82,041	93,801	37,550	229,350	48,810	147,948	829,186
-	-	-	-	-	-	-
1,330	776	-	1,700	1,257	-	8,833
2,916	-	-	-	26,470	-	-
605,150	172,498	527,487	1,231,450	1,019,717	-	6,166,532
51,486	806,872	18,568	-	140,000	160,695	-
104,400	285,385	137,476	-	1,568,443	402,551	1,899,000
847,323	1,359,332	721,081	1,462,500	2,804,697	711,194	8,903,551
-	-	-	-	-	-	-
44,722	34,183	128,714	67,243	106,707	-	805,636
-	-	-	-	-	-	-
-	-	-	37,772	-	-	-
44,722	34,183	128,714	105,015	106,707	-	805,636
441,335	875,927	1,035,977	790,962	284,943	1,203,200	5,362,779
-	-	-	-	-	-	-
-	-	-	-	125	-	-
1,447,392	282,470	1,132,800	1,823,853	(514,754)	7,558,557	6,573,161
$ 1,888,727	$ 1,158,397	$ 2,168,777	$ 2,614,815	$ (229,686)	$ 8,761,757	$ 11,935,940

ST. TAMMANY PARISH, LOUISIANA
Combining Schedule of Net Position
Non-Major Component Units, Discretely Presented
December 31, 2024

				(Component Units)
	Fire Protection District No. 13	Recreation District No. 1	Recreation District No. 2	Recreation District No. 4
ASSETS				
Cash and cash equivalents	$ 2,762,833	$ 9,289,066	$ 11,085	$ 500,793
Investments	-	-	-	-
Receivables (net of allowances for uncollectibles)	4,263,260	5,557,679	109,095	476,545
Due from primary government/component units	-	-	-	-
Inventory	-	4,322	-	-
Prepaid items	21,220	180,219	-	-
Restricted assets	974,057	288,580	-	-
Other assets	-	-	-	-
Capital assets:				
Land, improvements, and construction in progress	242,358	-	-	-
Other capital assets, net of depreciation	3,144,250	23,990,403	-	683,477
TOTAL ASSETS	11,407,978	39,310,269	120,180	1,660,815
DEFERRED OUTFLOWS OF RESOURCES				
Deferred charges - bonds	-	-	-	-
Deferred charges - pension	865,307	720,708	-	-
Deferred charges - OPEB	-	-	-	-
TOTAL DEFERRED OUTFLOWS OF RESOURCES	865,307	720,708	-	-
LIABILITIES				
Accounts, salaries, and other payables	239,860	436,184	4,379	14,261
Payable from restricted assets	-	-	-	-
Due to primary governement/component units	-	5,950	111	-
Interest payable	-	-	-	-
Long-term liabilities:				
Net pension liability	2,021,001	323,836	-	-
Due within one year	263,580	700,000	-	-
Due in more than one year	1,158,869	8,520,000	-	-
TOTAL LIABILITIES	3,683,310	9,985,970	4,490	14,261
DEFERRED INFLOWS OF RESOURCES				
Deferred charges - bonds	-	291,065	-	-
Deferred charges - pension	69,890	113,603	-	-
Deferred charges - OPEB	-	-	-	-
Deferred charges - leases	-	-	-	-
TOTAL DEFERRED INFLOWS OF RESOURCES	69,890	404,668	-	-
NET POSITION				
Net investment in capital assets	1,964,159	14,770,403	-	762,469
Restricted for:				
Capital projects	5,581,869	-	-	-
Debt service	-	9,220,000	-	-
Other	-	-	-	-
Unrestricted	974,057	5,649,936	115,690	884,085
TOTAL NET POSITION	$ 8,520,085	$ 29,640,339	$ 115,690	$ 1,646,554

Recreation District No. 6	Recreation District No. 7	Recreation District No. 11	Recreation District No. 12	Recreation District No. 14	Sewerage District No. 1	Sewerage District No. 2
$ 202,915	$ 69,624	$ 877,191	$ 33,103	$ 13,944,112	$ 125,449	$ 91,530
-	-	-	151,563	-	-	-
407,170	659,016	1,039,165	397,431	4,177,042	24,163	-
-	-	-	-	-	155,498	-
-	-	-	-	-	-	-
-	-	15,399	-	-	-	-
-	-	-	-	-	156,015	-
-	-	150	-	46,225	-	-
-	624,050	756,341	91,580	5,263,729	-	-
149,799	73,616	2,584,900	1,155,688	22,201,731	1,574,800	-
759,884	1,426,306	5,273,146	1,829,365	45,632,839	2,035,925	91,530
-	-	-	-	169,276	-	-
-	-	40,521	-	-	-	-
-	-	-	-	-	-	-
-	-	40,521	-	169,276	-	-
4,179	1,184	63,145	13,676	1,240,531	8,943	-
-	-	-	-	-	-	-
-	-	1,072	-	4,472	-	-
5,329	-	-	-	348,606	-	-
-	-	12,262	-	-	-	-
119,000	-	-	52,000	1,459,826	70,000	-
378,000	-	-	166,000	31,556,660	965,936	-
506,508	1,184	76,479	231,676	34,610,095	1,044,879	-
-	-	-	-	-	-	-
-	596,572	5,585	-	-	-	-
-	-	-	-	-	-	-
-	59,996	-	-	-	-	-
-	656,568	5,585	-	-	-	-
(347,201)	629,044	3,341,241	1,029,068	5,198,693	538,864	-
-	-	-	-	-	-	-
296,785	-	-	-	3,516,726	156,015	-
-	-	-	-	-	-	-
303,792	139,510	1,890,362	568,621	2,476,601	296,167	91,530
$ 253,376	$ 768,554	$ 5,231,603	$ 1,597,689	$ 11,192,020	$ 991,046	$ 91,530

ST. TAMMANY PARISH, LOUISIANA
Combining Schedule of Net Position
Non-Major Component Units, Discretely Presented
December 31, 2024

	(Component Units)			
	Sewerage District No. 4	Water District No. 2	Water District No. 3	TOTAL Non-Major Component Units
ASSETS				
Cash and cash equivalents	$ 102,326	$ 185,977	$ 401,847	$ 73,423,387
Investments	-	-	-	3,188,005
Receivables (net of allowances for uncollectibles)	19,566	228,236	44,876	94,588,509
Due from primary government/component units	20,851	-	-	176,349
Inventory	-	72,932	-	77,254
Prepaid items	9,567	-	10,411	7,448,148
Restricted assets	-	417,867	284,096	5,246,044
Other assets	-	774,192	-	3,221,893
Capital assets:				
Land, improvements, and construction in progress	-	88,379	408,564	10,724,493
Other capital assets, net of depreciation	5,005	1,648,422	2,965,695	110,857,273
TOTAL ASSETS	157,315	3,416,005	4,115,489	308,951,355
DEFERRED OUTFLOWS OF RESOURCES				
Deferred charges - bonds	-	-	-	169,276
Deferred charges - pension	-	-	-	16,047,932
Deferred charges - OPEB	-	-	-	3,129,676
TOTAL DEFERRED OUTFLOWS OF RESOURCES	-	-	-	19,346,884
LIABILITIES				
Accounts, salaries, and other payables	1,800	64,892	18,275	12,850,314
Payable from restricted assets	-	217,168	147,876	365,044
Due to primary governement/component units	-	-	176,349	230,863
Interest payable	-	5,660	33,271	461,921
Long-term liabilities:				
Net pension liability	-	-	-	63,365,988
Due within one year	-	35,556	50,000	4,589,848
Due in more than one year	-	640,000	1,734,377	55,562,537
TOTAL LIABILITIES	1,800	963,276	2,160,148	137,426,515
DEFERRED INFLOWS OF RESOURCES				
Deferred charges - bonds	-	-	-	291,065
Deferred charges - pension	-	-	-	4,821,577
Deferred charges - OPEB	-	-	-	3,032,378
Deferred charges - leases	-	-	-	97,768
TOTAL DEFERRED INFLOWS OF RESOURCES	-	-	-	8,242,788
NET POSITION				
Net investment in capital assets	5,005	1,001,801	1,539,882	72,229,497
Restricted for:				
Capital projects	-	-	-	9,823,861
Debt service	-	208,226	152,949	13,955,176
Other	-	1,064	-	1,064
Unrestricted	150,510	1,241,638	262,510	86,619,338
TOTAL NET POSITION	$ 155,515	$ 2,452,729	$ 1,955,341	$ 182,628,936

ST. TAMMANY PARISH, LOUISIANA
Combining Statement of Activities
Non-Major Component Units, Discretely Presented
For the Year Ended December 31, 2024

	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions	Fire Protection District No. 1	Fire Protection District No. 2
Component Units						
Fire Protection District No. 1	$ 29,788,902	$ -	$ -	$ -	$ (29,788,902)	$ -
Fire Protection District No. 2	6,369,773	-	314,215	37,077	-	(6,018,481)
Fire Protection District No. 3	3,536,516	638,776	60,000	-	-	-
Fire Protection District No. 4	19,919,199	3,926,090	773,494	-	-	-
Fire Protection District No. 5	1,292,425	-	33,512	41,043	-	-
Fire Protection District No. 6	935,150	-	-	-	-	-
Fire Protection District No. 7	1,123,501	-	35,462	-	-	-
Fire Protection District No. 8	1,789,789	-	6,250	-	-	-
Fire Protection District No. 9	1,772,699	-	11,800	-	-	-
Fire Protection District No. 11	2,172,002	286,292	-	-	-	-
Fire Protection District No. 12	8,717,351	-	-	30,486	-	-
Page Subtotal	$ 77,417,307	$ 4,851,158	$ 1,234,733	$ 108,606	(29,788,902)	(6,018,481)

	Fire Protection District No. 1	Fire Protection District No. 2
General Revenues		
Property taxes, special purpose (ad valorem, parcel fees, etc.)	26,651,506	6,374,238
Fire insurance tax	635,181	145,250
State revenue sharing (unrestricted)	549,538	85,998
Investment earnings	1,003,759	314,205
Grants and contributions not restricted to specific programs	1,256,700	-
Other general revenues	3,880,831	557,899
Gain on sale of capital assets	-	-
Total General Revenues	33,977,515	7,477,590
Change in Net Position	4,188,613	1,459,109
Net position - Beginning	35,031,785	8,651,183
Net position - Ending	$ 39,220,398	$ 10,110,292

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

Fire Protection District No. 3	Fire Protection District No. 4	Fire Protection District No. 5	Fire Protection District No. 6	Fire Protection District No. 7	Fire Protection District No. 8	Fire Protection District No. 9	Fire Protection District No. 11	Fire Protection District No. 12
$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
-	-	-	-	-	-	-	-	-
(2,837,740)	-	-	-	-	-	-	-	-
-	(15,219,615)	-	-	-	-	-	-	-
-	-	(1,217,870)	-	-	-	-	-	-
-	-	-	(935,150)	-	-	-	-	-
-	-	-	-	(1,088,039)	-	-	-	-
-	-	-	-	-	(1,783,539)	-	-	-
-	-	-	-	-	-	(1,760,899)	-	-
-	-	-	-	-	-	-	(1,885,710)	-
-	-	-	-	-	-	-	-	(8,686,865)
(2,837,740)	(15,219,615)	(1,217,870)	(935,150)	(1,088,039)	(1,783,539)	(1,760,899)	(1,885,710)	(8,686,865)
3,421,600	18,762,550	1,325,902	806,501	1,079,690	1,735,355	1,280,341	2,640,648	9,035,561
54,562	377,310	42,322	39,367	47,470	48,800	31,958	39,521	208,456
53,932	262,514	31,573	19,547	20,823	46,218	31,659	39,279	137,735
100,282	1,140,686	44,464	3,047	42,936	86,307	13,065	213,618	465,011
-	-	-	-	-	-	-	-	-
320,816	7,224,838	35,444	113,810	98,142	246,386	97,049	255,185	1,011,061
-	-	-	-	-	-	-	-	4,000
3,951,192	27,767,898	1,479,705	982,272	1,289,061	2,163,066	1,454,072	3,188,251	10,861,824
1,113,452	12,548,283	261,835	47,122	201,022	379,527	(306,827)	1,302,541	2,174,959
2,942,234	23,783,479	1,626,892	1,111,275	1,967,755	2,235,288	77,141	7,459,216	9,760,981
$ 4,055,686	$ 36,331,762	$ 1,888,727	$ 1,158,397	$ 2,168,777	$ 2,614,815	$ (229,686)	$ 8,761,757	$ 11,935,940

ST. TAMMANY PARISH, LOUISIANA
Combining Statement of Activities
Non-Major Component Units, Discretely Presented
For the Year Ended December 31, 2024

	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions	Fire Protection District No. 13	Recreation District No. 1
Component Units						
Fire Protection District No. 13	$ 4,190,811	$ -	$ -	$ -	$ (4,190,811)	$ -
Recreation District No. 1	6,845,198	1,126,927	25,270	-	-	(5,693,001)
Recreation District No. 2	32,633	15,941	3,912	-	-	-
Recreation District No. 4	518,581	31,331	15,750	-	-	-
Recreation District No. 6	412,697	132,971	-	-	-	-
Recreation District No. 7	286,518	204,964	-	-	-	-
Recreation District No. 11	596,912	124,845	-	-	-	-
Recreation District No. 12	545,197	155,651	-	-	-	-
Recreation District No. 14	5,918,692	1,228,301	-	-	-	-
Sewerage District No. 1	250,612	275,405	-	-	-	-
Sewerage District No. 2	61,029	46,964	-	-	-	-
Page Subtotal	$ 19,658,880	$ 3,343,300	$ 44,932	$ -	(4,190,811)	(5,693,001)
General Revenues						
Property taxes, special purpose (ad valorem, parcel fees, etc.)					4,372,007	5,952,835
Fire insurance tax					-	-
State revenue sharing (unrestricted)					74,939	64,890
Investment earnings					213,658	594,576
Grants and contributions not restricted to specific programs					-	-
Other general revenues					309,446	539,150
Gain on sale of capital assets					-	7,260
Total General Revenues					4,970,050	7,158,711
Change in Net Position					779,239	1,465,710
Net position - Beginning					7,740,846	28,174,629
Net position - Ending					$ 8,520,085	$ 29,640,339

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	Sewerage District No. 1	Sewerage District No. 2
$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
-	-	-	-	-	-	-	-	-
(12,780)	-	-	-	-	-	-	-	-
-	(471,500)	-	-	-	-	-	-	-
-	-	(279,726)	-	-	-	-	-	-
-	-	-	(81,554)	-	-	-	-	-
-	-	-	-	(472,067)	-	-	-	-
-	-	-	-	-	(389,546)	-	-	-
-	-	-	-	-	-	(4,690,391)	-	-
-	-	-	-	-	-	-	24,793	-
-	-	-	-	-	-	-	-	(14,065)
(12,780)	(471,500)	(279,726)	(81,554)	(472,067)	(389,546)	(4,690,391)	24,793	(14,065)
116,471	489,733	400,267	150	1,109,543	444,795	4,556,951	-	-
-	-	-	-	-	-	-	-	-
2,282	11,743	5,746	-	24,399	7,511	29,835	-	-
-	546	-	8,776	2,648	14,577	431,117	2,445	-
-	-	-	-	-	-	-	-	-
-	22,924	1,347	21,852	16,166	4,652	196,572	-	-
-	-	-	-	-	-	-	-	-
118,753	524,946	407,360	30,778	1,152,756	471,535	5,214,475	2,445	-
105,973	53,446	127,634	(50,776)	680,689	81,989	524,084	27,238	(14,065)
9,717	1,593,108	125,742	819,330	4,550,914	1,515,700	10,667,936	963,808	105,595
$ 115,690	$ 1,646,554	$ 253,376	$ 768,554	$ 5,231,603	$ 1,597,689	$ 11,192,020	$ 991,046	$ 91,530

ST. TAMMANY PARISH, LOUISIANA
Combining Statement of Activities
Non-Major Component Units, Discretely Presented
For the Year Ended December 31, 2024

	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions	Net (Expenses) Revenues and Changes in Net Position - Component Units: Sewerage District No. 4	Net (Expenses) Revenues and Changes in Net Position - Component Units: Water District No. 2
Component Units						
Sewerage District No. 4	212,679	226,944	-	-	14,265	-
Water District No. 2	988,593	1,027,278	-	-	-	38,685
Water District No. 3	491,968	517,823	-	-	-	-
Page Subtotal	1,693,240	1,772,045	-	-	14,265	38,685
Total Non-major Component Units	$ 98,769,427	$ 9,966,503	$ 1,279,665	$ 108,606		
General Revenues						
Property taxes, special purpose (ad valorem, parcel fees, etc.)					-	186,395
Fire insurance tax					-	-
State revenue sharing (unrestricted)					-	-
Investment earnings					164	2,649
Grants and contributions not restricted to specific programs					-	-
Other general revenues					-	6,000
Gain on sale of capital assets					-	-
Total General Revenues					164	195,044
Change in Net Position					14,429	233,729
Net position - Beginning					141,086	2,219,000
Net position - Ending					$ 155,515	$ 2,452,729

Water District No. 3	TOTAL Non-Major Component Units
-	
-	
25,855	
25,855	
	$ (87,414,653)
-	90,743,039
-	1,670,197
-	1,500,161
8,753	4,707,289
-	1,256,700
-	14,959,570
-	11,260
8,753	114,848,216
34,608	27,433,563
1,920,733	155,195,373
$ 1,955,341	$ 182,628,936

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, 2024

	Original Budget	Final Budget	Actual Amounts Budgetary Basis	Variance with Final Budget- Positive (Negative)
Revenues	$ 7,951,544	$ 72,635,116	$ 64,527,111	$ (8,108,005)
Expenditures	69,769,050	130,788,321	17,565,462	113,222,859
Excess of Revenues Over Expenditures	(61,817,506)	(58,153,205)	46,961,649	105,114,854
Other Financing Sources				
Transfers in	9,570,806	13,386,480	6,823,844	(6,562,636)
Transfers out	(18,769,393)	(29,508,586)	(6,094,931)	23,413,655
Net Change in Fund Balance	(71,016,093)	(74,275,311)	47,690,562	121,965,873
Fund Balance - Beginning	76,202,794	76,202,794	76,202,794	-
Fund Balance - Ending	$ 5,186,701	$ 1,927,483	$ 123,893,356	$ 121,965,873

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, 2024

	Original Budget	Final Budget	Actual Amounts Budgetary Basis	Variance with Final Budget- Positive (Negative)
Revenues	$ 61,248,196	$ 62,796,968	$ 8,910,661	$ (53,886,307)
Expenditures	64,357,829	71,453,701	7,735,808	63,717,893
Excess of Revenues Over Expenditures	(3,109,633)	(8,656,733)	1,174,853	9,831,586
Other Financing Sources				
Transfers in	3,109,633	9,899,007	2,514,137	(7,384,870)
Net Change in Fund Balance	-	1,242,274	3,688,990	2,446,716
Fund Balance - Beginning	1,750,555	1,750,555	1,750,555	-
Fund Balance - Ending	$ 1,750,555	$ 2,992,829	$ 5,439,545	$ 2,446,716

OTHER SUPPLEMENTARY INFORMATION

ST. TAMMANY PARISH, LOUISIANA
Schedule of Insurance Coverage - Primary Government
In Effect as of December 31, 2024

Policy Number	Insurer	Expires	Type of Coverage
ERP696392602	Zurich	January 1, 2025	Building and Personal Property Excl Wind/Hail/Named Storm
42-PRP-301025-07	National Fire & Marine Ins Co	January 1, 2025	Property Primary Wind, Hail & Named Storm only
XPR4067911	Safety National Casualty Corporation	January 1, 2025	General Liability Employee Benefits Liability Professional Liability Package Public Officials Errors & Omissions Employment Practices Liability
CA 6676464	Safety National Casualty Corporation	January 1, 2025	Auto Liability and Auto Physical Damage - (New Trucks, Dump Trucks, Specialty, and Mobile Surveillance Units)
105726006	Travelers Casualty & Surety Co.	January 1, 2027	Crime Coverage
QT-660-3232R006-TIL-24	Travelers Property & Casualty Co.	January 1, 2025	Inland Marine - Contractor's Equip
N00989113 014	Ace Property & Casualty Co.	January 1, 2026	Airport Liability - St. Tammany Parish Regional Airport
YB2-L9L-465176-014	Liberty Mutual Fire Ins Co.	January 1, 2025	Boiler and Machinery
SP4067913	Safety National Casualty Corporation	January 1, 2025	Excess Workers' Compensation & Employer's Liability
MEL015857	Lloyd's of London	January 1, 2025	Maritime Employer's Liability
CYB106864	Crum & Forster Specialty Insurance Co.	January 1, 2025	Cyber Liability
87055212662020	Hartford Ins Co of the Midwest	January 1, 2025	Flood Insurance - 21454 Koop Dr.
87055212642020	Hartford Ins Co of the Midwest	January 1, 2025	Flood Insurance - 21490 Koop Dr.
87055212592020	Hartford Ins Co of the Midwest	January 1, 2025	Flood Insurance - 510 E. Boston St.
87058793052020	Hartford Ins Co of the Midwest	February 22, 2025	Flood Insurance - 3901 Ponchartrain Dr.
6500438624	Hartford Ins Co of the Midwest	March 15, 2025	Flood Insurance - 301 W 21st Ave.
87055487792020	Hartford Ins Co of the Midwest	March 15, 2025	Flood Insurance - 71683 Leveson St.
87055212632020	Hartford Ins Co of the Midwest	March 18, 2025	Flood Insurance - 844 Gerard St.
87055212672020	Hartford Ins Co of the Midwest	April 8, 2025	Flood Insurance - 555 Robert Rd.
87055212682020	Hartford Ins Co of the Midwest	April 10, 2025	Flood Insurance - 34783 Grantham College Rd.
87055652162020	Hartford Ins Co of the Midwest	April 13, 2025	Flood Insurance - 701 N. Columbia St.
6500092691	Hartford Ins Co of the Midwest	April 22, 2025	Flood Insurance - 65278 Hwy 434 (Coroner)
99057727192019	Hartford Ins Co of the Midwest	May 11, 2025	Flood Insurance - 1123 Main St.
87056259212019	Hartford Ins Co of the Midwest	August 13, 2025	Flood Insurance - 31078 Hwy. 36, Bldg. A
87056195432019	Hartford Ins Co of the Midwest	August 13, 2025	Flood Insurance - 31078 Hwy. 36, Bldg. B
87056195542019	Hartford Ins Co of the Midwest	August 22, 2025	Flood Insurance - 35122 Camp Salmen Rd.
87059509252019	Hartford Ins Co of the Midwest	August 28, 2024	Flood Insurance - 21404 Koop Dr.
99056595242019	Hartford Ins Co of the Midwest	October 2, 2025	Flood Insurance - 520 Old Spanish Trail
87061847002019	Hartford Ins Co of the Midwest	October 3, 2025	Flood Insurance - 68400 Otis Dr.

Note: For calendar year 2025, 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, 2024

Name	District	Amount
Richard J. Smith, Jr.	District 1	$ 30,195
Larry L. Rolling, Jr.	District 2	30,195
Martha J. Cazaubon	District 3	29,552
Kathy W. Seiden	District 4	30,195
Eugene P. Phillips	District 5	30,195
Cheryl S. Tanner	District 6	29,552
Joseph A. Impastato	District 7	30,195
Patrick W. Burke, III	District 8	30,195
David J. Cougle	District 9	30,195
Maureen O'Brien	District 10	31,232
Arthur A. Laughlin	District 11	30,752
Gerald J. Binder	District 12	31,352
Jeffery M. Corbin	District 13	30,195
Jimmy G. Strickland, III	District 14	30,195
Total		$ 424,195

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

SCHEDULE 28

ST. TAMMANY PARISH, LOUISIANA
Schedule of Compensation, Benefits and Other Payments to Agency Head or Chief Executive Officer
For the Year Ended December 31, 2024

Agency Head: Michael B. Cooper, Parish President

Purpose		Amount
Salary	$	192,013
Benefits-insurance		12,864
Benefits-Retirement (PERS)		22,046
Benefits-Medicare		2,662
Cell Allowance		1,200
Travel and related		4,396
Membership dues		10,000
Registration fees		1,306
Special meals		452
Total	$	246,938

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.

SCHEDULE 29

ST. TAMMANY PARISH, LOUISIANA
JUSTICE SYSTEM FUNDING SCHEDULE - RECEIVING SCHEDULE
GENERAL FUND (000)

Cash Basis Presentation
As Required by La. R.S. 24:515.2

	Amount for 01/01/2024 - 06/30/24	Amount for 07/01/2024 - 12/31/24
1. Ending Balance of Amounts Assessed but Not Received:	$ -	$ -

2. Details of Receipts From Collecting/Disbursing Agency

Agency Remitting Money	Remittance Type	Amount for 01/01/2024 - 06/30/24	Amount for 07/01/2024 - 12/31/24
East St Tammany City Court	*h. Criminal Fines – Other/Non-Contempt*	$ -	$ 290,757
Subtotal Receipts		$ -	$ 290,757

SCHEDULE 30

ST. TAMMANY PARISH, LOUISIANA
JUSTICE SYSTEM FUNDING SCHEDULE - RECEIVING SCHEDULE
CRIMINAL COURT FUND (134) - RECEIVING ENTITY

Cash Basis Presentation
As Required by La. R.S. 24:515.2

	Amount for 01/01/2024 - 06/30/24	Amount for 07/01/2024 - 12/31/24
1. Ending Balance of Amounts Assessed but Not Received:	$ -	$ -

2. Details of Receipts From Collecting/Disbursing Agency

Agency Remitting Money	Remittance Type	Amount for 01/01/2024 - 06/30/24	Amount for 07/01/2024 - 12/31/24
St Tammany Parish Sheriff	*h. Criminal Fines – Other/Non-Contempt*	$ 352,913	$ 406,295
St Tammany Parish Sheriff	*f. Criminal Court Costs/Fees*	112,620	81,603
St Tammany Parish Sheriff	*d. Asset Forfeiture/Sale*	4,708	618
District Attorney for the 22nd Judicial District	*d. Asset Forfeiture/Sale*	59,153	75,874
District Attorney for the 22nd Judicial District	*b. Bond Fees*	-	50,967
Subtotal Receipts		$ 529,394	$ 615,357

SCHEDULE 31

ST. TAMMANY PARISH, LOUISIANA
JUSTICE SYSTEM FUNDING SCHEDULE - RECEIVING SCHEDULE
22ND JDC COMMISSIONER FUND (135)

Cash Basis Presentation
As Required by La. R.S. 24:515.2

	Amount for 01/01/2024 - 06/30/24	Amount for 07/01/2024 - 12/31/24
1. Ending Balance of Amounts Assessed but Not Received:	$ -	$ -

2. Details of Receipts From Collecting/Disbursing Agency

Agency Remitting Money	Remittance Type	Amount for 01/01/2024 - 06/30/24	Amount for 07/01/2024 - 12/31/24
St Tammany Parish Sheriff	*f. Criminal Court Costs/Fees*	$ 50,219	$ 51,370
Washington Parish Sheriff	*f. Criminal Court Costs/Fees*	1,144	1,223
Washington Parish Sheriff	*b. Bond Fees*	1,590	1,185
Washington Parish Sheriff	*j. Probation/Parole/Supervision Fees*	90	83
Subtotal Receipts		$ 53,043	$ 53,861

SCHEDULE 32

ST. TAMMANY PARISH, LOUISIANA
JUSTICE SYSTEM FUNDING SCHEDULE - RECEIVING SCHEDULE
JURY SERVICE FUND (136)

Cash Basis Presentation
As Required by La. R.S. 24:515.2

	Amount for 01/01/2024 - 06/30/24	Amount for 07/01/2024 - 12/31/24
1. Ending Balance of Amounts Assessed but Not Received:	$ -	$ -

2. Details of Receipts From Collecting/Disbursing Agency

Agency Remitting Money	Remittance Type	Amount for 01/01/2024 - 06/30/24	Amount for 07/01/2024 - 12/31/24
St Tammany Parish Sheriff	*f. Criminal Court Costs/Fees*	$ 75,970	$ 77,596
Subtotal Receipts		$ 75,970	$ 77,596

SCHEDULE 33

ST. TAMMANY PARISH, LOUISIANA
JUSTICE SYSTEM FUNDING SCHEDULE - RECEIVING SCHEDULE
LAW ENFORCEMENT WITNESS FUND (137)

Cash Basis Presentation
As Required by La. R.S. 24:515.2

	Amount for 01/01/2024 - 06/30/24	Amount for 07/01/2024 - 12/31/24
1. Ending Balance of Amounts Assessed but Not Received:	$ -	$ -

2. Details of Receipts From Collecting/Disbursing Agency

Agency Remitting Money	Remittance Type	Amount for 01/01/2024 - 06/30/24	Amount for 07/01/2024 - 12/31/24
St Tammany Parish Sheriff	*f. Criminal Court Costs/Fees*	$ 16,059	$ 16,406
Subtotal Receipts		$ 16,059	$ 16,406

ST. TAMMANY PARISH, LOUISIANA
Statistical Section (Unaudited)

This part of St. Tammany Parish Government's annual comprehensive 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**

Sources: Unless otherwise noted, the information in these schedules is derived from the annual comprehensive financial reports for the relevant year.

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

	2024	2023	2022	2021
Governmental activities				
Net investment in capital assets	$ 439,908,220	$ 410,385,111	$ 402,407,840	$ 398,684,365
Restricted	296,180,296	265,407,309	263,443,859	242,315,170
Unrestricted	54,588,934	59,135,066	19,998,451	18,804,841
Total governmental activities net position	790,677,450	734,927,486	685,850,150	659,804,376
Business-type activities				
Net investment in capital assets	17,758,327	17,735,877	8,189,794	2,594,751
Restricted	2,960,042	2,786,127	5,683,146	3,645,330
Unrestricted	24,123,368	23,320,881	21,534,498	27,355,173
Total business-type activities net position	44,841,737	43,842,885	35,407,438	33,595,254
Primary government				
Net investment in capital assets	457,725,704	428,120,988	410,597,634	401,279,116
Restricted	299,140,338	268,193,436	269,127,005	245,960,500
Unrestricted	78,653,145	82,455,947	41,532,949	46,160,014
Total primary government net position	$ 835,519,187	$ 778,770,371	$ 721,257,588	$ 693,399,630

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

TABLE 1

Fiscal Year 2020	2019	2018	2017	2016	2015
$ 397,176,355	$ 380,179,279	$ 419,372,910	$ 420,832,029	$ 406,351,930	$ 396,041,276
232,383,160	208,637,081	172,237,246	156,921,420	148,945,551	145,447,624
19,672,953	56,857,635	55,594,107	56,856,062	58,967,674	50,057,760
649,232,468	645,673,995	647,204,263	634,609,511	614,265,155	591,546,660
2,635,621	1,852,005	2,716,456	303,171	(754,333)	(3,303,860)
2,477,181	2,408,664	2,035,660	4,810,717	4,678,367	4,516,267
27,156,978	23,724,610	18,692,097	17,549,136	14,543,320	12,967,159
32,269,780	27,985,279	23,444,213	22,663,024	18,467,354	14,179,566
399,811,976	382,031,284	422,089,366	421,135,200	405,597,597	392,737,416
234,860,341	211,045,745	174,272,906	161,732,137	153,623,918	149,963,891
46,829,931	80,582,245	74,286,204	74,405,198	73,510,994	63,024,919
$ 681,502,248	$ 673,659,274	$ 670,648,476	$ 657,272,535	$ 632,732,509	$ 605,726,226

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

	2024	2023	2022	2021
Expenses				
Governmental activities:				
General government	$ 20,036,056	$ 19,439,758	$ 15,595,720	$ 16,464,381
Public safety	17,745,802	23,590,604	45,443,418	64,980,952
Highways and streets	79,037,089	70,497,443	52,488,225	49,876,316
Sanitation	2,092,645	1,785,735	1,747,128	1,278,267
Health and welfare	19,182,911	24,784,713	20,164,145	20,027,266
Cultural and recreation	15,570,769	14,672,846	15,114,453	13,374,517
Economic development	1,577,541	775,808	568,276	854,083
Conservation	3,332,507	1,842,114	1,978,108	834,805
Transporation	3,220,899	2,958,141	3,089,854	2,850,844
Interest on long-term debt	2,153,706	2,504,813	2,722,903	2,929,741
Total governmental activities expenses	163,949,925	162,851,975	158,912,230	173,471,172
Business-type activities:				
Water/sewer	19,894,811	19,182,128	16,169,901	15,682,393
Development	4,760,156	4,768,418	3,684,358	3,644,733
Total business-type activities expenses	24,654,967	23,950,546	19,854,259	19,327,126
Total primary government expenses	$ 188,604,892	$ 186,802,521	$ 178,766,489	$ 192,798,298
Program Revenues				
Governmental activities:				
Charges for services:				
General government	$ 9,208,784	$ 8,504,170	$ 7,652,629	$ 7,248,095
Public safety	67,437	10,767	10,375	12,112
Highways and streets	3,208,870	7,896,214	2,921,807	3,174,517
Sanitation	3,067,068	3,087,188	2,393,397	2,145,008
Health and welfare	988,180	995,790	1,119,965	894,866
Cultural and recreation	266,240	293,493	345,647	106,516
Economic development	143,821	2,318	83,213	-
Conservation	57,391	39,143	45,249	56,184
Transporation	94,313	42,185	133,817	432,152
Operating grants and contributions	11,446,260	23,977,583	39,581,170	42,283,650
Capital grants and contributions	33,954,714	24,557,328	12,376,791	13,544,867
Total governmental activities program revenues	62,503,078	69,406,179	66,664,060	69,897,967
Business-type activities:				
Charges for services:				
Water/sewer	19,158,471	19,447,001	17,424,455	16,260,583
Development	4,559,206	4,452,032	4,832,858	4,187,972
Operating grants and contributions	73,606	64,978	57,301	52,980
Capital grants and contributions	1,438	7,428,453	1,173,598	686,695
Total business-type activities program revenues	23,792,721	31,392,464	23,488,212	21,188,230
Total primary government program revenues	$ 86,295,799	$ 100,798,643	$ 90,152,272	$ 91,086,197
Net (Expense)/Revenue				
Governmental activities	$ (101,446,847)	$ (93,445,796)	$ (92,248,170)	$ (103,573,205)
Business-type activities	(862,246)	7,441,918	3,633,953	1,861,104
Total primary government net expenses	$ (102,309,093)	$ (86,003,878)	$ (88,614,217)	$ (101,712,101)

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

TABLE 2
continued

Fiscal Year 2020	2019	2018	2017	2016	2015
$ 16,818,269	$ 18,007,788	$ 20,299,867	$ 27,342,652	$ 24,900,267	$ 22,552,910
17,547,351	16,651,019	18,200,650	25,572,849	27,801,879	25,613,378
65,155,242	68,145,372	52,859,506	43,224,058	45,663,946	41,349,476
986,656	1,965,528	1,417,678	1,595,133	1,330,473	1,208,913
38,048,708	10,779,155	11,292,275	14,726,689	15,456,350	13,424,990
13,126,790	12,669,978	13,392,269	12,188,504	12,087,089	11,606,730
1,222,767	1,518,459	1,046,213	3,949,400	57,057	1,230,533
34,548	15,457	63,779	-	-	-
2,577,585	3,334,696	3,634,927	-	-	-
3,419,568	2,533,941	2,016,274	2,190,712	2,496,157	2,923,447
158,937,484	135,621,393	124,223,438	130,789,997	129,793,218	119,910,377
14,408,230	14,708,021	14,136,742	12,005,216	12,898,145	11,654,806
3,304,838	3,192,988	-	-	-	-
17,713,068	17,901,009	14,136,742	12,005,216	12,898,145	11,654,806
$ 176,650,552	$ 153,522,402	$ 138,360,180	$ 142,795,213	$ 142,691,363	$ 131,565,183
$ 6,742,775	$ 7,448,681	$ 7,574,089	$ 7,974,712	$ 8,860,676	$ 7,529,669
10,580	51,826	2,793,511	2,324,153	2,742,476	2,144,050
3,066,478	5,288,488	2,690,525	1,783,435	2,228,551	3,509,162
1,784,715	1,916,353	1,794,158	1,614,738	1,481,472	1,541,277
856,801	885,326	795,369	908,552	810,160	401,523
229,960	264,126	260,997	209,274	42,191	39,210
-	-	-	-	-	377
4,360	-	-	-	-	-
101,601	153,993	264,657	-	-	-
34,962,531	7,059,014	7,265,848	9,091,015	9,057,609	8,191,631
9,157,759	7,874,982	11,003,627	10,513,831	18,026,859	26,926,319
56,917,560	30,942,789	34,442,781	34,419,710	43,249,994	50,283,218
16,107,089	17,321,546	14,369,127	13,806,466	13,680,590	13,080,708
3,857,182	3,798,572	-	-	-	-
516,126	43,319	-	-	-	-
1,534,134	302,784	47,913	1,476,652	45,614	121,201
22,014,531	21,466,221	14,417,040	15,283,118	13,726,204	13,201,909
$ 78,932,091	$ 52,409,010	$ 48,859,821	$ 49,702,828	$ 56,976,198	$ 63,485,127
$ (102,019,924)	$ (104,678,604)	$ (89,780,657)	$ (96,370,287)	$ (86,543,224)	$ (69,627,159)
4,301,463	3,565,212	280,298	3,277,902	828,059	1,547,103
$ (97,718,461)	$ (101,113,392)	$ (89,500,359)	$ (93,092,385)	$ (85,715,165)	$ (68,080,056)

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

	2024	2023	2022	2021
General Revenues and Other Changes in Net Position				
Governmental activities:				
Taxes:				
Property taxes, general	$ 7,685,655	$ 6,397,456	$ 6,159,695	$ 5,611,433
Property taxes, special purpose	37,324,601	39,047,391	37,476,816	35,119,793
Sales and use taxes	92,512,717	76,160,549	76,712,544	70,468,514
Franchise taxes	1,920,141	2,221,553	2,417,436	2,453,265
Hotel/motel tax	314,566	317,311	371,719	300,154
Timber severence tax	70,697	107,294	90,017	24,675
Mineral severence tax	6,210	10,197	7,699	20,070
Alcohol tax	16,838	15,843	17,327	18,572
Cigarette paper tax	14,649	25,666	23,485	20,347
Gaming revenue tax	442,120	509,585	61,980	16,015
Penalties and interest	277,942	279,812	189,805	171,757
State revenue sharing	789,213	860,971	842,684	804,337
Federal refuge revenue sharing	64,203	68,816	61,499	62,020
Investment earnings	16,464,919	16,091,239	(7,195,048)	(1,357,339)
Sale of revocated property/easements	-	-	-	-
GNOE excess revenue	50,000	50,000	50,000	50,000
Extraordinary item	-	-	-	-
Transfers	(757,660)	359,449	1,006,286	361,500
Total governmental activities	157,196,811	142,523,132	118,293,944	114,145,113
Business-type activities:				
Investment earnings	1,103,438	1,352,978	(815,483)	(174,130)
Transfers	757,660	(359,449)	(1,006,286)	(361,500)
Total business-type activities	1,861,098	993,529	(1,821,769)	(535,630)
Total primary government	$ 159,057,909	$ 143,516,661	$ 116,472,175	$ 113,609,483
Change in Net Position				
Governmental activities	$ 55,749,964	$ 49,077,336	$ 26,045,774	$ 10,571,908
Business-type activities	998,852	8,435,447	1,812,184	1,325,474
Total primary government	$ 56,748,816	$ 57,512,783	$ 27,857,958	$ 11,897,382

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

Fiscal Year 2020	2019	2018	2017	2016	2015
$ 5,564,230	$ 5,297,005	$ 5,119,961	$ 4,948,851	$ 4,989,294	$ 4,642,075
34,815,048	33,174,656	32,006,823	31,029,718	31,227,876	28,983,212
57,869,212	53,925,952	57,278,185	75,512,450	71,445,045	68,946,647
2,587,272	2,568,479	2,461,767	2,304,587	2,430,365	2,491,557
217,041	223,140	223,516	234,616	235,297	225,936
83,179	42,755	67,204	54,196	69,553	95,160
10,854	15,506	9,702	7,802	4,985	14,678
21,514	19,590	20,709	58,091	59,606	60,457
15,842	13,907	12,497	11,677	9,660	10,803
26,390	138,160	182,126	177,465	181,823	179,531
109,260	117,101	62,890	-	-	-
801,272	801,027	803,117	801,419	100,523	273,191
65,805	75,892	66,225	81,223	71,627	68,108
2,988,712	7,035,659	4,139,714	2,190,613	1,737,387	2,331,770
-	-	-	-	9,700	24,125
50,000	50,000	50,000	50,000	50,000	50,000
-	-	-	-	-	12,647,720
352,766	(350,493)	(129,027)	(748,065)	(3,361,022)	225,738
105,578,397	103,148,336	102,375,409	116,714,643	109,261,719	121,270,708
335,804	625,361	371,864	169,703	98,707	163,156
(352,766)	350,493	129,027	748,065	3,361,022	(225,738)
(16,962)	975,854	500,891	917,768	3,459,729	(62,582)
$ 105,561,435	$ 104,124,190	$ 102,876,300	$ 117,632,411	$ 112,721,448	$ 121,208,126
$ 3,558,473	$ (1,530,268)	$ 12,594,752	$ 20,344,356	$ 22,718,495	$ 51,643,549
4,284,501	4,541,066	781,189	4,195,670	4,287,788	1,484,521
$ 7,842,974	$ 3,010,798	$ 13,375,941	$ 24,540,026	$ 27,006,283	$ 53,128,070

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

	2024	2023	2022	2021
General Fund				
Nonspendable, inventory	$ -	$ -	$ -	$ -
Nonspendable, prepaid items	671,496	473,034	373,808	629,731
Unassigned	16,541,849	14,982,694	11,983,302	13,618,056
Total general fund	$ 17,213,345	$ 15,455,728	$ 12,357,110	$ 14,247,787
All Other Governmental Funds				
Nonspendable, mitigation bank	$ 832,126	$ 792,899	$ 720,057	$ 712,526
Nonspendable, prepaid items	12,258	20,274	8,877	8,488
Restricted	295,348,170	270,614,410	248,435,855	236,162,922
Committed	25,306,852	37,520,297	33,400,410	33,268,158
Total all other governmental funds	$ 321,499,406	$ 308,947,880	$ 282,565,199	$ 270,152,094

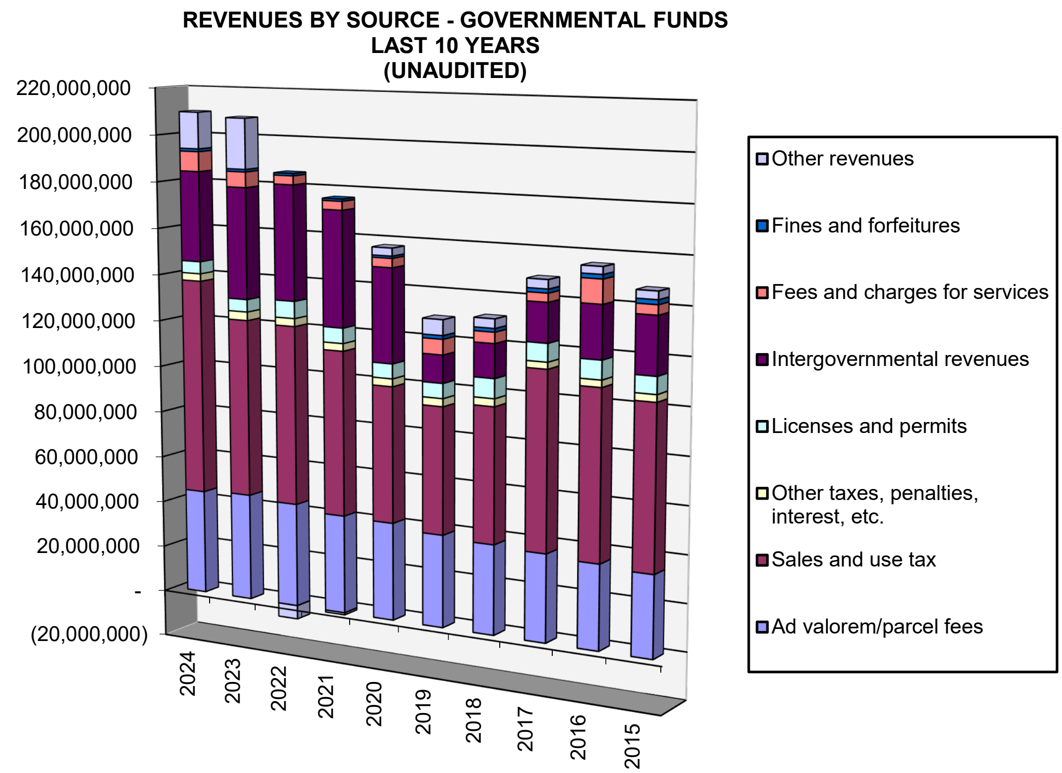
Note: This statement has been restated to conform with GASB Statements through number 75.

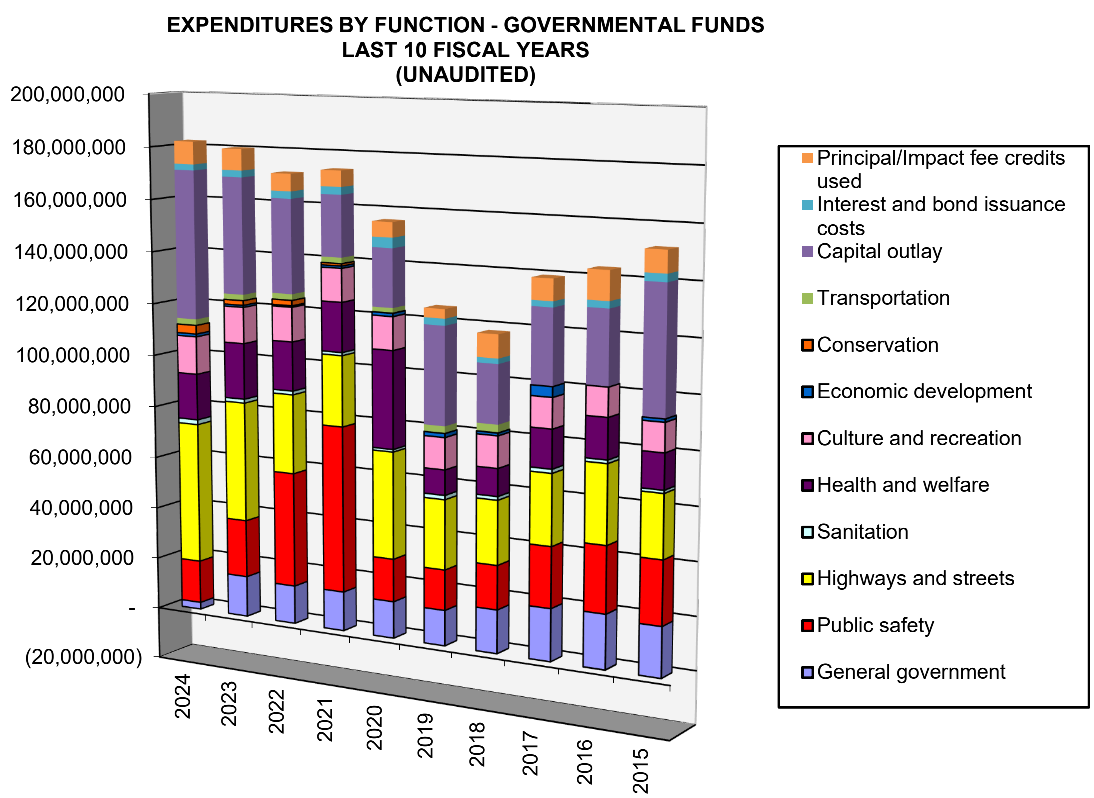
Fiscal Year					
2020	**2019**	**2018**	**2017**	**2016**	**2015**
$ 661	$ 8,387	$ -	$ -	$ -	$ -
738,439	651,324	599,363	392,092	103,557	101,628
17,103,273	17,021,608	17,173,192	16,979,700	14,976,621	13,628,268
$ 17,842,373	$ 17,681,319	$ 17,772,555	$ 17,371,792	$ 15,080,178	$ 13,729,896
$ 712,415	$ 244,106	$ -	$ -	$ -	$ -
32,124	32,299	503,977	7,930	24,344	7,262
231,670,745	208,392,975	169,437,191	156,921,420	148,945,551	144,292,871
32,269,037	31,999,427	32,107,128	31,606,179	32,000,990	25,734,472
$ 264,684,321	$ 240,668,807	$ 202,048,296	$ 188,535,529	$ 180,970,885	$ 170,034,605

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

	2024	2023	2022	2021
REVENUES				
Taxes	$ 140,650,349	$ 125,732,786	$ 124,605,455	$ 115,786,679
Licenses and permits	5,208,594	5,337,275	7,305,575	6,510,735
Intergovernmental revenues	38,665,871	47,672,929	49,037,206	49,207,333
Fees and charges for services	8,490,489	6,597,438	3,766,144	3,690,997
Fines and forfeitures	1,188,303	1,084,912	949,897	897,255
Other revenues	15,543,176	21,500,463	(5,871,847)	(867,713)
Total revenues	209,746,782	207,925,803	179,792,430	175,225,286
EXPENDITURES				
General government	16,581,190	15,687,683	14,646,514	15,027,568
Public safety	16,552,894	22,094,330	43,724,449	63,279,940
Highways and streets	54,071,316	45,817,150	30,252,191	26,896,851
Sanitation	1,883,556	1,503,412	1,431,480	1,161,792
Health and welfare	17,774,109	21,355,018	18,665,299	18,748,640
Culture and recreation	14,546,759	13,886,386	13,119,443	12,645,105
Economic development	1,073,827	772,769	565,237	851,044
Conservation	3,344,641	1,785,809	2,022,751	869,465
Transportation	2,332,636	2,231,633	2,318,143	2,204,977
Capital outlay	56,938,530	44,313,338	35,638,090	23,169,682
Debt service:				
Principal/Impact fee credits used/SBITAs	8,616,835	8,017,049	6,520,561	6,019,180
Interest	2,272,812	2,552,663	2,765,673	2,858,175
Bond issuance costs	11,100	13,575	13,800	4,886
Total expenditures	196,000,205	180,030,815	171,683,631	173,737,305
Excess of revenues over (under) expenditures	13,746,577	27,894,988	8,108,799	1,487,981
OTHER FINANCING SOURCES (USES)				
Transfers in	23,443,852	8,177,763	6,482,670	4,337,849
Transfers out	(23,190,217)	(7,401,164)	(4,069,041)	(3,952,643)
Issuance of debt/Issuance of SBITAs	-	809,712	-	-
Payments to refunded bond escrow agent	-	-	-	-
Impact fee credits issued	308,931	-	-	-
Total other financing sources (uses)	562,566	1,586,311	2,413,629	385,206
EXTRAORDINARY ITEMS	-	-	-	-
Net change in fund balances	$ 14,309,143	$ 29,481,299	$ 10,522,428	$ 1,873,187
Debt service as a percentage of noncapital expenditures	7.8%	7.8%	6.8%	5.9%

Fiscal Year 2020	2019	2018	2017	2016	2015
$ 102,857,105	$ 96,664,955	$ 98,722,665	$ 115,599,879	$ 110,391,957	$ 106,674,350
6,265,592	6,305,677	8,249,029	7,595,819	7,960,092	7,186,947
39,926,462	11,744,609	14,281,364	16,431,101	22,101,018	23,965,501
3,866,225	6,488,061	4,643,628	3,689,107	10,003,674	4,139,930
934,599	1,523,564	1,517,690	1,634,371	1,804,560	1,938,064
3,313,365	6,551,500	3,910,185	3,796,836	3,131,108	3,395,064
157,163,348	129,278,366	131,324,561	148,747,113	155,392,409	147,299,856
14,031,846	13,485,014	16,485,327	19,776,239	20,543,340	18,927,628
16,278,848	15,340,294	16,666,814	22,920,822	25,074,891	24,031,530
40,584,944	26,427,692	24,205,311	26,755,260	29,542,141	23,771,589
973,247	1,612,485	1,379,962	1,526,695	1,279,048	1,131,203
36,894,049	9,483,708	10,332,356	14,515,490	15,198,064	13,216,749
12,552,682	12,022,870	11,976,244	11,410,341	10,812,472	10,796,406
1,217,632	1,498,351	1,013,349	3,893,757	(441)	1,183,495
30,913	15,457	63,779	-	-	-
1,884,443	2,638,781	2,969,623	-	-	-
21,930,910	36,920,022	22,054,023	28,218,934	27,657,787	47,566,418
5,681,270	3,497,573	8,768,103	8,082,304	10,894,125	8,274,437
2,850,754	2,229,523	1,855,088	2,181,795	2,569,073	2,965,314
1,004,173	355,065	122,576	11,750	17,675	10,200
155,915,711	125,526,835	117,892,555	139,293,387	143,588,175	151,874,969
1,247,637	3,751,531	13,432,006	9,453,726	11,804,234	(4,575,113)
25,514,815	46,843,213	2,239,815	926,287	1,228,336	3,096,920
(25,136,437)	(47,055,746)	(1,875,133)	(523,755)	(746,008)	(617,609)
45,500,000	34,952,189	6,655,000	-	-	-
(22,949,447)	-	(6,538,158)	-	-	-
-	38,088	-	-	-	-
22,928,931	34,777,744	481,524	402,532	482,328	2,479,311
-	-	-	-	-	12,647,720
$ 24,176,568	$ 38,529,275	$ 13,913,530	$ 9,856,258	$ 12,286,562	$ 10,551,918
6.4%	6.5%	11.1%	9.2%	11.6%	10.8%


REVENUES BY SOURCE - GOVERNMENTAL FUNDS
LAST 10 YEARS
(UNAUDITED)
220,000,000
200,000,000
180,000,000
160,000,000
140,000,000
120,000,000
100,000,000
80,000,000
60,000,000
40,000,000
20,000,000
-
(20,000,000)
2024
2023
2022
2021
2020
2019
2018
2017
2016
2015
Other revenues
Fines and forfeitures
Fees and charges for services
Intergovernmental revenues
Licenses and permits
Other taxes, penalties, interest, etc.
Sales and use tax
Ad valorem/parcel fees


EXPENDITURES BY FUNCTION - GOVERNMENTAL FUNDS
LAST 10 FISCAL YEARS
(UNAUDITED)
200,000,000
180,000,000
160,000,000
140,000,000
120,000,000
100,000,000
80,000,000
60,000,000
40,000,000
20,000,000
-
(20,000,000)
2024
2023
2022
2021
2020
2019
2018
2017
2016
2015
Principal/Impact fee credits used
Interest and bond issuance costs
Capital outlay
Transportation
Conservation
Economic development
Culture and recreation
Health and welfare
Sanitation
Highways and streets
Public safety
General government

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
2024	$ 44,908,162	$ 92,512,717	$ 1,920,141	$ 16,838	$ 70,697	$ 314,566	$ 6,210	$ 442,120	$ 166,307	$ 292,591	$ 140,650,349
2023	45,886,964	76,160,549	2,221,553	15,843	107,294	317,311	10,197	509,585	198,012	305,478	125,732,786
2022	44,495,602	76,712,544	2,417,436	17,327	90,017	371,719	7,699	61,980	217,841	213,290	124,605,455
2021	42,070,291	70,468,514	2,453,265	18,572	24,675	300,154	20,070	16,015	223,019	192,104	115,786,679
2020	41,678,370	57,869,212	2,587,272	21,514	83,179	217,041	10,854	26,390	238,171	125,102	102,857,105
2019	39,364,599	53,925,952	2,568,479	19,590	42,755	223,140	15,506	138,160	235,766	131,008	96,664,955
2018	38,147,015	57,278,185	2,461,767	20,709	67,204	223,516	9,702	182,126	225,196	107,245	98,722,665
2017	37,238,995	75,512,450	2,304,587	58,091	54,196	234,616	7,802	177,465	-	11,677	115,599,879
2016	35,955,623	71,445,045	2,430,365	59,606	69,553	235,297	4,985	181,823	-	9,660	110,391,957
2015	34,649,581	68,946,647	2,491,557	60,457	95,160	225,936	14,678	179,531	-	10,803	106,674,350

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
2024	$ 3,084,812,279	$ 374,944,422	$ 173,240,920	$ 3,632,997,621	$ 515,082,555	$ 3,117,915,066	16.5%	$ 34,040,715,950	10.7%
2023	2,668,585,260	334,895,714	167,758,310	3,171,239,284	547,093,304	2,624,145,980	19.5%	29,589,523,933	10.7%
2022	2,597,038,092	295,118,385	161,645,060	3,053,801,537	552,937,113	2,500,864,424	19.5%	28,584,417,060	10.7%
2021	2,532,921,270	274,787,360	150,288,340	2,957,996,970	542,094,715	2,415,902,255	19.0%	27,762,281,793	10.7%
2020	2,469,702,567	290,146,560	157,783,100	2,917,632,227	536,658,854	2,380,973,373	19.0%	27,262,468,470	10.7%
2019	2,247,891,939	275,233,190	138,915,490	2,662,040,619	525,755,305	2,136,285,314	19.9%	24,869,469,283	10.7%
2018	2,194,903,407	258,036,499	133,340,220	2,586,280,126	517,271,813	2,069,008,313	19.9%	24,202,638,277	10.7%
2017	2,137,187,411	255,135,068	136,798,010	2,529,120,489	507,774,412	2,021,346,077	19.9%	23,619,966,603	10.7%
2016	2,083,892,697	249,924,596	140,782,480	2,474,599,773	515,492,919	1,959,106,854	19.9%	23,068,220,863	10.7%
2015	1,952,866,176	245,824,197	137,487,050	2,336,177,423	505,544,763	1,830,632,660	20.7%	21,717,437,940	10.8%

(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)

	2024			2015		
Taxpayer	**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	$ 60,043,629	1	1.93%	$ 50,585,010	1	2.76%
FOLGER COFFEE COMPANY	26,612,476	2	0.85%			
FLORIDA MARINE TRANSPORTERS	24,666,250	3	0.79%	15,944,160	2	0.87%
ATMOS ENERGY CORPORATION	18,836,610	4	0.60%			
ASSOCIATED WHOLESALE GROCERS	15,843,453	5	0.51%	10,368,360	5	0.57%
TRI-STATES NGL PIPELINE, LLC	12,319,650	6	0.40%	7,982,290	8	0.44%
SPECTRUM GULF COAST LLC	11,763,444	7	0.38%			
J P MORGAN CHASE BANK	11,590,560	8	0.37%	7,204,181	9	0.39%
CHEVRON USA INC	11,471,222	9	0.37%	10,958,294	4	0.60%
NORTHSHORE RESIDENTIAL ASSOC	9,547,400	10	0.31%			
AT&T SOUTHEAST				14,074,030	3	0.77%
PARKWAY PIPELINE LLC				10,363,210	6	0.57%
WASH-ST TAMMANY ELEC COOP				8,510,930	7	0.46%
CAPITAL ONE				6,292,160	10	0.34%
	$ 202,694,694		6.51%	$ 142,282,625		7.77%

Source: St. Tammany Parish Assessor's Office

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

	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Parish Direct Rates										
Alimony (General Government)										
Unincorporated Areas	2.89	2.89	2.89	2.75	2.75	2.89	2.89	2.89	2.89	3.00
Incorporated Areas	1.44	1.44	1.44	1.37	1.37	1.44	1.44	1.44	1.44	1.50
Drainage Maintenance	1.56	1.69	1.69	1.69	1.69	1.77	1.77	1.77	1.77	1.83
Public Health	-	1.78	1.78	1.69	1.69	1.77	1.77	1.77	1.77	1.83
Library	5.35	5.78	5.78	5.78	5.78	6.07	6.07	6.07	6.07	6.29
Council on Aging/STARC	1.69	1.83	1.83	1.83	1.83	1.92	1.92	1.92	1.92	1.99
Coroner	2.66	3.10	3.10	3.10	3.10	3.26	3.26	3.26	3.26	3.38
Animal Shelter	0.93	1.00	1.00	0.78	0.78	0.82	0.82	0.82	0.82	0.85
Total Direct Rate	16.52	19.51	19.51	18.99	18.99	19.94	19.94	19.94	19.94	20.67
School District Rates										
School Debt Service	13.80	13.90	13.90	13.90	13.90	13.90	15.90	16.90	17.90	17.90
School Constitutional Tax	3.22	3.48	3.48	3.48	3.48	3.65	3.65	3.65	3.65	3.78
School Additional Support Tax	4.09	4.42	4.42	4.42	4.42	4.64	4.64	4.64	4.64	4.81
School Maint. Operations/Const	2.91	3.14	3.14	3.14	3.14	3.30	3.30	3.30	3.30	3.42
School Maint. Operations	30.01	32.41	32.41	32.41	32.41	34.03	34.03	34.03	34.03	35.27
School Additional Support II	2.55	2.75	2.75	2.75	2.75	2.89	2.89	2.89	2.89	3.00
School Security SRO MHP	1.76	1.90	1.90	1.90	1.90	2.00	-	-	-	-
Other Parish-wide Rates										
Law Enforcement	10.31	11.14	11.14	11.14	11.14	11.69	11.69	11.66	11.25	11.66
Florida Parishes Juv. Center	2.49	2.75	2.75	2.75	2.75	2.75	2.75	2.75	2.75	2.75
Parish Special Assessor	2.31	2.49	2.49	2.47	2.47	2.59	2.59	2.60	2.60	2.69
Mosquito Abatement District	3.10	3.35	3.35	3.57	3.90	3.90	4.05	4.05	4.05	4.20
City, Town and Village Rates										
Abita Springs	14.49	15.25	15.25	15.25	15.25	15.86	15.86	15.86	15.71	15.86
Covington	19.49	20.01	20.01	20.01	20.01	21.00	21.00	21.24	21.24	21.50
Madisonville	8.30	8.55	8.55	8.55	8.55	8.55	8.55	8.55	8.21	8.55
Mandeville	8.21	8.86	8.86	8.86	8.86	9.31	9.31	10.31	10.31	11.03
Pearl River	5.35	5.54	5.54	9.50	9.50	9.98	9.98	9.98	9.98	10.00
Slidell	25.05	26.06	26.06	26.09	26.09	27.07	26.93	27.08	27.52	22.50
Fire District Rates										
Fire District No. 1	32.41	35.00	35.00	35.00	33.65	35.00	35.00	35.00	35.00	35.00
Fire District No. 2	19.09	20.62	20.62	20.62	20.62	20.52	20.52	20.52	20.52	20.52
Fire District No. 3	34.95	34.95	34.95	34.95	34.95	34.94	34.94	34.94	34.94	34.95
Fire District No. 4	26.00	26.00	26.00	26.00	25.38	26.00	26.00	26.00	26.00	26.00
Fire District No. 5	27.48	29.68	29.68	29.68	29.68	29.58	29.58	29.58	29.58	28.36
Fire District No. 6	18.63	20.12	20.12	20.12	18.98	20.12	20.12	20.12	20.12	20.12
Fire District No. 7	18.58	20.06	20.06	19.74	19.74	20.17	20.17	20.17	20.17	20.20
Fire District No. 8	31.65	34.18	34.18	32.25	32.25	34.18	34.18	34.18	34.18	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	43.00	43.00	40.30	40.30	40.30	42.17	42.17	42.17	42.17	42.78
Fire District No. 12	25.00	25.00	25.00	25.00	24.50	24.95	24.95	24.95	24.95	24.88
Fire District No. 13	27.74	28.71	28.71	28.71	28.71	29.00	29.00	29.00	29.00	29.77
Timberland Fire Protection	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08

Source: St. Tammany Parish Assessor's Office
* Note: This is the average rate per lot.

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

	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Lighting District Rates										
Lighting District No. 1	-	-	4.05	4.05	4.05	4.13	4.13	4.13	4.13	4.15
Lighting District No. 4	-	-	3.89	3.89	3.89	3.97	3.97	3.97	3.97	4.03
Lighting District No. 5	-	-	-	-	-	3.07	3.07	3.07	3.07	3.14
Lighting District No. 6	1.94	2.09	2.09	2.09	2.09	2.15	2.15	-	-	2.15
Lighting District No. 7	-	-	2.86	2.86	2.86	2.97	2.97	2.97	2.97	2.98
Lighting District No. 16	-	-	-	-	-	-	-	1.16	1.16	1.20
Recreation District Rates										
Recreation District No. 1, Original	6.75	6.75	6.75	6.75	6.90	7.25	7.30	7.60	8.10	8.84
Recreation District No. 1, Annex 1	6.05	6.05	6.05	6.05	6.05	6.35	6.35	6.35	6.35	6.49
Recreation District No. 1, Annex 2	3.27	3.27	3.27	3.27	3.27	3.43	3.43	3.43	3.43	3.50
Recreation District No. 2	4.00	-	-	-	-	-	-	0.80	0.80	0.80
Recreation District No. 4	9.26	10.00	10.00	10.61	10.61	10.82	10.82	10.82	8.82	8.06
Recreation District No. 6	10.31	10.75	10.75	10.26	10.26	10.59	10.59	11.59	11.59	14.00
Recreation District No. 7	-	-	-	-	-	-	-	-	-	3.98
Recreation District No. 11	9.26	10.00	9.23	9.23	9.23	9.79	9.79	9.79	9.79	10.00
Recreation District No. 12	9.26	10.00	10.00	10.00	10.00	10.00	10.00	11.70	11.70	12.25
Recreation District No. 14	8.86	9.21	9.21	9.21	9.21	9.40	9.40	9.40	9.40	9.45
Other District Rates										
Northshore Harbor Center	0.25	0.25	0.25	0.30	0.33	0.33	0.75	0.75	3.70	5.00
Gravity Drainage District No. 5	-	-	-	-	-	-	1.10	1.10	1.10	0.75
Slidell Hospital District	6.75	6.75	6.75	6.75	7.00	7.00	7.00	7.00	7.00	7.00
Water District No. 2	4.02	4.03	4.13	5.02	3.26	3.06	5.15	5.15	5.15	5.15
Parcel Fees - Other Districts										
Drainage District No. 5 Ph I	300.00	300.00	300.00	300.00	300.00	250.00	250.00	250.00	225.00	225.00
Drainage District No. 2 Ph II	295.50	295.50	295.50	295.50	295.50	295.50	295.50	295.50	24.44	48.89
Drainage District No. 4	253.00	253.00	135.00	135.00	135.00	135.00	135.00	135.00	135.00	135.00
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.*	1,367.16	1,309.63	1,252.62	1,182.21	1,142.70	1,121.01	169.23	-	-	-
Lighting District No. 9	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00	32.00	-
Lighting District No. 10	50.00	50.00	50.00	50.00	50.00	50.00	50.00	50.00	50.00	50.00
Lighting District No. 11	25.00	25.00	25.00	25.00	25.00	25.00	25.00	25.00	35.00	35.00
Lighting District No. 14	150.00	150.00	150.00	150.00	150.00	150.00	150.00	150.00	-	100.00
Lighting District No. 15	-	-	-	-	-	-	-	-	55.00	55.00
Sub-drainage No. 1 of DD No. 3	-	-	-	-	-	-	-	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, 2024
(UNAUDITED)

	Sales Tax District No. 3	
Type of Business	**Percentage of Total**	**Total**
Grocery / Discount Retailer	3.54%	
Grocery / Discount Retailer	2.63%	
Building Materials	1.92%	
Grocery / Discount Retailer	1.24%	
Grocery / Discount Retailer	1.16%	
Grocery / Discount Retailer	1.12%	
Building Materials	1.08%	
Grocery	0.86%	
Building Materials	0.81%	
Grocery	0.68%	
Total - 10 largest taxpayers	15.04%	$ 11,608,160
Total - All other taxpayers, within parish boundaries only	84.96%	65,412,324
Total - Taxpayers in areas with revenue sharing arrangements with municipalities		14,564,078
Total - All taxpayers	100.00%	$ 91,584,562

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 Amount	Current Collection Percent of Levy	Collections for Prior Years	Total Collections Amount	Total Collections Percent of Levy
2024	$ 45,705,062	$ 43,535,230	95%	$ 1,372,932	$ 44,908,162	98%
2023	46,204,703	44,236,772	96%	1,650,192	45,886,964	99%
2022	45,412,125	43,051,783	95%	1,443,819	44,495,602	98%
2021	42,835,700	40,882,209	95%	1,188,082	42,070,291	98%
2020	42,201,164	40,280,757	95%	1,397,613	41,678,370	99%
2019	39,759,221	37,886,564	95%	1,478,035	39,364,599	99%
2018	38,512,027	36,651,782	95%	1,495,233	38,147,015	99%
2017	37,556,036	35,481,121	94%	1,757,874	37,238,995	99%
2016	36,408,445	34,289,710	94%	1,665,913	35,955,623	99%
2015	35,338,265	33,160,821	94%	1,488,760	34,649,581	98%

Note: The St. Tammany Parish Tax Collector, which is the Sheriff's Office, is unable to provide information on which year the back taxes are for.

TABLE 11

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

	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
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
St. Tammany Parish Courthouse	-	-	-	-	-	-	-	0.25	0.25	0.25
Total Direct Rate	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.50	2.50	2.50
Overlapping Parish-wide Rates										
State of Louisiana	4.45	4.45	4.45	4.45	4.45	4.45	4.45	5.00	5.00	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
Summit Fremaux Town Center	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50
Camellia Square	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Northshore Square	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50
Airport Rd.	-	-	-	-	-	-	-	0.75	-	-
Hwy 59	-	-	-	-	-	-	-	0.75	-	-
Hwy 1077	-	-	-	-	-	-	-	0.75	-	-
Hwy 434	-	-	-	-	-	-	-	0.75	-	-
Hwy 1088	-	-	-	-	-	-	-	0.75	-	-

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

Source: St. Tammany Parish Sheriff's Office

TABLE 12

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

	Governmental Activities					Business-type Activities			
	General Obligation Bonds	Sales Tax Bonds	Revenue Bonds	Leases	Impact Fee Credits	Revenue Bonds	Total Primary Government	Percentage of Personal Income	Per Capita
2024	$ 1,135,000	$ 44,043,150	$ 19,800,000	$ 282,380	$ 8,622,019	$ 31,822,637	$ 105,705,186	*	$ 381
2023	2,230,000	49,786,609	21,400,000	636,239	8,611,064	32,863,741	115,527,653	0.54%	419
2022	3,280,000	55,451,222	22,735,000	-	8,782,413	33,867,797	124,116,432	0.61%	454
2021	4,295,000	60,960,834	23,070,000	-	9,002,975	34,863,730	132,192,539	0.66%	489
2020	5,270,000	66,100,449	23,078,676	-	8,961,017	35,823,154	139,233,296	0.80%	525
2019	6,215,000	69,667,363	1,650,000	-	9,152,287	36,741,859	123,426,509	0.68%	472
2018	7,180,000	37,298,304	1,940,000	-	9,387,269	37,600,420	93,405,993	0.56%	361
2017	7,760,929	44,800,258	2,215,000	-	9,660,698	39,175,587	103,612,472	0.69%	404
2016	8,521,757	52,052,004	2,475,000	-	9,746,701	39,955,587	112,751,049	0.80%	446
2015	11,832,584	59,105,006	2,725,000	-	10,364,660	40,700,587	124,727,837	0.90%	501

* Information not available.

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
2024	$ 1,135,000	$ 17,548,184	$ 18,683,184	0.05%	$ 67
2023	2,230,000	19,333,535	21,563,535	0.07%	78
2022	2,230,000	19,907,767	22,137,767	0.08%	81
2021	3,280,000	21,958,392	25,238,392	0.09%	93
2020	4,295,000	22,763,676	27,058,676	0.10%	102
2019	5,270,000	23,078,676	28,348,676	0.11%	108
2018	6,215,000	1,650,000	7,865,000	0.03%	30
2017	7,180,000	1,940,000	9,120,000	0.04%	36
2016	7,760,929	2,215,000	9,975,929	0.04%	39
2015	8,521,757	2,475,000	10,996,757	0.05%	44

ST. TAMMANY PARISH, LOUISIANA
DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT
AS OF DECEMBER 31, 2024
(UNAUDITED)

Governmental Unit		Debt Outstanding	Percentage Applicable	Share of Overlapping Debt
Debt repaid with property taxes				
City of Slidell	*	$ 12,928,430	100%	$ 12,928,430
City of Covington	***	6,870,476	100%	6,870,476
Fire Protection District No. 2		1,910,000	100%	1,910,000
Fire Protection District No. 3		205,000	100%	205,000
Fire Protection District No. 4		4,332,411	100%	4,332,411
Fire Protection District No. 9		1,414,000	100%	1,414,000
Fire Protection District No. 12		2,026,000	100%	2,026,000
Fire Protection District No. 13		675,000	100%	675,000
Lakeshore Villages Master Community Dev Dist.	***	39,220,904	100%	39,220,904
Northshore Harbor Center	***	225,000	100%	225,000
Recreation District No. 1		9,220,000	100%	9,220,000
Recreation District No. 6		497,000	100%	497,000
Recreation District No. 12		218,000	100%	218,000
Recreation District No. 14		31,660,486	100%	31,660,486
St. Tammany Parish School Board	*	304,819,334	100%	304,819,334
St. Tammany Parish Hospital Service District No. 2	***	47,771,789	100%	47,771,789
Town of Abita Springs	***	255,000	100%	255,000
Water District No. 2		735,000	100%	735,000
Other debt				
Sewerage District No. 1		1,035,936	100%	1,035,936
St. Tammany Parish Communications District No.1		4,300,000	100%	4,300,000
St. Tammany Parish School Board	*	194,187	100%	194,187
St. Tammany Parish Sheriff	*	10,148,554	100%	10,148,554
St. Tammany Parish Hospital Service District No. 2	***	8,500,000	100%	8,500,000
Water District No. 3		1,834,377	100%	1,834,377
Leases/notes payable				
City of Slidell	*	198,026	100%	198,026
City of Covington	***	580,610	100%	580,610
City of Mandeville	**	150,934	100%	150,934
Fire Protection District No. 2		2,002,265	100%	2,002,265
Fire Protection District No. 5		155,886	100%	155,886
Fire Protection District No. 6		285,385	100%	285,385
Fire Protection District No. 9		1,514,000	100%	1,514,000
Fire Protection District No. 11		563,246	100%	563,246
Fire Protection District No. 13		747,449	100%	747,449
Recreation District No. 14		1,347,000	100%	1,347,000
St. Tammany Parish Library		992,447	100%	992,447
St. Tammany Parish School Board	*	40,236	100%	40,236
St. Tammany Parish Hospital Service District No. 2	***	73,737,679	100%	73,737,679
St. Tammany Parish Sheriff	*	1,946,935	100%	1,946,935
Town of Abita Springs	***	49,640	100%	49,640
Water District No. 2		51,437	100%	51,437
Subtotal, overlapping debt				575,360,059
Parish direct debt				73,882,549
Total direct and overlapping debt				$ 649,242,608

* as of 6/30/24
** as of 8/31/24
*** as of 12/31/23

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)

	Sales Tax District #3		
Fiscal Year	Sales Tax Revenue	Total Debt Service (1)	Coverage
2024	$ 91,584,562	$ 6,634,894	13.80
2023	75,370,433	6,676,051	11.29
2022	75,935,113	6,707,045	11.32
2021	69,630,532	6,506,092	10.70
2020	56,977,509	6,853,944	8.31
2019	53,036,762	4,185,686	12.67
2018	50,380,872	3,438,894	14.65
2017	47,521,110	3,441,194	13.81
2016	47,134,185	3,416,194	13.80
2015	45,410,250	3,417,244	13.29

(1) Includes principal and interest.

TABLE 16

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
2024	277,615	$ *	$ *	3.9
2023	275,801	21,580,325,046	78,246	3.3
2022	273,494	20,291,613,836	74,194	2.9
2021	270,188	20,022,281,740	74,105	3.8
2020	265,007	17,354,248,402	65,486	6.8
2019	261,303	18,152,980,713	69,471	4.2
2018	258,598	16,790,250,944	64,928	4.2
2017	256,212	15,077,563,776	58,848	4.3
2016	252,676	14,006,841,384	55,434	5
2015	249,116	13,847,611,092	55,587	5.3

*** Information not available**

(1) U.S. Department of Commerce, Bureau of Census, Midyear Estimates
(2) Bureau of Economic Analysis
(3) U.S. Bureau of Labor Statistics

TABLE 17

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

	2024			2015		
Employer	Employees	Rank	Percentage of Total Parish Employment	Employees	Rank	Percentage of Total Parish Employment
St. Tammany Parish School Board	5,922	1	5.49%	5,532	1	5.03%
St. Tammany Health System	3,000	2	2.78%	1,493	2	1.36%
Slidell Memorial Hospital	1,055	3	0.98%	926	3	0.84%
Slidell Memorial Hospital East	951	4	0.88%		N/A	
St. Tammany Parish Sheriff's Office	735	5	0.68%	725	6	0.66%
St. Tammany Parish Government	685	6	0.64%	746	5	0.68%
Rotolo Consultants Inc.	500	7	0.46%		N/A	
Pool Corporation	350	8	0.32%	254	9	0.23%
Ampirical	298	9	0.28%		N/A	
Christwood Retirement Community	295	10	0.27%		N/A	
Ochsner Health System		N/A		842	4	0.77%
Lakeview Regional Medical Center		N/A		467	7	0.42%
City of Slidell		N/A		316	8	0.29%
Hornbeck Offshore Services Inc.		N/A		202	10	0.17%
Total - 10 largest employers	13,791		12.78%	11,503		10.45%
Total - All other employers	94,061		87.22%	98,550		89.55%
Total - All employers	107,852		100.00%	110,053		100.00%

Source: 2015: Book of Lists 2015-2016, New Orleans City Business, St. Tammany Parish Government, Bureau of Labor Statistics
2024: Book of Lists 2024-2025, 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)

	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
General Government										
Legislative	19	20	19	19	19	21	24	27	27	26
Judicial	104	103	102	103	199	200	197	200	200	190
Executive	10	10	10	9	9	8	8	10	10	9
Elections	9	8	8	9	9	9	10	10	12	11
Financial administration	31	30	32	31	45	45	40	48	56	52
Other - unclassified	73	68	65	61	57	56	59	74	75	65
Public Safety	33	32	30	28	26	18	24	25	28	30
Highways and Streets	250	237	230	215	224	225	214	215	215	224
Sanitation	98	88	85	64	76	71	64	58	56	58
Health and Welfare	48	48	45	40	38	32	28	28	38	36
Culture and Recreation	3	5	3	3	3	3	6	4	5	5
Conservation	6	6	6	6	-	-	-	-	-	-
Transportation	1	1	1	1	1	1	1	-	-	-
Total Parish Employees	685	656	636	589	706	689	675	699	722	706

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)

	2024	2023	2022	2021
General Government/ Development (Note A)				
Planning department:				
Zoning cases	100	87	110	154
Conditional use permits	1	0	1	-
Plan reviews	1	6	8	2
Agenda items	118	177	149	150
Zoning board adjustments	46	56	55	82
Council appeals	18	30	35	32
Public Safety				
Building permits issued:				
Single family new construction	965	738	1,374	1,807
Mobile homes	135	134	108	79
Commercial construction	310	288	376	346
Residential permits (other)	5,003	4,377	5,237	3,871
Approved commercial/residential plan reviews	2,761	2,257	3,112	2,508
Code enforcement:				
Cases closed	1,764	1,793	2,326	1,296
Highways and Streets				
Capital road improvements completed:				
Number of roads	71	88	54	72
Total cost	$ 33,935,917	$ 23,396,548	$ 5,593,138	$ 6,976,307
Sanitation				
Sewerage inspection permits issued	1,596	1,709	1,929	2,093
New systems installed	72	106	167	165
Health and Welfare				
Animal services				
Animal intakes	3,780	3,899	4,122	3,691
Community Action Agency				
Households served	3,299	4,177	3,872	4,347
Culture and Recreation				
Tammany Trace visitors	236,388	244,796	219,204	182,701
Kids Konnection visitors	86,488	90,048	97,467	72,263

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

2020	2019	2018	2017	2016	2015
109	108	143	79	116	111
-	-	-	-	1	-
4	5	2	1	2	4
152	134	123	175	170	179
64	47	48	42	63	52
35	16	20	15	18	27
1,584	1,479	1,212	1,236	1,163	1,017
95	131	86	88	100	98
215	414	406	405	370	368
3,871	3,527	5,907	5,547	5,810	6,347
2,236	2,093	1,524	1,467	1,574	1,577
853	1,390	1,315	1,799	1,995	1,631
126	150	50	105	99	143
$ 10,263,450	$ 20,178,412	$ 4,480,110	$ 14,408,032	$ 10,455,866	$ 24,645,880
1,787	1,990	2,090	1,886	1,933	2,025
123	170	166	118	141	160
2,201	4,422	4,054	3,814	4,071	4,078
3,237	2,535	3,087	3,041	2,196	2,675
201,192	187,239	188,148	187,731	180,011	172,587
40,848	87,720	86,445	88,315	105,088	104,683

TABLE 20

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

	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
General Government										
Legislative										
Vehicles	0	0	0	1	1	1	3	3	3	1
Executive										
Vehicles	2	2	1	1	1	1	1	1	1	4
Financial Administration										
Vehicles	1	1	1	1	1	1	1	1	1	0
Other-Unclassified										
Vehicles	11	12	13	13	13	13	17	23	18	22
Tractors	1	1	1	1	1	1	1	0	0	0
Trailers	2	3	3	4	4	4	6	1	1	1
Public Safety										
Vehicles	8	9	9	11	11	11	30	22	26	28
Trailers	8	11	11	11	11	11	10	7	7	7
Highways and Streets										
Vehicles	133	140	140	134	116	116	102	125	128	140
Dump Trucks	99	103	98	101	97	97	83	77	78	78
Motorgraders	8	9	9	9	10	10	10	10	10	10
Tractors	75	77	78	83	87	80	80	78	65	59
Dozers	4	4	3	4	4	4	4	4	4	4
Excavators	76	77	77	74	78	71	65	68	65	63
Trailers	59	56	54	53	55	55	56	51	52	52
Sanitation										
Vehicles	12	7	7	7	5	5	11	8	5	8
Excavators	0	0	0	0	0	0	1	1	0	0
Trailers	2	1	1	1	1	1	1	0	0	0
Health and Welfare										
Vehicles	15	16	15	15	14	13	15	15	17	16
Trailers	2	2	2	2	2	2	3	3	2	3
Culture and Recreation										
Vehicles	0	0	0	1	2	2	11	2	4	4
Dump Trucks	0	0	0	0	0	0	0	0	0	0
Tractors	1	1	1	1	0	0	1	2	3	3
Excavators	0	0	0	0	0	0	0	1	1	1
Trailers	1	1	1	1	1	1	2	2	3	2
Total										
Vehicles	182	187	186	184	164	163	191	200	203	223
Tractors	77	79	80	85	88	81	82	80	68	62
Trailers	74	74	72	72	74	74	78	64	65	65
Dump Trucks	99	103	98	101	97	97	83	77	78	78
Motorgraders	8	9	9	9	10	10	10	10	10	10
Dozers	4	4	3	4	4	4	4	4	4	4
Excavators	76	77	77	74	78	71	66	70	66	64

Source: St. Tammany Parish Department of Finance

SINGLE AUDIT SECTION

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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, 2024, 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 30, 2025. 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; Recreation District No. 14; Water District No. 3; 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.

LaPorte

A Professional Accounting Corporation

Covington, LA
June 30, 2025

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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, 2024. 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, 2024.

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 wea ness 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.

LaPorte

A Professional Accounting Corporation

Covington, LA
June 30, 2025

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ST. TAMMANY PARISH, LOUISIANA
Schedule of Findings and Questioned Costs
For The Year Ended December 31, 2024

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:

PROGRAM	ALN
CDBG - Entitlement/Special Purpose Grants Cluster:	
Community Development Block Grants/Entitlement Grants	14.218
Community Development Block Grants/State's Program	14.228
CDBG - Disaster Recovery Grants Cluster:	
Hurricane Isaac Disaster Funding	14.269
National Disaster Resilience Program	14.272
Gulf of Mexico Energy Security Act of 2006	15.435
Emergency Rental Assistance Program	21.023
Coronavirus State and Local Fiscal Recovery Funds	21.027
Flood Mitigation Assistance	97.029
Hazard Mitigation Grant	97.039

Dollar threshold used to distinguish between Type A and Type B programs:	$1,046,325
Auditee qualified as low-risk auditee:	No

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, 2024

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 2000681444	30,913	-
U.S. DEPT. OF HOUSING AND URBAN DEVELOPMENT				
CDBG - Entitlement/Special Purpose Grants Cluster				
Direct Awards				
Community Development Block Grants/Entitlement Grants	14.218			
FY 2017 CDBG Entitlement Grant		B-17-UC-22-0002	59,228	-
FY 2018 CDBG Entitlement Grant		B-18-UC-22-0002	87,406	-
FY 2019 CDBG Entitlement Grant		B-19-UC-22-0002	345	-
FY 2020 CDBG Entitlement Coronovirus Grant		B-20-UW-22-0002	207,205	171,296
FY 2020 CDBG Entitlement Grant		B-20-UC-22-0002	299,851	-
FY 2022 CDBG Entitlement Grant		B-22-UC-22-0002	28,378	-
FY 2023 CDBG Entitlement Grant		B-23-UC-22-0002	385,466	169,999
Total CDBG - Entitlement/Special Purpose Grants Cluster			1,067,879	341,295
Direct Awards				
Continuum of Care Program	14.267			
Continuum of Care Program FY2023		LA0133L6H062215	56,025	-
Continuum of Care Program FY2024		LA0133L6H062215	80,697	-
Total Continuum of Care Program			136,722	-
CDBG - Disaster Recovery Grants - Pub. L. No. 113-2 Cluster				
Direct Awards				
Community Development Block Grant Disaster Recovery - Isaac	14.269			
Hurricane Isaac Disaster Funding		B-13-US-22-0002	548,855	-
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	2,032,178	-
Total CDBG - Disaster Recovery Grants - Pub. L. No. 113-2 Cluster			2,581,033	-
Passed through LA Division of Administration's Office of Community Development -				
Community Development Block Grants/State's Program and Non-	14.228			
CDBG - Auction Properties - Program Income		1529-00002	99,757	-
LWI - STPG Buyout Program		B-18-DP-22-001	2,303,523	-
			2,403,280	-
Passed through LA Department of Social Services -				
Emergency Solutions Grants Program	14.231			
Emergency Solutions Grants Program FY 2021-2022		ESG2023/2024	84,758	-
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	36,057	-
GOMESA Direct Component Ph 2		FY2020	90,891	-
GOMESA - Bonded		FY2021-2025	2,108,262	-
Total Gulf of Mexico Energy Security Act of 2006			2,235,210	-
U.S. DEPT. OF JUSTICE				
Direct Awards				
COAP Comprehensive Opioid Abuse Site-Based Program	16.838			
Opioid Site Based Intervention Program FY 18		2018-AR-BX-K044	166,507	-

ST. TAMMANY PARISH, LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS - PRIMARY GOVERNMENT
For the Year Ended December 31, 2024

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				
Direct Awards				
FAA Federal Aviation Administration	20.106			
Airport Improvement Program - COVID		3-22-0012-010-2020	24,602	-
Airport Improvement Program - CRRSA ACT I		3-22-0012-000-0000	1,802	-
Airport Improvement Program - Engineering		3-22-0012-011-2021	6,095	-
Airport Improvement Program - CRRSA ACT II		3-22-0012-000-0000	3,671	-
Airport Improvement Program - Runway Rehab		3-22-0012-011-2021	8,933	-
Removal of Transition Surface Obstructions - West Side		3-22-0012-019-2	9,683	-
Total Federal Aviation Administration			54,786	-
FTA Federal Transit Formula Grants	20.507			
FTA-LA-90-X400		LA-2018-004-00	53,707	-
FTA-LA-2020-008-00		LA-2020-008-00	1,007,740	-
FTA ARP Act of 2021			93,320	-
FTA Urban		LA-2023-010-00	311,846	-
Total Federal Transit Formula Grants			1,466,613	-
U.S. DEPT. OF TRANSPORTATION				
Passed through LA Department of Transportation and Development -				
FTA Formula Grants for Other than Urbanized Areas	20.509			
Rural Transportation		RU-18-99-2	238,724	-
Rural Transportation		RU-18-52-24	268,974	-
Total Formula Grants for Other than Urbanized Areas			507,698	-
U.S. DEPT. OF TREASURY				
Direct Awards				
Emergency Rental Assistance Program	21.023			
Emergency Rental Assistance Round 2		ERAP 2	1,242,273	-
Total Emergency Rental Assistance Program			1,242,273	-
Coronavirus State and Local Fiscal Recovery Funds	21.027			
Coronavirus State and Local Fiscal Recovery Funds		CSLFRF-ARPA	4,907,413	-
Passed through Office of Community Development -				
Coronavirus State and Local Fiscal Recovery Funds	21.027			
Coronavirus State and Local Fiscal Recovery Funds		Water Sector	10,691,818	1,701,984
Total Coronavirus State and Local Fiscal Recovery Funds			15,599,231	1,701,984
NATIONAL ENDOWMENT FOR THE ARTS				
Passed through Arts Council of Greater Baton Rouge -				
Promotion of the Arts Partnership Agreements	45.025			
Regional Arts Council General Operating Support		RACGOS	10,693	-
ENVIRONMENTAL PROTECTION AGENCY				
Passed through The Lake Pontchartrain Basin Restoration Program -				
Lake Pontchartrain Basin Restoration Program	66.125			
Pollution Source Tracking		BR-01F84101	56,920	-

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 HEALTH AND HUMAN SERVICES				
Passed through Louisiana Department of Health & Hospitals -				
Public Health Emergency Preparedness	93.069			
FY 2024 SNS/CRI Program		LaGov 2000859268	29,799	-
Passed through Louisiana Housing Corporation -				
Low-Income Home Energy Assistance Program	93.568			
Low-Income Home Energy Assistance (LIHEAP) FY 2017		DHHS 2017	476	-
Low-Income Home Energy Assistance (LIHEAP) FY 2018		DHHS 2018	5,099	-
Low-Income Home Energy Assistance (LIHEAP) FY 2024		DHHS 2024	1,771,335	-
Low-Income Home Energy Assistance (LIHEAP) FY 2025		DHHS 2025	23,753	-
Total Low-Income Home Energy Assistance Program			1,800,663	-
Passed through Louisiana Department of Labor -				
Community Services Block Grant	93.569			
CSBG FY22		2000703948	354,864	-
CSBG FY23		2000775359	197,209	54,625
Total Community Services Block Grant			552,073	54,625
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-2016-018		EMT-2016-FM-E005	171,582	-
FMA-PJ-06-LA-2017-004		EMT-2016-FM-E003	146,794	-
FMA-PJ-06-LA-2019-016		PJ06LA-2019-016	4,248	-
FMA-PJ-06-LA-2019-021		PJ06LA-2019-021	776,153	-
FMA-PJ-06-LA-2020-021		PJ06LA-2020-021	2,347,964	
Total Flood Mitigation Assistance			3,446,741	-
U.S. DEPT. OF HOMELAND SECURITY				
Passed through LA Governor's Office of Homeland Security and Emergency Preparedness -				
Disaster Grants - Public Assistance (Presidentially Declared	97.036			
Hurricane Ida		DR-4611	234,259	-
Total Disaster Grants - Public Assistance			234,259	-
Hazard Mitigation Grant	97.039			
1791-103-0005 Lower W-15 Lateral Drainage		Project #0007	781,263	-
1603-103-0061 Ben Thomas & Eddins Drainage Project		Project #366	4,681	
HMGP 4263-27 (Coquille Pond)			333,246	-
Total Hazard Mitigation Grant			1,119,190	-
Emergency Management Performance Grants	97.042			
2022 EMPG		EMT-2022-EP00003	26,397	-
Homeland Security Grant Program	97.067			
FY 20210 State Homeland Security Grant		EMW-2021-SS-00011-S01	302	-
FY 2022 State Homeland Security Grant		EMW-2022-SS-00042-S01	21,864	-
FY 2023 State Homeland Security Grant		EMW-2023-SS-0008	1,680	-
Total Homeland Security Grant Program			23,846	-
			$ 34,877,484	**$ 2,097,904**

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, 2024. 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 received directly by the Parish. Among these are the Community Development Block Grants/Entitlement Grants, Continuum of Care Program, Gulf of Mexico Energy Security Act of 2006, Comprehensive Opioid Abuse Site-Based Program, Coronavirus State and Local Fiscal Recovery Funds, Federal Aviation Administration Grants, Federal Transit Formula Grants, and Emergency Rental Assistance Program. Other Federal Assistance in the form of flow-through grants that pass through a state agency prior to reaching the Parish, such as the Hazard Mitigation Grant and Low-Income Home Energy Assistance.

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 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 2024, the Parish made payments to sub-recipients out of funds received as follows (accrual basis):

ALN	GRANTS	SUB-RECIPIENTS	AMOUNT
14.218	Community Development Block Grant	Community Christian Concern	$ 30,000
14.218	Community Development Block Grant	Family Promise	39,999
14.218	Community Development Block Grant	Habitat for Humanity	55,000
14.218	Community Development Block Grant	STARC	45,000
14.218	Community Development Block Grant	Boys and Girls Club of Louisiana	37,296
14.218	Community Development Block Grant	First Planning District/Tri Parish Works	50,000
14.218	Community Development Block Grant	Hope House	34,000
14.218	Community Development Block Grant	Northshore Technical Community College	20,000
14.218	Community Development Block Grant	West 30S	30,000
21.027	Coronavirus State and Local Fiscal Recovery Funds	Action Youth	13,689
21.027	Coronavirus State and Local Fiscal Recovery Funds	Boys and Girls Club	157,255
21.027	Coronavirus State and Local Fiscal Recovery Funds	Bush Food Pantry	33,991
21.027	Coronavirus State and Local Fiscal Recovery Funds	Catholic Charities	109,688
21.027	Coronavirus State and Local Fiscal Recovery Funds	Children's Museum	41,739
21.027	Coronavirus State and Local Fiscal Recovery Funds	Community Christian Concern	11,301
21.027	Coronavirus State and Local Fiscal Recovery Funds	Habitat for Humanity East	337,753
21.027	Coronavirus State and Local Fiscal Recovery Funds	Habitat for Humanity West	350,000
21.027	Coronavirus State and Local Fiscal Recovery Funds	NAMI St. Tammany	22,420
21.027	Coronavirus State and Local Fiscal Recovery Funds	Northlake Homeless Coalition	147,738
21.027	Coronavirus State and Local Fiscal Recovery Funds	Northshore Food Bank	60,006
21.027	Coronavirus State and Local Fiscal Recovery Funds	Samaritan Center	89,152
21.027	Coronavirus State and Local Fiscal Recovery Funds	Southeast Louisiana Legal Services	47,097
21.027	Coronavirus State and Local Fiscal Recovery Funds	United Way	60,899
21.027	Coronavirus State and Local Fiscal Recovery Funds	Youth Service Bureau	219,256

ALN	GRANTS	SUB-RECIPIENTS	AMOUNT
93.569	Community Service Block Grant	Upward Community Services	2,400
93.569	Community Service Block Grant	Community Christian Concern	1,320
93.569	Community Service Block Grant	Boys and Girls Club of Louisiana	5,202
93.569	Community Service Block Grant	First Planning District/Tri Parish Works	20,000
93.569	Community Service Block Grant	Support Emergency Services	25,703
	Total Payments to Sub-Recipients		$2,907,904

NOTE D

LOANS OUTSTANDING

During 2024, the Parish paid $32,000 on the outstanding Capitalization Grants for Clean Water State Revolving Funds Loan under ALN 66.458. As of December 31, 2024, $202,000 remains outstanding. The interest rate is .95% and the final payment is due August 1, 2030. This loan balance is not presented on the Schedule, as the loan has no significant compliance requirements other than repayment.

During 2021, the Parish issued Gulf of Mexico Security Act (GOMESA) bonds under ALN 15.435 in the amount of $22,035,000. Principal payments were made in the amount of $1,600,000 during 2024, and $19,800,000 is still outstanding. The interest rate is 3.875% and final payment is due November 1, 2045. The amount of the loan expended during 2024, $2,108,262, 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, 2023

None

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AGREED-UPON PROCEDURES REPORT

St. Tammany Parish Government

Independent Accountant's Report
On Applying Agreed-Upon Procedures

For the Period January 1, 2024 - December 31, 2024

Ladies and Gentlemen of the Parish Council,
St. Tammany Parish Government
and the Louisiana Legislative Auditor:

We have performed the procedures enumerated below on the St Tammany Parish Government's (the Government) control and compliance (C/C) areas identified in the Louisiana Legislative Auditor's (LLA) Statewide Agreed-Upon Procedures (SAUPs) for the fiscal year January 1, 2024 through December 31, 2024. St. Tammany Parish Government's management is responsible for those C/C areas identified in the SAUPs.

The Government has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of the engagement, which is to perform specified procedures on the C/C areas identified in the LLA's SAUPs for the fiscal year January 1, 2024 through December 31, 2024. Additionally, the LLA has agreed to and acknowledged that the procedures performed are appropriate for its purposes. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and results are as follows:

6) Credit Cards/Debit Cards/Fuel Cards/Purchase Cards (Cards)

A. Obtain from management a listing of all active credit cards, bank debit cards, fuel cards, and purchase cards (cards) for the fiscal period, including the card numbers and the names of the persons who maintained possession of the cards. Obtain management's representation that the listing is complete.

B. Using the listing prepared by management, randomly select 5 cards (or all cards if less than 5) that were used during the fiscal period. Randomly select one monthly statement or combined statement for each card (for a debit card, randomly select one monthly bank statement). Obtain supporting documentation, and:

   i. Observe whether there is evidence that the monthly statement or combined statement and supporting documentation (e.g., original receipts for credit/debit card purchases, exception reports for excessive fuel card usage) were reviewed and approved, in writing (or electronically approved) by someone other than the authorized card holder (those instances requiring such approval that may constrain the legal authority of certain public officials, such as the mayor of a Lawrason Act municipality, should not be reported); and

   ii. Observe that finance charges and late fees were not assessed on the selected statements.

C. Using the monthly statements or combined statements selected under procedure B above, excluding fuel cards, randomly select 10 transactions (or all transactions if less than 10) from each statement, and obtain supporting documentation for the transactions (e.g., each card should have 10 transactions subject to inspection). For each transaction, observe that it is supported by (1) an original itemized receipt that identifies precisely what was purchased, (2) written documentation of the business/public purpose, and (3) documentation of the individuals participating in meals (for meal charges only). For missing receipts, the practitioner should describe the nature of the transaction and observe whether management had a compensating control to address missing receipts, such as a "missing receipt statement" that is subject to increased scrutiny.

   Results: No exceptions were found as a result of these procedures.

We were engaged by the Government to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants and applicable standards of *Government Auditing Standards*. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on those C/C areas identified in the SAUPs. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of the Government and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended solely to describe the scope of testing on those C/C areas identified in Louisiana Legislative Auditor's Statewide Agreed-Upon Procedures, and the results of that testing, and not to provide an opinion on control or compliance. 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.

LaPorte

A Professional Accounting Corporation

Covington, LA
June 29, 2025