



ST. TAMMANY PARISH, LOUISIANA
Annual Comprehensive Financial Report
For the year ended December 31, 2023

Michael B. Cooper
Parish President

Leslie Long
Chief Financial Officer, Department 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, 2023



Michael B. Cooper
Parish President

2024 Council Members

District 1	Rick Smith	District 8	Pat Burke
District 2	Larry Rolling	District 9	David Cogle
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
Leslie S. Long, Chief Financial Officer



**ST. TAMMANY PARISH GOVERNMENT
ANNUAL COMPREHENSIVE FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2023**

TABLE OF CONTENTS

	Statement/ Schedule/ Table	Page
INTRODUCTORY SECTION (UNAUDITED)		
Letter of Transmittal		3
GFOA Certificate of Achievement		13
Organizational Chart		14
Principal Officials		16
FINANCIAL SECTION		
Independent Auditor’s Report		19
Management’s Discussion and Analysis (Unaudited)		23
Basic Financial Statements		
Government-wide Financial Statements		
Statement of Net Position	A	35
Statement of Activities.....	B	36
Governmental Fund Financial Statements		
Balance Sheet.....	C	38
Statement of Revenues, Expenditures, and Changes in Fund Balances	D	40
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities	E	42
Proprietary Fund Financial Statements		
Statement of Net Position	F	43
Statement of Revenues, Expenses, and Changes in Net Position.....	G	44
Statement of Cash Flows	H	45
Component Unit Financial Statements, Discretely Presented		
Statement of Net Position	I	47
Statement of Activities.....	J	48
Notes to the Financial Statements		51
Required Supplementary Information (Unaudited)		
Budgetary Comparisons – General Fund and Major Special Revenue Funds		
Statement of Revenues, Expenditures, and Changes in Fund Balances Budget and Actual – General Fund.....	1	94
Statement of Revenues, Expenditures, and Changes in Fund Balances Budget and Actual – Public Works.....	2	95
Statement of Revenues, Expenditures, and Changes in Fund Balances Budget and Actual – St. Tammany Parish Library	3	96
Pension and OPEB Schedules		
Schedule of the Parish’s Proportionate Share of the Net Pension Liability/(Asset) ...	4	98
Schedule of St. Tammany Parish Contributions	5	100
Schedule of Changes in Total OPEB Liability and Related Ratios.....	6	102

**ST. TAMMANY PARISH GOVERNMENT
ANNUAL COMPREHENSIVE FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2023**

	Statement/ Schedule/ Table	Page
Notes to Required Supplementary Information		
Reconciliation of Expenditures Between Budgetary Comparison and Statement of Revenues and Expenditures – General Fund	7	106
Reconciliation of Expenditures Between Budgetary Comparison and Statement of Revenues and Expenditures – Public Works Fund	8	108
Other Supplementary Information		
Combining Statements – Non-major Governmental Funds		
Combining Balance Sheet.....	9	110
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances	10	111
Combining and Individual Fund Statements – Non-major Funds		
Non-major Special Revenue Funds		
Combining Balance Sheet.....	11	116
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual.....	12	123
Non-major Debt Service Funds		
Combining Balance Sheet.....	13	140
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual.....	14	142
Non-major Capital Project Funds		
Combining Balance Sheet.....	15	148
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual.....	16	157
Non-major Permanent Funds		
Combining Balance Sheet.....	17	178
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual.....	18	179
Proprietary Funds – Internal Service Funds		
Combining Statement of Net Position	19	182
Combining Statement of Revenues, Expenses, and Changes in Net Position	20	185
Combining Statement of Cash Flows	21	188
Non-major Component Units, Discretely Presented		
Combining Statement of Net Position	22	194
Combining Statement of Activities.....	23	200
Budgetary Comparison		
Statement of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual Capital Improvements – General	24	208
Statement of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual Capital – Capital – Grants - Other	25	209

**ST. TAMMANY PARISH GOVERNMENT
ANNUAL COMPREHENSIVE FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2023**

	Statement/ Schedule/ Table	Page
Other Supplementary Information (continued)		
Schedule of Insurance Coverage - Primary Government	26	212
Schedule of Compensation Paid to Council Members	27	213
Schedule of Compensation, Benefits and Other Payments to Agency Head or Chief Executive Officer	28	214
General Fund (000) – Receiving Entity	29	215
Criminal Court Fund (134) – Receiving Entity	30	216
22 nd JDC commissioner Fund (135) – Receiving Entity	31	217
Jury Service Fund (136) – Receiving Entity	32	218
Law Enforcement Witness Fund (137) – Receiving Entity	33	219

STATISTICAL SECTION (UNAUDITED)

Financial Trends

Net Position by Component	1	222
Changes in Net Position	2	224
Fund Balances – Governmental Funds	3	228
Changes in Fund Balances – Governmental Funds	4	230

Revenue Capacity

Tax Revenue by Source – Governmental Funds	5	233
Assessed and Estimated Actual Value of Taxable Property	6	234
Principal Property Tax Payers	7	235
Direct and Overlapping Property Tax Rates	8	236
Principal Sales Tax Payers	9	238
Ad Valorem Tax Levies and Collections	10	239
Direct and Overlapping Sales Tax Rates	11	240

Debt Capacity

Ratios of Outstanding Debt by Type	12	241
Ratios of General Bonded Debt Outstanding	13	242
Direct and Overlapping Governmental Activities Debt	14	243
Revenue Bonds – Sales Tax	15	244

Demographic and Economic Information

Demographic Statistics	16	245
Principal Employers	17	246

Operating Information

Full-Time Equivalent Parish Government Employees by Function/Program	18	247
Operating Indicators by Function/Department	19	248
Governmental Capital Asset Statistics by Function	20	250

SINGLE AUDIT SECTION

Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>		253
---	--	-----

**ST. TAMMANY PARISH GOVERNMENT
ANNUAL COMPREHENSIVE FINANCIAL REPORT
FOR THE FISCAL YEAR ENDED DECEMBER 31, 2023**

	Statement/ Schedule/ Table	Page
Report on Compliance for Each Major Federal Program and on Internal Control Over Compliance Required by the Uniform Guidance.....		255
Schedule of Findings and Questioned Costs.....		259
Schedule of Expenditures of Federal Awards – Primary Government.....		260
Notes to Schedule of Expenditures of Federal Awards – Primary Government		263
Summary Schedule of Prior Audit Findings.....		265

INTRODUCTORY SECTION





ST. TAMMANY PARISH

MICHAEL B. COOPER
PARISH PRESIDENT

June 28, 2024

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, 2023 is submitted herewith. This report represents a comprehensive picture of the Parish's financial activities during 2023 and the financial condition of its various funds at December 31, 2023. 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, 2023. The independent auditor's report is located at the front of the financial section of this report.

Management's discussion and analysis (MD&A) immediately follows the independent auditor's report and provides a narrative introduction, overview, and analysis of the basic financial statements. MD&A complements this letter of transmittal and should be read in conjunction with it.

Profile of the Government

St. Tammany Parish was named shortly before Louisiana became a state in 1812 for Tamanend, a famous Delaware Indian chief renowned for his virtue and other saintly qualities, dubbed St. Tammany, the patron saint of America, by his admirers. St. Tammany Parish is located in southeast Louisiana and encompasses 854 square miles.

The Parish is a political subdivision of the State of Louisiana. The citizens of St. Tammany approved and adopted the Home-Rule Charter establishing a “President-Council” form of government on October 3, 1998. This Home-Rule Charter took effect January 1, 2000. This form of government provides centralized services, coordinated planning, and a more efficient administration. The Parish President is the Chief Executive Officer and head of the executive branch. The Legislative Branch of the Parish consists of fourteen Parish Council members, one from each of the fourteen districts. Both the Parish President and the Parish Council members are elected by the voters to serve four-year terms.

The Parish is a multi-faceted, culturally rich, economically diverse, and all-around, exceptional place to live. From one end of the Parish to the other, each community throughout embraces its own distinctiveness, yet achieves harmonious connectivity with those around it. Every community has its own distinguishing identity, from the resort-like atmosphere of Mandeville, to the metro-rural Camellia City of Slidell, to the historic richness of Covington, to the welcoming waterfront town of Madisonville, to the opry music of Abita Springs, to the fresh water fishing of Pearl River, and then to the rural, agricultural, and equestrian communities of Folsom and Sun. The Parish is at the crossroads of three interstates, and nearby to a fourth. We are adjacent to major transportation waterways like the Mississippi River and the Gulf of Mexico, with international and metropolitan airports just minutes away. Nationwide railway systems and closeness to two ports—deep and shallow water—give the Parish a choice level of connectivity and geographic advantage, making our connectedness competitive with any community in the country.

The Parish offers fertile ground for businesses and families to thrive. At the heart of our economic stability and growth is innovation and entrepreneurialism that creates a business-friendly climate here. The Parish provides a full range of services to residents including: construction and maintenance of roads, bridges and other infrastructure, water and sewer services, public health programs, animal control, public safety services such as permitting and inspections, general governmental functions such as area planning and zoning, and environmental services.

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

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

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

The appropriated budgets are prepared by fund and department in the General Fund and Public Works Fund. For all other funds, budgets are prepared by fund. Department heads may make transfers of appropriations within a department (or fund if the fund's expenditures are budgeted by fund). Transfers between departments in the General Fund and Public Works Fund, however, require the approval of the Parish Council. Budget-to-actual comparisons are provided in this report for each individual governmental fund for which an appropriated annual budget has been adopted. For the General Fund and all major special revenue funds, this comparison is presented as Required Supplementary Information. The comparisons for the major capital project funds are presented immediately following the Combining and Individual Fund Schedules as part of the Budgetary Comparisons section. For all non-major governmental funds, the comparison is in the fund financials for the fund type.

Local Economy

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

The average unemployment rate (3.3%) remained lower than the average rate for the State of Louisiana (3.7%). The number of residential permits decreased by 46.3%, and the number of commercial building permits decreased by 23.4%.

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 \$14,982,694 (72% of expenditures) was slightly more than the minimum fund balance policy guidelines for the Parish (i.e., four months of budgeted expenditures prior to cost recoveries plus two million for cash flow for grants and one million for contingencies), which totaled \$12,283,298. Administration and the Council continue to monitor the General Fund and other fund balances as they seek to balance available resources with the achievement of objectives to further development of the Parish.

St. Tammany Parish continues to grow both in population as well as in economic vitality. Our population in the last five years has increased by approximately 6.5%. Currently, St. Tammany

Parish is the 4th largest Parish in Louisiana and the 3rd fastest growing Parish in Louisiana.

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

- **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 plan is slated to be adopted and implemented in 2024.
- **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.
- **Parish Comprehensive Drainage Plan:** The Comprehensive Drainage Plan will recommend Parish code and policy revisions to promote improved drainage conditions throughout our Parish. Some areas of the Parish experience frequent, reoccurring road and structure flooding during storm events resulting in road closures, inability to access properties during emergencies, and damage to infrastructure. While factors contributing to these issues are a combination of both past development and natural conditions, the drainage impacts have necessitated regional and local capital projects to mitigate the resulting adverse impacts. The objective of this project is to develop a Parish Comprehensive Drainage Plan to identify and prioritize St. Tammany Parish Government capital projects and to recommend code and policy revisions. The first phase of the study was completed in 2023 and released for public comment.
- **Parish Multi-Modal Transportation Plan:** The Multi-Modal Transportation Plan will help facilitate and implement community transportation goals by improving the multi-modal transportation of people and goods through the use of both motorized and non-motorized transportation modes and facilities. The plan will be organized around the transportation goals and needs developed in partnership with the Regional Planning Commission (RPC), DOTD, and Parish leaders, staff and policy-makers. Public participation will include public meetings and the use of web-based media to gather feedback, disseminate information and incorporate key concepts into the plan. Public and stakeholder outreach meetings were held throughout 2023 with the final plan anticipated in 2024.

- **LA 3241 Corridor Study (Land Use and Transportation I-12 to Bush)** - The LA Hwy 3241 project will provide a new alternative north-south connection that will reduce congestion and delays for those traveling from northern St. Tammany Parish and Washington Parish to I-12. The proposed highway would increase safety by reducing the amount of traffic and congestion on existing routes (LA 41 and LA 21/LA 59/US 190). However, the opening of a new roadway will open up land for development and access management and corridor planning are needed. The Corridor Study will inform and guide developments along the new roadway.

In 2023, St. Tammany Parish budgeted \$44.6 million dollars towards infrastructure improvements, the most in our Parish's history. We also received additional funding from state and federal grants, which my administration was able to leverage to provide the maximum benefit for our community. In 2023, the Department of Engineering oversaw the completion of \$14,372,273 in construction projects, as well as, the start of an additional \$20,992,143 in projects currently underway.

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

- **Mandeville Bypass Road:** The proposed Mandeville Bypass Road is a new, two-lane, 3.5-mile roadway which will connect LA 1088 and U.S. 190 in Mandeville to relieve some of the traffic on our existing roads. The proposed project includes several roundabouts and coordination with DOTD as it will connect to the state's roadways. Final design and property acquisitions are nearing completion. The estimated cost for the project is \$42.8 million with public letting anticipated in 2024.
- **LA 1077 to LA-21 Connector Road:** Construction is underway on this new two-mile connector road which will serve as an alternate east-west corridor parallel to I-12.
- **West Tammany Hills Drainage Improvements:** Drainage improvements for the conveyance of stormwater for the drainage basin from Crestwood Subdivision to Harrison Avenue to the final outfall at the Abita River.
- **GOMESA/ Coastal Projects:** The Gulf of Mexico Energy Security Act (GOMESA) shares offshore leasing revenues with the Gulf of Mexico oil and gas producing states. These funds are dedicated for coastal restoration projects. Current projects utilizing these funds include:
 - Tchefuncte Habitat Restoration will protect and maintain the existing shoreline through the proposed creation of a breakwater, bulkhead, access pier and rip rap shoreline protection to surround the historic Tchefuncte River Lighthouse.
 - Lower Tchefuncte Breakwater Restoration will create a rock breakwater to provide shoreline protection and to restore the natural hydraulic flow of the Tchefuncte River to the previous natural course.

- Tchefuncte West Bank Marsh Restoration will utilize dredged material from the Lake to recreate marsh land lost to erosion. It will work in tandem with the breakwater to protect vulnerable shoreline.
- Pearl River Diversion Canal Restoration proposes to mitigate the sediment accumulated near the mouth of the Pearl River Navigation Canal and West Pearl River.
- Lock No. 1 Boat Launch Restoration included the restoration of two boat ramps, as well as improvements to the road and parking area at Pearl River Diversion Canal Lock 1 along with coastal restoration to areas directly affected by coastal wetland loss.
- Davis Landing Canal Restoration will dredge 3,000 cubic yards of material to allow for safer boating, shoreline protection and improved conveyance. The permit for the project has been approved and construction is anticipated in 2024.
- Slidell Breakwater project will protect Eden Isles from storm surge through the creation of a rock breakwater anticipated to be 1.5 miles in length near the I-10 Twin Span Bridge to Hwy 11.
- Slidell Pier Breakwater Restoration will further enhance the St. Tammany Fishing Pier by adding a boat ramp, expanding parking, as well as the construction of a breakwater, de-snag and dredge the existing cove, as well as create a bulkhead to stabilize the shoreline and the pier.
- Northshore Living Shorelines is a feasibility study and design project which will examine deteriorating shorelines in the Big Branch area due to wave action and marsh erosion and provide a natural infrastructure solution (wildlife and fisheries habitat), natural coastal resilience and protection for future marsh creation projects. Also includes the installation of an artificial reef to act as the first line of defense for the Big Branch Marsh National Wildlife Refuge.
- Lacombe Trace Trails and Nature Park will create a destination point along the Tammany Trace in Lacombe by enhancing the existing 25.5 acres of land and developing a passive nature park.
- Salt Bayou Marsh Creation is a project already included in the CPRA Coastal Master Plan which identified an area within Fritchie Marsh near Salt Bayou for marsh creation. Project is currently funded through engineering design only.
- Carr Drive Hydrology Restoration is a coastal restoration project which would protect the area from wave erosion and provide additional fisheries habitat as well as coastal resilience for the greater Slidell community.

- Pearl River Study will evaluate the effects of the removal of 2 sills, restoration of the spillway and entombment of the 3 locks. The study will look at whether the proposed actions will effectively restore the natural hydrology and ecosystem function and evaluate the potentials for reducing flood risk, structural failures and dangers to the boating public. The study will also look at the proposed benefits of enhancing recreational opportunities and public access through the creation a 15-mile lake system adjacent to federal and state wildlife management areas.
- **Improvements to the W-15 Canal:** This drainage improvement project, which is being handled in phases, will enhance the existing waterway to improve storage and conveyance. The first phase of the project, which has been completed, included the creation of the 54-acre French Branch Pond. The second phase, undertaken in 2023, includes the widening of the existing waterway. The final phase will divert water from the widened W-15 to reach the new French Branch Pond. The project will benefit more than 9,300 residents and business owners.
- **East St. Tammany Regional Water Consolidation:** This project encompasses many localized system improvements, aiming to create resiliency and efficiency within the water systems by consolidating and improving aging, existing systems into a single system. The project also includes the construction of two new water towers, six miles of new water main, a new water well, two generators. The project was expanded under Round 2 of the Water Sector to increase the benefit area to more than 10,000 customers (residential and business) and to add two new elevated water towers, approximately eight miles of new water main, two generators and remote monitoring technology.
- **West St. Tammany Regional Water Consolidation:** (Water Sector, Phase 2) This water improvement project will benefit 10,000 homeowners and businesses and includes a new filtration system to improve water quality, a new water tower, system interconnects and more than five miles of new water main.

In addition to the major initiatives listed above, we have a multitude of ongoing roadway improvement projects which will enhance our quality of life here in St. Tammany Parish. A sample of the projects completed in 2023 include improvements to Airport Road, River Road, Caroline Court, Falconer Drive, Louis Prima Drive, Park Place, Horse Branch Road, Penn Mill Road, Koop Drive, Moonraker Drive and Sharp Road (Phase 1). We also repaired several bridges including the Third Avenue Bridge, Tammany Trace Bridge #16, Old River Road Bridge as well as the Tiger Branch and St. John Church Road Bridges. There are also major construction projects along our state routes that will impact our region such as ongoing construction along I-12 and the new Collins Blvd. overpass and improvements in Covington. Upon completion, these projects should offer immediate relief to our congested roadways and positively impact our quality of life.

Drainage improvements often go hand-in-hand with roadway projects. Many of the aforementioned roadway projects also include a component for improved stormwater conveyance. 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.

Our Department of Utilities continues to maintain and improve our water and wastewater utilities to better serve our residents. Throughout 2023, our dedicated Utilities crews routinely responded to broken lines, power outages, pump failures, leak repairs and other issues regardless of the time of day, day of the week or unfavorable conditions. In 2023, engineering design was completed for the Alton water system interconnect, the Bedico-Faubourg Interconnect at Fox Branch, and the Goodbee Wastewater Treatment Plant Expansion is nearing final design. Construction of the West St. Tammany Wastewater Treatment Plant Expansion was completed, as well as the Herwig Bluff Distribution Water Main Improvements. We continue to design system improvements with the future in mind so that our investments today will serve our community for generations to come.

Relevant Financial Policies

The Parish implemented Governmental Accounting Standards Board Statement No. 96 during the 2023 fiscal year. This statement requires right-to-use assets and the corresponding liabilities be recorded for subscription-based information technology arrangements (SBITA).

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, \$137,560, 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

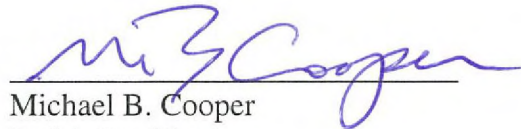
The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to St. Tammany Parish Government for its ACFR for the fiscal year ended December 31, 2022. This was the twentieth consecutive year that the Parish has achieved this prestigious award. In order to be awarded a Certificate of Achievement, the government had to publish an easily readable and efficiently organized ACFR that satisfied both generally accepted accounting principles and applicable program requirements.

A Certificate of Achievement for Excellence in Financial Reporting is valid for a period of one year only. However, we believe that our current ACFR continues to meet the Certificate of Achievement for Excellence in Financial Reporting Program's requirements, and we are

submitting it to the GFOA to determine its eligibility for another certificate.

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

Respectfully submitted,


Michael B. Cooper
Parish President


Leslie S. Long
Chief Financial Officer





Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

**St. Tammany Parish
Louisiana**

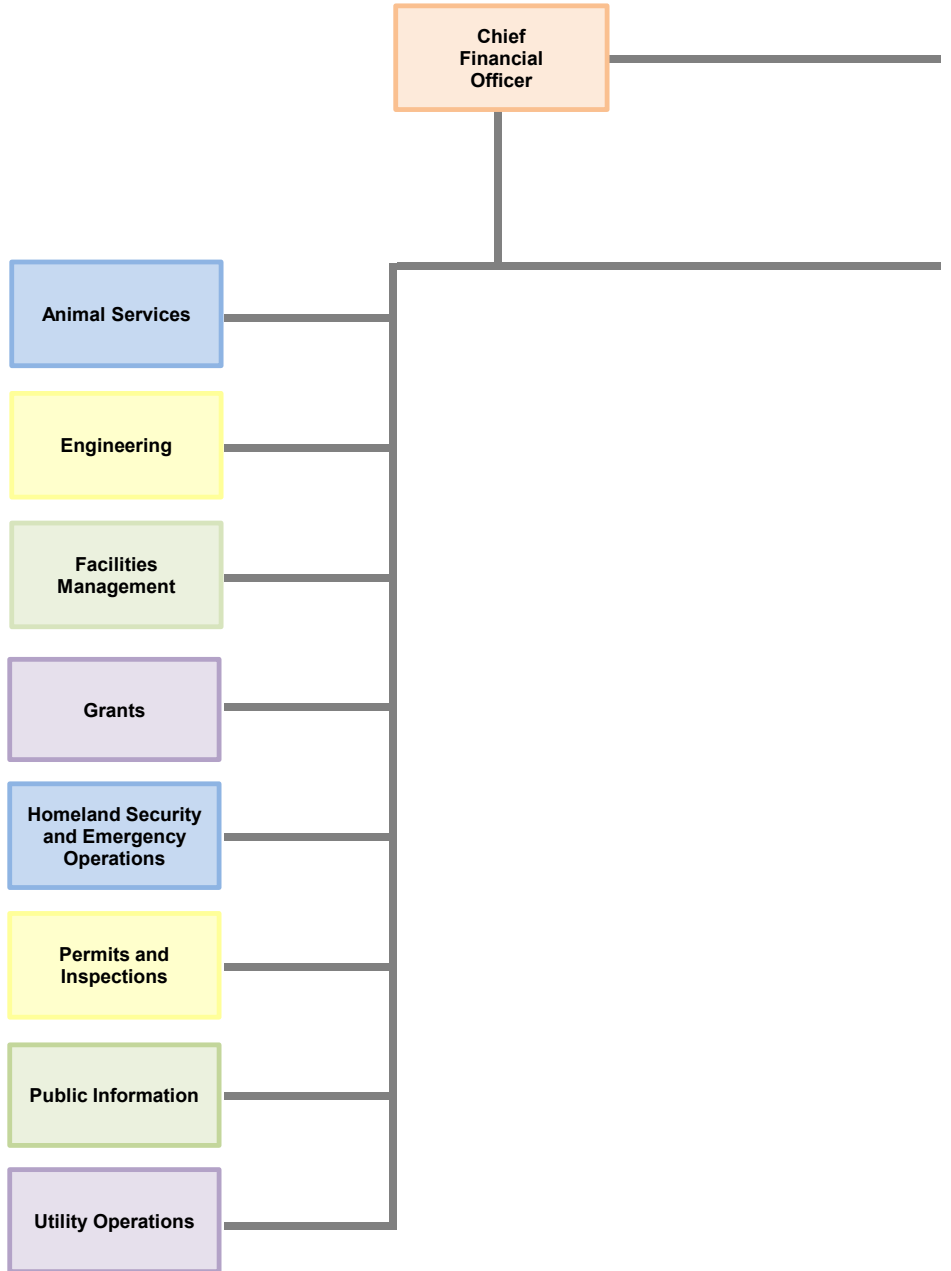
For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

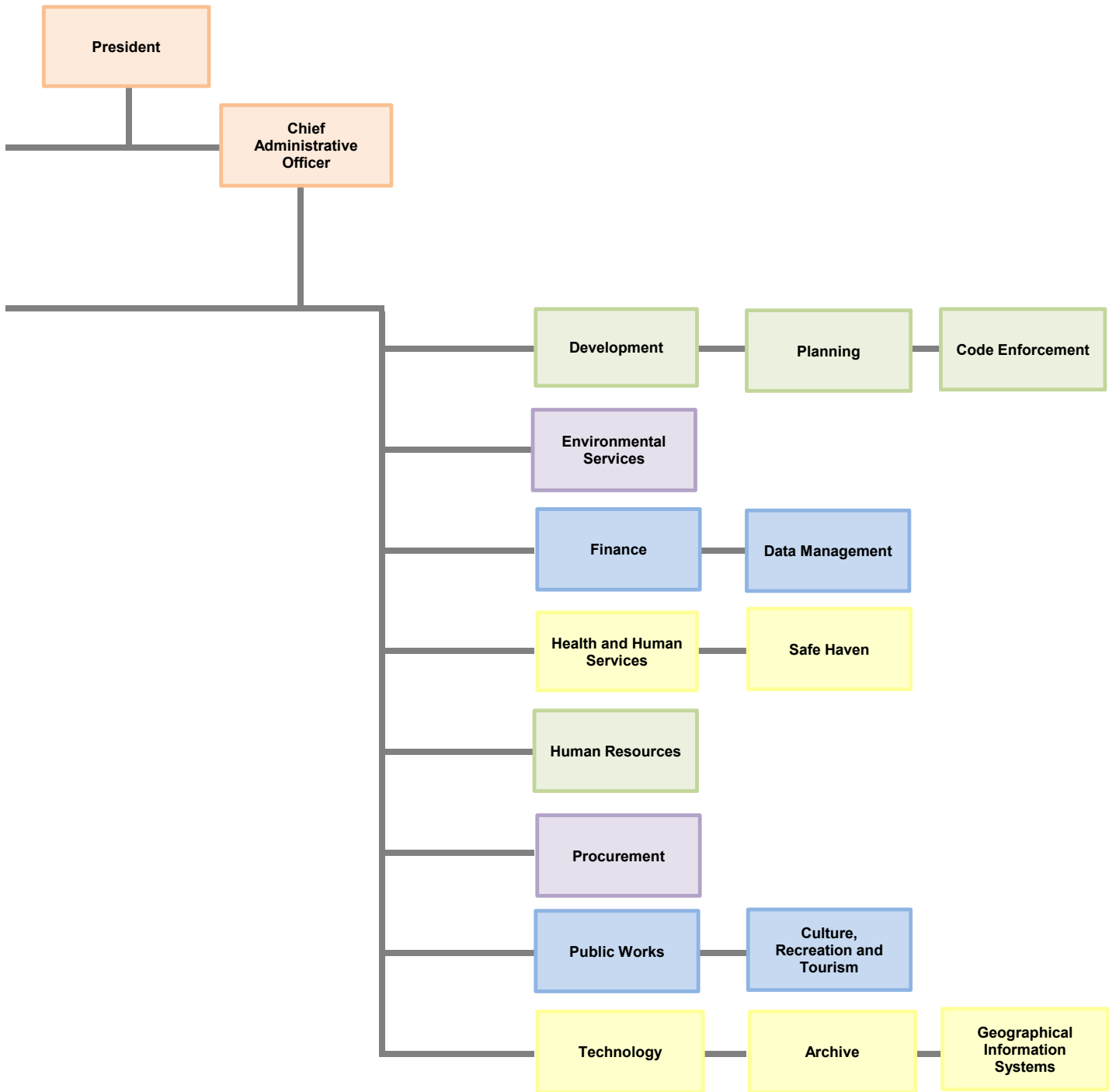
December 31, 2022

Christopher P. Morill

Executive Director/CEO

**ST. TAMMANY PARISH
EXECUTIVE BRANCH
2023 ORGANIZATIONAL CHART**





**ST. TAMMANY PARISH GOVERNMENT
PRINCIPAL OFFICIALS**

As of December 31, 2023

President

Michael B. Cooper

Parish Council Members

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

FINANCIAL SECTION



Independent Auditor's Report

Members of the Parish Council
St. Tammany Parish, Louisiana

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the St. Tammany Parish (the Parish), as of and for the year ended December 31, 2023, 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, 2023, 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, Mosquito Abatement District No. 2; and the St. Tammany Parish Coroner, which represent 72 percent, 78 percent, and 75 percent, respectively, of the assets, net position, and revenues of the aggregate discretely presented component units as of December 31, 2023, 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, Mosquito Abatement District No. 2; and the St. Tammany Parish Coroner is based solely on the reports of the other auditors.

Basis for Opinions

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

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

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

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information, schedule of the Parish's proportionate share of net pension liability/(asset), schedule of St. Tammany Parish contributions, and schedule of changes in total OPEB liability and related ratios on pages 23 - 32 and 94 - 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 28, 2024, on our consideration of the Parish's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Parish's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Parish's internal control over financial reporting and compliance.

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

A Professional Accounting Corporation

Covington, Louisiana
June 28, 2024

ST. TAMMANY PARISH, LOUISIANA
Management's Discussion and Analysis (Unaudited)
For the Fiscal Year Ended December 31, 2023

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, 2023. 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 3-11 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 \$778,770,371 (*net position*). Of this amount, \$82,455,947 (*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 \$57,512,783. Parish revenues increased by 18.2%, while expenses increased by 4.5%.
- As of the close of the current fiscal year, St. Tammany Parish's governmental funds reported combined ending fund balances of \$324,403,608, an increase of \$29,481,299 in comparison with the prior year. Approximately 83.4% of this total amount, or \$270,614,410, constitutes restricted fund balance, which can only be used for specific purposes. Another 11.6%, or \$37,520,297, 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 \$14,982,694, or approximately 72.0% of total General Fund expenditures.

Overview of the Financial Statements

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

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

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

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

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

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

ST. TAMMANY PARISH, LOUISIANA
Management's Discussion and Analysis (Unaudited)
For the Fiscal Year Ended December 31, 2023

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

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

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

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

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

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

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

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

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

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

ST. TAMMANY PARISH, LOUISIANA
Management's Discussion and Analysis (Unaudited)
For the Fiscal Year Ended December 31, 2023

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 \$778,770,371 at the close of the most recent fiscal year.

The largest portion of the Parish's net position (55.0%) is the Parish's investment in capital assets (e.g., land, buildings, machinery, equipment, and infrastructure), less any related debt used to acquire those assets that is still outstanding. The Parish uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the Parish's investment in capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

The second largest portion of the Parish's net position (34.4%) represents resources that are subject to external restrictions on how they may be used. The remaining balance of \$82,455,947 is unrestricted and may be used to meet the Parish's ongoing obligations to citizens and creditors.

St. Tammany Parish Government's Net Position

	<i>Governmental Activities</i>		<i>Business-type Activities</i>		<i>Total</i>	
	<i>2023</i>	<i>2022</i>	<i>2023</i>	<i>2022</i>	<i>2023</i>	<i>2022</i>
Current and other assets	\$474,700,353	\$467,019,876	\$30,416,145	\$34,692,646	\$ 505,116,498	\$501,712,522
Capital assets, net	469,395,253	456,465,545	49,609,074	41,019,116	519,004,327	497,484,661
Total assets	944,095,606	923,485,421	80,025,219	75,711,762	1,024,120,825	999,197,183
Total deferred outflows of resources	19,472,275	8,495,326	4,628,109	1,936,745	24,100,384	10,432,071
Long-term liabilities outstanding	106,849,264	102,570,567	35,547,604	33,867,797	142,396,868	136,438,364
Other liabilities	114,379,757	122,872,741	4,347,284	4,637,579	118,727,041	127,510,320
Total liabilities	221,229,021	225,443,308	39,894,888	38,505,376	261,123,909	263,948,684
Total deferred inflows of resources	7,411,374	20,687,289	915,555	3,735,693	8,326,929	24,422,982
Net position:						
Net investment in capital assets	410,385,111	402,407,840	17,735,877	8,189,794	428,120,988	410,597,634
Restricted	265,407,309	249,155,912	2,786,127	2,420,304	268,193,436	251,576,216
Unrestricted	59,135,066	34,286,398	23,320,881	24,797,340	82,455,947	59,083,738
Total net position	\$734,927,486	\$685,850,150	\$43,842,885	\$35,407,438	\$778,770,371	\$721,257,588

ST. TAMMANY PARISH, LOUISIANA
Management's Discussion and Analysis (Unaudited)
For the Fiscal Year Ended December 31, 2023

The Parish's overall net position increased \$57,512,783 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 \$49,077,336.

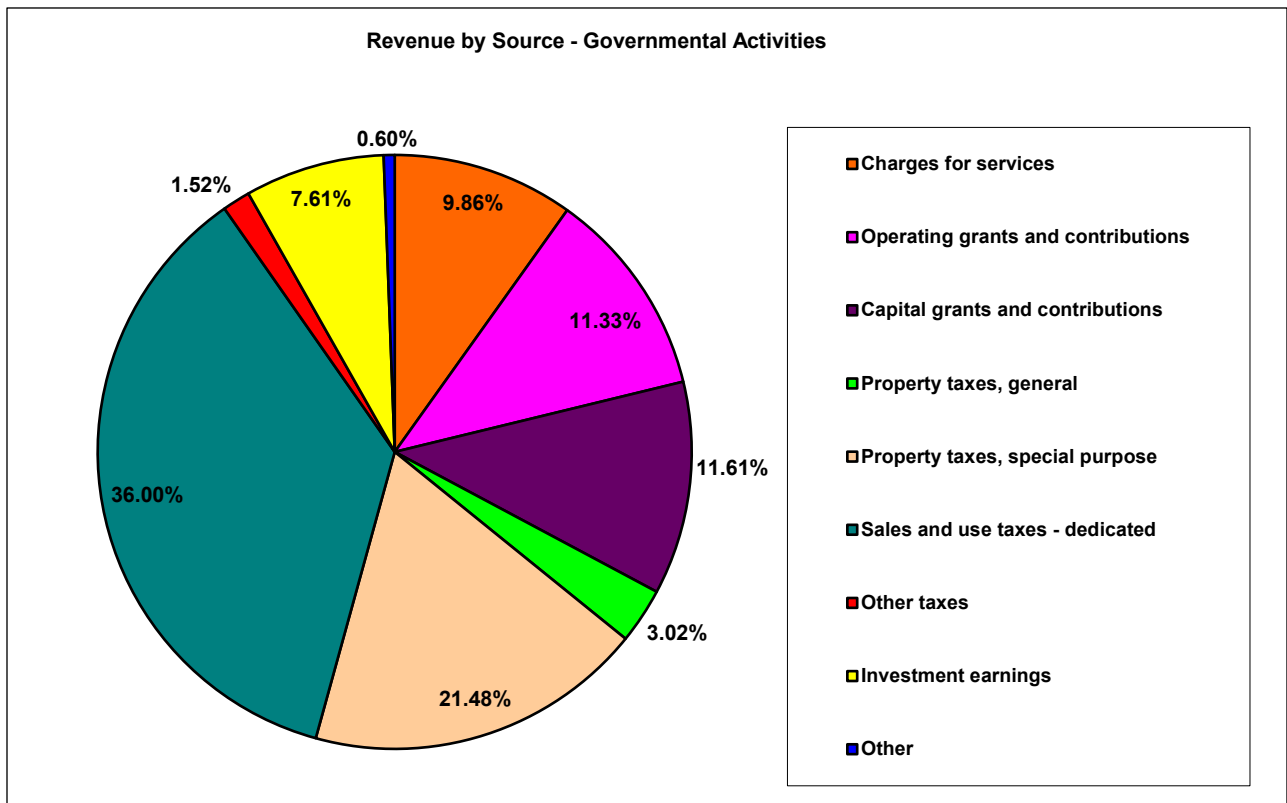
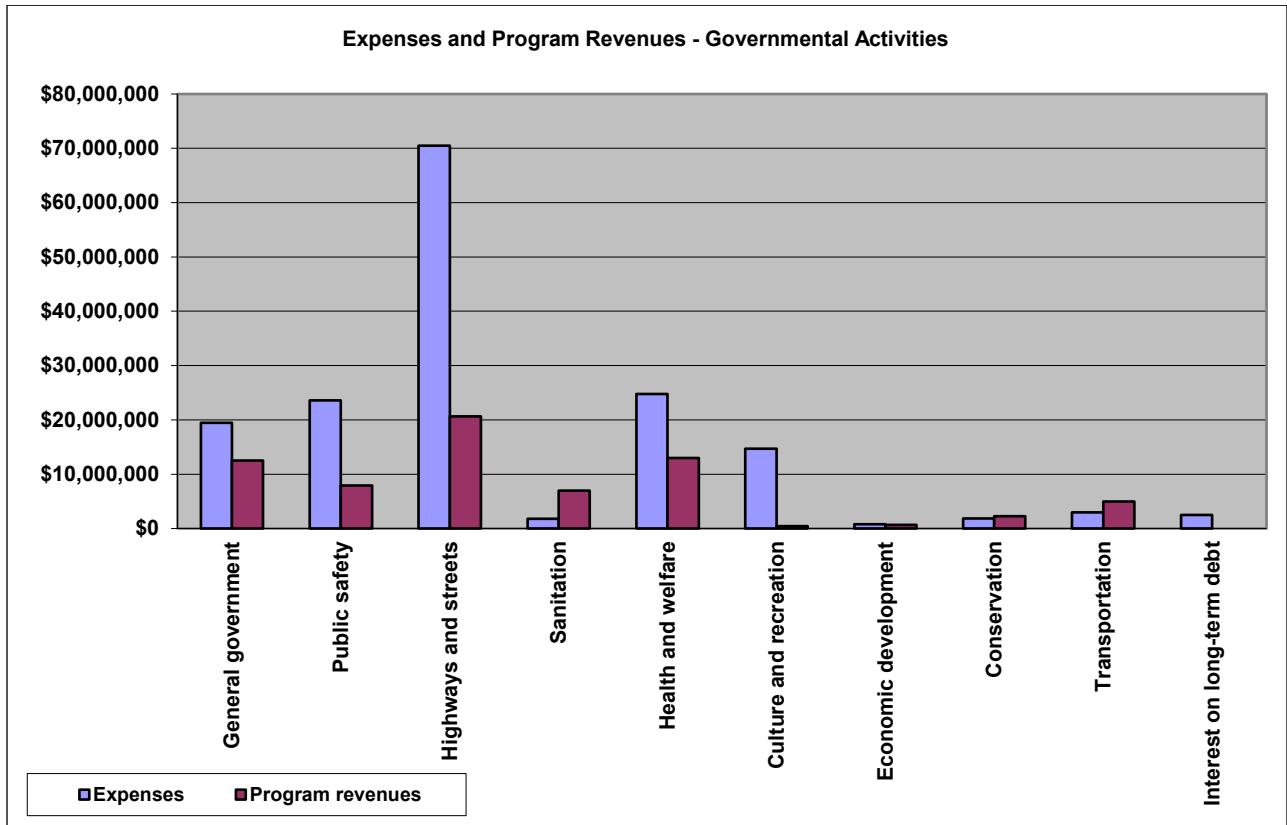
St. Tammany Parish's Changes in Net Position

	<i>Governmental Activities</i>		<i>Business-type Activities</i>		<i>Total</i>	
	<i>2023</i>	<i>2022</i>	<i>2023</i>	<i>2022</i>	<i>2023</i>	<i>2022</i>
Revenues:						
Program revenues:						
Charges for services	\$20,871,268	\$14,706,099	\$23,899,033	\$22,257,313	\$44,770,301	\$36,963,412
Operating grants and contributions	23,977,583	39,581,170	64,978	57,301	24,042,561	39,638,471
Capital grants and contributions	24,557,328	12,376,791	7,428,453	1,173,598	31,985,781	13,550,389
General revenues:						
Property taxes	45,444,847	43,636,511	-	-	45,444,847	43,636,511
Sales and use taxes	76,160,549	76,712,544	-	-	76,160,549	76,712,544
Other taxes	3,207,449	2,989,663	-	-	3,207,449	2,989,663
State revenue sharing	860,971	842,684	-	-	860,971	842,684
Federal refugee revenue sharing	68,816	61,499	-	-	68,816	61,499
Other	16,421,051	(6,955,243)	1,352,978	(815,483)	17,774,029	(7,770,726)
Total revenues	<u>211,569,862</u>	<u>183,951,718</u>	<u>32,745,442</u>	<u>22,672,729</u>	<u>244,315,304</u>	<u>206,624,447</u>
Expenses:						
General government	19,439,758	15,595,720	-	-	19,439,758	15,595,720
Public safety	23,590,604	45,443,418	-	-	23,590,604	45,443,418
Highways and streets	70,497,443	52,488,225	-	-	70,497,443	52,488,225
Sanitation	1,785,735	1,747,128	-	-	1,785,735	1,747,128
Health and welfare	24,784,713	20,164,145	-	-	24,784,713	20,164,145
Culture and recreation	14,672,846	15,114,453	-	-	14,672,846	15,114,453
Economic development	775,808	568,276	-	-	775,808	568,276
Conservation	1,842,114	1,978,108	-	-	1,842,114	1,978,108
Transportation	2,958,141	3,089,854	-	-	2,958,141	3,089,854
Interest on long-term debt	2,504,813	2,722,903	-	-	2,504,813	2,722,903
Water/sewer	-	-	19,182,128	16,169,901	19,182,128	16,169,901
Development	-	-	4,768,418	3,684,358	4,768,418	3,684,358
Total expenses	<u>162,851,975</u>	<u>158,912,230</u>	<u>23,950,546</u>	<u>19,854,259</u>	<u>186,802,521</u>	<u>178,766,489</u>
Change in net position before transfers	48,717,887	25,039,488	8,794,896	2,818,470	57,512,783	27,857,958
Transfers	359,449	1,006,286	(359,449)	(1,006,286)	-	-
Change in net position	<u>49,077,336</u>	<u>26,045,774</u>	<u>8,435,447</u>	<u>1,812,184</u>	<u>57,512,783</u>	<u>27,857,958</u>
Net position – beginning	685,850,150	659,804,376	35,407,438	33,595,254	721,257,588	693,399,630
Net position – ending	<u>\$734,927,486</u>	<u>\$685,850,150</u>	<u>\$43,842,885</u>	<u>\$35,407,438</u>	<u>\$778,770,371</u>	<u>\$721,257,588</u>

Key elements of this increase are as follows:

Governmental activities revenues increased by 15.0%, while expenses increased by 2.5%. The most significant component of the increase in revenues was due to other revenues. Other revenue increased by \$23,376,294 due to the change in the fair market value of investments. Last year, there was a loss on investments, whereas this year there was a gain, as well as an overall increase in interest rates. In addition, a contractor defaulted on a contract, with the recovery amounting to \$6,575,154. The increase in expenditures was in-line with inflation and the resulting increased costs of salaries and supplies.

ST. TAMMANY PARISH, LOUISIANA
 Management's Discussion and Analysis (Unaudited)
 For the Fiscal Year Ended December 31, 2023



ST. TAMMANY PARISH, LOUISIANA
Management's Discussion and Analysis (Unaudited)
For the Fiscal Year Ended December 31, 2023

Business-type activities. Business-type activities increased St. Tammany Parish's net position by \$8,435,447. Revenues increased by 44.4% or \$10,072,713, while expenses increased by 20.6% or \$4,096,287. The revenue increase was due to the value of sewer and water systems donated in 2023 as compared to 2022 to Utility Operations, an increase in water and sewer sales in Utility Operations, and an increase in the fair market value of investments and interest rates, which was partially offset by the decrease in permits for Development. The increase in expenditures was primarily due to the pension expense that was booked this year as compared to the credit booked in 2022.

Transfers. The transfer from business-type activities to governmental activities was for two 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.

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 \$324,403,608, an increase of \$29,481,299 in comparison with the prior year. Approximately 83.4% of this total amount, or \$270,614,410, constitutes *restricted fund balance*, which is available for spending for specific purposes. Another 11.6%, or \$37,520,297, constitutes *committed fund* balance, which can only be used for specific purposes as directed by the Parish Council. The Parish has \$14,982,694, or 4.6%, 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 \$14,982,694. As a measure of the General Fund's liquidity, it may be useful to compare the unassigned fund balance to total fund expenditures. The Parish's policy on the fund balance required in the General Fund is to keep a minimum fund balance of four months of budgeted expenditures prior to cost recoveries plus \$2 million for cash flow for grants and \$1 million for contingencies, which totaled \$12,283,298. The unassigned fund balance represents 72.0% of total General Fund expenditures.

The fund balance of the Parish's General Fund increased by \$3,098,618, or 25.1%. Revenues increased by 39.9%, while expenditures increased by 10.3% or \$1,950,017, not including transfers out. The increase in revenues is due to an increase in federal grants as American Rescue Plan Act (ARPA) funds were used for state-mandated expenditures in the General Fund. The fair value of investments increased along with interest rates. In addition, the Parish began receiving the local allocation of the State Wagering mobile betting tax. The increase in expenditures is primarily due to the Parish implementing GASB Statement No. 96, Subscription-based information technology arrangements. With this implementation, \$809,712 in Capital Outlay for right-to-use assets was recognized.

The revenue increased in the Public Works Fund by 13.1% due to a gain on the fair market value of investments and interest rate increases. Expenditures increased by 18.2% due salaries and benefits increasing by 15.9%, as well general increases in activity and inflation.

ST. TAMMANY PARISH, LOUISIANA
Management's Discussion and Analysis (Unaudited)
For the Fiscal Year Ended December 31, 2023

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 at 5.8% and due to growth within the Parish.

The Capital Improvements - General Fund had a decrease in sales tax revenue of \$7.5 million over 2022 due to additional sales tax in the prior year being allocated to capital projects in the 2022 and not allocating additional funds in 2023. In addition, a contractor defaulted on a contract and the Parish received a settlement from the bonding company, a gain on the fair market value of investments was recognized, and interest rates increased. The expenditure increase 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 increased 16.5% and expenditures increased 13.7% in the non-major special revenue funds. The increase in revenue is due to increasing ad valorem revenues from growth, an increase in Federal and State grants, a gain on the fair market value of investments, and an increase in interest rates. The increase in expenditures is primarily due to the expenditures associated with federal and state grants and inflation.

Non-major debt service funds showed an increase in fund balance due to normal operations. The revenue increased primarily due to increased interest rates. The increase in expenditures was due to increased required principal payments on the debt. In addition, in accordance with the terms of the Loan and Assignment Agreement, GOMESA funds were split 50% to turbo-redeem bonds and to the Parish for capital projects.

Non-major capital project funds showed a decrease in revenue as compared to the prior year after taking into consideration the change of the Capital-Grants-Other (249) Fund to a major fund and the Capital-Sewer/Water Quality (202) Fund and the Disaster Relief (254) Fund changing to non-major funds. This is primarily due to a decrease in Federal Grants as Hurricane Ida was recognized in fiscal years 2021 and 2022. The decrease 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 increased interest rates and the sale 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 \$20,512,980. The total change in net position, from the prior year, was an increase of \$8,612,181, or 26.7%. Operating revenues increased by 11.5% due to water and sewer sales increasing. Operating expenses increased by 20.8% due to the increased costs of employees, supplies, additional work done on the system, and administration.

Unrestricted net position of the Development Fund amounted to \$2,807,901. The change in net position was a decrease of \$176,734. The revenues decreased due to a decrease in the number of permits applied for both residential and commercial. Expenses increased by 29.4% due to an increase in salaries and benefits, but was primarily due to the pension expense that was booked this year as compared to the credit booked in 2022.

General Fund Budgetary Highlights

The difference between the original operating budget and the final amended budget includes no change in revenue. Appropriations increased .17% from the original budget to the final amended budget. This increase was due to the roll-over of budget for encumbrances which were appropriated in 2022 but not expended before that fiscal year end.

Revenues were 13.0% greater than the budget. This was due primarily to an increase in occupational licenses and insurance licenses, the local allocation of the State Wagering mobile betting tax, and the sale of adjudicated property.

ST. TAMMANY PARISH, LOUISIANA
Management's Discussion and Analysis (Unaudited)
For the Fiscal Year Ended December 31, 2023

The final amended budget for expenditures was 1.1% less than actual. This was due to the implementation of GASB Statement 96, which required 809,712 to be recorded as an expenditure. The Parish did not budget for this change. Excluding the implementation of the standard, the actual expenditures were only 97% of the final amended budget.

Capital Asset and Debt Administration

Capital assets. St. Tammany Parish's capital assets for governmental and business-type activities as of December 31, 2023, amounted to \$518,234,919 (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 4.2%, or \$20,750,258. There was a \$12,160,300 increase for governmental activities while business-type activities had a \$8,589,958 increase.

	St. Tammany Parish's Capital Assets (net of depreciation)					
	Governmental Activities		Business-type Activities (1)		Total	
	2023	2022	2023	2022	2023	2022
Land	\$41,794,647	\$43,814,668	\$ 705,069	\$ 705,069	\$42,499,716	\$44,519,737
Construction in progress	2,691,837	2,470,929	9,935,097	7,650,858	12,626,934	10,121,787
Building	65,278,966	68,077,633	7,345	7,629	65,286,311	68,085,262
Improvements	22,190,479	24,235,034	16,292	18,835	22,206,771	24,253,869
Vehicles	2,143,772	975,676	1,100,339	252,230	3,244,111	1,227,906
Machinery and equipment	5,495,422	5,315,897	512,131	458,335	6,007,553	5,774,232
Office/other equipment	3,839,010	4,095,622	331,485	338,527	4,170,495	4,434,149
Infrastructure:						
Land and improvements	61,541,483	61,076,506	-	-	61,541,483	61,076,506
Construction in progress	42,058,865	34,836,244	-	-	42,058,865	34,836,244
Roads	153,404,408	145,258,310	-	-	153,404,408	145,258,310
Sewer equipment	-	-	19,995,898	20,151,902	19,995,898	20,151,902
Water equipment	-	-	17,005,418	11,435,731	17,005,418	11,435,731
Other	68,186,956	66,309,026	-	-	68,186,956	66,309,026
Total	\$468,625,845	\$456,465,545	\$49,609,074	\$41,019,116	\$518,234,919	\$497,484,661

(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 Soult St. project was completed.
- The Koop Dr. project was completed.
- The Tammany Trace Bridge #16 project was completed.
- The Third Ave. Bridge project was completed.
- The River Rd. project was completed.

Additional information on St. Tammany Parish Government's capital assets can be found in Note III.D. on pages 66-68 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 2023, construction in progress for road improvement projects and other infrastructure totaled \$42,058,865. Road improvement and other infrastructure projects completed during the current year totaled \$30,616,515.

Long-term debt. At the end of the current fiscal year, the Parish had total bonded debt outstanding of \$103,784,000, of which \$2,230,000 is backed by ad valorem tax revenue, \$46,670,000 is backed by sales tax revenue, \$360,000 is backed by general revenues of the Parish, \$21,040,000 is backed by Gulf of Mexico Energy Security Act (GOMESA) revenue, and \$33,484,000 is backed by excess revenue generated from Utility Operations.

ST. TAMMANY PARISH, LOUISIANA
Management's Discussion and Analysis (Unaudited)
For the Fiscal Year Ended December 31, 2023

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 2023 is related to governmental-type activities except for \$33,484,000 outstanding in Utility Revenue Bonds, offset by \$620,259 discount, and pension liability of \$2,683,863, which is related to business-type activities.

The Parish's bonded debt decreased by \$8,546,563, or 7.6%, during the current fiscal year due normal bond payments. The Parish's other obligations increased by \$32,562,962, mostly due to an increase in pension liability, as in 2022, the Parish recognized a pension asset. In addition, a lease liability was recognized with the implementation of GASB Statement No. 96.

St. Tammany Parish Government's Outstanding Debt

	2023	2022
<u>Governmental Activities</u>		
General Obligation Bonds	\$2,230,000	\$3,280,000
Sales Tax Bonds	46,670,000	51,775,000
Revenue Bonds	21,400,000	22,735,000
Unamortized Premium	3,116,609	3,676,222
Compensated Absences	2,229,828	1,965,531
Impact Fee Credits	8,611,064	8,782,413
Claims Payable	4,000,000	4,000,000
Health Plan Payable-Retirees	6,549,106	6,356,401
Pension Liability (Asset)	11,406,418	(14,287,947)
Lease Liabilities	636,239	-
	106,849,264	88,282,620
<u>Business-type Activities</u>		
Utility Revenue Bonds	33,484,000	34,540,563
Discount on Bonds Payable	(620,259)	(672,766)
Pension Liability (Asset)	2,683,863	(3,262,842)
	35,547,604	30,604,955
Total Primary Government Debt	\$142,396,868	\$118,887,575

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 stayed stagnant as illustrated by sales tax collections in the Parish.
- New single-family building permits decreased by 46.3%, while commercial construction permits issued decreased by 23.4%.
- Unemployment rate increased to 3.3%.
- Amounts requested for the 2024 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 1.78 property tax for Public Health was not approved by voters for renewal at the November 2023 election and expired in 2023.

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 2024 fiscal year.

ST. TAMMANY PARISH, LOUISIANA
Management's Discussion and Analysis (Unaudited)
For the Fiscal Year Ended December 31, 2023

Requests for Information

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

BASIC FINANCIAL STATEMENTS



ST. TAMMANY PARISH, LOUISIANA
Statement of Net Position
December 31, 2023

	PRIMARY GOVERNMENT			COMPONENT UNITS	TOTAL
	GOVERNMENTAL ACTIVITIES	BUSINESS-TYPE ACTIVITIES	TOTAL		
ASSETS					
Cash and cash equivalents	\$ 121,524,349	\$ 5,805,422	\$ 127,329,771	\$ 99,053,156	\$ 226,382,927
Investments	253,833,801	19,673,505	273,507,306	5,040,954	278,548,260
Receivables (net of allowances for uncollectibles)	71,973,180	2,080,999	74,054,179	87,115,261	161,169,440
Due from primary government/component units	17,390	-	17,390	21,275,412	21,292,802
Inventory	-	-	-	3,721,066	3,721,066
Prepaid items	632,346	46,512	678,858	4,591,921	5,270,779
Restricted assets	26,711,357	2,786,128	29,497,485	5,689,295	35,186,780
Other assets	7,930	23,579	31,509	686,048	717,557
Capital assets:					
Right-to-use asset, net of amortization	769,408	-	769,408	-	769,408
Land, improvements, and construction in progress	148,086,832	10,640,166	158,726,998	35,335,739	194,062,737
Other capital assets, net of depreciation	320,539,013	38,968,908	359,507,921	97,713,340	457,221,261
TOTAL ASSETS	944,095,606	80,025,219	1,024,120,825	360,222,192	1,384,343,017
DEFERRED OUTFLOWS OF RESOURCES					
Deferred charges - OPEB	2,023,491	-	2,023,491	3,946,103	5,969,594
Deferred charges - pension	15,459,650	3,637,565	19,097,215	30,950,007	50,047,222
Deferred charges - bonds	1,989,134	990,544	2,979,678	197,509	3,177,187
TOTAL DEFERRED OUTFLOWS OF RESOURCES	19,472,275	4,628,109	24,100,384	35,093,619	59,194,003
LIABILITIES					
Accounts, salaries, and other payables	29,545,907	1,478,177	31,024,084	5,797,671	36,821,755
Payable from restricted assets	-	-	-	214,698	214,698
Due to primary government/component units	20,919,830	-	20,919,830	372,972	21,292,802
Unearned revenue	59,871,829	70,533	59,942,362	613,404	60,555,766
Other liabilities	3,754,653	2,226,175	5,980,828	-	5,980,828
Interest payable	287,538	572,399	859,937	508,479	1,368,416
Non-current liabilities:					
Due within one year	10,282,318	1,041,104	11,323,422	4,355,767	15,679,189
Due in more than one year	96,566,946	34,506,500	131,073,446	139,031,116	270,104,562
TOTAL LIABILITIES	221,229,021	39,894,888	261,123,909	150,894,107	412,018,016
DEFERRED INFLOWS OF RESOURCES					
Deferred charges - bonds	-	-	-	303,204	303,204
Deferred charges - pension	1,250,908	294,334	1,545,242	6,407,054	7,952,296
Deferred charges - OPEB	2,502,188	-	2,502,188	2,741,076	5,243,264
Deferred charges - leases	3,658,278	621,221	4,279,499	98,277	4,377,776
TOTAL DEFERRED INFLOWS OF RESOURCES	7,411,374	915,555	8,326,929	9,549,611	17,876,540
NET POSITION					
Net investment in capital assets	410,385,111	17,735,877	428,120,988	90,789,925	518,910,913
Restricted for:					
Capital projects	23,393,288	1,134,943	24,528,231	1,985,857	26,514,088
Culture and recreation	476,785	-	476,785	-	476,785
Debt service	5,831,268	1,651,184	7,482,452	13,561,320	21,043,772
Economic development	3,846,880	-	3,846,880	-	3,846,880
Health and welfare	6,137,488	-	6,137,488	-	6,137,488
Judicial	6,564,004	-	6,564,004	-	6,564,004
Lighting districts	5,141,779	-	5,141,779	-	5,141,779
Mitigation bank (non-expendable)	792,899	-	792,899	-	792,899
Other purpose	-	-	-	1,473,580	1,473,580
Public safety	1,385,094	-	1,385,094	-	1,385,094
Roads, bridges, and drainage	211,656,645	-	211,656,645	-	211,656,645
Transportation	181,179	-	181,179	-	181,179
Unrestricted	59,135,066	23,320,881	82,455,947	127,061,410	209,517,357
TOTAL NET POSITION	\$ 734,927,486	\$ 43,842,885	\$ 778,770,371	\$ 234,872,092	\$ 1,013,642,463

The accompanying notes are an integral part of this statement.

ST. TAMMANY PARISH, LOUISIANA
Statement of Activities
For the Year Ended December 31, 2023

	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Governmental Activities				
General government	\$ 19,439,758	\$ 8,504,170	\$ 4,003,547	\$ -
Public safety	23,590,604	10,767	3,518,714	4,380,266
Highways and streets	70,497,443	7,896,214	1,857,821	10,906,692
Sanitation	1,785,735	3,087,188	126,155	3,780,782
Health and welfare	24,784,713	995,790	11,328,201	674,314
Culture and recreation	14,672,846	293,493	68,804	82,157
Economic development	775,808	2,318	2,500	631,026
Conservation	1,842,114	39,143	30,913	2,213,710
Transportation	2,958,141	42,185	3,040,928	1,888,381
Interest on long-term debt	2,504,813	-	-	-
Total Governmental Activities	<u>162,851,975</u>	<u>20,871,268</u>	<u>23,977,583</u>	<u>24,557,328</u>
Business-type Activities				
Water/sewer	19,182,128	19,447,001	43,002	7,428,453
Development	4,768,418	4,452,032	21,976	-
Total Business-type Activities	<u>23,950,546</u>	<u>23,899,033</u>	<u>64,978</u>	<u>7,428,453</u>
Total Primary Government	<u>\$ 186,802,521</u>	<u>\$ 44,770,301</u>	<u>\$ 24,042,561</u>	<u>\$ 31,985,781</u>
Component Units				
Total Component Units	<u>\$ 126,122,878</u>	<u>\$ 10,008,513</u>	<u>\$ 1,952,694</u>	<u>\$ 192,199</u>
General Revenues				
Property taxes, general (ad valorem, parcel fees etc.)				
Property taxes, special purpose (ad valorem, parcel fees, etc.)				
Sales and use taxes				
Franchise taxes				
Hotel/motel tax				
Timber severance tax				
Mineral severance tax				
Alcohol tax				
Cigarette paper tax				
Gaming revenue tax				
Penalties and interest				
Fire insurance tax				
State revenue sharing (unrestricted)				
Federal refuge revenue sharing				
Investment earnings				
GNOE excess revenue				
Grants and contributions not restricted to specific programs				
Other general revenues				
Transfers				
Total General Revenues and Transfers				
Change in Net Position				
Net Position - Beginning				
Net Position - Ending				

The accompanying notes are an integral part of this statement.

STATEMENT B

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

<u>Governmental Activities</u>	<u>Business-type Activities</u>	<u>Total</u>	<u>Component Units</u>
\$ (6,932,041)	\$ -	\$ (6,932,041)	
(15,680,857)	-	(15,680,857)	
(49,836,716)	-	(49,836,716)	
5,208,390	-	5,208,390	
(11,786,408)	-	(11,786,408)	
(14,228,392)	-	(14,228,392)	
(139,964)	-	(139,964)	
441,652	-	441,652	
2,013,353	-	2,013,353	
(2,504,813)	-	(2,504,813)	
<u>(93,445,796)</u>	<u>-</u>	<u>(93,445,796)</u>	
-	7,736,328	7,736,328	
-	(294,410)	(294,410)	
-	7,441,918	7,441,918	
<u>\$ (93,445,796)</u>	<u>\$ 7,441,918</u>	<u>\$ (86,003,878)</u>	
			<u>(113,969,472)</u>
6,397,456	-	6,397,456	-
39,047,391	-	39,047,391	91,148,926
76,160,549	-	76,160,549	-
2,221,553	-	2,221,553	-
317,311	-	317,311	-
107,294	-	107,294	-
10,197	-	10,197	-
15,843	-	15,843	-
25,666	-	25,666	-
509,585	-	509,585	-
279,812	-	279,812	-
-	-	-	1,713,803
860,971	-	860,971	1,584,791
68,816	-	68,816	-
16,091,239	1,352,978	17,444,217	5,860,207
50,000	-	50,000	-
-	-	-	23,055,327
-	-	-	5,052,012
359,449	(359,449)	-	-
<u>142,523,132</u>	<u>993,529</u>	<u>143,516,661</u>	<u>128,415,066</u>
49,077,336	8,435,447	57,512,783	14,445,594
685,850,150	35,407,438	721,257,588	220,426,498
<u>\$ 734,927,486</u>	<u>\$ 43,842,885</u>	<u>\$ 778,770,371</u>	<u>\$ 234,872,092</u>

ST. TAMMANY PARISH, LOUISIANA
Balance Sheet
Governmental Funds
December 31, 2023

	(Major Funds)		
	000	100	128
	General Fund	Public Works	St. Tammany Parish Library
ASSETS			
Cash and cash equivalents	\$ 1,941,135	\$ 11,016,754	\$ -
Investments	9,791,499	58,137,570	-
Receivables, net of allowances for uncollectibles:			
Ad valorem/parcel fees	5,895,162	-	13,651,627
Sales and use tax	14,368	13,389,547	-
Other receivables	1,947,123	3,907,466	186,551
Due from other funds	1,442,958	-	-
Due from component units	17,390	-	-
Prepaid items	473,034	4,237	-
Restricted assets	-	-	-
Other assets	7,000	-	-
Total Assets	21,529,669	86,455,574	13,838,178
DEFERRED OUTFLOWS OF RESOURCES			
Deferred charges - state revenue sharing	2,330	-	5,175
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	\$ 21,531,999	\$ 86,455,574	\$ 13,843,353
LIABILITIES			
Accounts, salaries, and other payables	\$ 3,146,334	\$ 1,551,139	\$ 481,962
Due to other funds	-	-	442,468
Due to component units	-	-	12,417,311
Unearned revenue	8,165	109,730	-
Other liabilities	2,717,548	-	5,212
Total Liabilities	5,872,047	1,660,869	13,346,953
DEFERRED INFLOWS OF RESOURCES			
Unavailable revenue - ad valorem/parcel fees	162,224	-	403,124
Unavailable revenue - state revenue sharing	42,000	-	93,276
Unavailable revenue - leases	-	3,340,325	-
Total Deferred Inflows of Resources	204,224	3,340,325	496,400
FUND BALANCES			
Nonspendable:			
Mitigation bank	-	-	-
Prepaid items	473,034	4,237	-
Restricted	-	80,433,201	-
Committed	-	1,016,942	-
Unassigned	14,982,694	-	-
Total Fund Balances	15,455,728	81,454,380	-
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	\$ 21,531,999	\$ 86,455,574	\$ 13,843,353

The accompanying notes are an integral part of this statement.

STATEMENT C

<u>200-4640</u>	<u>249</u>	<u>Total Non-Major</u>		<u>TOTAL</u>
<u>Capital</u>		<u>Governmental Funds</u>		<u>GOVERNMENTAL</u>
<u>Improvements -</u>	<u>Capital-Grants-Other</u>			<u>FUNDS</u>
<u>General</u>				
\$ 27,316,034	\$ 15,831	\$ 76,328,332		\$ 116,618,086
52,574,940	27,728,205	78,244,443		226,476,657
-	-	22,420,713		41,967,502
-	-	138,370		13,542,285
528,688	194,354	9,037,461		15,801,643
-	-	442,468		1,885,426
-	-	-		17,390
-	-	16,037		493,308
922,910	-	25,788,447		26,711,357
-	-	-		7,000
<u>81,342,572</u>	<u>27,938,390</u>	<u>212,416,271</u>		<u>443,520,654</u>
-	-	8,489		15,994
<u>\$ 81,342,572</u>	<u>\$ 27,938,390</u>	<u>\$ 212,424,760</u>		<u>\$ 443,536,648</u>
\$ 4,531,212	\$ 164,875	\$ 18,773,987		\$ 28,649,509
-	181,267	1,261,691		1,885,426
-	-	7,739,967		20,157,278
608,566	25,841,693	33,256,497		59,824,651
-	-	1,031,893		3,754,653
<u>5,139,778</u>	<u>26,187,835</u>	<u>62,064,035</u>		<u>114,271,517</u>
-	-	667,586		1,232,934
-	-	152,988		288,264
-	-	-		3,340,325
-	-	820,574		4,861,523
-	-	792,899		792,899
-	-	16,037		493,308
76,202,794	-	113,978,415		270,614,410
-	1,750,555	34,752,800		37,520,297
-	-	-		14,982,694
<u>76,202,794</u>	<u>1,750,555</u>	<u>149,540,151</u>		<u>324,403,608</u>
<u>\$ 81,342,572</u>	<u>\$ 27,938,390</u>	<u>\$ 212,424,760</u>		

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

Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	408,492,207
Other long-term assets are not available to pay for current period expenditures and, therefore, are reported as unavailable revenue in the funds.	587,112
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.	80,507,716
Long-term liabilities, including bonds payable, are not due and payable in the current period and, therefore, not reported in the funds.	<u>(79,063,157)</u>
Net position of governmental activities Statement A	<u>\$ 734,927,486</u>

ST. TAMMANY PARISH, LOUISIANA
Statement of Revenues, Expenditures, and Changes in Fund Balances
Governmental Funds
For the Year Ended December 31, 2023

	000	100	128
	General	Public Works	St. Tammany Parish Library
Revenues			
Taxes:			
Ad valorem/parcel fees	\$ 6,431,267	\$ -	\$ 12,947,438
Sales and use	116,388	36,036,294	-
Other taxes, penalties, interest, etc.	3,066,404	143,157	58,552
Licenses and permits	4,879,596	34,100	-
Intergovernmental revenues:			
Federal and state grants	7,250,000	-	-
Other federal funds	68,816	-	-
State funds:			
Parish transportation funds	-	1,837,483	-
State revenue sharing	125,059	-	277,865
Other state funds	-	57,399	-
Fees and charges for services	610,803	273,346	-
Fines and forfeitures	207,699	4,000	-
Other revenues:			
Investment earnings	584,060	2,560,966	-
Contributions	-	-	-
Miscellaneous	4,936	27,600	-
Total Revenues	23,345,028	40,974,345	13,283,855
Expenditures			
General government:			
Legislative	15,249	-	-
Judicial	10,672,512	-	-
Executive	(49,644)	-	-
Elections	488,916	-	-
Financial administration	1,824,927	-	-
Other - unclassified	58,944	-	-
Public safety	6,373,206	676,753	-
Highways and streets	-	28,082,391	-
Sanitation	-	-	-
Health and welfare	117,871	-	-
Culture and recreation	13,661	152,905	13,283,855
Economic development	-	-	-
Conservation	-	809,997	-
Transportation	17,198	-	-
Capital outlay:			
Right-to-use asset	809,712	-	-
Capital assets	88,963	2,622,398	-
Infrastructure	-	-	-
Debt service:			
Principal	-	-	-
Interest	-	-	-
Bond issuance costs	-	-	-
Impact fee credits used	-	-	-
Principal - subscription-based information technology arrangements	358,373	-	-
Interest - subscription-based information technology arrangements	19,084	-	-
Total Expenditures	20,808,972	32,344,444	13,283,855
Excess (Deficiency) of Revenues Over Expenditures	2,536,056	8,629,901	-
Other Financing Sources (Uses)			
Transfers in	22,695	18,775	-
Transfers out	(269,845)	-	-
Issuance of subscription-based technology arrangements	809,712	-	-
Total Other Financing Sources (Uses)	562,562	18,775	-
Net Change in Fund Balance	3,098,618	8,648,676	-
Fund Balance - Beginning	12,357,110	72,805,704	-
Fund Balance-Beginning 202 Capital - Sewer/Water Quality	-	-	-
Fund Balance-Beginning 254 Capital - Disaster Relief	-	-	-
Fund Balance-Beginning 249 Capital - Grants - Other	-	-	-
Fund Balance - Beginning as restated	12,357,110	72,805,704	-
Fund Balance - Ending	\$ 15,455,728	\$ 81,454,380	\$ -

The accompanying notes are an integral part of this statement.

STATEMENT D

(Major Funds)				
200-4640	249			
Capital				
Improvements -	Capital-Grants -	Total Non-Major		TOTAL GOVERNMENTAL
General	Other	Governmental Funds		FUNDS
\$ -	\$ -	\$ 26,508,259		\$ 45,886,964
12,480,233	-	27,527,634		76,160,549
-	-	417,160		3,685,273
-	-	423,579		5,337,275
7,775	3,548,223	34,035,520		44,841,518
-	-	-		68,816
-	-	-		1,837,483
-	-	464,789		867,713
-	-	-		57,399
41,729	-	5,671,560		6,597,438
-	-	873,213		1,084,912
4,678,815	1,568,666	5,138,701		14,531,208
55,596	60,000	245,879		361,475
6,575,154	-	90		6,607,780
<u>23,839,302</u>	<u>5,176,889</u>	<u>101,306,384</u>		<u>207,925,803</u>
-	-	-		15,249
-	-	2,154,133		12,826,645
-	-	-		(49,644)
-	-	-		488,916
-	186,155	-		2,011,082
-	-	336,491		395,435
-	5,237	15,039,134		22,094,330
1,061,758	-	16,673,001		45,817,150
-	-	1,503,412		1,503,412
-	-	21,237,147		21,355,018
-	-	435,965		13,886,386
-	-	772,769		772,769
-	-	975,812		1,785,809
-	-	2,214,435		2,231,633
-	-	-		809,712
-	348,575	2,504,762		5,564,698
16,698,932	3,259,648	17,980,348		37,938,928
-	-	7,490,000		7,490,000
-	-	2,533,579		2,533,579
-	-	13,575		13,575
40,000	-	128,676		168,676
-	-	-		358,373
-	-	-		19,084
<u>17,800,690</u>	<u>3,799,615</u>	<u>91,993,239</u>		<u>180,030,815</u>
<u>6,038,612</u>	<u>1,377,274</u>	<u>9,313,145</u>		<u>27,894,988</u>
3,257,249	5,238	4,873,806		8,177,763
(2,295,556)	-	(4,835,763)		(7,401,164)
-	-	-		809,712
<u>961,693</u>	<u>5,238</u>	<u>38,043</u>		<u>1,586,311</u>
7,000,305	1,382,512	9,351,188		29,481,299
<u>69,202,489</u>	<u>-</u>	<u>133,331,635</u>	<u>7,225,371</u>	<u>294,922,309</u>
-	-	34,546		
-	-	7,190,825		
-	368,043	(368,043)		
<u>69,202,489</u>	<u>368,043</u>	<u>140,188,963</u>		<u>294,922,309</u>
<u>\$ 76,202,794</u>	<u>\$ 1,750,555</u>	<u>\$ 149,540,151</u>		<u>\$ 324,403,608</u>

ST. TAMMANY PARISH, LOUISIANA
Reconciliation of the Statement of Revenues, Expenditures,
and Changes in Fund Balances of Governmental Funds
to the Statement of Activities
For the Year Ended December 31, 2023

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

Net Change in fund balances, total governmental funds, Statement D	\$ 29,481,299
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.	17,982,165
Revenues in the Statement of Activities that do not provide current financial resources are not reported as revenues in the funds.	44,072
The net effect of various miscellaneous transactions involving capital assets is to increase net position.	(3,069,461)
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.	8,579,335
Some expenses reported in the Statement of Activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.	(2,896,505)
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.	349,740
The net activities of internal service funds is reported with governmental activities.	(1,393,309)
	<hr/>
Change in Net Position of Governmental Activities, Statement B	<u><u>\$ 49,077,336</u></u>

The accompanying notes are an integral part of this statement.

ST. TAMMANY PARISH, LOUISIANA
Statement of Net Position
Proprietary Funds
December 31, 2023

	BUSINESS-TYPE ACTIVITIES					GOVERNMENTAL
	ENTERPRISE FUNDS					ACTIVITIES
	502 Utility Operations (Major)		507 Development (Non-Major)		Total Enterprise Funds	TOTAL INTERNAL SERVICE FUNDS
	Current Year	Prior Year	Current Year	Prior Year	Current Year	Current Year
ASSETS						
Current Assets:						
Cash and cash equivalents	\$ 5,085,016	\$ 7,378,947	\$ 720,406	\$ 1,047,870	\$ 5,805,422	\$ 4,906,263
Investments	17,648,892	16,735,928	2,024,613	1,845,354	19,673,505	27,357,144
Receivables (net of allowances for uncollectibles)	2,053,241	1,912,890	27,758	17,868	2,080,999	661,750
Prepaid items	45,962	48,186	550	-	46,512	4,351
Restricted assets	2,786,128	2,420,304	-	-	2,786,128	-
Other assets	23,579	22,457	-	-	23,579	930
Total Current Assets	<u>27,642,818</u>	<u>28,518,712</u>	<u>2,773,327</u>	<u>2,911,092</u>	<u>30,416,145</u>	<u>32,930,438</u>
Non-Current Assets:						
Net pension asset	-	2,152,534	-	1,110,308	-	-
Land, improvements, and construction in progress	10,640,166	8,355,927	-	-	10,640,166	8,724,664
Other capital assets, net of depreciation	38,860,692	32,625,086	108,216	38,103	38,968,908	52,178,382
Total Non-Current Assets	<u>49,500,858</u>	<u>43,133,547</u>	<u>108,216</u>	<u>1,148,411</u>	<u>49,609,074</u>	<u>60,903,046</u>
TOTAL ASSETS	<u>77,143,676</u>	<u>71,652,259</u>	<u>2,881,543</u>	<u>4,059,503</u>	<u>80,025,219</u>	<u>93,833,484</u>
DEFERRED OUTFLOWS OF RESOURCES						
Deferred charges - bonds	990,544	1,038,475	-	-	990,544	-
Deferred charges - pension	2,407,314	592,599	1,230,251	305,671	3,637,565	-
Deferred charges - OPEB	-	-	-	-	-	2,023,491
TOTAL DEFERRED OUTFLOWS OF RESOURCES	<u>3,397,858</u>	<u>1,631,074</u>	<u>1,230,251</u>	<u>305,671</u>	<u>4,628,109</u>	<u>2,023,491</u>
LIABILITIES						
Current Liabilities:						
Accounts, salaries, and other payables	1,350,451	1,640,642	127,726	127,730	1,478,177	740,858
Unearned revenue	9,833	9,500	60,700	94,025	70,533	47,178
Other liabilities	2,226,175	2,179,064	-	-	2,226,175	-
Interest payable	572,399	586,618	-	-	572,399	-
Claims payable	-	-	-	-	-	900,000
Compensated absences	-	-	-	-	-	160,000
Health plan payable - retirees	-	-	-	-	-	410,000
Bonds payable	1,041,104	1,032,492	-	-	1,041,104	-
Total Current Liabilities	<u>5,199,962</u>	<u>5,448,316</u>	<u>188,426</u>	<u>221,755</u>	<u>5,388,388</u>	<u>2,258,036</u>
Non-Current Liabilities:						
Claims payable	-	-	-	-	-	3,100,000
Compensated absences	-	-	-	-	-	1,031,976
Health plan payable - retirees	-	-	-	-	-	6,139,106
Net pension liability	1,776,160	-	907,703	-	2,683,863	-
Bonds payable	31,822,637	32,835,305	-	-	31,822,637	-
Total Non-Current Liabilities	<u>33,598,797</u>	<u>32,835,305</u>	<u>907,703</u>	<u>-</u>	<u>34,506,500</u>	<u>10,271,082</u>
TOTAL LIABILITIES	<u>38,798,759</u>	<u>38,283,621</u>	<u>1,096,129</u>	<u>221,755</u>	<u>39,894,888</u>	<u>12,529,118</u>
DEFERRED INFLOWS OF RESOURCES						
Deferred charges - pension	194,786	2,036,716	99,548	1,050,568	294,334	-
Deferred charges - OPEB	-	-	-	-	-	2,502,188
Deferred charges - leases	621,221	648,409	-	-	621,221	317,953
TOTAL DEFERRED INFLOWS OF RESOURCES	<u>816,007</u>	<u>2,685,125</u>	<u>99,548</u>	<u>1,050,568</u>	<u>915,555</u>	<u>2,820,141</u>
NET POSITION						
Net investment in capital assets	17,627,661	8,151,691	108,216	38,103	17,735,877	60,508,266
Restricted for:						
Net pension asset	-	2,152,534	-	1,110,308	-	-
Capital projects	1,134,943	1,106,566	-	-	1,134,943	-
Debt service	1,651,184	1,313,738	-	-	1,651,184	-
Unrestricted	20,512,980	19,590,058	2,807,901	1,944,440	23,320,881	19,999,450
TOTAL NET POSITION	<u>\$ 40,926,768</u>	<u>\$ 32,314,587</u>	<u>\$ 2,916,117</u>	<u>\$ 3,092,851</u>	<u>\$ 43,842,885</u>	<u>\$ 80,507,716</u>

The accompanying notes are an integral part of this statement.

ST. TAMMANY PARISH, LOUISIANA
Statement of Revenues, Expenses, and Changes in Net Position
Proprietary Funds
For the Year Ended December 31, 2023

	BUSINESS-TYPE ACTIVITIES				GOVERNMENTAL	
	ENTERPRISE FUNDS				ACTIVITIES	
	502		507		TOTAL	TOTAL
	Utility Operations		Development		ENTERPRISE	INTERNAL
(Major)		(Non-Major)		FUNDS	SERVICE	
	Current Year	Prior Year	Current Year	Prior Year	Current Year	Current Year
Operating Revenues						
Charges for services:						
Water and sewer sales	\$ 17,291,314	\$ 15,332,868	\$ -	\$ -	\$ 17,291,314	\$ -
Connect/reconnect fees	159,325	167,294	-	-	159,325	-
Tap fees	159,079	350,121	-	-	159,079	-
Late fees	175,220	157,787	-	-	175,220	-
Capacity fees	297,994	186,553	-	-	297,994	-
Garbage collection	703,850	677,017	-	-	703,850	-
Rent	6,000	6,000	-	-	6,000	-
Business licenses and permits	-	-	213,765	140,040	213,765	823,797
Non-business licenses and permits	-	-	3,298,591	3,547,588	3,298,591	-
Fines	-	-	188,636	348,535	188,636	-
Interfund charges	-	-	-	-	-	9,249,846
Other fees	445,736	399,764	720,759	772,935	1,166,495	-
Other services	197,004	147,051	30,281	23,760	227,285	409,681
Pension contribution	43,002	37,802	21,976	19,499	64,978	-
Total Operating Revenues	<u>19,478,524</u>	<u>17,462,257</u>	<u>4,474,008</u>	<u>4,852,357</u>	<u>23,952,532</u>	<u>10,483,324</u>
Operating Expenses						
Cost of sales and services	13,211,048	10,649,228	3,532,622	2,668,994	16,743,670	8,173,174
Administration	1,533,673	1,408,303	1,209,381	1,001,311	2,743,054	1,837,235
Depreciation	2,934,001	2,578,715	26,415	14,053	2,960,416	3,524,251
Total Operating Expenses	<u>17,678,722</u>	<u>14,636,246</u>	<u>4,768,418</u>	<u>3,684,358</u>	<u>22,447,140</u>	<u>13,534,660</u>
Operating Income (Loss)	<u>1,799,802</u>	<u>2,826,011</u>	<u>(294,410)</u>	<u>1,167,999</u>	<u>1,505,392</u>	<u>(3,051,336)</u>
Non-operating Revenues (Expenses)						
Bond issuance expenses	(52,629)	(52,604)	-	-	(52,629)	-
Interest expense	(1,446,172)	(1,481,051)	-	-	(1,446,172)	-
Gain (loss) on sale of capital assets	6,874	-	-	-	6,874	(400,048)
Investment earnings	1,235,302	(740,561)	117,676	(74,922)	1,352,978	1,560,031
Total Non-operating Revenues (Expenses)	<u>(256,625)</u>	<u>(2,274,216)</u>	<u>117,676</u>	<u>(74,922)</u>	<u>(138,949)</u>	<u>1,159,983</u>
Income (Loss) Before Contributions and Transfers	1,543,177	551,795	(176,734)	1,093,077	1,366,443	(1,891,353)
Contributions	7,428,453	1,173,598	-	-	7,428,453	-
Contributed capital	-	-	-	-	-	915,194
Transfers in	1,412	4,301	-	-	1,412	-
Transfers out	(360,861)	(410,587)	-	(600,000)	(360,861)	(417,150)
Change in Net Position	8,612,181	1,319,107	(176,734)	493,077	8,435,447	(1,393,309)
Net Position - Beginning	<u>32,314,587</u>	<u>30,995,480</u>	<u>3,092,851</u>	<u>2,599,774</u>	<u>35,407,438</u>	<u>81,901,025</u>
Net Position - Ending	<u>\$ 40,926,768</u>	<u>\$ 32,314,587</u>	<u>\$ 2,916,117</u>	<u>\$ 3,092,851</u>	<u>\$ 43,842,885</u>	<u>\$ 80,507,716</u>

The accompanying notes are an integral part of this statement.

ST. TAMMANY PARISH, LOUISIANA
Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2023

	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	\$ 19,430,694	\$ 17,421,531	\$ 4,408,892	\$ 4,871,138	\$ 23,839,586	\$ 1,188,543
Receipts from interfund services provided	-	-	-	-	-	9,249,846
Payments to suppliers	(9,418,471)	(7,493,003)	(1,233,065)	(1,106,676)	(10,651,536)	(8,525,184)
Payments to employees	(3,656,493)	(3,103,850)	(1,960,143)	(1,768,481)	(5,616,636)	(79,466)
Payments for interfund services used	(1,643,795)	(1,525,349)	(1,370,652)	(1,172,013)	(3,014,447)	(1,837,301)
Net Cash Provided (Used) by Operating Activities	4,711,935	5,299,329	(154,968)	823,968	4,556,967	(3,562)
Cash Flows from Non-capital Financing Activities:						
Transfers from other funds	1,412	4,301	-	-	1,412	-
Transfers to other funds	(360,861)	(410,587)	-	(600,000)	(360,861)	(417,150)
Net Cash Provided (Used) by Non-capital Financing Activities	(359,449)	(406,286)	-	(600,000)	(359,449)	(417,150)
Cash Flows from Capital and Related Financing Activities:						
Payments for bond issuance expenses	(52,629)	(52,604)	-	-	(52,629)	-
Principal payments	(1,056,563)	(1,050,000)	-	-	(1,056,563)	-
Interest payments	(1,460,391)	(1,494,695)	-	-	(1,460,391)	-
Sale of capital assets	11,479	-	-	-	11,479	-
Purchase of capital assets	(4,029,998)	(6,036,783)	(96,528)	(29,427)	(4,126,526)	(31,497)
Discount on bonds payable	52,507	54,067	-	-	52,507	-
Deferred charges - utilities	47,931	47,930	-	-	47,931	-
Net Cash Provided (Used) by Capital and Related Financing Activities	(6,487,664)	(8,532,085)	(96,528)	(29,427)	(6,584,192)	(31,497)
Cash Flows from Investing Activities:						
Proceeds from sales/maturities of investments	5,338,514	5,373,959	612,517	630,458	5,951,031	9,038,023
Purchase of investments	(5,543,851)	(3,275,217)	(724,664)	(840,015)	(6,268,515)	(12,143,956)
Interest and dividends received	412,408	198,442	36,179	26,281	448,587	477,574
Net Cash Provided (Used) by Investing Activities	207,071	2,297,184	(75,968)	(183,276)	131,103	(2,628,359)
Net Increase (Decrease) in Cash and Cash Equivalents	(1,928,107)	(1,341,858)	(327,464)	11,265	(2,255,571)	(3,080,568)
Cash and Cash Equivalents, Beginning Year	9,799,251	11,141,109	1,047,870	1,036,605	10,847,121	7,986,831
Cash and Cash Equivalents, End Year	\$ 7,871,144	\$ 9,799,251	\$ 720,406	\$ 1,047,870	\$ 8,591,550	\$ 4,906,263
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:						
Operating income (loss)	\$ 1,799,802	\$ 2,826,011	\$ (294,410)	\$ 1,167,999	\$ 1,505,392	\$ (3,051,336)
Adjustments to reconcile operating income to net cash provided (used) by operating activities:						
Depreciation expense	2,934,001	2,578,715	26,415	14,053	2,960,416	3,524,251
Compensated absences	-	-	-	-	-	93,428
OPEB expense	-	-	-	-	-	(595,537)
Pension expense	315,051	(722,771)	164,387	(376,021)	479,438	-
Pension contribution	(43,002)	(37,802)	(21,976)	(19,499)	(64,978)	-
(Increase) decrease in receivables and other assets	(53,394)	(156,351)	4,495	(6,630)	(48,899)	(640)
(Increase) decrease in prepaid items	2,224	2,224	(550)	-	1,674	7,546
Increase (decrease) in accounts payable and other payables	(250,291)	758,712	(12,145)	9,349	(262,436)	(17,437)
Increase (decrease) in salaries/benefits payable	7,211	41,091	12,141	(78)	19,352	(4,514)
Increase (decrease) in unearned revenue	333	9,500	(33,325)	34,795	(32,992)	40,677
Total Adjustments	2,912,133	2,473,318	139,442	(344,031)	3,051,575	3,047,774
Net Cash Provided (Used) by Operating Activities	<u>\$ 4,711,935</u>	<u>\$ 5,299,329</u>	<u>\$ (154,968)</u>	<u>\$ 823,968</u>	<u>\$ 4,556,967</u>	<u>\$ (3,562)</u>
Reconciliation of Cash and Cash Equivalents from Statement of Net Position:						
Cash and Cash Equivalents	\$ 5,085,016	\$ 7,378,947	\$ 720,406	\$ 1,047,870	\$ 5,805,422	\$ 4,906,263
Restricted Assets (Cash)	2,786,128	2,420,304	-	-	2,786,128	-
Total Cash and Cash Equivalents	<u>\$ 7,871,144</u>	<u>\$ 9,799,251</u>	<u>\$ 720,406</u>	<u>\$ 1,047,870</u>	<u>\$ 8,591,550</u>	<u>\$ 4,906,263</u>

The accompanying notes are an integral part of this statement.

ST. TAMMANY PARISH, LOUISIANA
Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2023

Non-cash Investing and Financing Activities

2023

Utility Operations

Three lift stations, a sewer collection system, a waste water treatment plant, a water well site, and a water tower were donated 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 Utilities 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.

2022

Utility Operations

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

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

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

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

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

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

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

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

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

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

Development

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

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

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

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

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

ST. TAMMANY PARISH, LOUISIANA
Statement of Net Position
Component Units, Discretely Presented
December 31, 2023

	(Major Component Units)			Total Non-Major Component Units	TOTAL Component Units
	St. Tammany Parish Coroner	St. Tammany Parish Library	Mosquito Abatement District		
ASSETS					
Cash and cash equivalents	\$ 13,762,482	\$ 5,881,020	\$ 8,921,467	\$ 70,488,187	\$ 99,053,156
Investments	-	-	2,172,010	2,868,944	5,040,954
Receivables (net of allowances for uncollectibles)	106,254	-	7,775,246	79,233,761	87,115,261
Due from primary government/component units	8,011,294	12,908,536	-	355,582	21,275,412
Inventory	-	-	3,646,243	74,823	3,721,066
Prepaid items	181,626	79,093	255,602	4,075,600	4,591,921
Restricted assets	-	-	-	5,689,295	5,689,295
Other assets	-	1,981	-	684,066	686,047
Capital assets:					
Land, improvements, and construction in progress	-	473,285	7,592,850	27,269,604	35,335,739
Other capital assets, net of depreciation	454,019	3,317,952	9,860,505	84,080,864	97,713,340
TOTAL ASSETS	22,515,675	22,661,867	40,223,923	274,820,726	360,222,191
DEFERRED OUTFLOWS OF RESOURCES					
Deferred charges - bonds	-	-	-	197,509	197,509
Deferred charges - pension	1,958,859	3,286,183	1,494,148	24,210,817	30,950,007
Deferred charges - OPEB	-	284,263	-	3,661,840	3,946,103
TOTAL DEFERRED OUTFLOWS OF RESOURCES	1,958,859	3,570,446	1,494,148	28,070,166	35,093,619
LIABILITIES					
Accounts, salaries, and other payables	343,135	653,371	305,454	4,495,711	5,797,671
Payable from restricted assets	-	-	-	214,698	214,698
Due to primary government/component units	-	-	-	372,972	372,972
Unearned revenue	-	-	-	613,404	613,404
Interest payable	-	-	-	508,479	508,479
Long-term liabilities:					
Net pension liability	1,473,580	2,479,033	1,107,597	64,689,668	69,749,878
Due within one year	-	678,746	-	3,677,021	4,355,767
Due in more than one year	-	3,338,685	279,451	65,663,102	69,281,238
TOTAL LIABILITIES	1,816,715	7,149,835	1,692,502	140,235,055	150,894,107
DEFERRED INFLOWS OF RESOURCES					
Deferred charges - bonds	-	-	-	303,204	303,204
Deferred charges - pension	212,982	282,748	131,061	5,780,263	6,407,054
Deferred charges - OPEB	-	3,779	-	2,737,297	2,741,076
Deferred charges - leases	-	-	-	98,277	98,277
TOTAL DEFERRED INFLOWS OF RESOURCES	212,982	286,527	131,061	8,919,041	9,549,611
NET POSITION					
Net investment in capital assets	454,019	2,665,242	17,453,355	70,217,309	90,789,925
Restricted for:					
Capital projects	-	-	-	1,985,857	1,985,857
Debt service	-	-	-	13,561,320	13,561,320
Other purposes	1,473,580	-	-	-	1,473,580
Unrestricted	20,517,238	16,130,709	22,441,153	67,972,310	127,061,410
TOTAL NET POSITION	\$ 22,444,837	\$ 18,795,951	\$ 39,894,508	\$ 153,736,796	\$ 234,872,092

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, 2023

	<u>Program Revenues</u>			
	<u>Expenses</u>	<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>
Component Units				
St. Tammany Parish Coroner	\$ 6,720,214	\$ 469,725	\$ 671,166	\$ -
St. Tammany Parish Library	13,591,479	75,471	121,184	-
Mosquito Abatement District	8,174,091	-	-	-
Non-Major Component Units	<u>97,637,094</u>	<u>9,463,317</u>	<u>1,160,344</u>	<u>192,199</u>
Total Component Units	<u>\$ 126,122,878</u>	<u>\$ 10,008,513</u>	<u>\$ 1,952,694</u>	<u>\$ 192,199</u>

General Revenues

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

Fire insurance tax

State revenue sharing (unrestricted)

Investment earnings

Grants and contributions not restricted to specific programs

Other general revenues

Total General Revenues

Change in Net Position

Net Position - Beginning

Net Position - Ending

The accompanying notes are an integral part of this statement.

(MAJOR COMPONENT UNITS)				
Net (Expenses) Revenues and Changes in Net Position - Component Units				
St. Tammany Parish Coroner	St. Tammany Parish Library	Mosquito Abatement District	Total Non-Major Component Units	TOTAL Component Units
\$ (5,579,323)	\$ -	\$ -	\$ -	\$ (5,579,323)
-	(13,394,824)	-	-	(13,394,824)
-	-	(8,174,091)	-	(8,174,091)
-	-	-	(86,821,234)	(86,821,234)
(5,579,323)	(13,394,824)	(8,174,091)	(86,821,234)	(113,969,472)
-	-	8,442,692	82,706,234	91,148,926
-	-	-	1,713,803	1,713,803
-	-	153,213	1,431,578	1,584,791
621,587	185,807	744,688	4,308,125	5,860,207
7,049,253	12,687,725	-	3,318,349	23,055,327
109	2,119	218,706	4,831,078	5,052,012
7,670,949	12,875,651	9,559,299	98,309,167	128,415,066
2,091,626	(519,173)	1,385,208	11,487,933	14,445,594
20,353,211	19,315,124	38,509,300	142,248,863	220,426,498
\$ 22,444,837	\$ 18,795,951	\$ 39,894,508	\$ 153,736,796	\$ 234,872,092



ST. TAMMANY PARISH, LOUISIANA
Notes to the Financial Statements 2023

INDEX

Note I	Summary of Significant Accounting Policies	
A	Description of Government-wide Financial Statements	52
B	Reporting Entity	52
C	Basis of Presentation – Government-wide Financial Statements	54
D	Basis of Presentation – Fund Financial Statements	54
E	Measurement Focus and Basis of Accounting.....	55
F	Budgetary Information	56
G	Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position/Fund Balances.....	56
1	Cash and Cash Equivalents	56
2	Investments	56
3	Prepaid Items.....	57
4	Permanently Restricted Net Assets	57
5	Capital Assets.....	57
6	Leases.....	57
7	Deferred Outflows/Inflows of Resources.....	58
8	Net Position Flow Assumptions	58
9	Fund Balance Flow Assumptions.....	58
10	Fund Balance Policies	58
H	Revenues and Expenditures/Expenses.....	59
1	Program Revenues.....	59
2	Taxes	59
3	Compensated Absences.....	60
4	Proprietary Funds Operating and Non-operating Revenues and Expenses	60
I	Pensions.....	60
Note II	Reconciliation of Government-wide and Fund Financial Statements	
A	Explanation of certain differences between the governmental funds Balance Sheet and the government-wide Statement of Net Position.....	60
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.....	61
Note III	Detailed Notes on all Activities and Funds	
A	Cash Deposits with Financial Institutions	62
B	Investments.....	63
C	Receivables.....	65
D	Capital Assets	66
E	Accounts, Salaries and Benefits, and Other Payables.....	68
F	Pension Plan	68
G	Post-Employment Health Care Benefits.....	72
H	Construction and Other Significant Commitments.....	73
I	Risk Management.....	77
J	Long-term Liabilities.....	78
K	Fund Balance.....	81
L	Inter-fund Receivables and Payables.....	83
M	Inter-fund Transfers.....	84
N	Leases	85
O	Tax Abatements.....	86
P	Cane Bayou Mitigation Bank	87
Q	Major Discretely Presented Component Units	87
1	St. Tammany Parish Coroner	87
2	St. Tammany Parish Library	88
3	Mosquito Abatement District.....	90
R	Contingencies and Uncertainties	91
S	New Standards.....	92
T	Subsequent Events.....	92

ST. TAMMANY PARISH, LOUISIANA
Notes to the Financial Statements 2023

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Description of Government-wide Financial Statements

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

B. Reporting Entity

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

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

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

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

1. The ability to remove appointed members of the organization's governing board at will.
2. The ability to modify or approve the budget of the organization.
3. The ability to modify or approve rate or fee changes affecting revenues, such as water usage rate increases.
4. The ability to veto, overrule, or modify the decisions of the organization's governing body.
5. The ability to appoint, hire, reassign, or dismiss those persons responsible for the day-to-day operations (management) of the organization.

An organization has a financial benefit or burden relationship with the primary government if, for example, any one of these conditions exists:

1. The primary government is legally entitled to or can otherwise access the organization's resources.
2. The primary government is legally obligated or has otherwise assumed the obligation to finance the deficits of, or provide financial support to, the organization.
3. The primary government is obligated in some manner for the debt of the organization.

In determining if the organization is fiscally dependent on the primary government, if the organization must have the approval of the primary government for any one of the following, it is fiscally dependent:

1. Determine the budget
2. Levy taxes or set rates or charges
3. Issue bonded debt

ST. TAMMANY PARISH, LOUISIANA
Notes to the Financial Statements 2023

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

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

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

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

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

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

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

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

All discretely presented component units' complete financial information can be obtained at the Office of the Legislative Auditor of the State of Louisiana, 1600 North Third Street, Baton Rouge, LA 70802, at the Legislative Auditors web site, www.la.state.la.us/ or from the St. Tammany Parish Government Department of Finance, P.O. Box 628, Covington, LA 70434.

Related organizations. Organizations for which a primary government is accountable because that government appoints a voting majority of the board, but are not financially accountable, are related organizations. The following are considered to be related organizations because the Parish appoints the voting majority of the governing board; however, the Parish is not able to impose its will nor do the organizations have a financial benefit or burden relationship with the Parish:

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

ST. TAMMANY PARISH, LOUISIANA
Notes to the Financial Statements 2023

C. Basis of Presentation – Government-wide Financial Statements

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

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

D. Basis of Presentation – Fund Financial Statements

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

The Parish reports the following major governmental funds:

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

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

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

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

Capital – 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, Permits, and Planning by the Parish.

Additionally, the Parish reports the following fund types:

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

ST. TAMMANY PARISH, LOUISIANA
Notes to the Financial Statements 2023

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

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

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

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

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

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

The internal service funds provide services to the governmental funds. Accordingly, these funds are included in the governmental activities. Pursuant to GASB 34, the internal activities have been eliminated in order to avoid the grossing-up effect of a straight inclusion. Interfund services provided by governmental funds to enterprise funds are not eliminated in the process of consolidation.

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

E. Measurement Focus and Basis of Accounting

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

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

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

ST. TAMMANY PARISH, LOUISIANA
Notes to the Financial Statements 2023

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, 2023, expenditures exceeded appropriations in the General Fund for the Technology Department (budgetary level of control) by \$468,274 and total expenditures exceeded appropriations in the General Fund by \$215,057, due to the implementation of GASB Statement No. 96 *Subscription-based Information Technology Arrangements*. This statement required that \$809,712 be booked as capital outlay and as an other financing source. Excluding the implementation of the standard, the actual expenditures were only 97% of the final amended budget. The Parish did not budget for these transactions. In the future, the Parish will adopt a budget including these items.

The St. Tammany Parish Library Fund (128) and the St. Tammany Parish Coroner Fund (126) had expenditures which exceeded appropriations by \$36,061 and \$7,958, respectively. Both of these were due to collecting more ad valorem tax revenue than budgeted. The Parish levies a tax on behalf of these component units and then transfers the funds to the Library and Coroner. The Parish is conservative in estimating the revenue budget and therefore, both revenues and expenditures exceeded the 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.

ST. TAMMANY PARISH, LOUISIANA
Notes to the Financial Statements 2023

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 \$2,211/acre for 2023. 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.

ST. TAMMANY PARISH, LOUISIANA
Notes to the Financial Statements 2023

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

ST. TAMMANY PARISH, LOUISIANA
Notes to the Financial Statements 2023

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. Unlike commitments, assignments generally only exist temporarily. In other words, an additional action does not normally have to be taken for the removal of an assignment. Conversely, as discussed above, an additional action is essential to either remove or revise a commitment.

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

<u>Fund:</u>	<u>Policy:</u>
General Fund (000)	4 months of operating expenditures prior to cost recovery, plus \$2m for cash flow for grants and \$1m for contingencies
Public Works (100)	3 months of gross revenue including funds for debt and capital
Drainage (101)	1 year of gross revenue including funds for capital
Environmental Services (102)	4.5 months of gross revenue including Franchise fees 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 Hotel/Motel taxes for capital
Hwy 21 Economic Development District (123-2025)	3 months of gross revenue
22 nd 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 July 13, 2023 the taxes were levied for the 2023 calendar year. They are due on December 31st of each year, and are considered delinquent on January 1st, which is the lien date. The Parish records 98% of property tax billed as collectible.

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

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

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

ST. TAMMANY PARISH, LOUISIANA
Notes to the Financial Statements 2023

economic development projects in the Parish; and (2) a three-fourths percent (.75%) sales and use tax in the Rooms to Go Economic Development District, which ceased on 03/31/23, to be used for economic development projects in the District.

3. Compensated Absences

Annual Leave – Employees of the Parish earn annual vacation leave at varying rates according to years of service. Unused annual leave may be accumulated from year to year up to 240 hours. Annual leave is awarded annually at the beginning of the calendar year. Upon termination of services, employees are paid for 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 on capital assets. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

I. Pensions

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

II. RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

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

The governmental funds Balance Sheet includes a reconciliation between *fund balance – total governmental funds* and *net position – governmental activities* as reported in the government-wide Statement of Net Position. One element of that reconciliation explains that “capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.” The details of this \$408,492,207 difference are as follows:

Capital assets, not being depreciated	\$139,362,168
Capital assets being depreciated	627,650,656
Less: Accumulated depreciation	(359,290,025)
Right-to-use (subscription-based information technology) assets	994,612
Less: Amortization	(225,204)
<i>Net adjustment to increase fund balance – total governmental funds to arrive at net position – governmental activities</i>	\$408,492,207

ST. TAMMANY PARISH, LOUISIANA
Notes to the Financial Statements 2023

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 \$587,112 difference are as follows:

Deferred inflows of resources - ad valorem/parcel fees and state revenue sharing	\$ 1,521,198
Deferred outflows of resources - state revenue sharing	(15,994)
Less amounts due to outside agencies:	
Coroner	(271,327)
Library	(491,225)
STARC/Council on Aging	(155,540)
<i>Net adjustment to increase fund balance – total governmental funds to arrive at net position – governmental activities</i>	\$587,112

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 \$79,063,157 difference are as follows:

Accrued interest payable	\$ 287,538
Impact fee credits due	8,611,064
Bonds payable and certificates of indebtedness	70,300,000
Premium on bonds (amortized as reduction of interest expense)	3,116,609
Prepaid insurance on bonds (amortized over life of debt)	(134,687)
Pension liability	11,406,418
Compensated absences	1,037,852
Subscription-based information technology arrangements	636,239
Deferred charges on refunding (amortized over life of debt)	(1,989,134)
Deferred inflows of resources – pension	1,250,908
Deferred outflows of resources – pension	(15,459,650)
<i>Net adjustment to decrease fund balance – total governmental funds to arrive at net position – governmental activities</i>	\$79,063,157

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 \$17,982,165 difference are as follows:

Capital outlay	\$44,313,338
Depreciation expense	(26,105,969)
Amortization expense	(225,204)
<i>Net adjustment to increase net changes in fund balances – total governmental funds to arrive at changes in net position of governmental activities</i>	\$17,982,165

The next element of the reconciliation states “Revenues in the Statement of Activities that do not provide current financial resources are not reported as revenues in the funds.” This difference of \$44,072 includes the following:

Pension revenue	\$276,153
Ad valorem tax/parcel fee revenues recognized current year	1,232,934
Ad valorem tax/parcel fee revenues recognized prior year	(1,462,091)
State revenue sharing recognized current year	288,264
State revenue sharing recognized prior year	(291,188)
<i>Net adjustment to increase net changes in fund balances – total governmental funds to arrive at changes in net position of governmental activities</i>	\$44,072

Another element of that reconciliation states “The net effect of various miscellaneous transactions involving capital assets is to decrease net position.” This difference of \$3,069,461 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

ST. TAMMANY PARISH, LOUISIANA
Notes to the Financial Statements 2023

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	(\$ 842,205)
Purchase of mitigation credits	38,400
Right-to-use (subscription-based information technology) assets	809,712
Capital contributions to other funds	915,194
Loss on roads and vehicles	2,148,360
<i>Net adjustment to decrease net changes in fund balances – total governmental funds to arrive at changes in net position of governmental activities</i>	\$3,069,461

Another element of that reconciliation states “The issuance of long-term debt (bonds, leases, etc.) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. This amount is the net effect of these differences in the treatment of long-term debt and related items.” The details of this \$8,579,335 difference are as follows:

Principal repayments:	
General obligation bonds	\$1,050,000
Sales tax bonds	5,105,000
Revenue bonds	1,335,000
Impact fee credits used	171,349
Subscription-based information technology arrangements	358,373
Amortization of bond premium	559,613
<i>Net adjustment to increase net changes in fund balances – total governmental funds to arrive at changes in net position of governmental activities</i>	\$8,579,335

Another element of that reconciliation states, “Some expenses reported in the Statement of Activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.” The details of this \$2,896,505 difference are as follows:

Interest expense	\$287,538
Amortization of prepaid insurance	21,300
Amortization of deferred charges on refunding	509,959
Pension expense	2,176,104
State revenue sharing expenses Parish operating funds recognized in current year	15,994
State revenue sharing expenses Parish operating funds recognized in prior year	(16,397)
State revenue sharing expenses-outside agencies: Library, STARC, Council on Aging current year	(9,590)
State revenue sharing expenses-outside agencies: Library, STARC, Council on Aging prior year	9,528
Ad valorem and state revenue sharing-outside agencies: Coroner, Library, STARC, Council on Aging recognized in current year	927,682
Ad valorem and state revenue sharing-outside agencies: Library, STARC, Council on Aging recognized in prior year	(1,025,613)
<i>Net adjustment to decrease net changes in fund balances – total governmental funds to arrive at changes in net position of governmental activities</i>	\$2,896,505

III. DETAILED NOTES ON ALL ACTIVITIES AND FUNDS

A. Cash Deposits with Financial Institutions

At December 31, 2023, the Parish had cash and cash equivalents (book balances) totaling \$156,827,256 as follows:

	Primary Government
Non-Interest Bearing Demand Deposits	\$3,685,444
Interest Bearing Demand Deposits	123,643,827
Interest Bearing Savings Accounts (Restricted)	29,497,485
Other	500
Total	\$156,827,256

ST. TAMMANY PARISH, LOUISIANA
Notes to the Financial Statements 2023

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, 2023, none of the primary government's bank balance of \$130,410,932 was exposed to custodial credit risk as \$130,160,932 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, 2023, the Parish had the following investments that are in an internal investment pool:

<u>Investment</u>	<u>Maturity Date</u>	<u>Fair Value</u>
Certificate of Deposit	01/09/24	\$175,000
Certificate of Deposit	01/23/24	20,000,000
Certificate of Deposit	07/26/24	5,000,000
Federal Farm Credit Bank	02/12/24	2,485,575
Federal Farm Credit Bank	02/16/24	2,484,000
Federal Farm Credit Bank	05/16/24	981,440
Federal Farm Credit Bank	06/10/24	4,942,800
Federal Farm Credit Bank	06/17/24	4,399,335
Federal Farm Credit Bank	09/03/24	1,939,180
Federal Farm Credit Bank	09/10/24	2,905,530
Federal Farm Credit Bank	10/15/24	3,877,451
Federal Farm Credit Bank	11/18/24	4,810,600
Federal Farm Credit Bank	12/23/24	1,912,880
Federal Farm Credit Bank	01/15/25	1,916,280
Federal Farm Credit Bank	04/01/25	1,903,540
Federal Farm Credit Bank	04/21/25	1,897,240
Federal Farm Credit Bank	09/16/25	2,340,675
Federal Farm Credit Bank	11/03/25	4,650,700
Federal Farm Credit Bank	12/12/25	3,950,160
Federal Farm Credit Bank	12/17/25	2,776,200
Federal Farm Credit Bank	03/25/26	1,859,980
Federal Farm Credit Bank	06/15/26	3,682,840
Federal Home Discount Note	01/30/24	3,981,480
Federal Home Loan Bank	03/28/24	2,990,610
Federal Home Loan Bank	12/09/24	2,110,768
Federal Home Loan Bank	01/08/25	1,927,260
Federal Home Loan Bank	04/28/25	1,965,080
Federal Home Loan Bank	07/18/25	1,975,360
Federal Home Loan Bank	08/27/25	2,179,802
Federal Home Loan Bank	08/27/25	1,879,140
Federal Home Loan Bank	09/10/25	1,872,080
Federal Home Loan Bank	09/22/25	2,182,781
Federal Home Loan Bank	10/29/25	1,861,460
Federal Home Loan Bank	01/29/26	4,164,885
Federal Home Loan Bank	02/18/26	4,621,400
Federal Home Loan Bank	02/26/26	9,245,400
Federal Home Loan Bank	03/04/26	1,853,220
Federal Home Loan Bank	04/28/26	4,880,600
Federal Home Loan Bank	08/26/26	4,549,250
Federal Home Loan Bank	11/18/26	2,760,510
Federal Home Loan Bank	02/17/27	6,662,540
Federal Home Loan Bank	05/18/27	7,944,626

ST. TAMMANY PARISH, LOUISIANA
Notes to the Financial Statements 2023

continued

<u>Investment</u>	<u>Maturity</u>	<u>Fair Value</u>
	<u>Date</u>	
Federal Home Loan Mortgage Corporation	04/29/24	3,937,400
Federal Home Loan Mortgage Corporation	06/28/24	2,442,025
Federal Home Loan Mortgage Corporation	09/30/24	7,051,654
Federal Home Loan Mortgage Corporation	11/27/24	2,163,263
Federal Home Loan Mortgage Corporation	12/24/24	3,829,960
Federal Home Loan Mortgage Corporation	02/28/25	3,965,240
Federal Home Loan Mortgage Corporation	03/28/25	6,921,641
Federal Home Loan Mortgage Corporation	07/21/25	1,879,800
Federal Home Loan Mortgage Corporation	10/28/26	3,627,840
Federal Home Loan Mortgage Corporation	09/20/27	13,939,945
Federal National Mortgage Association	09/16/24	2,032,884
Federal National Mortgage Association	10/15/24	2,436,300
Federal National Mortgage Association	05/22/25	2,503,000
Federal National Mortgage Association	08/25/25	3,740,400
Federal National Mortgage Association	10/22/25	1,397,730
Federal National Mortgage Association	01/27/26	2,951,534
Treasury Note	01/16/24	10,013,530
Treasury Note	02/13/24	2,001,593
Treasury Note	04/04/24	7,392,369
Treasury Note	06/20/24	18,013,080
Treasury Note	06/30/25	2,005,080
Treasury Note	05/15/26	9,887,100
Total Investments		<u>\$273,507,306</u>

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 Discount Note, Federal Home Loan Bank, Federal Home Loan Mortgage Corporation, Federal National Mortgage Association, and Treasury Notes are 9.20%, 20.37%, 1.46%, 26.52%, 18.91%, 5.51%, and 18.03%, respectively, of total investments.

ST. TAMMANY PARISH, LOUISIANA
Notes to the Financial Statements 2023

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, 2023:

	December 31, 2023	Fair Value Measurement Using:		
		Level 1	Level 2	Level 3
Certificates of Deposit	\$25,175,000	\$ -	\$25,175,000	\$ -
Federal Farm Credit Bank	55,716,406	7,428,375	48,288,031	-
Federal Home Loan Discount Note	3,981,480	-	3,981,480	-
Federal Home Loan Bank	72,528,472	1,965,080	70,563,392	-
Federal Home Loan Mortgage Corporation	51,731,348	-	51,731,348	-
Federal National Mortgage Association	15,061,848	6,176,700	8,885,148	-
Treasury Note	49,312,752	49,312,752	-	-
Total	\$273,507,306	\$64,882,907	\$208,624,399	\$ -

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 \$74,054,179 (net of allowances of \$76,845 recorded in the General Fund, \$40,833 in Non-major Special Revenue Funds, \$7,192 in the Utility Operations Fund, and \$292,798 in the Development Fund) at December 31, 2023, are as follows:

Class of Receivable	Taxes		Other Tax	Inter-Governmental	Interest	Other	Total
	Ad Valorem/ Parcel Fees	Sales and Use Tax					
Governmental activities:							
General Fund (000)	\$5,895,162	\$ 14,368	\$532,800	\$624,305	\$113,050	\$676,968	\$7,856,653
Public Works (100)	-	13,389,547	36,187	-	530,895	3,340,384	17,297,013
St. Tammany Parish Library (128)	13,651,627	-	-	186,551	-	-	13,838,178
Capital Improvements-General (200-4640)	-	-	-	9,580	519,108	-	528,688
Capital – Grants - Other (249)	-	-	-	160,000	34,354	-	194,354
Non-major Special Revenue Funds	22,420,713	138,370	67,951	4,312,027	149,778	424,750	27,513,589
Non-major Capital Projects Funds	-	-	-	3,502,608	580,137	210	4,082,955
Internal Service Funds	-	-	-	12,343	270,444	378,963	661,750
Total governmental activities	41,967,502	13,542,285	636,938	8,807,414	2,197,766	4,821,275	71,973,180
Business-type activities:							
Utility Operations	-	-	-	-	174,028	1,879,213	2,053,241
Development	-	-	-	-	20,043	7,715	27,758
Total business-type activities	-	-	-	-	194,071	1,886,928	2,080,999
Total Primary Government	\$41,967,502	\$13,542,285	\$636,938	\$8,807,414	\$2,391,837	\$6,708,203	\$74,054,179

ST. TAMMANY PARISH, LOUISIANA
Notes to the Financial Statements 2023

D. Capital Assets

Capital assets and depreciation activity as of and for the year ended December 31, 2023, for the primary government are as follows:

Primary Government	Beginning Balance	Increases	Decreases	Re-classes	Ending Balance
Governmental Activities:					
Capital assets, not being depreciated:					
Land	\$34,582,834	\$ -	(\$1,619,973)	\$ -	\$32,962,861
Land Improvements-non-exhaustible	107,122	-	-	-	107,122
Construction in Progress	2,470,929	1,563,080	-	(1,342,172)	2,691,837
Infrastructure:					
Land	50,593,682	399,516	(1,396)	40,053	51,031,855
Other infrastructure-non-exhaustible	10,482,824	26,804	-	-	10,509,628
Construction in Progress	34,836,244	37,839,136	-	(30,616,515)	42,058,865
<i>Total capital assets, not being depreciated</i>	<u>133,073,635</u>	<u>39,828,536</u>	<u>(1,621,369)</u>	<u>(31,918,634)</u>	<u>139,362,168</u>
Capital assets being depreciated:					
Land Improvements	9,075,051	-	(10,578)	-	9,064,473
Buildings	51,655,892	14,400	(82,873)	17,175	51,604,594
Building Improvements	9,420,724	-	-	135,918	9,556,642
Vehicles	5,372,309	1,621,811	(104,099)	-	6,890,021
Machinery and Equipment	33,207,028	2,050,989	(432,811)	36,165	34,861,371
Office/Other Equipment	14,519,894	314,418	(14,212)	237,720	15,057,820
Infrastructure:					
Roads	382,213,358	468,221	(2,835,994)	25,033,641	404,879,226
Other	90,528,702	9,056	(344,070)	5,542,821	95,736,509
<i>Total capital assets being depreciated</i>	<u>595,992,958</u>	<u>4,478,895</u>	<u>(3,824,637)</u>	<u>31,003,440</u>	<u>627,650,656</u>
Less accumulated depreciation for:					
Land Improvements	(4,965,407)	(497,139)	6,761	-	(5,455,785)
Buildings	(24,685,631)	(1,406,674)	51,298	-	(26,041,007)
Building Improvements	(2,629,555)	(497,018)	-	-	(3,126,573)
Vehicles	(4,396,633)	(480,487)	104,099	-	(4,773,021)
Machinery and Equipment	(27,903,332)	(1,903,875)	432,811	-	(29,374,396)
Office/Other Equipment	(10,726,420)	(782,664)	14,212	-	(11,494,872)
Infrastructure:					
Roads	(236,955,048)	(17,208,235)	2,688,465	-	(251,474,818)
Other	(24,219,676)	(3,329,877)	-	-	(27,549,553)
Total accumulated depreciation	<u>(336,481,702)</u>	<u>(26,105,969)</u>	<u>3,297,646</u>	<u>-</u>	<u>(359,290,025)</u>
<i>Total capital assets being depreciated, net</i>	<u>259,511,256</u>	<u>(21,627,074)</u>	<u>(526,991)</u>	<u>31,003,440</u>	<u>268,360,631</u>
Internal Service Funds:					
Capital assets, not being depreciated:					
Land	9,124,712	-	(400,048)	-	8,724,664
<i>Total capital assets, not being depreciated</i>	<u>9,124,712</u>	<u>-</u>	<u>(400,048)</u>	<u>-</u>	<u>8,724,664</u>
Capital assets being depreciated:					
Land Improvements	1,132,311	-	-	-	1,132,311
Buildings	81,432,483	-	-	866,424	82,298,907
Building Improvements	23,588,811	-	-	-	23,588,811
Vehicles	58,950	31,497	-	-	90,447
Machinery and Equipment	711,316	-	-	-	711,316
Office/Other Equipment	3,055,266	-	-	48,770	3,104,036
<i>Total capital assets being depreciated</i>	<u>109,979,137</u>	<u>31,497</u>	<u>-</u>	<u>915,194</u>	<u>110,925,828</u>
Less accumulated depreciation for:					
Land Improvements	(819,719)	(37,536)	-	-	(857,255)
Buildings	(40,325,111)	(2,258,417)	-	-	(42,583,528)
Building Improvements	(10,567,182)	(1,144,963)	-	-	(11,712,145)
Vehicles	(58,950)	(4,725)	-	-	(63,675)
Machinery and Equipment	(699,115)	(3,754)	-	-	(702,869)
Office/Other Equipment	(2,753,118)	(74,856)	-	-	(2,827,974)

ST. TAMMANY PARISH, LOUISIANA
Notes to the Financial Statements 2023

Primary Government (continued)

Internal Service Funds:	Beginning Balance	Increases	Decreases	Re-classes	Ending Balance
Total accumulated depreciation	(55,223,195)	(3,524,251)	-	-	(58,747,446)
<i>Total capital assets being depreciated, net</i>	54,755,942	(3,492,754)	-	915,194	52,178,382
<i>Total Capital Assets Internal Service Funds, net</i>	63,880,654	(3,492,754)	(400,048)	915,194	60,903,046
<i>Total Capital Assets Governmental Activities, net</i>	\$456,465,545	\$14,708,708	(\$2,548,408)	-	\$468,625,845
Business-type Activities:					
Capital assets, not being depreciated:					
Land	\$68,660	\$ -	\$ -	\$ -	\$68,660
Land Infrastructure	636,409	-	-	-	636,409
Construction in Progress	7,650,858	2,748,360	-	(464,121)	9,935,097
<i>Total capital assets, not being depreciated</i>	8,355,927	2,748,360	-	(464,121)	10,640,166
Capital assets being depreciated:					
Land Improvements	50,707	-	-	-	50,707
Buildings	13,376	-	-	-	13,376
Vehicles	1,803,265	1,131,053	(25,119)	-	2,909,199
Machinery and Equipment	1,454,399	158,312	(18,449)	-	1,594,262
Office/Other Equipment	725,714	88,800	-	-	814,514
Infrastructure:					
Sewer equipment, lines and pumps	45,245,110	1,297,165	-	-	46,542,275
Water equipment, lines and wells	21,345,882	6,131,289	-	464,121	27,941,292
<i>Total capital assets being depreciated</i>	70,638,453	8,806,619	(43,568)	464,121	79,865,625
Less accumulated depreciation for:					
Land Improvements	(31,872)	(2,543)	-	-	(34,415)
Buildings	(5,747)	(284)	-	-	(6,031)
Vehicles	(1,551,035)	(278,339)	20,514	-	(1,808,860)
Machinery and Equipment	(996,064)	(104,516)	18,449	-	(1,082,131)
Office/Other Equipment	(387,187)	(95,842)	-	-	(483,029)
Infrastructure:					
Sewer equipment, lines and pumps	(25,093,208)	(1,487,985)	-	34,816	(26,546,377)
Water equipment, lines and wells	(9,910,151)	(990,907)	-	(34,816)	(10,935,874)
Total accumulated depreciation	(37,975,264)	(2,960,416)	38,963	-	(40,896,717)
<i>Total capital assets being depreciated, net</i>	32,663,189	5,846,203	(4,605)	464,121	38,968,908
<i>Total Capital Assets Business-type Activities, net</i>	\$41,019,116	\$8,594,563	(\$4,605)	\$ -	\$49,609,074
Total Capital Assets - Primary Government, net	\$497,484,661	\$23,303,271	(\$2,553,013)	\$ -	\$518,234,919

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 \$29,066,385 for the year ended December 31, 2023, was charged to the following functions:

Governmental Activities:	
General Government	\$576,391
Public Safety	1,256,944
Highways and Streets	22,652,035
Sanitation	10,110
Health and Welfare	92,078
Cultural and Recreation	802,491
Economic Development	3,039
Transportation	712,881
Total depreciation expense – governmental activities	<u>\$26,105,969</u>
Business-type Activities:	
Utility Operations	\$2,934,001
Development	26,415
Total depreciation expense – business-type activities	<u>\$2,960,416</u>

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.

ST. TAMMANY PARISH, LOUISIANA
Notes to the Financial Statements 2023

In addition, the decrease in the value of land is due to the valuation of property sold or donated to other parties. Completed infrastructure projects and capital projects make up the reclassifications from construction in progress to their appropriate category.

Right-to-Use Assets

The following table presents the components of the right-to-use assets and accumulated amortization at December 31, 2023 for the primary government are as follows:

Asset Type	Beginning Balance	Increases	Decreases	Ending Balance
Software	\$ -	\$994,612	\$ -	\$994,612
Accumulated Amortization	-	(225,204)	-	(225,204)
Total Right-to Use Assets, Net	\$ -	\$769,408	\$ -	\$769,408

E. Accounts, Salaries and Benefits, and Other Payables

The payables of \$31,024,084 at December 31, 2023 for the primary government are as follows:

	Salaries/Benefits	Accounts	Other	Total
Governmental activities:				
General Fund (000)	\$613,136	\$2,296,998	\$236,200	\$3,146,334
Public Works (100)	592,374	772,000	186,765	1,551,139
St. Tammany Parish Library (128)	-	-	481,962	481,962
Capital Improvements-General (200-4640)	-	4,064,645	466,567	4,531,212
Capital – Grants – Other (249)	-	164,875	-	164,875
Non-major Special Revenue Funds	155,797	2,967,198	9,462,079	12,585,074
Non-major Capital Project Funds	-	5,378,788	810,125	6,188,913
Internal Service Funds	146	341,031	399,681	740,858
Total governmental activities	\$1,361,453	\$15,985,535	\$12,043,379	\$29,390,367
Business-type activities:				
Utility Operations (502)	190,533	748,284	411,634	1,350,451
Development (507)	101,921	25,257	548	127,726
Total business-type activities	\$292,454	\$773,541	\$412,182	\$1,478,177
Total Primary Government	\$1,653,907	\$16,759,076	\$12,455,561	\$30,868,544

The difference of \$155,540 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.

ST. TAMMANY PARISH, LOUISIANA
Notes to the Financial Statements 2023

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 2023 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.

2023	2022	2021
\$3,211,578	\$2,856,083	\$3,062,324

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, 2023.

Net Pension Liability	\$ 14,090,281
Pension Expense	\$6,017,635
Proportion of Net Pension Asset/Liability	3.660963%
 Change in Proportion Decrease	 .064976%

The net pension assets/liabilities were measured as of December 31, 2022 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, 2022 as compared to the total of all employers’ contributions received by the plan for the fiscal year ended December 31, 2022.

At December 31, 2022, the Parish reported deferred outflows of resources and deferred inflows of resources related to pension from the following sources for its’ participation in PERS:

ST. TAMMANY PARISH, LOUISIANA
Notes to the Financial Statements 2023

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between Expected and Actual Experience	\$520,951	(\$1,552,404)
Changes in Assumptions	449,674	-
Net Difference between Projected and Actual Earnings on Pension Plan Investments	14,874,816	-
Changes in Proportion and Differences between Employer and Non-Employer Contributions and Proportionate Share of Contributions:		
Change in Proportionate Share	40,196	(39,839)
Difference in Contributions	-	47,001
Employer Contributions Subsequent to the Measurement Date	3,211,578	-
Total	\$19,097,215	(\$1,545,242)

Deferred outflows of resources related to pensions resulting from employer contributions subsequent to the measurement date of \$3,211,578, will be recognized as a reduction of the net pension asset/liability during the year ending December 31, 2024.

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:	
2024	\$443,725
2025	2,418,513
2026	4,762,847
2027	6,668,309
2028	47,001
Total	\$14,340,395

Actuarial Methods and Assumptions – A summary of the actuarial methods and assumptions used in determining the total pension liability as of December 31, 2022 are as follows:

Valuation Date	December 31, 2022
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 MP2018 scale for annuitant and beneficiary mortality. For employees, the Pub-2010 Public Retirement Plans Mortality Table for General Employees multiplied by 130% for males and 125% for females using MP2018 scale. Pub-2010 Public Retirement Plans Mortality Table for General Disabled Retirees multiplied by 130% for males and 125% for females using MP2018 scale for disabled annuitants.
Inflation Rate	2.30%

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

ST. TAMMANY PARISH, LOUISIANA
Notes to the Financial Statements 2023

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

The long-term expected rate of return on pension plan investments was determined using a triangulation method which integrated the capital asset pricing model (top-down), a treasury yield curve approach (bottom-up) and an equity building-block model (bottom-up). Risk return and correlations are projected on a forward-looking basis in equilibrium, in which best-estimates of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These rates are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation of 2.10% and an adjustment for the effect of rebalancing/diversification. The resulting expected long-term rate of return in 7.70% for the year ended December 31, 2022.

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, 2022 are summarized in the following table:

Asset Class	Target Asset Allocation	Long-Term Expected Portfolio Real Rate of Return
Fixed income	33%	1.17%
Equity	51%	3.58%
Alternatives	14%	.73%
Real Assets	2%	.12%
Totals	100%	5.60%
Inflation		2.10%
Expected Arithmetic Nominal Return		7.70%

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

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, 2022 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
\$34,845,738	\$14,090,281	\$(3,310,512)

Payables to the Pension Plan – At December 31, 2023, the Parish reported payables of \$1,336,816 for the fourth quarter 2023 outstanding contributions due to PERS.

Deferred Compensation Plan

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

ST. TAMMANY PARISH, LOUISIANA
Notes to the Financial Statements 2023

G. Post-Employment Health Care Benefits

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

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

Employees covered by benefit terms – At December 31, 2023, 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	<u>511</u>
Total	<u>563</u>

Total OPEB Liability – The Parish’s total OPEB liability of \$6,549,106 was measured as of December 31, 2023 and was determined by an actuarial valuation as of that date.

Actuarial Assumptions and other inputs – The total OPEB liability in the December 31, 2023 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all period included in the measurement, unless otherwise specified:

Inflation	2.0%	
Salary increases	4.75% including inflation	
Discount rate	3.72% annually (Beginning of year to determine actuarially determined contribution)	
	3.26% 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, 2023, the end of the applicable measurement period.

The actuarial assumptions used in the December 31, 2023 valuation were based on the results of ongoing evaluations of the assumptions from January 1, 2009 to December 31, 2023.

Changes in the Total OPEB Liability

Balance at December 31, 2022	\$6,356,401
Changes for the year:	
Service cost	67,675
Interest	231,453
Differences between expected and actual experience	-
Changes in assumptions	301,756
Benefit payments and net transfers	<u>(408,179)</u>
Net changes	<u>192,705</u>
Balance at December 31, 2023	<u>\$6,549,106</u>

ST. TAMMANY PARISH, LOUISIANA
Notes to the Financial Statements 2023

Sensitivity of the total OPEB liability to changes in the discount rate – The following presents the total OPEB liability of the Parish, as well as what the Parish’s total OPEB liability would be if it were calculated using a discount rate that is 1 percentage point lower (2.26%), or 1 percentage point higher (4.26%) than the current discount rate:

	1.0% Decrease (2.26%)	Current Discount Rate (3.26%)	1.0% Increase (4.26%)
Total OPEB liability	\$ 7,305,394	\$ 6,549,106	\$ 5,924,445

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

	1.0% Decrease (4.5%)	Current Trend (5.5%)	1.0% Increase (6.5%)
Total OPEB liability	\$ 5,865,938	\$ 6,549,106	\$ 7,368,817

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB – For the year ended December 31, 2023, the Parish recognized OPEB expense of (\$387,358). At December 31, 2023, 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	\$ 465,741	(\$987,157)
Changes in assumptions	1,557,750	(1,515,031)
Total	\$2,023,491	(\$2,502,188)

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:	
2024	(\$686,484)
2025	58,439
2026	13,573
2027	13,573
2028	13,573
Thereafter	108,629
Total	(\$478,697)

H. Construction and Other Significant Commitments

Construction Commitments – The Parish had active projects as of December 31, 2023. At year-end, commitments for the projects are as follows:

Project Name	CIP Expenditures to Date	Commitment
Governmental Activities:		
Airport Obstruction Removal-West	\$25,670	\$72,051
Airport Runway Rehabilitation	1,812,363	12,113
Alton Water System Interconnect	53,211	15,144
Animal Services Isolation Building	18,475	9,518
Autumn Creek Dr.	157,239	18,410
Bedico/Faubourg Water Main-Fox Branch	189,795	67,979
Bedico/Faubourg Water Main-Windermere	73,222	96,318
Ben Thomas Rd. Pond	1,370,797	28,331
Berry Todd Rd. Bridge	-	264,785
Bigner Rd. Turn Lane	1,729	-

ST. TAMMANY PARISH, LOUISIANA
Notes to the Financial Statements 2023

Project Name	CIP Expenditures to Date	Commitment
Governmental Activities (continued):		
Bon Temps Sewer System	11,750	282,500
Bootlegger Rd. Sidewalk, Ph 2	50,766	115,039
Brewster Rd. SFM	166,083	118,627
Brewster Rd./LA1077 Pond	1,096,248	27,575
Brownsitch Rd. Water Main Extension	67,750	34,115
Camp Salmen Fitness Court	155,000	25,000
Camp Salmen Historic Lodge Restoration	65,655	56,075
Chris Kennedy Rd. Bridge	346,181	23,530
Crestwood Dr. Drainage	64,469	-
Cross Gates Subdivision (Ph. 4) Drainage	124,099	39,516
Cross Gates Subdivision (Ph. 5) Drainage	67,686	98,602
Cross Gates Water Tower #1	371,802	387,547
Cross Gates Water Well & Tower #2	402,463	471,997
Cross Gates/Meadowlake Water Interconnect	342,633	712,995
Cross Gates WWTP	197,205	111,480
Desoto St. Drainage	-	73,008
Diversified Water Well Pretreatment	263,993	233,109
Dominion Sewer Consolidation	226,973	152,075
DPW Fence Repairs-Hurricane Ida	144,798	-
Drainage Maintenance Properties	29,410	-
Dupard St. Drainage	-	101,500
Eleventh St. Drainage	64,707	139,103
Emerald Forest Blvd.	194,929	166,790
Fairfield Oaks Sewer Consolidation	71,955	52,388
Faubourg Lift Station	145,190	146,115
Grande Maison Blvd. Drainage	55,194	41,889
Harrison Ave.	1,596,712	-
Hawthorne Hollow Bridge	1,059,267	38,672
Helen Dr. Pond	86,119	5,338
Highland Oaks Sewer Consolidation	92,394	63,222
Highway LA21 Lift Station	89,263	99,068
Industry Ln.	9,985	-
Isabel Swamp Rd.	199,100	-
JC Network Phones Maintenance Upgrades	719,373	66,514
Koop Complex Exterior Stairs-Building B	19,525	54,857
LA1077/LA21 Connector Rd.	9,243,342	7,745,483
LA 1088/Viola St. Traffic Improvement	94,925	102,925
Lacombe Trails & Nature Park	230,932	135,055
Lake Rd. Bridges	18,790	24,710
Lakeview Dr. Drainage	8,390	-
Laurelwood Dr.	110,577	-
Lazy Wheels Water Distribution	34,369	16,483
Les Bois Sewer Consolidation	72,768	75,217
Little Bayou Castine Drainage	344,089	10,700
Little Dixie Ranch Rd. Drainage	6,935	-
Lock No. 1 Boat Launch Restoration	512,173	-
Lock No. 2 Rd. Bridge	245,699	3,583
Lock No. 3 Rd. Bridge	120,466	41,020
Lonesome Rd. Drainage	197,777	-
Lonesome Rd.	37,675	1,049,133
Lower W-15 Area Drainage, Ph. 2 Widening	2,361,526	845,907
Lower W-15 Area Drainage, Ph 3- Diversion Canal	242,166	8,949
Mandeville Annex Drainage	37,450	-
Mandeville Bypass Rd.	3,505,542	209,014
Meadow Lake Elevated Water Tank	194,658	208,536

ST. TAMMANY PARISH, LOUISIANA
Notes to the Financial Statements 2023

Project Name	CIP Expenditures to Date	Commitment
Governmental Activities (continued):		
N. Military Rd. Water Main Extension	158,610	70,660
Nolan Rd.	69,757	18,072
North St. Drainage	47,106	12,937
Northwood Village/Whisperwood/Eddins Canal Drainage	578,963	296,438
Oak Harbor Blvd	69,598	-
Oak Park Subdivision Drainage	86,855	161,237
Ochsner Blvd. Sidewalk, Ph 1	50,766	115,039
Old River Rd.	14,918	7,192
Old River Rd. Bridge	817,581	-
Ozone Pines Water Distribution	272,340	138,885
Ozone Woods Subdivision Drainage	59,619	32,936
Parc Pl	111,349	1,200
Pichon Rd.	90,135	20,967
Pichon Rd., Ph. 2	281,582	65,776
Pichon Rd., Ph. 3	122,538	25,132
Post Oak Sewer Consolidation	49,093	42,597
Raiford Oaks Channel	394,306	5,806
Reiher Rd.	354,139	6,930
River Oaks Elevated Water Tank	206,329	207,934
Rosedown Way Drainage	19,570	-
Rousseau Rd. Bridge	284,468	7,535
Rue Esplanade Water Main	53,787	37,987
S. Military Rd/US 190 Water Main	352,847	235,115
S&J MHP Water Distribution System	28,765	18,095
Safe Haven Cardinal Cove Cabin Renovation	38,462	27,076
Safe Haven Entrance Landscaping	18,538	15,755
Safe Haven Extend HVAC Controls	-	189,960
Safe Haven Information Signage	4,750	3,967
Safe Haven Pavilions	32,783	26,039
Safe Haven Renovation-Quad A, Suite 105	15,576	19,038
Safe Haven Roadway Sidewalks	22,325	20,975
Safe Haven Stormwater Management	456,512	85,601
Safe Haven Utilities	40,675	30,210
Setter Lan	93,832	24,289
Sharp Rd.	2,745,019	228,364
Slidell Pier Breakwater Restoration	179,159	2,834
Smith Rd.	82,905	-
Smith Rd. Bridge	356,735	32,455
South Ln.	80,221	37,550
South Slidell Library Roof	129,400	-
Southern Manor Water Distribution	83,917	49,449
Spanish Trail Heights Drainage	79,609	20,485
St. John Church Rd. Bridge	10,216	-
STAC Phase IV Beautification	1,156,202	347,808
State Homeland Security Program	-	21,864
Stone Rd.-Powell Dr.	373,076	91,977
Tammany MHP Water Distribution System	232,735	146,405
Tammany Trace Bridge #25	184,728	64,816
Tammany Trace Fitness Court	193,575	25,000
Tchefuncte Parc Lift Station	71,955	52,388
Technology Equipment-Animal Services	25,456	-
Technology Equipment-EOC Complex	156,186	7,500
Technology Equipment-Koop Dr. Building C, Floor 1	99,555	7,500
Technology Equipment-Towers Building	159,257	7,500
Technology Equipment-Tyler St. Fleet Building	13,128	-

ST. TAMMANY PARISH, LOUISIANA
Notes to the Financial Statements 2023

Project Name	CIP Expenditures to Date	Commitment
Governmental Activities (continued):		
Three Rivers Sewer Consolidation	47,970	34,926
T.J. Smith Expressway Property	111,221	-
Tortoise St.	113,326	21,835
Trace Connection to Heritage Park	342,005	26,278
US190 Water Main	84,876	44,648
Vadia Dr./US190 Water Main	75,446	39,687
W. Park Cir.	118,187	22,592
West Madisonville Drainage	135,021	11,443
West Tammany Hills Drainage	578,056	18,669
Westwood Regional Detention Pond	1,239,314	45,258
Woodview Dr./US190 Water Main	75,446	39,687
WST Regional Sewer Treatment Facility	196,899	210,675
<i>Total Governmental Activities</i>	\$44,750,702	\$18,630,583
Business-type Activities:		
Abita Lakes WWTP	\$31,115	\$-
Bedico/Timberlane Interconnection	703,385	-
Bedico/Faubourg Interconnect	86,868	59,400
Cross Gates WWTP	155,130	111,480
Goodbee Regional WWTP	342,706	116,438
LA1077/LA21 Connector Rd. Sewer Main	114,705	-
Red Oaks/City of Mandeville SFM	3,410	-
Turtle Creek/Herwig Bluff SFM	192,677	18,225
West St. Tammany WWTP Expansion	8,254,137	10,984
Westwood WWTP Blower	50,964	-
<i>Total Business-type Activities</i>	\$9,935,097	\$316,527
Total Primary Government	\$54,685,799	\$18,947,110

The projects that have no remaining commitment are due to either contracts with retainage still payable for which final acceptance has not occurred yet or projects that only the design phase has been completed and construction has not yet started.

Other Significant Commitments – The Parish had other open encumbrances in addition to the commitments above as of December 31, 2023. At year-end, these encumbrances are as follows:

Fund	Encumbrances
Governmental Activities:	
General Fund (000)	\$98,490
Public Works (100)	599,510
Capital Improvement – General (200-4640)	3,068,204
Capital – Grants – Other (249)	160,369
Non-major Special Revenue Funds	6,411,590
Non-major Capital Project Funds	12,535,318
Internal Service Funds	151,129
Total Governmental Activities	\$23,024,610
Business-type Activities:	
Utility Operations (502)	\$814,984
Development (507)	112,855
Total Business-type Activities	\$927,839
Total Primary Government	\$23,952,449

ST. TAMMANY PARISH, LOUISIANA
Notes to the Financial Statements 2023

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

Payments to the Sheriff in 2023 totaled \$131,636. The Parish is committed to pay an annual fee to the Sheriff as shown in the following table:

Year Due	Amount
2024	\$206,367
2025	195,747
2026	185,267
2027	186,034
2028	186,593
2029	93,495
Total	\$1,053,503

I. Risk Management

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

During 2023, the Parish’s maximum liability exposure within the self-insured retentions was \$600,000 aggregate for general, auto, public officials’ errors and omissions, and employment practices liability. There is a \$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 worker’s compensation claims. Management believes this amount is adequate to cover all open claims and known incidents at December 31, 2023. The liabilities for claims under the Parish’s self-insurance funds are based primarily on actual estimates of the amounts needed to pay prior and current year claims and to establish a reserve for incurred but not reported claims. Changes in the aggregate liabilities for claims were as follows:

	2023	2022
Unpaid claims, beginning of year	\$4,000,000	\$4,000,000
Incurred claims and changes in estimates	735,083	1,938,792
Claim payments	(735,083)	(1,938,792)
Unpaid claims, end of year	<u>\$4,000,000</u>	<u>\$4,000,000</u>

Of the \$4,000,000 in claims payable, \$900,000 is considered current and \$3,100,000 is considered long-term.

ST. TAMMANY PARISH, LOUISIANA
Notes to the Financial Statements 2023

J. Long-term Liabilities

The Parish has issued debt for the following purposes:

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

The following is a summary of the long-term obligation transactions for the year ended December 31, 2023:

	Long-term Obligations at 12/31/22	Additions	Deductions	Long-term Obligations at 12/31/23	Due within One Year
Governmental Activities					
Bonds Payable					
General Obligation Bonds	\$3,280,000	\$ -	(\$1,050,000)	\$2,230,000	\$1,095,000
Sales Tax Bonds	51,775,000	-	(5,105,000)	46,670,000	5,270,000
Revenue Bonds	22,735,000	-	(1,335,000)	21,400,000	990,000
Unamortized Premium	3,676,222	-	(559,613)	3,116,609	473,459
Total Bonds Payable	81,466,222	-	(8,049,613)	73,416,609	7,828,459
Compensated Absences	1,965,531	2,745,917	(2,481,620)	2,229,828	790,000
Impact Fee Credits	8,782,413	-	(171,349)	8,611,064	-
Claims Payable	4,000,000	735,083	(735,083)	4,000,000	900,000
Health Plan Payable Retirees	6,356,401	600,884	(408,179)	6,549,106	410,000
Pension Liability (Asset)	(14,287,947)	29,325,975	(3,631,610)	11,406,418	-
Lease Liabilities	-	994,612	(358,373)	636,239	353,859
Total Governmental Activities	88,282,620	34,402,471	(15,835,827)	106,849,264	10,282,318
Business-type Activities					
Utility Revenue Bonds	34,540,563	-	(1,056,563)	33,484,000	1,092,000
Discount on Bonds Payable	(672,766)	-	52,507	(620,259)	(50,896)
Pension Liability (Asset)	(3,262,842)	6,881,366	(934,661)	2,683,863	-
Total Business-type Activities	30,604,955	6,881,366	(1,938,717)	35,547,604	1,041,104
Total Primary Government	\$118,887,575	\$41,283,837	(\$17,774,544)	\$142,396,868	\$11,323,422

The compensated absences liability is accounted for in one internal service funds and the remainder is in the government-wide statements. The Post-Employment Leave Benefit Internal Service Fund (679) is used to account for vacation paid to an eligible employee upon separation from employment. At the end of 2023, the liability in this fund was \$1,191,976, of which \$160,000 is considered current and \$1,031,976 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 \$1,037,852, of which \$630,000 is considered current and \$407,852 is considered long-term as of December 31, 2023.

OPEB 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 its’ proportionate share of the net pension liability and net OPEB liability.

ST. TAMMANY PARISH, LOUISIANA
Notes to the Financial Statements 2023

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	\$1,400,000	Ad valorem tax
		Limited Tax Refunding Bonds, Series 2018 (Library)	12/19/18	2,665,000	3.2%	03/01/25	830,000	Ad valorem tax
	Sales Tax	Sales Tax Refunding Bonds Sales Tax District No. 3 Series 2013	05/16/13	40,765,000	2.0% to 4.0%	06/01/31	2,575,000	2% sales tax
		Sales Tax Bonds Sales Tax District No. 3 Series 2019	05/22/19	30,000,000	4.0% to 5.0%	06/01/31	21,520,000	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	22,575,000	2% sales tax
	Revenue	Revenue Bonds, Series 2009	05/01/09	4,000,000	3.87%	05/01/24	360,000	Excess revenues
		GOMESA Bonds, Series 2020	12/22/20	22,035,000	3.875%	11/01/45	21,040,000	GOMESA funds
Total Governmental Activities						\$70,300,000		
Business-type Activities	Utility Revenue	Utility Revenue Bonds, Series 2010A	04/21/10	\$1,000,000	.95%	06/01/30	\$234,000	Net revenues of the system
		Utility Revenue Bonds, Series 2018	12/20/18	36,415,000	3.0% to 4.5%	08/01/44	33,250,000	Net revenues of the system
Total Business-type Activities						\$33,484,000		
TOTAL PRIMARY GOVERNMENT						\$103,784,000		

The primary government has accumulated \$7,739,383 in the debt service funds for future debt requirements.

In accordance with R.S. 39:562, aggregate debt payable solely from ad valorem taxes for each specific purpose shall not exceed 10% of total assessed valuation of taxable property. At December 31, 2023, the statutory limit is \$317,123,928 and the Parish has \$2,230,000 of outstanding general obligation bonded debt. In addition, under R.S. 39:698.4, the Parish is legally restricted from incurring long-term bonded debt secured by sales and use taxes where principal and interest payment(s) falling due in any one year exceed 75% of the avails of the tax for the year. The Parish was within the 75% limitation on principal and interest payments in all years that sales tax bonds were issued and outstanding.

ST. TAMMANY PARISH, LOUISIANA
Notes to the Financial Statements 2023

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

		Year Ending December 31	Principal	Interest	Total
Governmental Activities	General Obligation Bonds	2024	\$1,095,000	\$53,840	\$1,148,840
		2025	1,135,000	18,160	1,153,160
	Sales Tax Bonds	2024	5,270,000	1,364,894	6,634,894
		2025	5,475,000	1,177,055	6,652,055
		2026	5,600,000	1,017,665	6,617,665
		2027	5,740,000	846,124	6,586,124
		2028	5,900,000	662,754	6,562,754
		2029-2031	18,685,000	841,611	19,526,611
	Revenue Bonds	2024	990,000	837,379	1,827,379
		2025	655,000	806,000	1,461,000
		2026	680,000	780,619	1,460,619
		2027	705,000	754,269	1,459,269
		2028	735,000	726,950	1,461,950
		2029-2033	4,135,000	3,184,088	7,319,088
		2034-2038	5,015,000	2,317,831	7,332,831
2039-2043		6,090,000	1,265,963	7,355,963	
2044-2045	2,395,000	162,944	2,557,944		
Business-type Activities	Utility Revenue Bonds	2024	1,092,000	1,373,758	2,465,758
		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
		2029-2033	6,858,000	5,359,422	12,217,422
		2034-2038	8,260,000	3,888,938	12,148,938
		2039-2043	10,205,000	1,941,300	12,146,300
		2044	2,325,000	104,625	2,429,625
Total			\$103,784,000	\$34,601,523	\$138,385,523

ST. TAMMANY PARISH, LOUISIANA
Notes to the Financial Statements 2023

K. Fund Balance

The fund balance for governmental funds as of December 31, 2023 was \$324,403,608. 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	\$473,034	\$4,237	\$ -	\$ -
Mitigation bank	-	-	-	-
Total Nonspendable	473,034	4,237	-	-
Restricted for:				
22 nd JD Commissioner	-	-	-	-
22 nd JD Court System	-	-	-	-
Animal Shelter	-	-	-	-
Arts	-	-	-	-
Coastal Restoration	-	-	-	-
Debt Service	-	-	-	-
Drainage	-	-	-	-
Drainage Capital	-	-	-	-
Economic Development	-	-	-	-
Environmental Services	-	-	-	-
Gravity Drainage. Dist. No. 5	-	-	-	-
Jail Capital	-	-	-	-
Juror Compensation	-	-	-	-
Justice Center Complex	-	-	-	-
Library	-	-	-	-
Library Capital	-	-	-	-
Lighting Districts	-	-	-	-
Public Health	-	-	-	-
Roads, Bridges, and Drainage	-	80,433,201	76,202,794	-
St. Tammany Parish Coroner	-	-	-	-
Sub-Drainage Dist. 1 of GDD No. 3	-	-	-	-
Transportation	-	-	-	-
Transportation Capital	-	-	-	-
Tree Mitigation	-	-	-	-
Witness Fees	-	-	-	-
Total Restricted	-	80,433,201	76,202,794	-
Committed for:				
Administration Building	-	-	-	-
Animal Shelter	-	-	-	-
Conservation	-	-	-	-
Culture and Recreation	-	-	-	-
Debt Service	-	-	-	-
Disaster Relief	-	-	-	-
Economic Development	-	-	-	-
Environmental Services	-	-	-	-
EOC Capital	-	-	-	-
General Government	-	-	-	1,750,555
Information Systems	-	-	-	-
Jail Capital	-	-	-	-
OEP/911 Building	-	-	-	-
Parish Buildings	-	-	-	-
Public Safety	-	-	-	-
Road, Bridges, and Drainage	-	662,247	-	-
Safe Haven Capital	-	-	-	-
STP Admin/Justice Complex East	-	-	-	-
Sewer/Water Quality	-	-	-	-
Tammany Trace	-	354,695	-	-
Total Committed	-	1,016,942	-	1,750,555
Unassigned	14,982,694	-	-	-
TOTAL FUND BALANCES	\$15,455,728	\$81,454,380	\$76,202,794	\$1,750,555

ST. TAMMANY PARISH, LOUISIANA
Notes to the Financial Statements 2023

	Non-major Special Revenue	Non-major Debt Service	Non-major Capital Projects	Non-major Permanent	Total
Nonspendable:					
Prepaid items	\$16,037	\$ -	\$ -	\$ -	\$493,308
Mitigation bank	-	-	-	792,899	792,899
Total Nonspendable	16,037	-	-	792,899	1,286,207
Restricted for:					
22 nd JD Commissioner	44,911	-	-	-	44,911
22 nd JD Court System	267,143	-	-	-	267,143
Animal Shelter	-	-	460,656	-	460,656
Arts	24,504	-	-	-	24,504
Coastal Restoration	-	-	19,667,897	-	19,667,897
Debt Service	-	5,831,268	-	-	5,831,268
Drainage	6,607,847	-	18,781,126	-	25,388,973
Drainage Capital	-	-	392,614	-	392,614
Economic Development	3,846,880	-	-	-	3,846,880
Environmental Services	-	-	558	-	558
Gravity Drainage. Dist. No. 5	-	-	43,879	-	43,879
Jail Capital	-	-	867,012	-	867,012
Juror Compensation	316,152	-	-	-	316,152
Justice Center Complex	-	-	5,450,111	-	5,450,111
Library	-	452,281	-	-	452,281
Library Capital	-	-	6,939,194	-	6,939,194
Lighting Districts	5,141,779	-	-	-	5,141,779
Public Health	5,578,563	-	98,269	-	5,676,832
Roads, Bridges, and Drainage	-	-	29,631,677	-	186,267,672
St. Tammany Parish Coroner	-	1,385,094	-	-	1,385,094
Sub-Drainage Dist. 1 of GDD No. 3	-	-	583,814	-	583,814
Transportation	181,179	-	-	-	181,179
Transportation Capital	-	-	730,904	-	730,904
Tree Mitigation	-	-	167,416	-	167,416
Witness Fees	485,687	-	-	-	485,687
Total Restricted	22,494,645	7,668,643	83,815,127	-	270,614,410
Committed for:					
Administration Building	-	-	325,068	-	325,068
Animal Shelter	4,233,225	-	-	-	4,233,225
Conservation	-	-	2,000,000	-	2,000,000
Culture and Recreation	-	-	2,192,019	-	2,192,019
Debt Service	-	70,740	-	-	70,740
Disaster Relief	-	-	528,751	-	528,751
Economic Development	-	-	334,245	-	334,245
Environmental Services	11,144,847	-	-	-	11,144,847
EOC Capital	-	-	100,000	-	100,000
General Government	-	-	-	-	1,750,555
Information Systems	-	-	252,137	-	252,137
Jail Capital	-	-	4,958,324	-	4,958,324
OEP/911 Building	-	-	342,441	-	342,441
Parish Buildings	-	-	5,743,114	-	5,743,114
Public Safety	-	-	195,000	-	195,000
Road, Bridges, and Drainage	-	-	-	-	662,247
Safe Haven Capital	-	-	357,243	-	357,243
STP Admin/Justice Complex East	-	-	1,633,193	-	1,633,193
Sewer/Water Quality	-	-	32,805	-	32,805
Tammany Trace	-	-	309,648	-	664,343
Total Committed	15,378,072	70,740	19,303,988	-	37,520,297
Unassigned	-	-	-	-	14,982,694
TOTAL FUND BALANCES	\$37,888,754	\$7,739,383	\$103,119,115	\$792,899	\$324,403,608

ST. TAMMANY PARISH, LOUISIANA
Notes to the Financial Statements 2023

L. Inter-fund Receivables and Payables

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

		Receivable Entity					Total
		Primary Government	Component Unit				
		General Fund (000)*	St. Tammany Parish Coroner*	St. Tammany Parish Library*	Sewerage District 1	Sewerage District 4	
Payable Entity	Component Unit	Fire Protection District 2	\$6,343	\$ -	\$ -	\$ -	\$6,343
	Fire Protection District 5	1,240	-	-	-	1,240	
	Fire Protection District 8	1,677	-	-	-	1,677	
	Fire Protection District 9	1,130	-	-	-	1,130	
	Fire Protection District 11	2,406	-	-	-	2,406	
	Recreation District 12	401	-	-	-	401	
	Recreation District 14	4,193	-	-	-	4,193	
	Water District 3	-	-	-	288,134	67,448	355,582
	Primary Government	St. Tammany Parish Coroner (126)	-	8,011,294	-	-	8,011,294
	St. Tammany Parish Library (128)*	-	-	12,908,536	-	-	12,908,536
Total		\$17,390	\$8,011,294	\$12,908,536	\$288,134	\$67,448	\$21,292,802

* Indicates major component unit or fund as appropriate

The amount due from primary government to the Coroner and the Library is \$271,327 and \$491,225 less on the governmental fund statements, respectively, as compared to the government-wide statements. This is due to deferred inflows of resources being reported both as revenue and receivable, and expense and payable in the government-wide statements, but only as receivable and deferred inflow in the governmental fund statements.

Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either “due to/from other fund” (i.e., the current portion of inter-fund loans) or “advances to/from other funds” (i.e., the non-current portion of inter-fund loans).

All inter-fund receivables/payables are due to a temporary shortage of cash in the payable fund. These amounts are expected to be repaid in less than one year. The composition of inter-fund balances as of December 31, 2023, is as follows:

		Due to:			
		General Fund (000)	STP Library Capital (228)	Total	
Due From:	Major Funds	St. Tammany Parish Library (128)	\$ -	\$442,468	\$442,468
	Capital – Grants – Other (249)	181,267	-	181,267	
	Non-major Special Revenue Funds	Grants – Coastal (141)	13,775	-	13,775
	Grants – Economic Development (143)	7,262	-	7,262	
	Grants – OHSEP (146)	31,888	-	31,888	
	Grants – Residential Mitigation (147)	1,207,845	-	1,207,845	
	Lighting District No. 10 (190-4630)	921	-	921	
	Total		\$1,442,958	\$442,468	\$1,885,426

ST. TAMMANY PARISH, LOUISIANA
Notes to the Financial Statements 2023

M. Inter-fund Transfers

The following table indicates inter-fund transfers:

		<u>From:</u>							
		General Fund (000)	Capital Improvements - 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
To:	General Fund (000)	\$ -	\$ -	\$22,695	\$ -	\$ -	\$ -	\$ -	\$22,695
	Public Works (100)	-	-	-	-	18,775	-	-	18,775
	Capital Improvements - General (200-4640)	-	-	-	-	3,254,054	3,195	-	3,257,249
	Capital - Grants - Other (249)	-	-	-	-	5,238	-	-	5,238
	Non-major Special Revenue Funds	-	-	-	-	2,668	-	-	2,668
	Non-major Debt Service Funds	-	-	-	-	-	-	360,861	360,861
	Non-major Capital Project Funds	269,845	2,295,556	-	397,288	1,135,045	412,543	-	4,510,277
	Utility Operations (502) *	-	-	-	-	-	1,412	-	1,412
	Total	<u>\$269,845</u>	<u>\$2,295,556</u>	<u>\$22,695</u>	<u>\$397,288</u>	<u>\$4,415,780</u>	<u>\$417,150</u>	<u>\$360,861</u>	<u>\$8,179,175</u>

(* Business-type Activities)

The transfers were made for the following reasons:

1. A transfer was made from the General Fund to a non-major capital project fund for capital projects related to the Jail.
2. Transfers were made from the Capital Improvements - General Fund to non-major capital project funds for additional funding for a drainage coastal protection plan and road projects.
3. A transfer was made from non-major special revenue fund to the general fund per Louisiana Revised Statute 15:571.11C, which requires half of the fund balance at year-end to be transferred to the General Fund.
4. 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.
5. Transfers were made from a non-major capital project fund to the Public Works fund for insurance proceeds received for items expended in the Public Works fund.
6. Transfers were made from non-major capital project funds to the Capital Improvements - General fund to fund a portion of the cost of capital projects.
7. A transfer was made from a non-major capital project fund to the Capital - Grants - Other fund to fund a portion of a capital project.
8. 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.
9. 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.
10. A transfer was made from an internal service fund to the Capital Improvements - General fund for insurance proceeds received.
11. Transfers were made from internal service funds to non-major capital funds to fund building-related capital projects.
12. A transfer was made from an internal service fund to the Utility Operations fund to cover the costs of a claim.
13. A transfer was made from the Utility Operations fund to a non-major debt service fund to fund debt that is secured by excess revenues of the Parish, but paid by Utility Operations as long as excess funds are available for the debt.

ST. TAMMANY PARISH, LOUISIANA
Notes to the Financial Statements 2023

N. Leases

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

Fund	Lessee	Property	Commencement Date	Expiration Date	Option Expiration Date	Option Terms
Public Works (100)	STC Five LLC	Josephine @ Trace	04/15/2022	04/14/2027	04/14/2047	4-Five-year terms
	STC Five LLC	Ponchartrain @ Trace	04/15/2022	04/14/2027	04/14/2047	4-Five-year terms
	New Cingular Wireless PCS LLC	Koop @ Trace	07/07/2022	07/06/2027	07/06/2047	4-Five-year terms
	STC Five LLC	Hwy 190 @ Trace	06/01/2022	05/31/2027	05/31/2047	4-Five-year terms
	STC Five LLC	Fritchie Barn	06/01/2022	05/31/2027	05/31/2047	4-Five-year terms
Utility Operations (502)						
	STC Five LLC	Crossgates	05/02/2022	05/01/2027	05/01/2047	4-Five-year terms
Internal Service Funds	State of LA 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 2023.

Fund	Rent	Interest	Total
Public Works (100)	\$143,373	\$9,959	\$153,332
Utility Operations (502)	27,192	1,973	29,165
Internal Service Funds	82,191	2,355	84,546
Total	\$252,756	\$14,287	\$267,043

ST. TAMMANY PARISH, LOUISIANA
Notes to the Financial Statements 2023

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

		Principal	Interest	Total
Public Works (100)	2024	\$146,173	\$17,425	\$163,598
	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
	2029-2033	727,951	306,889	1,034,840
	2034-2038	725,863	497,710	1,223,573
	2039-2043	723,782	723,399	1,447,181
	2044-2047	432,685	558,891	991,576
	Total	3,340,325	2,232,355	5,572,680
Internal Service Funds	2024	81,251	3,294	84,545
	2025	80,323	4,223	84,546
	2026	74,644	4,821	79,465
	2027	70,409	5,425	75,834
	2028	11,326	983	12,309
	Total	317,953	18,746	336,699
Utility Operations (502)	2024	27,173	3,008	30,181
	2025	27,158	4,080	31,238
	2026	27,143	5,188	32,331
	2027	27,128	6,335	33,463
	2028	27,113	7,521	34,634
	2029-2033	135,344	56,883	192,227
	2034-2038	134,973	93,336	228,309
	2039-2043	134,604	136,560	271,164
	2044-2047	80,585	118,712	199,297
	Total	621,221	431,623	1,052,844
Total	\$4,279,499	\$2,682,724	\$6,962,223	

O. Tax Abatements

The Parish is affected by the Louisiana Industrial Ad Valorem Tax Exemption Program (ITEP), which is an original state incentive program which offers an attractive tax incentive for manufacturers within the state. The program abates, up to ten years, local property taxes (ad valorem) on a manufacturer's new investment and annual capitalized additions related to the manufacturing site. This exemption is granted per contract with the Louisiana Department of Economic Development and will specify the buildings and/or personal property items covered under the exemption.

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

The Parish has forgone \$137,560 in fiscal year 2023 in ad valorem taxes due to these abatement programs.

ST. TAMMANY PARISH, LOUISIANA
Notes to the Financial Statements 2023

P. Cane Bayou Mitigation Bank

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

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

Q. Major Discretely Presented Component Units

1. St. Tammany Parish Coroner

Cash and Cash Equivalents

The St. Tammany Parish Coroner’s (Coroner) deposits are categorized as follows at December 31, 2023:

	Carrying Amount
Demand Deposits	\$13,762,482

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

Capital Assets

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

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

ST. TAMMANY PARISH, LOUISIANA
Notes to the Financial Statements 2023

Capital assets and depreciation activity for the year ended December 31, 2023 is as follows:

<u>St. Tammany Parish Coroner</u>	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Capital assets being depreciated:				
Leasehold Improvements	\$86,162	\$ 28,900	\$ -	\$115,062
Auto Equipment	581,472	-	-	581,472
Autopsy Equipment	477,273	-	-	477,273
Computer Equipment	314,882	14,957	-	329,839
Furniture and Fixtures	59,456	-	-	59,456
Lab Equipment	2,166,932	-	-	2,166,932
Office Equipment	429,401	54,623	-	484,024
<i>Total capital assets being depreciated</i>	<u>4,115,578</u>	<u>98,480</u>	<u>-</u>	<u>4,214,058</u>
Less accumulated depreciation for:				
Leasehold Improvements	(66,866)	(3,961)	-	(70,827)
Auto Equipment	(425,990)	(24,652)	-	(450,642)
Autopsy Equipment	(344,030)	(18,207)	-	(362,237)
Computer Equipment	(264,223)	(31,381)	-	(295,604)
Furniture and Fixtures	(59,456)	-	-	(59,456)
Lab Equipment	(2,162,552)	1,658	-	(2,160,894)
Office Equipment	(333,837)	(26,542)	-	(360,379)
Total accumulated depreciation	<u>(3,656,954)</u>	<u>(103,085)</u>	<u>-</u>	<u>(3,760,039)</u>
Total capital assets, net	<u>\$458,624</u>	<u>(\$4,605)</u>	<u>\$ -</u>	<u>\$454,019</u>

2. St. Tammany Parish Library

Cash and Cash Equivalents

The following is a summary of cash and cash equivalents (book balances) at December 31, 2023:

Demand Deposits \$5,881,020

These deposits are stated at cost, which approximates market. As of December 31, 2023, \$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, 2023. These liabilities are reported at their present value of \$196,494.

ST. TAMMANY PARISH, LOUISIANA
Notes to the Financial Statements 2023

Changes in the balances of claims liabilities during the years ended December 31, 2023, 2022, and 2021 were as follows:

	2023	2022	2021
Unpaid claims, beginning of year	\$255,933	\$148,211	\$57,235
Incurred claims and changes in estimates	(1,449,626)	(942,459)	1,123,165
Claim payments	1,390,187	1,050,181	(1,032,189)
Unpaid claims, end of year	<u>\$196,494</u>	<u>\$255,933</u>	<u>\$148,211</u>

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

Capital Assets

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

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

Capital assets and depreciation activity for the year ended December 31, 2023 is as follows:

<u>St. Tammany Parish Library</u>	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Capital assets, not being depreciated:				
Land	\$473,285	\$ -	\$ -	\$473,285
Capital assets being depreciated:				
Artwork	49,464	-	-	49,464
Books	8,287,210	419,803	(507,740)	8,199,273
Vehicles	257,598	51,873	-	309,471
Computers	177,501	20,920	-	198,421
Right-to-Use Buildings	1,549,429	554,550	-	2,103,979
Building Improvements	1,866,624	6,500	-	1,873,124
Furniture and Equipment	1,905,040	9,603	-	1,914,643
<i>Total capital assets being depreciated</i>	<u>14,092,866</u>	<u>1,063,249</u>	<u>(507,740)</u>	<u>14,648,375</u>
Less accumulated depreciation for:				
Artwork	(38,675)	(5,336)	-	(44,011)
Books	(6,972,874)	(635,389)	507,740	(7,100,523)
Vehicles	(202,881)	(15,728)	-	(218,609)
Computers	(62,281)	(23,940)	-	(86,221)
Right-to-Use Buildings	(929,784)	(187,093)	-	(1,116,877)
Building Improvements	(977,694)	(79,806)	-	(1,057,500)
Furniture and Equipment	(1,611,767)	(94,915)	-	(1,706,682)
Total accumulated depreciation	<u>(10,795,956)</u>	<u>(1,042,207)</u>	<u>507,740</u>	<u>(11,330,423)</u>
<i>Total capital assets being depreciated, net</i>	<u>3,296,910</u>	<u>21,042</u>	<u>-</u>	<u>3,317,952</u>
Total capital assets, net	<u>\$3,770,195</u>	<u>\$21,042</u>	<u>-</u>	<u>\$3,791,237</u>

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, 2023, the value of the right-to-use assets was \$1,763,795 and accumulated amortization was \$776,693.

ST. TAMMANY PARISH, LOUISIANA
Notes to the Financial Statements 2023

A summary of changes in the Library’s lease liabilities during 2023 is as follows:

	December 31, 2022	Additions/ Changes	Retirements/ Payments	December 31, 2023	Due within one year
Lease Liabilities	\$716,250	\$554,550	(\$144,805)	\$1,125,995	\$131,547

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

<u>Year Ending December 31,</u>	<u>Principal</u>	<u>Interest</u>
2024	\$131,547	\$73,178
2025	143,235	65,168
2026	153,616	56,506
2027	164,740	47,144
2028	141,603	37,180
2029-2033	287,640	111,360
2034-2035	103,614	5,875
Total	<u>\$1,125,995</u>	<u>\$396,411</u>

Compensated Absences

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

3. Mosquito Abatement District

Inventories

The Mosquito Abatement District (District) values inventory at cost. Inventories consist of primarily chemicals and larvicide oil supplies. Inventory at December 31, 2023 was determined using the first-in, first-out method (FIFO). The cost is recorded as an expenditure at the time individual inventory items are purchased.

Inventories at year-end are equally offset by fund balance reserves which indicates that although a component of current assets, they do not constitute available spendable resource.

Cash and Cash Equivalents

At December 31, 2023, the Mosquito Abatement District had cash and cash equivalents (book balances) of \$8,921,467.

As of December 31, 2023, the Mosquito Abatement District had \$8,951,730 in cash deposits (collected bank balances). These deposits were secured from risk by \$250,000 of federal deposit insurance and \$8,701,730 of pledged securities held by the custodial bank in the name of the fiscal agent bank.

ST. TAMMANY PARISH, LOUISIANA
Notes to the Financial Statements 2023

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, 2023 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	1,382,683	5,737,522	-	7,120,205
<i>Total capital assets not being depreciated</i>	1,855,328	5,737,522	-	7,592,850
Capital assets being depreciated:				
Buildings and Improvements	5,841,125	-	-	5,841,125
Vehicles	763,518	102,831	(55,369)	810,980
Machinery and Equipment	1,135,087	165,343	(13,205)	1,287,225
Aircraft and Related Equipment	8,790,096	184,889	(2,364)	8,972,621
Office Furniture and Fixtures	38,361	-	-	38,361
<i>Total capital assets being depreciated</i>	16,568,187	453,063	(70,938)	16,950,312
Total accumulated depreciation	(6,353,599)	(805,727)	69,519	(7,089,807)
<i>Total capital assets being depreciated, net</i>	10,214,588	(352,664)	(1,419)	9,860,505
Total capital assets, net	\$12,069,916	\$5,384,858	(\$1,419)	\$17,453,355

Compensated Absences

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

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

R. Contingencies and Uncertainties

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

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

ST. TAMMANY PARISH, LOUISIANA
Notes to the Financial Statements 2023

S. New Standards

During the year, the Parish implemented the provisions of GASB Statement No. 96, *Subscription-based Information Technology Arrangements*. The objective of GASBS 96 is to better meet the information needs of the financial statement users by establishing uniform accounting and financial reporting requirements for subscription-based information technology arrangements (SBITA); improving the comparability of financial statements among governments that have entered into SBITAs; and enhancing the understandability, reliability, relevance, and consistency of information about SBITAs. This statement defines a SBITA; establishes that a SBITA results in a right-to use subscription asset – an intangible asset – and a corresponding subscription liability; provides the capitalization criteria for outlays other than subscription payments, including implementation costs of a SBITA; and requires note disclosures regarding a SBITA.

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.

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

T. Subsequent Events

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

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

As a result of the depletion of the tax’s remaining fund balance, the amounts requested for the 2024 budget by various agencies for state-mandated costs and General Fund expenditures are in excess of available funding sources. Since the Parish has no dedicated funding for these costs and very limited funding that can be allocated to these agencies, the Parish utilized \$7,275,000 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 has called for an election on the November 5, 2024 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.

In addition to the above General Fund and state-mandated funding issues, the 1.78 property tax for Public Health was not approved by voters for renewal at the November 2023 election and expired in 2023. Voters also did not approve the renewal of the 3.1 property tax for the St. Tammany Parish Coroner’s Office at the April 2023 election, which expires in 2024. The 6.07 property tax for the St. Tammany Parish Library expires in 2024, and an election date for a renewal proposition has not been determined.

**REQUIRED
SUPPLEMENTARY
INFORMATION**

ST. TAMMANY PARISH, LOUISIANA
Statement of Revenues, Expenditures, and Changes in Fund Balances -
Budget and Actual
General Fund (000)
For the Year Ended December 31, 2023

	Original Budget	Final Budget	Actual Amounts Budgetary Basis	Variance with Final Budget- Positive (Negative)
Revenues				
Taxes:				
Ad valorem	\$ 6,037,100	\$ 6,037,100	\$ 6,431,267	\$ 394,167
Sales tax	-	-	116,388	116,388
Other taxes, penalties, interest, etc.	2,473,000	2,473,000	2,334,179	(138,821)
Licenses and permits	4,260,000	4,260,000	4,975,354	715,354
Intergovernmental revenues:				
Federal and state grants	7,250,000	7,250,000	7,250,000	-
Other federal funds	60,000	60,000	68,816	8,816
State funds:				
State revenue sharing	114,000	114,000	125,059	11,059
Other state funds	-	-	438,155	438,155
Fees and charges for services	200	200	690	490
Program revenues (PEG fee, rental income, fuel sales)	404,050	404,050	804,210	400,160
Other revenues	66,054	66,054	800,910	734,856
Total Revenues	20,664,404	20,664,404	23,345,028	2,680,624
Less: Revenue collection fees	(792,199)	(792,199)	(958,137)	(165,938)
Net Revenues	19,872,205	19,872,205	22,386,891	2,514,686
Expenditures				
Administrative Departments				
Parish President	799,713	804,729	764,743	39,986
Parish Council	1,686,704	1,764,730	1,380,923	383,807
Chief Administrative Officer	888,210	901,794	891,102	10,692
Facilities Management	1,807,447	1,868,898	1,584,298	284,600
Finance	1,723,651	1,788,882	1,701,892	86,990
Grants Management	582,713	610,985	512,249	98,736
Grants Reimbursable	(280,000)	(280,000)	(339,276)	59,276
Human Resources	678,789	717,302	646,443	70,859
Procurement	586,051	594,768	566,078	28,690
Public Information	610,081	618,192	590,456	27,736
Technology	4,253,585	4,274,554	4,742,828	(468,274)
Interfund Charges	(12,591,197)	(12,888,402)	(11,608,948)	(1,279,454)
Subtotal-Administrative Departments	745,747	776,432	1,432,788	(656,356)
Facilities and Other				
Bush Community Center	41,208	42,929	42,892	37
Fairgrounds Arena	376,341	391,852	347,516	44,336
Levee Board Building	48,273	50,198	29,694	20,504
St. Tammany Regional Airport	208,717	210,426	98,737	111,689
Reimbursement-Costs in Excess of Revenues	(430,858)	(449,078)	(405,405)	(43,673)
Subtotal-Facilities and Other	243,681	246,327	113,434	132,893
State Mandated Agencies				
St. Tammany Parish Jail	6,634,422	6,634,422	6,634,422	-
22nd Judicial District Court				
22nd Judicial District Court	2,398,681	2,398,681	2,375,939	22,742
22nd Judicial District Court Reimbursable	5,728	5,728	4,777	951
Assessor	500,000	500,000	364,570	135,430
Reimbursement from other agencies	(490,600)	(490,600)	(357,752)	(132,848)
Clerk of Court	103,354	103,354	68,970	34,384
District Attorney of 22nd JD				
District Attorney of 22nd JD	4,541,173	4,541,173	4,468,412	72,761
District Attorney - Civil Division	1,898,010	1,898,010	1,780,613	117,397
Interfund Charges	(1,856,791)	(1,856,791)	(1,740,905)	(115,886)
Registrar of Voters	277,304	277,304	258,137	19,167
LA Dept of Veterans Affairs	72,101	72,101	72,096	5
Ward Courts	357,410	357,410	348,177	9,233
Justice Center Complex Courtrooms and Offices	3,572,797	3,558,470	3,449,932	108,538
Interfund Charges	863,618	877,838	844,176	33,662
Subtotal- State Mandated Agencies	18,877,207	18,877,100	18,571,564	305,536
General expenditures	5,570	5,764	2,894	2,870
Total Expenditures	19,872,205	19,905,623	20,120,680	(215,057)
Excess (Deficiency) of Revenues Over Expenditures	-	(33,418)	2,266,211	2,299,629
Other Financing Uses				
Transfers in	-	-	22,695	22,695
Issuance of SBITAs	-	-	809,712	809,712
Net Change in Fund Balance	-	(33,418)	3,098,618	3,132,036
Fund Balance - Beginning	12,357,110	12,357,110	12,357,110	-
Fund Balance - Ending	\$ 12,357,110	\$ 12,323,692	\$ 15,455,728	\$ 3,132,036

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

ST. TAMMANY PARISH, LOUISIANA
Statement of Revenues, Expenditures, and Changes in Fund Balances -
Budget and Actual
Public Works (100)
For the Year Ended December 31, 2023

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amounts Budgetary Basis</u>	<u>Variance with Final Budget-Positive (Negative)</u>
Revenues				
Sales Tax	\$ 73,999,850	\$ 73,999,850	\$ 75,370,433	\$ 1,370,583
Sales Tax for Capital	(28,101,500)	(35,101,500)	(32,577,625)	2,523,875
Sales Tax for Debt	(6,756,514)	(6,756,514)	(6,756,514)	-
Other Revenues	2,038,575	2,038,575	4,956,826	2,918,251
Less: Revenue collection fees	<u>(851,000)</u>	<u>(851,000)</u>	<u>(863,307)</u>	<u>(12,307)</u>
Net Revenues	<u>40,329,411</u>	<u>33,329,411</u>	<u>40,129,813</u>	<u>6,800,402</u>
Expenditures				
Department of Public Works				
Public Works Administration	2,646,969	2,646,969	2,550,928	96,041
Maintenance Barns	15,726,228	16,152,977	13,580,797	2,572,180
Fleet Management	4,424,656	5,142,107	4,249,353	892,754
Tammany Trace Maintenance	1,442,632	1,481,377	1,124,346	357,031
Geographical Information Systems	323,552	328,306	321,135	7,171
Tammany Trace Administration	164,493	164,493	152,905	11,588
Development-Coastal/Environmental	930,635	940,488	809,997	130,491
Engineering	3,142,960	3,340,823	2,739,429	601,394
Homeland Security & Emergency Operations	745,701	783,029	676,753	106,276
General expenditures	<u>5,844,750</u>	<u>5,965,403</u>	<u>5,275,494</u>	<u>689,909</u>
Total Expenditures	<u>35,392,576</u>	<u>36,945,972</u>	<u>31,481,137</u>	<u>5,464,835</u>
Net Change in Fund Balance	4,936,835	(3,616,561)	8,648,676	12,265,237
Fund Balance - Beginning	<u>72,805,704</u>	<u>72,805,704</u>	<u>72,805,704</u>	<u>-</u>
Fund Balance - Ending	<u>\$ 77,742,539</u>	<u>\$ 69,189,143</u>	<u>\$ 81,454,380</u>	<u>\$ 12,265,237</u>

NOTE: See Schedule 9 in the Notes to Required Supplementary Information Section for a reconciliation of Budgetary Comparison and Statement of Revenues, Expenditures, and Changes in Fund Balances.

ST. TAMMANY PARISH, LOUISIANA
Statement of Revenues, Expenditures, and Changes in Fund Balances -
Budget and Actual
St. Tammany Parish Library (128)
For the Year Ended December 31, 2023

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amounts Budgetary Basis</u>	<u>Variance with Final Budget- Positive (Negative)</u>
Revenues				
Ad valorem Tax	\$ 13,953,300	\$ 14,883,300	\$ 14,922,518	\$ 39,218
Ad valorem Tax for Capital	(1,550,000)	(1,550,000)	(1,550,000)	-
Ad valorem Tax for Debt	(425,080)	(425,080)	(425,080)	-
Other Revenues	295,000	350,000	336,417	(13,583)
Less: Revenue collection fees	(484,057)	(513,352)	(502,926)	10,426
Net Revenues	<u>11,789,163</u>	<u>12,744,868</u>	<u>12,780,929</u>	<u>36,061</u>
Expenditures	<u>11,789,163</u>	<u>12,744,868</u>	<u>12,780,929</u>	<u>(36,061)</u>
Net Change in Fund Balance	-	-	-	-
Fund Balance - Beginning	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>



ST. TAMMANY PARISH, LOUISIANA
Schedule of the Parish's Proportionate
Share of the Net Pension Liability/(Asset)
For the Year Ended December 31, 2023

	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
St. Tammany Parish's Proportion of the Net Pension Liability	3.66%	3.73%	3.73%	3.83%	4.02%	4.30%
St. Tammany Parish's Proportionate Share of the Net Pension Liability/(Asset) *	\$ 14,090,281	\$ (17,550,790)	\$ (6,544,656)	\$ 180,123	\$ 17,832,897	\$ (3,195,198)
St. Tammany Parish's Covered Payroll	\$ 27,926,687	\$ 24,838,291	\$ 24,998,570	\$ 24,929,988	\$ 24,264,487	\$ 24,721,584
St. Tammany Parish's Proportionate Share of the Net Pension Liability/(Asset) as a Percentage of its Covered Payroll	50.45%	-70.66%	-26.18%	0.72%	73.49%	-12.92%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability/(Asset)	91.74%	110.46%	104.00%	99.89%	88.86%	101.98%

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

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

SCHEDULE 4

<u>2017</u>	<u>2016</u>	<u>2015</u>
4.22%	4.13%	3.86%
\$ 8,681,664	\$ 10,877,242	\$ 1,054,850
\$ 26,496,531	\$ 24,999,534	\$ 23,692,568
32.77%	43.51%	4.45%
94.15%	92.23%	99.15%

ST. TAMMANY PARISH, LOUISIANA
Schedule of St. Tammany Parish Contributions
For the Year Ended December 31, 2023

	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>
Statutorily Required Contribution	\$ 3,211,578	\$ 2,856,083	\$ 3,062,324	\$ 3,053,925	\$ 2,790,420
Contributions in Relation to the Statutorily Required Contribution	<u>3,211,578</u>	<u>2,856,083</u>	<u>3,062,324</u>	<u>3,053,925</u>	<u>2,790,420</u>
Contribution Deficiency (Excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
St. Tammany Parish's Covered Payroll	\$ 27,926,687	\$ 24,838,291	\$ 24,998,570	\$ 24,929,988	\$ 24,264,487
Contributions as a Percentage of Covered Payroll	11.50%	11.50%	12.25%	12.25%	11.50%

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

SCHEDULE 5

<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
\$ 2,842,925	\$ 3,312,071	\$ 3,249,952	\$ 3,435,429
<u>2,842,925</u>	<u>3,312,071</u>	<u>3,249,952</u>	<u>3,435,429</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 24,721,584	\$ 26,496,531	\$ 24,999,534	\$ 23,692,568
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, 2023

	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>
Total OPEB liability				
Service cost	\$ 67,675	\$ 47,308	\$ 52,227	\$ 52,346
Interest	231,453	146,990	147,953	290,442
Changes of benefit terms	-	-	-	-
Differences between expected and actual experience	-	535,538	160,219	(3,912,890)
Changes of assumptions	301,756	(1,267,122)	64,123	188,252
Benefit payments	(408,179)	(386,900)	(245,713)	(232,903)
Net change in total OPEB Liability	<u>192,705</u>	<u>(924,186)</u>	<u>178,809</u>	<u>(3,614,753)</u>
Total OPEB liability - beginning	<u>6,356,401</u>	<u>7,280,587</u>	<u>7,101,778</u>	<u>10,716,531</u>
Total OPEB liability - ending	<u>\$ 6,549,106</u>	<u>\$ 6,356,401</u>	<u>\$ 7,280,587</u>	<u>\$ 7,101,778</u>
Covered-employee payroll	\$ 27,926,687	\$ 24,838,291	\$ 24,998,570	\$ 24,929,988
Total OPEB liability as a percentage of covered-employee payroll	23.45%	25.59%	29.12%	28.49%
Benefit changes	None	None	None	None
Change of Assumptions:				
Discount Rate	3.26%	3.72%	2.06%	2.12%
Mortality	PubG.H-2010	PubG.H-2010	RP-2000	RP-2000
Trend	Variable	Variable	Variable	Variable

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.

SCHEDULE 6

<u>2019</u>	<u>2018</u>
\$ 62,234	\$ 75,747
350,581	328,588
-	-
(119,943)	(217,946)
1,999,419	(941,153)
(253,051)	(239,859)
2,039,240	(994,623)
8,677,291	9,671,914
\$ 10,716,531	\$ 8,677,291
\$ 24,264,487	\$ 24,721,584
44.17%	35.10%
None	None
2.74%	4.10%
RP-2000	RP-2000
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, 2023

	Ad valorem/ parcel fees	Sales tax	Other taxes, penalties, interest, etc.	Licenses and permits	Federal and state grants	Other federal funds	State revenue sharing
Revenues:							
Taxes:							
Ad valorem	\$ 6,431,267	-	-	-	-	-	-
Sales tax	-	116,388	-	-	-	-	-
Other taxes, penalties, interest, etc.	-	-	2,334,179	-	-	-	-
Licenses and permits	-	-	96,058	4,879,296	-	-	-
Intergovernmental revenues:							
Federal and state grants	-	-	-	-	7,250,000	-	-
Other federal funds	-	-	-	-	-	68,816	-
State funds:							
State revenue sharing	-	-	-	-	-	-	125,059
Other state funds	-	-	438,155	-	-	-	-
Fees and charges for services	-	-	-	-	-	-	-
Program revenues (PEG fee, rental income, fuel sales)	-	-	198,012	300	-	-	-
Other revenues	-	-	-	-	-	-	-
	<u>\$ 6,431,267</u>	<u>\$ 116,388</u>	<u>\$ 3,066,404</u>	<u>\$ 4,879,596</u>	<u>\$ 7,250,000</u>	<u>\$ 68,816</u>	<u>\$ 125,059</u>

General Government

	Legislative	Judicial	Executive	Elections	Financial Administration	Other- Unclassified	Public Safety
Expenditures:							
Administrative Departments							
Parish President	-	-	764,743	-	-	-	-
Parish Council	1,380,923	-	-	-	-	-	-
Chief Administrative Officer	-	-	735,601	-	102,426	-	-
Facilities Management	-	-	-	-	-	1,584,298	-
Finance	-	-	-	-	1,330,197	371,695	-
Grants Management	-	-	-	-	512,249	-	-
Grants Reimbursable	-	-	-	-	(339,276)	-	-
Human Resources	-	-	-	-	646,443	-	-
Procurement	-	-	-	-	566,078	-	-
Public Information	-	-	-	-	-	564,557	-
Technology	-	-	-	-	-	3,555,659	-
Interfund Charges	(1,365,674)	-	(1,549,988)	-	(2,593,569)	(6,099,717)	-
Facilities and Other							
Bush Community Center	-	-	-	-	-	42,892	-
Fairgrounds Arena	-	-	-	-	-	-	-
Levee Board Building	-	-	-	-	-	29,694	-
St. Tammany Regional Airport	-	-	-	-	-	-	-
Reimbursement-Costs in Excess of Revenues	-	-	-	-	-	-	-
State Mandated Agencies							
St. Tammany Parish Jail	-	-	-	-	-	-	6,364,577
22nd Judicial District Court	-	-	-	-	-	-	-
22nd Judicial District Court	-	2,375,939	-	-	-	-	-
22nd Judicial District Court Reimbursable	-	4,777	-	-	-	-	-
Assessor	-	-	-	-	364,570	-	-
Reimbursement from other agencies	-	-	-	-	(357,752)	-	-
Clerk of Court	-	68,970	-	-	-	-	-
District Attorney of 22nd JD	-	-	-	-	-	-	-
District Attorney of 22nd JD	-	4,468,412	-	-	-	-	-
District Attorney-Civil Division	-	-	-	-	1,780,613	-	-
Interfund Charges	-	-	-	-	(1,740,905)	-	-
Registrar of Voters	-	-	-	258,137	-	-	-
LA Dept of Veterans Affairs	-	-	-	-	-	-	-
Ward Courts	-	348,177	-	-	-	-	-
Justice Center Complex Courtrooms and Offices	-	2,808,806	-	82,623	520,288	-	-
Interfund Charges	-	596,762	-	148,156	83,738	-	7,960
General expenditures	-	-	-	-	-	2,894	-
Revenue collection fees	-	669	-	-	949,827	6,972	669
	<u>\$ 15,249</u>	<u>\$ 10,672,512</u>	<u>\$ (49,644)</u>	<u>\$ 488,916</u>	<u>\$ 1,824,927</u>	<u>\$ 58,944</u>	<u>\$ 6,373,206</u>

SCHEDULE 7

Fees and charges for services	Fines and forfeitures	Investment earnings	Miscellaneous	Total
\$ -	\$ -	\$ -	\$ -	\$ 6,431,267
-	-	-	-	116,388
-	-	-	-	2,334,179
-	-	-	-	4,975,354
-	-	-	-	7,250,000
-	-	-	-	68,816
-	-	-	-	125,059
-	-	-	-	438,155
690	-	-	-	690
600,962	-	-	4,936	804,210
9,151	207,699	584,060	-	800,910
\$ 610,803	\$ 207,699	\$ 584,060	\$ 4,936	\$ 23,345,028

Health and Welfare	Culture and Recreation	Transportation	Capital Outlay - Right-to-use asset	Capital Outlay - Capital Assets	Debt Service-Prinicipal-SBITAs	Debt Service-Interest-SBITAs	Transfers Out	Total
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 764,743
-	-	-	-	-	-	-	-	1,380,923
-	-	-	-	53,075	-	-	-	891,102
-	-	-	-	-	-	-	-	1,584,298
-	-	-	-	-	-	-	-	1,701,892
-	-	-	-	-	-	-	-	512,249
-	-	-	-	-	-	-	-	(339,276)
-	-	-	-	-	-	-	-	646,443
-	-	-	-	-	-	-	-	566,078
-	-	-	-	25,899	-	-	-	590,456
-	-	-	809,712	-	358,373	19,084	-	4,742,828
-	-	-	-	-	-	-	-	(11,608,948)
-	-	-	-	-	-	-	-	42,892
-	337,527	-	-	9,989	-	-	-	347,516
-	-	-	-	-	-	-	-	29,694
-	-	98,737	-	-	-	-	-	98,737
-	(323,866)	(81,539)	-	-	-	-	-	(405,405)
-	-	-	-	-	-	-	269,845	6,634,422
-	-	-	-	-	-	-	-	2,375,939
-	-	-	-	-	-	-	-	4,777
-	-	-	-	-	-	-	-	364,570
-	-	-	-	-	-	-	-	(357,752)
-	-	-	-	-	-	-	-	68,970
-	-	-	-	-	-	-	-	4,468,412
-	-	-	-	-	-	-	-	1,780,613
-	-	-	-	-	-	-	-	(1,740,905)
-	-	-	-	-	-	-	-	258,137
72,096	-	-	-	-	-	-	-	72,096
-	-	-	-	-	-	-	-	348,177
38,215	-	-	-	-	-	-	-	3,449,932
7,560	-	-	-	-	-	-	-	844,176
-	-	-	-	-	-	-	-	2,894
-	-	-	-	-	-	-	-	958,137
\$ 117,871	\$ 13,661	\$ 17,198	\$ 809,712	\$ 88,963	\$ 358,373	\$ 19,084	\$ 269,845	\$ 21,078,817

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, 2023

Expenditures	<u>Public Safety</u>	<u>Highways and Streets</u>	<u>Culture and Recreation</u>	<u>Conservation</u>	<u>Capital Outlay - Capital Assets</u>	<u>Total</u>
Department of Public Works						
Public Works Administration	\$ -	\$ 2,550,928	\$ -	\$ -	\$ -	\$ 2,550,928
Maintenance Barns	-	13,400,139	-	-	180,658	13,580,797
Fleet Management	-	1,933,358	-	-	2,315,995	4,249,353
Tammany Trace Maintenance	-	1,124,230	-	-	116	1,124,346
Geographical Information Systems	-	321,135	-	-	-	321,135
Tammany Trace Administration	-	-	152,905	-	-	152,905
Development-Coastal/Environmental	-	-	-	809,997	-	809,997
Engineering	-	2,613,800	-	-	125,629	2,739,429
Homeland Security & Emergency Operations	676,753	-	-	-	-	676,753
General expenditures	-	5,275,494	-	-	-	5,275,494
Revenue collection fees	-	863,307	-	-	-	863,307
Total Expenditures	<u>\$ 676,753</u>	<u>\$ 28,082,391</u>	<u>\$ 152,905</u>	<u>\$ 809,997</u>	<u>\$ 2,622,398</u>	<u>\$ 32,344,444</u>

NON-MAJOR GOVERNMENTAL FUNDS

ST. TAMMANY PARISH, LOUISIANA
Combining Balance Sheet
Non-Major Governmental Funds
December 31, 2023

	<u>TOTAL NON-MAJOR SPECIAL REVENUE FUNDS</u>	<u>TOTAL NON-MAJOR DEBT SERVICE FUNDS</u>	<u>TOTAL NON-MAJOR CAPITAL PROJECT FUNDS</u>	<u>TOTAL NON- MAJOR PERMANENT FUNDS</u>	<u>TOTAL NON- MAJOR GOVERNMENTAL FUNDS</u>
ASSETS					
Cash and cash equivalents	\$ 28,084,729	\$ 2,080,884	\$ 46,162,719	\$ -	\$ 76,328,332
Investments	17,344,141	-	60,900,302	-	78,244,443
Receivables, net of allowances for uncollectibles:					
Ad valorem/parcel fees	22,420,713	-	-	-	22,420,713
Sales and use tax	138,370	-	-	-	138,370
Other receivables	4,954,506	-	4,082,955	-	9,037,461
Due from other funds	-	-	442,468	-	442,468
Prepaid items	16,037	-	-	-	16,037
Restricted assets	-	5,658,499	19,337,049	792,899	25,788,447
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Assets	72,958,496	7,739,383	130,925,493	792,899	212,416,271
DEFERRED OUTFLOWS OF RESOURCES					
Deferred charges - state revenue sharing	8,489	-	-	-	8,489
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	<u>\$ 72,966,985</u>	<u>\$ 7,739,383</u>	<u>\$ 130,925,493</u>	<u>\$ 792,899</u>	<u>\$ 212,424,760</u>
LIABILITIES					
Accounts, salaries, and other payables	\$ 12,585,074	\$ -	\$ 6,188,913	\$ -	\$ 18,773,987
Due to other funds	1,261,691	-	-	-	1,261,691
Due to component units	7,739,967	-	-	-	7,739,967
Unearned revenue	11,639,032	-	21,617,465	-	33,256,497
Other liabilities	1,031,893	-	-	-	1,031,893
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Liabilities	34,257,657	-	27,806,378	-	62,064,035
DEFERRED INFLOWS OF RESOURCES					
Unavailable revenue - ad valorem/parcel fees	667,586	-	-	-	667,586
Unavailable revenue - state revenue sharing	152,988	-	-	-	152,988
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Deferred Inflows of Resources	820,574	-	-	-	820,574
FUND BALANCES					
Nonspendable					
Mitigation bank	-	-	-	792,899	792,899
Prepaid items	16,037	-	-	-	16,037
Restricted	22,494,645	7,668,643	83,815,127	-	113,978,415
Committed	15,378,072	70,740	19,303,988	-	34,752,800
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Fund Balances	37,888,754	7,739,383	103,119,115	792,899	149,540,151
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	<u>\$ 72,966,985</u>	<u>\$ 7,739,383</u>	<u>\$ 130,925,493</u>	<u>\$ 792,899</u>	<u>\$ 212,424,760</u>

ST. TAMMANY PARISH, LOUISIANA
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Non-Major Governmental Funds
For the Year Ended December 31, 2023

	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	\$ 20,402,900	\$ 1,148,840	\$ 4,956,519	\$ -	\$ 26,508,259
Sales and use	673,728	6,756,514	20,097,392	-	27,527,634
Other taxes, penalties, interest, etc.	417,155	-	5	-	417,160
Licenses and permits	411,829	-	11,750	-	423,579
Intergovernmental revenues:					
Federal and state grants	18,536,351	1,768,911	13,730,258	-	34,035,520
State funds:					
State revenue sharing	464,789	-	-	-	464,789
Fees and charges for services	4,768,234	-	864,926	38,400	5,671,560
Fines and forfeitures	873,213	-	-	-	873,213
Other revenues:					
Investment earnings	1,113,396	1,237,635	2,753,228	34,442	5,138,701
Contributions	114,737	-	131,142	-	245,879
Miscellaneous	28	-	62	-	90
Total Revenues	47,776,360	10,911,900	42,545,282	72,842	101,306,384
Expenditures					
General government:					
Judicial	2,087,245	-	66,888	-	2,154,133
Other - unclassified	-	-	336,491	-	336,491
Public safety	14,840,625	-	198,509	-	15,039,134
Highways and streets	1,898,505	-	14,774,496	-	16,673,001
Sanitation	1,503,412	-	-	-	1,503,412
Health and welfare	20,818,764	-	418,383	-	21,237,147
Cultural and recreation	361,129	-	74,836	-	435,965
Economic development	464,989	-	307,780	-	772,769
Conservation	30,913	-	944,899	-	975,812
Transportation	2,203,979	-	10,456	-	2,214,435
Capital outlay:					
Capital assets	1,312,023	-	1,192,739	-	2,504,762
Infrastructure	-	-	17,980,348	-	17,980,348
Debt Service:					
Principal	-	7,490,000	-	-	7,490,000
Interest	-	2,533,579	-	-	2,533,579
Bond issuance costs	-	13,575	-	-	13,575
Impact fee credits used	-	-	128,676	-	128,676
Total Expenditures	45,521,584	10,037,154	36,434,501	-	91,993,239
Excess (Deficiency) of Revenues Over Expenditures	2,254,776	874,746	6,110,781	72,842	9,313,145
Other Financing Sources (Uses)					
Transfers in	2,668	360,861	4,510,277	-	4,873,806
Transfers out	(22,695)	(397,288)	(4,415,780)	-	(4,835,763)
Total Other Financing Sources (Uses)	(20,027)	(36,427)	94,497	-	38,043
Net Change in Fund Balance	2,234,749	838,319	6,205,278	72,842	9,351,188
Fund Balance - Beginning	35,654,005	6,901,064	90,056,509	720,057	133,331,635
Beginning Fund Balance Fund 202-now non-major	-	-	34,546	-	34,546.00
Beginning Fund Balance Fund 254-now non-major	-	-	7,190,825	-	7,190,825.00
Beginning Fund Balance Fund 249-now major	-	-	(368,043)	-	(368,043.00)
Fund Balance - Beginning as restated	35,654,005	6,901,064	96,913,837	720,057	140,188,963
Fund Balance - Ending	\$ 37,888,754	\$ 7,739,383	\$ 103,119,115	\$ 792,899	\$ 149,540,151



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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Grants – 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.

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

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

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

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

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

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

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

ST. TAMMANY PARISH, LOUISIANA
Combining Balance Sheet
Non-Major Special Revenue Funds
December 31, 2023

	101	102	107	111
	<u>Drainage Maintenance</u>	<u>Environmental Services</u>	<u>Judicial Courts</u>	<u>Public Health</u>
ASSETS				
Cash and cash equivalents	\$ 613,810	\$ 1,702,595	\$ 143,006	\$ 562,923
Investments	3,249,296	8,977,457	-	1,085,637
Receivables, net of allowances for uncollectibles:				
Ad valorem/parcel fees	3,991,728	-	-	4,204,206
Sales and use tax	-	-	-	-
Other receivables	85,993	511,708	106,603	73,763
Prepaid items	-	-	-	-
Total Assets	<u>7,940,827</u>	<u>11,191,760</u>	<u>249,609</u>	<u>5,926,529</u>
DEFERRED OUTFLOWS OF RESOURCES				
Deferred charges - state revenue sharing	1,514	-	-	1,594
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	<u>\$ 7,942,341</u>	<u>\$ 11,191,760</u>	<u>\$ 249,609</u>	<u>\$ 5,928,123</u>
LIABILITIES				
Accounts, salaries, and other payables	\$ 164,569	\$ 46,913	\$ 5,161	\$ 195,001
Due to other funds	-	-	-	-
Due to component units	-	-	-	-
Unearned revenue	-	-	-	-
Other liabilities	1,024,769	-	-	1,674
Total Liabilities	<u>1,189,338</u>	<u>46,913</u>	<u>5,161</u>	<u>196,675</u>
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenue - ad valorem/parcel fees	117,873	-	-	124,160
Unavailable revenue - state revenue sharing	27,283	-	-	28,725
Total Deferred Inflows of Resources	<u>145,156</u>	<u>-</u>	<u>-</u>	<u>152,885</u>
FUND BALANCES				
Nonspendable, prepaid items	-	-	-	-
Restricted	6,607,847	-	244,448	5,578,563
Committed	-	11,144,847	-	-
Total Fund Balances	<u>6,607,847</u>	<u>11,144,847</u>	<u>244,448</u>	<u>5,578,563</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	<u>\$ 7,942,341</u>	<u>\$ 11,191,760</u>	<u>\$ 249,609</u>	<u>\$ 5,928,123</u>

SCHEDULE 11
continued

112	122	123-2025	123-2040	126	129	134
<u>Animal Services</u>	<u>Economic Development</u>	<u>Hwy 21 Economic Development District</u>	<u>Rooms to Go Economic Development Sales Tax District</u>	<u>St. Tammany Parish Coroner</u>	<u>STARC/Council on Aging</u>	<u>Criminal Court</u>
\$ 361,195	\$ 1,491,211	\$ 6,206,224	\$ 55,771	\$ 842,642	\$ 487,029	\$ 679,901
1,731,751	-	-	-	-	-	-
2,361,812	-	-	-	7,329,940	4,322,238	-
-	-	138,370	-	-	-	-
48,809	67,964	-	-	100,053	59,084	70,724
5,058	10,979	-	-	-	-	-
<u>4,508,625</u>	<u>1,570,154</u>	<u>6,344,594</u>	<u>55,771</u>	<u>8,272,635</u>	<u>4,868,351</u>	<u>750,625</u>
895	-	-	-	2,776	1,639	-
<u>\$ 4,509,520</u>	<u>\$ 1,570,154</u>	<u>\$ 6,344,594</u>	<u>\$ 55,771</u>	<u>\$ 8,275,411</u>	<u>\$ 4,869,990</u>	<u>\$ 750,625</u>
\$ 184,538	\$ 4,254	\$ 4,108,231	\$ -	\$ 258,492	\$ 4,711,164	\$ 727,930
-	-	-	-	-	-	-
-	-	-	-	7,739,967	-	-
-	-	-	-	-	-	-
779	175	-	-	2,849	1,647	-
<u>185,317</u>	<u>4,429</u>	<u>4,108,231</u>	<u>-</u>	<u>8,001,308</u>	<u>4,712,811</u>	<u>727,930</u>
69,782	-	-	-	224,076	127,637	-
16,138	-	-	-	50,027	29,542	-
<u>85,920</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>274,103</u>	<u>157,179</u>	<u>-</u>
5,058	10,979	-	-	-	-	-
-	1,554,746	2,236,363	55,771	-	-	22,695
4,233,225	-	-	-	-	-	-
<u>4,238,283</u>	<u>1,565,725</u>	<u>2,236,363</u>	<u>55,771</u>	<u>-</u>	<u>-</u>	<u>22,695</u>
<u>\$ 4,509,520</u>	<u>\$ 1,570,154</u>	<u>\$ 6,344,594</u>	<u>\$ 55,771</u>	<u>\$ 8,275,411</u>	<u>\$ 4,869,990</u>	<u>\$ 750,625</u>

ST. TAMMANY PARISH, LOUISIANA
Combining Balance Sheet
Non-Major Special Revenue Funds
December 31, 2023

	135	136	137	140
	22nd JDC Commissioner	Jury Service	Law Enforcement Witness	Grants-Opioid Abatement
ASSETS				
Cash and cash equivalents	\$ 40,495	\$ 324,912	\$ 483,505	\$ 3,345,311
Investments	-	-	-	-
Receivables, net of allowances for uncollectibles:				
Ad valorem/parcel fees	-	-	-	-
Sales and use tax	-	-	-	-
Other receivables	7,938	11,090	2,382	-
Prepaid items	-	-	-	-
Total Assets	48,433	336,002	485,887	3,345,311
DEFERRED OUTFLOWS OF RESOURCES				
Deferred charges - state revenue sharing	-	-	-	-
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	\$ 48,433	\$ 336,002	\$ 485,887	\$ 3,345,311
LIABILITIES				
Accounts, salaries, and other payables	\$ 3,522	\$ 19,850	\$ 200	\$ -
Due to other funds	-	-	-	-
Due to component units	-	-	-	-
Unearned revenue	-	-	-	3,345,311
Other liabilities	-	-	-	-
Total Liabilities	3,522	19,850	200	3,345,311
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	44,911	316,152	485,687	-
Committed	-	-	-	-
Total Fund Balances	44,911	316,152	485,687	-
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	\$ 48,433	\$ 336,002	\$ 485,887	\$ 3,345,311

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
\$ -	\$ 182,073	\$ -	\$ 3,928,715	\$ -	\$ -	\$ 220,103
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
15,375	15,941	7,262	535,140	-	68,060	1,756,222
-	-	-	-	-	-	-
<u>15,375</u>	<u>198,014</u>	<u>7,262</u>	<u>4,463,855</u>	<u>-</u>	<u>68,060</u>	<u>1,976,325</u>
-	-	-	-	-	-	-
<u>\$ 15,375</u>	<u>\$ 198,014</u>	<u>\$ 7,262</u>	<u>\$ 4,463,855</u>	<u>\$ -</u>	<u>\$ 68,060</u>	<u>\$ 1,976,325</u>
\$ 1,600	\$ 3,234	\$ -	\$ 119,148	\$ -	\$ 36,165	\$ 530,332
13,775	-	7,262	-	-	31,888	1,207,845
-	-	-	-	-	-	-
-	170,276	-	4,344,707	-	7	238,148
-	-	-	-	-	-	-
<u>15,375</u>	<u>173,510</u>	<u>7,262</u>	<u>4,463,855</u>	<u>-</u>	<u>68,060</u>	<u>1,976,325</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	24,504	-	-	-	-	-
-	-	-	-	-	-	-
-	24,504	-	-	-	-	-
<u>\$ 15,375</u>	<u>\$ 198,014</u>	<u>\$ 7,262</u>	<u>\$ 4,463,855</u>	<u>\$ -</u>	<u>\$ 68,060</u>	<u>\$ 1,976,325</u>

ST. TAMMANY PARISH, LOUISIANA
Combining Balance Sheet
Non-Major Special Revenue Funds
December 31, 2023

	148	149	190-4621	190-4624
	<u>Grants- Transporation</u>	<u>Grants - Other</u>	<u>Lighting District No. 1</u>	<u>Lighting District No. 4</u>
ASSETS				
Cash and cash equivalents	\$ 57,157	\$ 1,308,110	\$ 1,463,845	\$ 1,164,359
Investments	-	2,300,000	-	-
Receivables, net of allowances for uncollectibles:				
Ad valorem/parcel fees	-	-	22	12
Sales and use tax	-	-	-	-
Other receivables	284,095	1,123,755	-	-
Prepaid items	-	-	-	-
Total Assets	<u>341,252</u>	<u>4,731,865</u>	<u>1,463,867</u>	<u>1,164,371</u>
DEFERRED OUTFLOWS OF RESOURCES				
Deferred charges - state revenue sharing	-	-	-	-
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	<u>\$ 341,252</u>	<u>\$ 4,731,865</u>	<u>\$ 1,463,867</u>	<u>\$ 1,164,371</u>
LIABILITIES				
Accounts, salaries, and other payables	\$ 160,073	\$ 1,191,282	\$ 19,731	\$ 33,513
Due to other funds	-	-	-	-
Due to component units	-	-	-	-
Unearned revenue	-	3,540,583	-	-
Other liabilities	-	-	-	-
Total Liabilities	<u>160,073</u>	<u>4,731,865</u>	<u>19,731</u>	<u>33,513</u>
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenue - ad valorem/parcel fees	-	-	-	-
Unavailable revenue - state revenue sharing	-	-	-	-
Total Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES				
Nonspendable, prepaid items	-	-	-	-
Restricted	181,179	-	1,444,136	1,130,858
Committed	-	-	-	-
Total Fund Balances	<u>181,179</u>	<u>-</u>	<u>1,444,136</u>	<u>1,130,858</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	<u>\$ 341,252</u>	<u>\$ 4,731,865</u>	<u>\$ 1,463,867</u>	<u>\$ 1,164,371</u>

SCHEDULE 11
continued

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
\$ 117,172	\$ 269,928	\$ 1,729,817	\$ 83,759	\$ -	\$ 46,585	\$ 45,954
-	-	-	-	-	-	-
-	108,747	-	75,008	1,500	4,650	20,850
-	-	-	-	-	-	-
-	2,545	-	-	-	-	-
-	-	-	-	-	-	-
<u>117,172</u>	<u>381,220</u>	<u>1,729,817</u>	<u>158,767</u>	<u>1,500</u>	<u>51,235</u>	<u>66,804</u>
-	71	-	-	-	-	-
<u>\$ 117,172</u>	<u>\$ 381,291</u>	<u>\$ 1,729,817</u>	<u>\$ 158,767</u>	<u>\$ 1,500</u>	<u>\$ 51,235</u>	<u>\$ 66,804</u>
\$ 1,844	\$ 12,914	\$ 19,499	\$ 19,025	\$ 272	\$ 984	\$ 2,788
-	-	-	-	921	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>1,844</u>	<u>12,914</u>	<u>19,499</u>	<u>19,025</u>	<u>1,193</u>	<u>984</u>	<u>2,788</u>
-	2,181	-	1,202	-	75	600
-	1,273	-	-	-	-	-
-	3,454	-	1,202	-	75	600
-	-	-	-	-	-	-
115,328	364,923	1,710,318	138,540	307	50,176	63,416
-	-	-	-	-	-	-
<u>115,328</u>	<u>364,923</u>	<u>1,710,318</u>	<u>138,540</u>	<u>307</u>	<u>50,176</u>	<u>63,416</u>
<u>\$ 117,172</u>	<u>\$ 381,291</u>	<u>\$ 1,729,817</u>	<u>\$ 158,767</u>	<u>\$ 1,500</u>	<u>\$ 51,235</u>	<u>\$ 66,804</u>

ST. TAMMANY PARISH, LOUISIANA
Combining Balance Sheet
Non-Major Special Revenue Funds
December 31, 2023

	190-4635	190-4636	
	<u>Lighting District No. 15</u>	<u>Lighting District No. 16</u>	<u>TOTAL Non- Major Special Revenue Funds</u>
ASSETS			
Cash and cash equivalents	\$ 19,409	\$ 107,213	\$ 28,084,729
Investments	-	-	17,344,141
Receivables, net of allowances for uncollectibles:			
Ad valorem/parcel fees	-	-	22,420,713
Sales and use tax	-	-	138,370
Other receivables	-	-	4,954,506
Prepaid items	-	-	16,037
	<u>19,409</u>	<u>107,213</u>	<u>72,958,496</u>
DEFERRED OUTFLOWS OF RESOURCES			
Deferred charges - state revenue sharing	-	-	8,489
	<u>-</u>	<u>-</u>	<u>8,489</u>
TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES	<u>\$ 19,409</u>	<u>\$ 107,213</u>	<u>\$ 72,966,985</u>
LIABILITIES			
Accounts, salaries, and other payables	\$ 213	\$ 2,632	\$ 12,585,074
Due to other funds	-	-	1,261,691
Due to component units	-	-	7,739,967
Unearned revenue	-	-	11,639,032
Other liabilities	-	-	1,031,893
	<u>213</u>	<u>2,632</u>	<u>34,257,657</u>
DEFERRED INFLOWS OF RESOURCES			
Unavailable revenue - ad valorem/parcel fees	-	-	667,586
Unavailable revenue - state revenue sharing	-	-	152,988
	<u>-</u>	<u>-</u>	<u>820,574</u>
FUND BALANCES			
Nonspendable, prepaid items	-	-	16,037
Restricted	19,196	104,581	22,494,645
Committed	-	-	15,378,072
	<u>19,196</u>	<u>104,581</u>	<u>37,888,754</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	<u>\$ 19,409</u>	<u>\$ 107,213</u>	<u>\$ 72,966,985</u>

ST. TAMMANY PARISH, LOUISIANA
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual
Non-Major Special Revenue Funds
For the Year Ended December 31, 2023

	101			102		
	Drainage Maintenance			Environmental Services		
	Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)
Revenues						
Taxes:						
Ad valorem/parcel fees	\$ 699,800	\$ 983,188	\$ 283,388	\$ -	\$ -	\$ -
Sales and use	-	-	-	-	-	-
Other taxes, penalties, interest, etc.	9,000	17,142	8,142	-	-	-
Licenses and permits	-	-	-	123,000	195,750	72,750
Intergovernmental revenues:						
Federal and state grants	-	-	-	-	-	-
State funds:						
State revenue sharing	78,000	81,274	3,274	-	-	-
Fees and charges for services	-	-	-	(2,460,000)	2,870,755	5,330,755
Fines and forfeitures	-	-	-	-	300	300
Other revenues:						
Investment earnings	18,887	29,824	10,937	35,754	423,482	387,728
Contributions	-	-	-	-	-	-
Miscellaneous	-	28	28	-	-	-
Total Revenues	<u>805,687</u>	<u>1,111,456</u>	<u>305,769</u>	<u>(2,301,246)</u>	<u>3,490,287</u>	<u>5,791,533</u>
Expenditures						
General government:						
Judicial	-	-	-	-	-	-
Financial administration	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	948,837	848,545	100,292	-	-	-
Sanitation	-	-	-	1,801,452	1,415,456	385,996
Health and welfare	-	-	-	-	-	-
Cultural and recreation	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Conservation	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Capital outlay:						
Capital assets	-	-	-	70,000	-	70,000
Total Expenditures	<u>948,837</u>	<u>848,545</u>	<u>100,292</u>	<u>1,871,452</u>	<u>1,415,456</u>	<u>455,996</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(143,150)</u>	<u>262,911</u>	<u>406,061</u>	<u>(4,172,698)</u>	<u>2,074,831</u>	<u>6,247,529</u>
Other Financing Sources (Uses)						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>(143,150)</u>	<u>262,911</u>	<u>406,061</u>	<u>(4,172,698)</u>	<u>2,074,831</u>	<u>6,247,529</u>
Fund Balance - Beginning	<u>6,344,936</u>	<u>6,344,936</u>	<u>-</u>	<u>9,070,016</u>	<u>9,070,016</u>	<u>-</u>
Fund Balance - Ending	<u>\$ 6,201,786</u>	<u>\$ 6,607,847</u>	<u>\$ 406,061</u>	<u>\$ 4,897,318</u>	<u>\$ 11,144,847</u>	<u>\$ 6,247,529</u>

ST. TAMMANY PARISH, LOUISIANA
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual
Non-Major Special Revenue Funds
For the Year Ended December 31, 2023

	107 Judicial Courts			111 Public Health		
	Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)
Revenues						
Taxes:						
Ad valorem/parcel fees	\$ -	\$ -	\$ -	\$ 4,301,400	\$ 4,595,499	\$ 294,099
Sales and use	-	-	-	-	-	-
Other taxes, penalties, interest, etc.	-	-	-	9,000	18,004	9,004
Licenses and permits	-	-	-	-	-	-
Intergovernmental revenues:						
Federal and state grants	-	-	-	-	-	-
State funds:						
State revenue sharing	-	-	-	78,000	85,571	7,571
Fees and charges for services	885,000	859,077	(25,923)	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Other revenues:						
Investment earnings	10,000	11,478	1,478	20,402	209,483	189,081
Contributions	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total Revenues	895,000	870,555	(24,445)	4,408,802	4,908,557	499,755
Expenditures						
General government:						
Judicial	781,250	752,152	29,098	-	-	-
Financial administration	-	-	-	-	-	-
Public safety	-	-	-	3,060,359	3,043,225	17,134
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	2,468,404	1,918,234	550,170
Cultural and recreation	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Conservation	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Capital outlay:						
Capital assets	-	-	-	12,828	12,828	-
Infrastructure	-	-	-	-	-	-
Total Expenditures	781,250	752,152	29,098	5,541,591	4,974,287	567,304
Excess (Deficiency) of Revenues Over Expenditures	113,750	118,403	4,653	(1,132,789)	(65,730)	1,067,059
Other Financing Sources (Uses)						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-	-
Net Change in Fund Balance	113,750	118,403	4,653	(1,132,789)	(65,730)	1,067,059
Fund Balance - Beginning	126,045	126,045	-	5,644,293	5,644,293	-
Fund Balance - Ending	\$ 239,795	\$ 244,448	\$ 4,653	\$ 4,511,504	\$ 5,578,563	\$ 1,067,059

SCHEDULE 12
continued

112 Animal Services			122 Economic Development			123-2025 Hwy 21 Economic Dev. District		
Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)
\$ 2,401,500	\$ 2,555,208	\$ 153,708	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	2,349	2,349	650,000	651,644	1,644
3,600	9,991	6,391	61,330	317,311	255,981	-	-	-
280,000	216,079	(63,921)	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
36,000	48,074	12,074	-	-	-	-	-	-
60,000	56,405	(3,595)	38,000	43,329	5,329	-	-	-
-	625	625	-	-	-	-	-	-
8,686	21,395	12,709	3,030	41,190	38,160	14,948	169,416	154,468
59,500	73,531	14,031	-	2,575	2,575	-	-	-
-	-	-	-	-	-	-	-	-
<u>2,849,286</u>	<u>2,981,308</u>	<u>132,022</u>	<u>102,360</u>	<u>406,754</u>	<u>304,394</u>	<u>664,948</u>	<u>821,060</u>	<u>156,112</u>
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
2,995,337	2,851,945	143,392	-	-	-	-	-	-
-	-	-	319,651	283,156	36,495	-	-	-
-	-	-	56,840	42,770	14,070	469,804	414,777	55,027
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
129,950	41,558	88,392	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<u>3,125,287</u>	<u>2,893,503</u>	<u>231,784</u>	<u>376,491</u>	<u>325,926</u>	<u>50,565</u>	<u>469,804</u>	<u>414,777</u>	<u>55,027</u>
<u>(276,001)</u>	<u>87,805</u>	<u>363,806</u>	<u>(274,131)</u>	<u>80,828</u>	<u>354,959</u>	<u>195,144</u>	<u>406,283</u>	<u>211,139</u>
-	2,668	2,668	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	<u>2,668</u>	<u>2,668</u>	-	-	-	-	-	-
(276,001)	90,473	366,474	(274,131)	80,828	354,959	195,144	406,283	211,139
4,147,810	4,147,810	-	1,484,897	1,484,897	-	1,830,080	1,830,080	-
<u>\$ 3,871,809</u>	<u>\$ 4,238,283</u>	<u>\$ 366,474</u>	<u>\$ 1,210,766</u>	<u>\$ 1,565,725</u>	<u>\$ 354,959</u>	<u>\$ 2,025,224</u>	<u>\$ 2,236,363</u>	<u>\$ 211,139</u>

ST. TAMMANY PARISH, LOUISIANA
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual
Non-Major Special Revenue Funds
For the Year Ended December 31, 2023

	123-2040			126		
	Rooms to Go Economic Dev. District			St. Tammany Parish Coroner		
	Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)
Revenues						
Taxes:						
Ad valorem/parcel fees	\$ -	\$ -	\$ -	\$ 7,264,840	\$ 7,283,117	\$ 18,277
Sales and use	20,400	19,735	(665)	-	-	-
Other taxes, penalties, interest, etc.	-	-	-	35,000	31,239	(3,761)
Licenses and permits	-	-	-	-	-	-
Intergovernmental revenues:						
Federal and state grants	-	-	-	-	-	-
State funds:						
State revenue sharing	-	-	-	155,000	149,028	(5,972)
Fees and charges for services	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Other revenues:						
Investment earnings	600	1,356	756	23,334	22,748	(586)
Contributions	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total Revenues	21,000	21,091	91	7,478,174	7,486,132	7,958
Expenditures						
General government:						
Judicial	-	-	-	-	-	-
Financial administration	-	-	-	-	-	-
Public safety	-	-	-	7,493,174	7,501,132	(7,958)
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Cultural and recreation	-	-	-	-	-	-
Economic development	300	300	-	-	-	-
Conservation	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Capital outlay:						
Capital assets	-	-	-	-	-	-
Total Expenditures	300	300	-	7,493,174	7,501,132	(7,958)
Excess (Deficiency) of Revenues Over Expenditures	20,700	20,791	91	(15,000)	(15,000)	-
Other Financing Sources (Uses)						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-	-
Net Change in Fund Balance	20,700	20,791	91	(15,000)	(15,000)	-
Fund Balance - Beginning	34,980	34,980	-	15,000	15,000	-
Fund Balance - Ending	\$ 55,680	\$ 55,771	\$ 91	\$ -	\$ -	\$ -

SCHEDULE 12
continued

129 STARC/Council on Aging			134 Criminal Court			135 22nd JDC Commssioner		
Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)
\$ 4,720,700	\$ 4,724,594	\$ 3,894	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-	-
18,600	18,432	(168)	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
90,500	88,004	(2,496)	-	-	-	-	-	-
-	-	-	170,000	175,980	5,980	96,000	105,151	9,151
-	-	-	877,168	872,288	(4,880)	-	-	-
-	-	-	7,932	8,985	1,053	101	922	821
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<u>4,829,800</u>	<u>4,831,030</u>	<u>1,230</u>	<u>1,055,100</u>	<u>1,057,253</u>	<u>2,153</u>	<u>96,101</u>	<u>106,073</u>	<u>9,972</u>
-	-	-	1,053,012	1,020,122	32,890	101,382	92,540	8,842
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
4,829,800	4,831,030	(1,230)	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<u>4,829,800</u>	<u>4,831,030</u>	<u>(1,230)</u>	<u>1,053,012</u>	<u>1,020,122</u>	<u>32,890</u>	<u>101,382</u>	<u>92,540</u>	<u>8,842</u>
-	-	-	2,088	37,131	35,043	(5,281)	13,533	18,814
-	-	-	-	-	-	-	-	-
-	-	-	-	(22,695)	(22,695)	-	-	-
-	-	-	-	(22,695)	(22,695)	-	-	-
-	-	-	2,088	14,436	12,348	(5,281)	13,533	18,814
-	-	-	8,259	8,259	-	31,378	31,378	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 10,347</u>	<u>\$ 22,695</u>	<u>\$ 12,348</u>	<u>\$ 26,097</u>	<u>\$ 44,911</u>	<u>\$ 18,814</u>

ST. TAMMANY PARISH, LOUISIANA
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual
Non-Major Special Revenue Funds
For the Year Ended December 31, 2023

	136			137		
	Jury Service			Law Enforcement Witness		
	Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)
Revenues						
Taxes:						
Ad valorem/parcel fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales and use	-	-	-	-	-	-
Other taxes, penalties, interest, etc.	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental revenues:						
Federal and state grants	-	-	-	-	-	-
State funds:						
State revenue sharing	-	-	-	-	-	-
Fees and charges for services	135,000	150,135	15,135	30,000	31,713	1,713
Fines and forfeitures	-	-	-	-	-	-
Other revenues:						
Investment earnings	1,111	9,959	8,848	1,111	13,093	11,982
Contributions	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total Revenues	<u>136,111</u>	<u>160,094</u>	<u>23,983</u>	<u>31,111</u>	<u>44,806</u>	<u>13,695</u>
Expenditures						
General government:						
Judicial	248,485	220,396	28,089	35,779	2,035	33,744
Financial administration	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Cultural and recreation	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Conservation	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Capital outlay:						
Capital assets	-	-	-	-	-	-
Total Expenditures	<u>248,485</u>	<u>220,396</u>	<u>28,089</u>	<u>35,779</u>	<u>2,035</u>	<u>33,744</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(112,374)</u>	<u>(60,302)</u>	<u>52,072</u>	<u>(4,668)</u>	<u>42,771</u>	<u>47,439</u>
Other Financing Sources (Uses)						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>(112,374)</u>	<u>(60,302)</u>	<u>52,072</u>	<u>(4,668)</u>	<u>42,771</u>	<u>47,439</u>
Fund Balance - Beginning	<u>376,454</u>	<u>376,454</u>	<u>-</u>	<u>442,916</u>	<u>442,916</u>	<u>-</u>
Fund Balance - Ending	<u>\$ 264,080</u>	<u>\$ 316,152</u>	<u>\$ 52,072</u>	<u>\$ 438,248</u>	<u>\$ 485,687</u>	<u>\$ 47,439</u>

SCHEDULE 12
continued

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)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
2,144,562	-	(2,144,562)	432,803	110,228	(322,575)	815,533	56,473	(759,060)
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<u>2,144,562</u>	<u>-</u>	<u>(2,144,562)</u>	<u>432,803</u>	<u>110,228</u>	<u>(322,575)</u>	<u>815,533</u>	<u>56,473</u>	<u>(759,060)</u>
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	51,518	20,338	31,180	-	-	-
-	-	-	269,868	58,977	210,891	-	-	-
2,144,562	-	2,144,562	-	-	-	-	-	-
-	-	-	-	-	-	861,537	77,973	783,564
-	-	-	-	-	-	-	-	-
-	-	-	111,417	30,913	80,504	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<u>2,144,562</u>	<u>-</u>	<u>2,144,562</u>	<u>432,803</u>	<u>110,228</u>	<u>322,575</u>	<u>861,537</u>	<u>77,973</u>	<u>783,564</u>
-	-	-	-	-	-	(46,004)	(21,500)	24,504
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	(46,004)	(21,500)	24,504
-	-	-	-	-	-	46,004	46,004	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 24,504</u>	<u>\$ 24,504</u>

ST. TAMMANY PARISH, LOUISIANA
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual
Non-Major Special Revenue Funds
For the Year Ended December 31, 2023

	143			144		
	Grants-Economic Development			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	4,093,143	7,142	(4,086,001)	19,201,653	9,445,752	(9,755,901)
State funds:						
State revenue sharing	-	-	-	-	-	-
Fees and charges for services	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Other revenues:						
Investment earnings	-	-	-	-	-	-
Contributions	-	-	-	72,949	38,631	(34,318)
Miscellaneous	-	-	-	-	-	-
Total Revenues	<u>4,093,143</u>	<u>7,142</u>	<u>(4,086,001)</u>	<u>19,274,602</u>	<u>9,484,383</u>	<u>(9,790,219)</u>
Expenditures						
General government:						
Judicial	-	-	-	-	-	-
Financial administration	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	19,274,602	9,484,383	9,790,219
Cultural and recreation	-	-	-	-	-	-
Economic development	4,093,143	7,142	4,086,001	-	-	-
Conservation	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Capital outlay:						
Capital assets	-	-	-	-	-	-
Total Expenditures	<u>4,093,143</u>	<u>7,142</u>	<u>4,086,001</u>	<u>19,274,602</u>	<u>9,484,383</u>	<u>9,790,219</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Other Financing Sources (Uses)						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance - Beginning	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

SCHEDULE 12
continued

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)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
72,201	28,979	(43,222)	365,180	129,109	(236,071)	31,192,386	4,042,106	(27,150,280)
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	1,017,919	183,252	(834,667)
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<u>72,201</u>	<u>28,979</u>	<u>(43,222)</u>	<u>365,180</u>	<u>129,109</u>	<u>(236,071)</u>	<u>32,210,305</u>	<u>4,225,358</u>	<u>(27,984,947)</u>
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	222,578	64,660	157,918	32,210,305	4,225,358	27,984,947
43,214	-	43,214	-	-	-	-	-	-
28,987	28,979	8	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	142,602	64,449	78,153	-	-	-
<u>72,201</u>	<u>28,979</u>	<u>43,222</u>	<u>365,180</u>	<u>129,109</u>	<u>236,071</u>	<u>32,210,305</u>	<u>4,225,358</u>	<u>27,984,947</u>
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

ST. TAMMANY PARISH, LOUISIANA
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual
Non-Major Special Revenue Funds
For the Year Ended December 31, 2023

	148			149		
	Grants-Transportation			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	13,152,836	2,977,140	(10,175,696)	3,999,980	1,739,422	(2,260,558)
State funds:						
State revenue sharing	-	-	-	-	-	-
Fees and charges for services	460,557	292,437	(168,120)	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Other revenues:						
Investment earnings	-	-	-	-	-	-
Contributions	324,000	-	(324,000)	4,000	-	(4,000)
Miscellaneous	-	-	-	-	-	-
Total Revenues	<u>13,937,393</u>	<u>3,269,577</u>	<u>(10,667,816)</u>	<u>4,003,980</u>	<u>1,739,422</u>	<u>(2,264,558)</u>
Expenditures						
General government:						
Judicial	-	-	-	-	-	-
Financial administration	-	-	-	100,000	-	100,000
Public safety	-	-	-	44,980	6,250	38,730
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	4,000	-	4,000
Health and welfare	-	-	-	3,855,000	1,733,172	2,121,828
Cultural and recreation	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Conservation	-	-	-	-	-	-
Transportation	12,795,482	2,203,979	10,591,503	-	-	-
Capital outlay:						
Capital assets	1,450,680	1,193,188	257,492	-	-	-
Total Expenditures	<u>14,246,162</u>	<u>3,397,167</u>	<u>10,848,995</u>	<u>4,003,980</u>	<u>1,739,422</u>	<u>2,264,558</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(308,769)</u>	<u>(127,590)</u>	<u>181,179</u>	<u>-</u>	<u>-</u>	<u>-</u>
Other Financing Sources (Uses)						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>(308,769)</u>	<u>(127,590)</u>	<u>181,179</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance - Beginning	<u>308,769</u>	<u>308,769</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance - Ending	<u>\$ -</u>	<u>\$ 181,179</u>	<u>\$ 181,179</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

SCHEDULE 12
continued

190-4621			190-4624			190-4625		
Lighting District No. 1			Lighting District No. 4			Lighting District No. 5		
<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance Positive (Negative)</u>	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance Positive (Negative)</u>	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance Positive (Negative)</u>
\$ -	\$ 11,045	\$ 11,045	\$ -	\$ 13,430	\$ 13,430	\$ -	\$ 59	\$ 59
-	-	-	-	-	-	-	-	-
650	1,223	573	800	1,973	1,173	-	7	7
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
2,000	2,114	114	4,300	4,422	122	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
3,939	42,260	38,321	3,535	35,337	31,802	404	3,400	2,996
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<u>6,589</u>	<u>56,642</u>	<u>50,053</u>	<u>8,635</u>	<u>55,162</u>	<u>46,527</u>	<u>404</u>	<u>3,466</u>	<u>3,062</u>
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
210,711	155,351	55,360	444,394	333,077	111,317	12,265	11,078	1,187
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<u>210,711</u>	<u>155,351</u>	<u>55,360</u>	<u>444,394</u>	<u>333,077</u>	<u>111,317</u>	<u>12,265</u>	<u>11,078</u>	<u>1,187</u>
<u>(204,122)</u>	<u>(98,709)</u>	<u>105,413</u>	<u>(435,759)</u>	<u>(277,915)</u>	<u>157,844</u>	<u>(11,861)</u>	<u>(7,612)</u>	<u>4,249</u>
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<u>(204,122)</u>	<u>(98,709)</u>	<u>105,413</u>	<u>(435,759)</u>	<u>(277,915)</u>	<u>157,844</u>	<u>(11,861)</u>	<u>(7,612)</u>	<u>4,249</u>
<u>1,542,845</u>	<u>1,542,845</u>	<u>-</u>	<u>1,408,773</u>	<u>1,408,773</u>	<u>-</u>	<u>122,940</u>	<u>122,940</u>	<u>-</u>
<u>\$ 1,338,723</u>	<u>\$ 1,444,136</u>	<u>\$ 105,413</u>	<u>\$ 973,014</u>	<u>\$ 1,130,858</u>	<u>\$ 157,844</u>	<u>\$ 111,079</u>	<u>\$ 115,328</u>	<u>\$ 4,249</u>

ST. TAMMANY PARISH, LOUISIANA
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual
Non-Major Special Revenue Funds
For the Year Ended December 31, 2023

	190-4626			190-4627		
	Lighting District No. 6			Lighting District No. 7		
	Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)
Revenues						
Taxes:						
Ad valorem/parcel fees	\$ 114,300	\$ 114,834	\$ 534	\$ -	\$ 10,766	\$ 10,766
Sales and use	-	-	-	-	-	-
Other taxes, penalties, interest, etc.	100	236	136	800	1,299	499
Licenses and permits	-	-	-	-	-	-
Intergovernmental revenues:						
Federal and state grants	-	-	-	-	-	-
State funds:						
State revenue sharing	3,500	3,805	305	2,200	2,497	297
Fees and charges for services	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Other revenues:						
Investment earnings	1,010	8,689	7,679	4,646	50,489	45,843
Contributions	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total Revenues	118,910	127,564	8,654	7,646	65,051	57,405
Expenditures						
General government:						
Judicial	-	-	-	-	-	-
Financial administration	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	207,630	126,214	81,416	446,703	243,609	203,094
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Cultural and recreation	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Conservation	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Capital outlay:						
Capital assets	-	-	-	-	-	-
Total Expenditures	207,630	126,214	81,416	446,703	243,609	203,094
Excess (Deficiency) of Revenues Over Expenditures	(88,720)	1,350	90,070	(439,057)	(178,558)	260,499
Other Financing Sources (Uses)						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-	-
Net Change in Fund Balance	(88,720)	1,350	90,070	(439,057)	(178,558)	260,499
Fund Balance - Beginning	363,573	363,573	-	1,888,876	1,888,876	-
Fund Balance - Ending	\$ 274,853	\$ 364,923	\$ 90,070	\$ 1,449,819	\$ 1,710,318	\$ 260,499

SCHEDULE 12
continued

190-4629			190-4630			190-4631		
Lighting District No. 9			Lighting District No. 10			Lighting District No. 11		
<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance Positive (Negative)</u>	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance Positive (Negative)</u>	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance Positive (Negative)</u>
\$ 81,700	\$ 82,385	\$ 685	\$ 1,600	\$ 1,600	\$ -	\$ 5,000	\$ 5,125	\$ 125
-	-	-	-	-	-	-	-	-
70	249	179	-	-	-	-	14	14
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
404	3,090	2,686	-	2	2	101	1,359	1,258
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<u>82,174</u>	<u>85,724</u>	<u>3,550</u>	<u>1,600</u>	<u>1,602</u>	<u>2</u>	<u>5,101</u>	<u>6,498</u>	<u>1,397</u>
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
107,853	99,126	8,727	2,194	2,003	191	7,608	6,513	1,095
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<u>107,853</u>	<u>99,126</u>	<u>8,727</u>	<u>2,194</u>	<u>2,003</u>	<u>191</u>	<u>7,608</u>	<u>6,513</u>	<u>1,095</u>
<u>(25,679)</u>	<u>(13,402)</u>	<u>12,277</u>	<u>(594)</u>	<u>(401)</u>	<u>193</u>	<u>(2,507)</u>	<u>(15)</u>	<u>2,492</u>
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<u>(25,679)</u>	<u>(13,402)</u>	<u>12,277</u>	<u>(594)</u>	<u>(401)</u>	<u>193</u>	<u>(2,507)</u>	<u>(15)</u>	<u>2,492</u>
<u>151,942</u>	<u>151,942</u>	<u>-</u>	<u>708</u>	<u>708</u>	<u>-</u>	<u>50,191</u>	<u>50,191</u>	<u>-</u>
<u>\$ 126,263</u>	<u>\$ 138,540</u>	<u>\$ 12,277</u>	<u>\$ 114</u>	<u>\$ 307</u>	<u>\$ 193</u>	<u>\$ 47,684</u>	<u>\$ 50,176</u>	<u>\$ 2,492</u>

ST. TAMMANY PARISH, LOUISIANA
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual
Non-Major Special Revenue Funds
For the Year Ended December 31, 2023

	190-4634			190-4635		
	Lighting District No. 14			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	\$ 22,050	\$ (50)	\$ -	\$ -	\$ -
Sales and use	-	-	-	-	-	-
Other taxes, penalties, interest, etc.	-	35	35	-	-	-
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	101	1,401	1,300	101	581	480
Contributions	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total Revenues	22,201	23,486	1,285	101	581	480
Expenditures						
General government:						
Judicial	-	-	-	-	-	-
Financial administration	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	18,059	16,370	1,689	3,902	2,862	1,040
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Cultural and recreation	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Conservation	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Capital outlay:						
Capital assets	-	-	-	-	-	-
Total Expenditures	18,059	16,370	1,689	3,902	2,862	1,040
Excess (Deficiency) of Revenues Over Expenditures	4,142	7,116	2,974	(3,801)	(2,281)	1,520
Other Financing Sources (Uses)						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-	-
Net Change in Fund Balance	4,142	7,116	2,974	(3,801)	(2,281)	1,520
Fund Balance - Beginning	56,300	56,300	-	21,477	21,477	-
Fund Balance - Ending	\$ 60,442	\$ 63,416	\$ 2,974	\$ 17,676	\$ 19,196	\$ 1,520

SCHEDULE 12
continued

190-4636		
Lighting District No. 16		
<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance Positive (Negative)</u>
\$ -	\$ -	\$ -
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
404	3,457	3,053
-	-	-
-	-	-
<u>404</u>	<u>3,457</u>	<u>3,053</u>
-	-	-
-	-	-
-	-	-
37,903	33,419	4,484
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
<u>37,903</u>	<u>33,419</u>	<u>4,484</u>
<u>(37,499)</u>	<u>(29,962)</u>	<u>7,537</u>
-	-	-
-	-	-
-	-	-
<u>(37,499)</u>	<u>(29,962)</u>	<u>7,537</u>
<u>134,543</u>	<u>134,543</u>	<u>-</u>
<u>\$ 97,044</u>	<u>\$ 104,581</u>	<u>\$ 7,537</u>

TOTAL Non-Major Special Revenue Funds		
<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance Positive (Negative)</u>
\$ 19,612,940	\$ 20,402,900	\$ 789,960
670,400	673,728	3,328
138,950	417,155	278,205
403,000	411,829	8,829
75,470,277	18,536,351	(56,933,926)
449,500	464,789	15,289
432,476	4,768,234	4,335,758
877,168	873,213	(3,955)
160,541	1,113,396	952,855
460,449	114,737	(345,712)
-	28	28
<u>98,675,701</u>	<u>47,776,360</u>	<u>(50,899,341)</u>
2,219,908	2,087,245	132,663
100,000	-	100,000
43,031,396	14,840,625	28,190,771
2,542,791	1,898,505	644,286
2,104,307	1,503,412	600,895
35,567,705	20,818,764	14,748,941
1,181,188	361,129	820,059
4,620,087	464,989	4,155,098
111,417	30,913	80,504
12,795,482	2,203,979	10,591,503
1,806,060	1,312,023	494,037
<u>106,080,341</u>	<u>45,521,584</u>	<u>60,558,757</u>
<u>(7,404,640)</u>	<u>2,254,776</u>	<u>9,659,416</u>
-	2,668	2,668
-	(22,695)	(22,695)
-	(20,027)	(20,027)
<u>(7,404,640)</u>	<u>2,234,749</u>	<u>9,639,389</u>
<u>35,654,005</u>	<u>35,654,005</u>	<u>-</u>
<u>\$ 28,249,365</u>	<u>\$ 37,888,754</u>	<u>\$ 9,639,389</u>



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

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

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

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

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

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

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

ST. TAMMANY PARISH, LOUISIANA
Combining Balance Sheet
Non-Major Debt Service Funds
December 31, 2023

	300 Sales Tax District No. 3 Debt Service	302 Utility Operations Debt Service	303 GOMESA Debt Service
ASSETS			
Cash and cash equivalents	\$ 172,769	\$ 70,740	\$ -
Restricted assets	3,592,034	-	2,066,465
 TOTAL ASSETS	 \$ 3,764,803	 \$ 70,740	 \$ 2,066,465
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts, salaries, and other payables	\$ -	\$ -	\$ -
Total Liabilities	-	-	-
Fund balances:			
Restricted	3,764,803	-	2,066,465
Committed	-	70,740	-
Total Fund Balances	3,764,803	70,740	2,066,465
 TOTAL LIABILITIES AND FUND BALANCES	 \$ 3,764,803	 \$ 70,740	 \$ 2,066,465

326 St. Tammany Parish Coroner Debt Service	328 St. Tammany Parish Library Debt Service	TOTAL Non-Major Debt Service Funds
\$ 1,385,094	\$ 452,281	\$ 2,080,884
<u>-</u>	<u>-</u>	<u>5,658,499</u>
<u>\$ 1,385,094</u>	<u>\$ 452,281</u>	<u>\$ 7,739,383</u>
\$ -	\$ -	\$ -
<u>-</u>	<u>-</u>	<u>-</u>
1,385,094	452,281	7,668,643
<u>-</u>	<u>-</u>	<u>70,740</u>
<u>1,385,094</u>	<u>452,281</u>	<u>7,739,383</u>
<u>\$ 1,385,094</u>	<u>\$ 452,281</u>	<u>\$ 7,739,383</u>

ST. TAMMANY PARISH, LOUISIANA
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual
Non-Major Debt Service Funds
For the Year Ended December 31, 2023

	300			302		
	Sales Tax District No. 3 Debt Service			Utility Operations Debt Service		
	Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)
Revenues						
Taxes:						
Ad valorem/parcel fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales and use	6,756,514	6,756,514	-	-	-	-
Intergovernmental revenues:						
Federal and state grants	-	-	-	-	-	-
Other revenues:						
Investment earnings	3,696	151,490	147,794	589	4,473	3,884
Total Revenues	<u>6,760,210</u>	<u>6,908,004</u>	<u>147,794</u>	<u>589</u>	<u>4,473</u>	<u>3,884</u>
Expenditures						
Debt Service:						
Principal	5,105,000	5,105,000	-	340,000	340,000	-
Interest	1,571,051	1,571,051	-	20,511	20,511	-
Bond issuance costs	9,500	8,225	1,275	1,000	350	650
Total Expenditures	<u>6,685,551</u>	<u>6,684,276</u>	<u>1,275</u>	<u>361,511</u>	<u>360,861</u>	<u>650</u>
Excess (Deficiency) of Revenues Over Expenditures	74,659	223,728	149,069	(360,922)	(356,388)	4,534
Other Financing Sources						
Transfers in	-	-	-	360,861	360,861	-
Transfers out	-	-	-	-	-	-
Total Other Financing Sources	<u>-</u>	<u>-</u>	<u>-</u>	<u>360,861</u>	<u>360,861</u>	<u>-</u>
Net Change in Fund Balance	74,659	223,728	149,069	(61)	4,473	4,534
Fund Balance - Beginning	<u>3,541,075</u>	<u>3,541,075</u>	<u>-</u>	<u>66,267</u>	<u>66,267</u>	<u>-</u>
Fund Balance - Ending	<u>\$ 3,615,734</u>	<u>\$ 3,764,803</u>	<u>\$ 149,069</u>	<u>\$ 66,206</u>	<u>\$ 70,740</u>	<u>\$ 4,534</u>

SCHEDULE 14
continued

303 GOMESA Debt Service			326 St. Tammany Parish Coroner Debt Service			328 St. Tammany Parish Library Debt Service		
Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)
\$ -	\$ -	\$ -	\$ 723,760	\$ 723,760	\$ -	\$ 425,080	\$ 425,080	\$ -
-	-	-	-	-	-	-	-	-
1,769,055	1,768,911	(144)	-	-	-	-	-	-
542,497	1,056,466	513,969	2,294	22,235	19,941	316	2,971	2,655
<u>2,311,552</u>	<u>2,825,377</u>	<u>513,825</u>	<u>726,054</u>	<u>745,995</u>	<u>19,941</u>	<u>425,396</u>	<u>428,051</u>	<u>2,655</u>
1,005,000	995,000	10,000	660,000	660,000	-	390,000	390,000	-
853,857	853,857	-	55,360	55,360	-	32,800	32,800	-
7,500	5,000	2,500	2,800	-	2,800	1,800	-	1,800
<u>1,866,357</u>	<u>1,853,857</u>	<u>12,500</u>	<u>718,160</u>	<u>715,360</u>	<u>2,800</u>	<u>424,600</u>	<u>422,800</u>	<u>1,800</u>
445,195	971,520	526,325	7,894	30,635	22,741	796	5,251	4,455
-	-	-	-	-	-	-	-	-
(400,000)	(397,288)	2,712	-	-	-	-	-	-
<u>(400,000)</u>	<u>(397,288)</u>	<u>2,712</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
45,195	574,232	529,037	7,894	30,635	22,741	796	5,251	4,455
<u>1,492,233</u>	<u>1,492,233</u>	<u>-</u>	<u>1,354,459</u>	<u>1,354,459</u>	<u>-</u>	<u>447,030</u>	<u>447,030</u>	<u>-</u>
<u>\$ 1,537,428</u>	<u>\$ 2,066,465</u>	<u>\$ 529,037</u>	<u>\$ 1,362,353</u>	<u>\$ 1,385,094</u>	<u>\$ 22,741</u>	<u>\$ 447,826</u>	<u>\$ 452,281</u>	<u>\$ 4,455</u>

ST. TAMMANY PARISH, LOUISIANA
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual
Non-Major Debt Service Funds
For the Year Ended December 31, 2023

	TOTAL Non-Major Debt Service Funds		
	Final Budget	Actual Amounts	Variance Positive (Negative)
Revenues			
Taxes:			
Ad valorem/parcel fees	\$ 1,148,840	\$ 1,148,840	\$ -
Sales and use	6,756,514	6,756,514	-
Intergovernmental revenues:			
Federal and state grants	1,769,055	1,768,911	(144)
Other revenues:			
Investment earnings	549,392	1,237,635	688,243
Total Revenues	<u>10,223,801</u>	<u>10,911,900</u>	<u>688,099</u>
Expenditures			
Debt Service:			
Principal	7,500,000	7,490,000	10,000
Interest	2,533,579	2,533,579	-
Bond issuance costs	22,600	13,575	9,025
Total Expenditures	<u>10,056,179</u>	<u>10,037,154</u>	<u>19,025</u>
Excess (Deficiency) of Revenues Over Expenditures	167,622	874,746	707,124
Other Financing Sources			
Transfers in	360,861	360,861	-
Transfers out	(400,000)	(397,288)	2,712
Total Other Financing Sources	<u>(39,139)</u>	<u>(36,427)</u>	<u>2,712</u>
Net Change in Fund Balance	128,483	838,319	709,836
Fund Balance - Beginning	<u>6,901,064</u>	<u>6,901,064</u>	<u>-</u>
Fund Balance - Ending	<u>\$ 7,029,547</u>	<u>\$ 7,739,383</u>	<u>\$ 709,836</u>

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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, 2023

	200-2411	200-4605	200-4641	200-4642
	Public Works Barns	General Maintenance Parishwide	Capital Improvements District No. 1	Capital Improvements District No. 2
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
ASSETS				
Cash and cash equivalents	\$ 443,560	\$ 269,408	\$ 1,589,860	\$ 1,773,067
Investments	-	-	-	-
Receivables, net of allowances for uncollectibles:				
Other receivables	-	-	-	-
Due from other funds	-	-	-	-
Restricted assets	-	-	-	-
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
TOTAL ASSETS	<u>\$ 443,560</u>	<u>\$ 269,408</u>	<u>\$ 1,589,860</u>	<u>\$ 1,773,067</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts, salaries, and other payables	\$ -	\$ -	\$ 72,819	\$ 106,630
Unearned revenue	-	-	-	-
Total Liabilities	<u> </u>	<u> </u>	<u>72,819</u>	<u>106,630</u>
Fund balances:				
Restricted	443,560	269,408	1,517,041	1,666,437
Committed	-	-	-	-
Total Fund Balances	<u>443,560</u>	<u>269,408</u>	<u>1,517,041</u>	<u>1,666,437</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 443,560</u>	<u>\$ 269,408</u>	<u>\$ 1,589,860</u>	<u>\$ 1,773,067</u>

SCHEDULE 15
continued

200-4643	200-4644	200-4645	200-4646	200-4647	200-4648	200-4649
Capital Improvements District No. 3	Capital Improvements District No. 4	Capital Improvements District No. 5	Capital Improvements District No. 6	Capital Improvements District No. 7	Capital Improvements District No. 8	Capital Improvements District No. 9
\$ 1,811,035	\$ 1,104,782	\$ 1,621,396	\$ 2,599,082	\$ 2,605,031	\$ 1,168,762	\$ 1,863,770
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ 1,811,035</u>	<u>\$ 1,104,782</u>	<u>\$ 1,621,396</u>	<u>\$ 2,599,082</u>	<u>\$ 2,605,031</u>	<u>\$ 1,168,762</u>	<u>\$ 1,863,770</u>
\$ 189,128	\$ 18,331	\$ 46,268	\$ 156,780	\$ 763,458	\$ 90,849	\$ 370,061
-	-	-	-	-	-	-
<u>189,128</u>	<u>18,331</u>	<u>46,268</u>	<u>156,780</u>	<u>763,458</u>	<u>90,849</u>	<u>370,061</u>
1,621,907	1,086,451	1,575,128	2,442,302	1,841,573	1,077,913	1,493,709
-	-	-	-	-	-	-
<u>1,621,907</u>	<u>1,086,451</u>	<u>1,575,128</u>	<u>2,442,302</u>	<u>1,841,573</u>	<u>1,077,913</u>	<u>1,493,709</u>
<u>\$ 1,811,035</u>	<u>\$ 1,104,782</u>	<u>\$ 1,621,396</u>	<u>\$ 2,599,082</u>	<u>\$ 2,605,031</u>	<u>\$ 1,168,762</u>	<u>\$ 1,863,770</u>

ST. TAMMANY PARISH, LOUISIANA
Combining Balance Sheet
Non-Major Capital Project Funds
December 31, 2023

	200-4650	200-4651	200-4652	200-4653
	Capital Improvements District No. 10	Capital Improvements District No. 11	Capital Improvements District No. 12	Capital Improvements District No. 13
ASSETS				
Cash and cash equivalents	\$ 2,139,759	\$ 1,830,037	\$ 1,402,166	\$ 1,618,255
Investments	-	-	-	-
Receivables, net of allowances for uncollectibles:				
Other receivables	-	-	-	-
Due from other funds	-	-	-	-
Restricted assets	-	-	-	-
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
TOTAL ASSETS	<u>\$ 2,139,759</u>	<u>\$ 1,830,037</u>	<u>\$ 1,402,166</u>	<u>\$ 1,618,255</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts, salaries, and other payables	\$ 223,665	\$ 92,318	\$ 196,493	\$ 191,776
Unearned revenue	-	-	-	-
Total Liabilities	<u>223,665</u>	<u>92,318</u>	<u>196,493</u>	<u>191,776</u>
Fund balances:				
Restricted	1,916,094	1,737,719	1,205,673	1,426,479
Committed	-	-	-	-
Total Fund Balances	<u>1,916,094</u>	<u>1,737,719</u>	<u>1,205,673</u>	<u>1,426,479</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 2,139,759</u>	<u>\$ 1,830,037</u>	<u>\$ 1,402,166</u>	<u>\$ 1,618,255</u>

SCHEDULE 15
continued

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
\$ 1,528,960	\$ 684,439	\$ 2,928,606	\$ 5,365,493	\$ 3,050,423	\$ 874,172	\$ 5,652
-	-	15,526,640	117,436	-	4,634,896	29,967
-	33,562	2,203,394	18,357	46,515	46,786	71,117
-	-	-	-	-	-	-
-	-	-	-	19,337,049	-	-
<u>\$ 1,528,960</u>	<u>\$ 718,001</u>	<u>\$ 20,658,640</u>	<u>\$ 5,501,286</u>	<u>\$ 22,433,987</u>	<u>\$ 5,555,854</u>	<u>\$ 106,736</u>
\$ 53,817	\$ 117,259	\$ 1,850,044	\$ 124,382	\$ 226,651	\$ 105,743	\$ 8,467
-	-	27,470	5,343,541	2,539,439	-	-
<u>53,817</u>	<u>117,259</u>	<u>1,877,514</u>	<u>5,467,923</u>	<u>2,766,090</u>	<u>105,743</u>	<u>8,467</u>
1,475,143	291,094	18,781,126	558	19,667,897	5,450,111	98,269
-	309,648	-	32,805	-	-	-
<u>1,475,143</u>	<u>600,742</u>	<u>18,781,126</u>	<u>33,363</u>	<u>19,667,897</u>	<u>5,450,111</u>	<u>98,269</u>
<u>\$ 1,528,960</u>	<u>\$ 718,001</u>	<u>\$ 20,658,640</u>	<u>\$ 5,501,286</u>	<u>\$ 22,433,987</u>	<u>\$ 5,555,854</u>	<u>\$ 106,736</u>

ST. TAMMANY PARISH, LOUISIANA
Combining Balance Sheet
Non-Major Capital Project Funds
December 31, 2023

	212	216	222	226
	<u>Animal Services Capital</u>	<u>Culture and Recreation Capital</u>	<u>Economic Development Capital</u>	<u>St. Tammany Parish Coroner Capital</u>
ASSETS				
Cash and cash equivalents	\$ 72,494	\$ 46,937	\$ 68,249	\$ -
Investments	384,361	-	361,861	-
Receivables, net of allowances for uncollectibles:				
Other receivables	3,801	800	627,589	-
Due from other funds	-	-	-	-
Restricted assets	-	-	-	-
TOTAL ASSETS	<u>\$ 460,656</u>	<u>\$ 47,737</u>	<u>\$ 1,057,699</u>	<u>\$ -</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts, salaries, and other payables	\$ -	\$ 47,704	\$ 535,970	\$ -
Unearned revenue	-	-	187,484	-
Total Liabilities	<u>-</u>	<u>47,704</u>	<u>723,454</u>	<u>-</u>
Fund balances:				
Restricted	460,656	-	-	-
Committed	-	33	334,245	-
Total Fund Balances	<u>460,656</u>	<u>33</u>	<u>334,245</u>	<u>-</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 460,656</u>	<u>\$ 47,737</u>	<u>\$ 1,057,699</u>	<u>\$ -</u>

SCHEDULE 15
continued

227	228	250	251 STP	252	253	254
St. Tammany Parish Jail Capital	St. Tammany Parish Library Capital	Koop Drive Facility Capital	Admin/Justice Complex East Capital	Buildings- General Capital	Deep Water Horizon Settlement	Capital - Diaster Relief
\$ 186,790	\$ 1,025,432	\$ 54,224	\$ 256,995	\$ 934,880	\$ 1,478,259	\$ 1,116,918
991,160	5,437,720	287,500	1,362,592	5,110,912	7,934,193	5,920,577
9,886	46,514	2,869	13,606	525,610	81,777	226,830
-	442,468	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ 1,187,836</u>	<u>\$ 6,952,134</u>	<u>\$ 344,593</u>	<u>\$ 1,633,193</u>	<u>\$ 6,571,402</u>	<u>\$ 9,494,229</u>	<u>\$ 7,264,325</u>
\$ 12,500	\$ 12,940	\$ 19,525	\$ -	\$ 476,459	\$ -	\$ 64,818
-	-	-	-	351,829	-	126,710
<u>12,500</u>	<u>12,940</u>	<u>19,525</u>	<u>-</u>	<u>828,288</u>	<u>-</u>	<u>191,528</u>
867,012	6,939,194	-	-	-	-	6,544,046
308,324	-	325,068	1,633,193	5,743,114	9,494,229	528,751
<u>1,175,336</u>	<u>6,939,194</u>	<u>325,068</u>	<u>1,633,193</u>	<u>5,743,114</u>	<u>9,494,229</u>	<u>7,072,797</u>
<u>\$ 1,187,836</u>	<u>\$ 6,952,134</u>	<u>\$ 344,593</u>	<u>\$ 1,633,193</u>	<u>\$ 6,571,402</u>	<u>\$ 9,494,229</u>	<u>\$ 7,264,325</u>

ST. TAMMANY PARISH, LOUISIANA
Combining Balance Sheet
Non-Major Capital Project Funds
December 31, 2023

	255	263-4660	263-4661	263-4662
	<u>Technology Capital</u>	<u>Transportation Impact Fees</u>	<u>SA Transportation Impact Fees</u>	<u>NSA Transportation Impact Fees</u>
ASSETS				
Cash and cash equivalents	\$ 40,157	\$ 56,464	\$ 1,220,509	\$ 41,517
Investments	212,707	299,384	5,765,120	125,293
Receivables, net of allowances for uncollectibles:				
Other receivables	2,346	3,752	54,837	1,311
Due from other funds	-	-	-	-
Restricted assets	-	-	-	-
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
TOTAL ASSETS	<u><u>\$ 255,210</u></u>	<u><u>\$ 359,600</u></u>	<u><u>\$ 7,040,466</u></u>	<u><u>\$ 168,121</u></u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts, salaries, and other payables	\$ 3,073	\$ -	\$ -	\$ -
Unearned revenue	-	-	6,694,584	142,699
Total Liabilities	<u>3,073</u>	<u>-</u>	<u>6,694,584</u>	<u>142,699</u>
Fund balances:				
Restricted	-	359,600	345,882	25,422
Committed	<u>252,137</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Fund Balances	<u>252,137</u>	<u>359,600</u>	<u>345,882</u>	<u>25,422</u>
TOTAL LIABILITIES AND FUND BALANCES	<u><u>\$ 255,210</u></u>	<u><u>\$ 359,600</u></u>	<u><u>\$ 7,040,466</u></u>	<u><u>\$ 168,121</u></u>

SCHEDULE 15
continued

263-4663	263-4664	263-4665	263-4666	264	291-4680	291-4681 Sub-Drainage Dist. No. 1 of Gravity Drainage Dist. No. 3
Drainage Impact Fees	SA Drainage Impact Fees	NSA Drainage Impact Fees	Tree Bank Impact Fees	OEP/911 Capital	Gravity Drainage District No. 5	Gravity Drainage District No. 3
\$ 8,864	\$ 1,067,730	\$ 29,100	\$ 26,364	\$ 53,877	\$ 6,904	\$ 92,340
46,409	5,286,318	113,669	139,728	285,660	36,611	489,588
881	50,204	1,133	1,324	2,904	364	4,886
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ 56,154</u>	<u>\$ 6,404,252</u>	<u>\$ 143,902</u>	<u>\$ 167,416</u>	<u>\$ 342,441</u>	<u>\$ 43,879</u>	<u>\$ 586,814</u>
\$ -	\$ 7,985	\$ -	\$ -	\$ -	\$ -	\$ 3,000
-	6,082,143	121,566	-	-	-	-
-	6,090,128	121,566	-	-	-	3,000
56,154	314,124	22,336	167,416	-	43,879	583,814
-	-	-	-	342,441	-	-
<u>56,154</u>	<u>314,124</u>	<u>22,336</u>	<u>167,416</u>	<u>342,441</u>	<u>43,879</u>	<u>583,814</u>
<u>\$ 56,154</u>	<u>\$ 6,404,252</u>	<u>\$ 143,902</u>	<u>\$ 167,416</u>	<u>\$ 342,441</u>	<u>\$ 43,879</u>	<u>\$ 586,814</u>

ST. TAMMANY PARISH, LOUISIANA
Combining Balance Sheet
Non-Major Capital Project Funds
December 31, 2023

	TOTAL
	Non-Major Capital Project Funds
ASSETS	
Cash and cash equivalents	\$ 46,162,719
Investments	60,900,302
Receivables, net of allowances for uncollectibles:	
Other receivables	4,082,955
Due from other funds	442,468
Restricted assets	<u>19,337,049</u>
TOTAL ASSETS	<u>\$ 130,925,493</u>
LIABILITIES AND FUND BALANCES	
Liabilities:	
Accounts, salaries, and other payables	\$ 6,188,913
Unearned revenue	<u>21,617,465</u>
Total Liabilities	<u>27,806,378</u>
Fund balances:	
Restricted	83,815,127
Committed	<u>19,303,988</u>
Total Fund Balances	<u>103,119,115</u>
TOTAL LIABILITIES AND FUND BALANCES	<u>\$ 130,925,493</u>

ST. TAMMANY PARISH, LOUISIANA
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual
Non-Major Capital Project Funds
For the Year Ended December 31, 2023

	200-2411			200-4605		
	Public Works Barns			General Maintenance Parishwide		
	Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)
Revenues						
Taxes:						
Ad valorem/parcel fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales and use	-	-	-	-	-	-
Other taxes, penalties, interest etc.	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental revenues:						
Federal and state grants	-	-	-	77,861	77,861	-
Fees and charges for services	-	-	-	-	-	-
Other revenues:						
Investment earnings	-	-	-	-	-	-
Contributions	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total Revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>77,861</u>	<u>77,861</u>	<u>-</u>
Expenditures						
General government:						
Judicial	-	-	-	-	-	-
Other-unclassified	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	24,490	24,490	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Cultural and recreation	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Conservation	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Capital outlay:						
Capital assets	56,900	-	56,900	144,798	144,798	-
Infrastructure	-	-	-	544,543	19,041	525,502
Debt service:						
Impact fee credits used	-	-	-	-	-	-
Total Expenditures	<u>56,900</u>	<u>-</u>	<u>56,900</u>	<u>713,831</u>	<u>188,329</u>	<u>525,502</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(56,900)</u>	<u>-</u>	<u>56,900</u>	<u>(635,970)</u>	<u>(110,468)</u>	<u>525,502</u>
Other Financing Sources (Uses)						
Transfers in	-	-	-	726,511	201,009	(525,502)
Transfers out	(313,904)	(313,904)	-	(2,700,000)	(2,700,000)	-
Total Other Financing Sources (Uses)	<u>(313,904)</u>	<u>(313,904)</u>	<u>-</u>	<u>(1,973,489)</u>	<u>(2,498,991)</u>	<u>(525,502)</u>
Net Change in Fund Balance	<u>(370,804)</u>	<u>(313,904)</u>	<u>56,900</u>	<u>(2,609,459)</u>	<u>(2,609,459)</u>	<u>-</u>
Fund Balance - Beginning	<u>757,464</u>	<u>757,464</u>	<u>-</u>	<u>2,878,867</u>	<u>2,878,867</u>	<u>-</u>
Fund Balance - Ending	<u>\$ 386,660</u>	<u>\$ 443,560</u>	<u>\$ 56,900</u>	<u>\$ 269,408</u>	<u>\$ 269,408</u>	<u>\$ -</u>

ST. TAMMANY PARISH, LOUISIANA
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual
Non-Major Capital Project Funds
For the Year Ended December 31, 2023

	200-4641			200-4642		
	Capital Improvements District No. 1			Capital Improvements District No. 2		
	Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)
Revenues						
Taxes:						
Ad valorem/parcel fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales and use	1,364,371	1,364,371	-	1,686,300	1,686,300	-
Other taxes, penalties, interest etc.	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental revenues:						
Federal and state grants	-	-	-	-	-	-
Fees and charges for services	29,802	29,802	-	-	-	-
Other revenues:						
Investment earnings	-	-	-	-	-	-
Contributions	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total Revenues	<u>1,394,173</u>	<u>1,394,173</u>	<u>-</u>	<u>1,686,300</u>	<u>1,686,300</u>	<u>-</u>
Expenditures						
General government:						
Judicial	-	-	-	-	-	-
Other-unclassified	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	834,864	472,580	362,284	541,000	163,764	377,236
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Cultural and recreation	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Conservation	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Capital outlay:						
Capital assets	-	-	-	-	-	-
Infrastructure	926,484	65,284	861,200	1,436,415	672,161	764,254
Debt service:						
Impact fee credits used	-	-	-	-	-	-
Total Expenditures	<u>1,761,348</u>	<u>537,864</u>	<u>1,223,484</u>	<u>1,977,415</u>	<u>835,925</u>	<u>1,141,490</u>
Excess (Deficiency) of Revenues						
Over Expenditures	<u>(367,175)</u>	<u>856,309</u>	<u>1,223,484</u>	<u>(291,115)</u>	<u>850,375</u>	<u>1,141,490</u>
Other Financing Sources (Uses)						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	<u>(367,175)</u>	<u>856,309</u>	<u>1,223,484</u>	<u>(291,115)</u>	<u>850,375</u>	<u>1,141,490</u>
Fund Balance - Beginning	<u>660,732</u>	<u>660,732</u>	<u>-</u>	<u>816,062</u>	<u>816,062</u>	<u>-</u>
Fund Balance - Ending	<u>\$ 293,557</u>	<u>\$ 1,517,041</u>	<u>\$ 1,223,484</u>	<u>\$ 524,947</u>	<u>\$ 1,666,437</u>	<u>\$ 1,141,490</u>

SCHEDULE 16
continued

200-4643			200-4644			200-4645		
Capital Improvements District No. 3			Capital Improvements District No. 4			Capital Improvements District No. 5		
Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2,228,248	2,228,248	-	1,003,024	1,003,024	-	1,241,602	1,241,602	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	92,930	92,930	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<u>2,228,248</u>	<u>2,228,248</u>	<u>-</u>	<u>1,003,024</u>	<u>1,003,024</u>	<u>-</u>	<u>1,334,532</u>	<u>1,334,532</u>	<u>-</u>
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
261,000	178,082	82,918	221,416	84,419	136,997	532,263	82,132	450,131
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
2,523,545	1,364,901	1,158,644	1,597,447	878,764	718,683	2,608,876	1,028,025	1,580,851
-	-	-	-	-	-	-	-	-
<u>2,784,545</u>	<u>1,542,983</u>	<u>1,241,562</u>	<u>1,818,863</u>	<u>963,183</u>	<u>855,680</u>	<u>3,141,139</u>	<u>1,110,157</u>	<u>2,030,982</u>
<u>(556,297)</u>	<u>685,265</u>	<u>1,241,562</u>	<u>(815,839)</u>	<u>39,841</u>	<u>855,680</u>	<u>(1,806,607)</u>	<u>224,375</u>	<u>2,030,982</u>
-	-	-	29,733	29,733	-	782,071	55,358	(726,713)
-	-	-	-	-	-	-	-	-
-	-	-	<u>29,733</u>	<u>29,733</u>	<u>-</u>	<u>782,071</u>	<u>55,358</u>	<u>(726,713)</u>
(556,297)	685,265	1,241,562	(786,106)	69,574	855,680	(1,024,536)	279,733	1,304,269
936,642	936,642	-	1,016,877	1,016,877	-	1,295,395	1,295,395	-
<u>\$ 380,345</u>	<u>\$ 1,621,907</u>	<u>\$ 1,241,562</u>	<u>\$ 230,771</u>	<u>\$ 1,086,451</u>	<u>\$ 855,680</u>	<u>\$ 270,859</u>	<u>\$ 1,575,128</u>	<u>\$ 1,304,269</u>

ST. TAMMANY PARISH, LOUISIANA
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual
Non-Major Capital Project Funds
For the Year Ended December 31, 2023

	200-4646			200-4647		
	Capital Improvements District No. 6			Capital Improvements District No. 7		
	Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)
Revenues						
Taxes:						
Ad valorem/parcel fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales and use	2,985,150	2,985,150	-	1,896,299	1,896,299	-
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	<u>2,985,150</u>	<u>2,985,150</u>	<u>-</u>	<u>1,896,299</u>	<u>1,896,299</u>	<u>-</u>
Expenditures						
General government:						
Judicial	-	-	-	-	-	-
Other-unclassified	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	452,600	250,711	201,889	476,300	187,866	288,434
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Cultural and recreation	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Conservation	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Capital outlay:						
Capital assets	-	-	-	-	-	-
Infrastructure	3,668,918	1,789,170	1,879,748	1,704,110	665,652	1,038,458
Debt service:						
Impact fee credits used	-	-	-	-	-	-
Total Expenditures	<u>4,121,518</u>	<u>2,039,881</u>	<u>2,081,637</u>	<u>2,180,410</u>	<u>853,518</u>	<u>1,326,892</u>
Excess (Deficiency) of Revenues Over Expenditures						
	<u>(1,136,368)</u>	<u>945,269</u>	<u>2,081,637</u>	<u>(284,111)</u>	<u>1,042,781</u>	<u>1,326,892</u>
Other Financing Sources (Uses)						
Transfers in	1,000,000	686,923	(313,077)	288,488	288,488	-
Transfers out	-	-	-	(75,787)	(75,787)	-
Total Other Financing Sources (Uses)	<u>1,000,000</u>	<u>686,923</u>	<u>(313,077)</u>	<u>212,701</u>	<u>212,701</u>	<u>-</u>
Net Change in Fund Balance	<u>(136,368)</u>	<u>1,632,192</u>	<u>1,768,560</u>	<u>(71,410)</u>	<u>1,255,482</u>	<u>1,326,892</u>
Fund Balance - Beginning	<u>810,110</u>	<u>810,110</u>	<u>-</u>	<u>586,091</u>	<u>586,091</u>	<u>-</u>
Fund Balance - Ending	<u>\$ 673,742</u>	<u>\$ 2,442,302</u>	<u>\$ 1,768,560</u>	<u>\$ 514,681</u>	<u>\$ 1,841,573</u>	<u>\$ 1,326,892</u>

SCHEDULE 16
continued

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)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
847,603	847,603	-	1,299,246	1,299,246	-	891,178	891,178	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<u>847,603</u>	<u>847,603</u>	<u>-</u>	<u>1,299,246</u>	<u>1,299,246</u>	<u>-</u>	<u>891,178</u>	<u>891,178</u>	<u>-</u>
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
986,949	478,412	508,537	930,071	314,412	615,659	655,700	188,901	466,799
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	35,000	-	35,000	-	-	-
657,604	452,604	205,000	1,257,215	699,559	557,656	1,720,132	347,908	1,372,224
-	-	-	-	-	-	-	-	-
<u>1,644,553</u>	<u>931,016</u>	<u>713,537</u>	<u>2,222,286</u>	<u>1,013,971</u>	<u>1,208,315</u>	<u>2,375,832</u>	<u>536,809</u>	<u>1,839,023</u>
<u>(796,950)</u>	<u>(83,413)</u>	<u>713,537</u>	<u>(923,040)</u>	<u>285,275</u>	<u>1,208,315</u>	<u>(1,484,654)</u>	<u>354,369</u>	<u>1,839,023</u>
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
(796,950)	(83,413)	713,537	(923,040)	285,275	1,208,315	(1,484,654)	354,369	1,839,023
1,161,326	1,161,326	-	1,208,434	1,208,434	-	1,561,725	1,561,725	-
<u>\$ 364,376</u>	<u>\$ 1,077,913</u>	<u>\$ 713,537</u>	<u>\$ 285,394</u>	<u>\$ 1,493,709</u>	<u>\$ 1,208,315</u>	<u>\$ 77,071</u>	<u>\$ 1,916,094</u>	<u>\$ 1,839,023</u>

ST. TAMMANY PARISH, LOUISIANA
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual
Non-Major Capital Project Funds
For the Year Ended December 31, 2023

	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	1,602,849	1,602,849	-	658,750	658,750	-
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	<u>1,602,849</u>	<u>1,602,849</u>	<u>-</u>	<u>658,750</u>	<u>658,750</u>	<u>-</u>
Expenditures						
General government:						
Judicial	-	-	-	-	-	-
Other-unclassified	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	657,000	260,590	396,410	449,850	297,917	151,933
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Cultural and recreation	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Conservation	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Capital outlay:						
Capital assets	-	-	-	-	-	-
Infrastructure	931,000	453,687	477,313	1,530,233	539,810	990,423
Debt service:						
Impact fee credits used	-	-	-	-	-	-
Total Expenditures	<u>1,588,000</u>	<u>714,277</u>	<u>873,723</u>	<u>1,980,083</u>	<u>837,727</u>	<u>1,142,356</u>
Excess (Deficiency) of Revenues Over Expenditures						
	<u>14,849</u>	<u>888,572</u>	<u>873,723</u>	<u>(1,321,333)</u>	<u>(178,977)</u>	<u>1,142,356</u>
Other Financing Sources (Uses)						
Transfers in	-	-	-	25,416	25,416	-
Transfers out	(200,000)	-	200,000	-	-	-
Total Other Financing Sources (Uses)	<u>(200,000)</u>	<u>-</u>	<u>200,000</u>	<u>25,416</u>	<u>25,416</u>	<u>-</u>
Net Change in Fund Balance	<u>(185,151)</u>	<u>888,572</u>	<u>1,073,723</u>	<u>(1,295,917)</u>	<u>(153,561)</u>	<u>1,142,356</u>
Fund Balance - Beginning	<u>849,147</u>	<u>849,147</u>	<u>-</u>	<u>1,359,234</u>	<u>1,359,234</u>	<u>-</u>
Fund Balance - Ending	<u>\$ 663,996</u>	<u>\$ 1,737,719</u>	<u>\$ 1,073,723</u>	<u>\$ 63,317</u>	<u>\$ 1,205,673</u>	<u>\$ 1,142,356</u>

SCHEDULE 16
continued

200-4653			200-4654			200-4670		
Capital Improvements District No. 13			Capital Improvements District No. 14			Tammany Trace Capital		
Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1,416,155	1,416,155	-	1,168,650	1,168,650	-	(192,033)	(192,033)	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	547,852	99,336	(448,516)
-	-	-	-	-	-	-	-	-
<u>1,416,155</u>	<u>1,416,155</u>	<u>-</u>	<u>1,168,650</u>	<u>1,168,650</u>	<u>-</u>	<u>355,819</u>	<u>(92,697)</u>	<u>(448,516)</u>
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
1,041,540	583,864	457,676	835,752	406,400	429,352	146,772	89,595	57,177
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
1,762,508	1,295,431	467,077	849,931	397,646	452,285	2,718,561	1,049,774	1,668,787
-	-	-	-	-	-	-	-	-
<u>2,804,048</u>	<u>1,879,295</u>	<u>924,753</u>	<u>1,685,683</u>	<u>804,046</u>	<u>881,637</u>	<u>2,865,333</u>	<u>1,139,369</u>	<u>1,725,964</u>
<u>(1,387,893)</u>	<u>(463,140)</u>	<u>924,753</u>	<u>(517,033)</u>	<u>364,604</u>	<u>881,637</u>	<u>(2,509,514)</u>	<u>(1,232,066)</u>	<u>1,277,448</u>
215,584	215,584	-	-	-	-	1,123,322	231,784	(891,538)
-	-	-	-	-	-	-	-	-
<u>215,584</u>	<u>215,584</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,123,322</u>	<u>231,784</u>	<u>(891,538)</u>
(1,172,309)	(247,556)	924,753	(517,033)	364,604	881,637	(1,386,192)	(1,000,282)	385,910
1,674,035	1,674,035	-	1,110,539	1,110,539	-	1,601,024	1,601,024	-
<u>\$ 501,726</u>	<u>\$ 1,426,479</u>	<u>\$ 924,753</u>	<u>\$ 593,506</u>	<u>\$ 1,475,143</u>	<u>\$ 881,637</u>	<u>\$ 214,832</u>	<u>\$ 600,742</u>	<u>\$ 385,910</u>

ST. TAMMANY PARISH, LOUISIANA
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual
Non-Major Capital Project Funds
For the Year Ended December 31, 2023

	201			202		
	Capital Improvements Drainage		Variance Positive (Negative)	Capital - Sewer/Water Quality		Variance Positive (Negative)
	Final Budget	Actual Amounts		Final Budget	Actual Amounts	
Revenues						
Taxes:						
Ad valorem/parcel fees	\$ 3,380,000	\$ 3,380,000	\$ -	\$ -	\$ -	\$ -
Sales and use	-	-	-	-	-	-
Other taxes, penalties, interest etc.	-	-	-	-	-	-
Licenses and permits	-	-	-	4,152,000	11,750	(4,140,250)
Intergovernmental revenues:						
Federal and state grants	30,416,078	9,800,316	(20,615,762)	23,182,035	559,333	(22,622,702)
Fees and charges for services	78,432	50,962	(27,470)	-	-	-
Other revenues:						
Investment earnings	766,478	766,478	-	(1,182)	(1,182)	-
Contributions	113,733	20,930	(92,803)	-	-	-
Miscellaneous	-	-	-	-	-	-
Total Revenues	<u>34,754,721</u>	<u>14,018,686</u>	<u>(20,736,035)</u>	<u>27,332,853</u>	<u>569,901</u>	<u>(26,762,952)</u>
Expenditures						
General government:						
Judicial	-	-	-	-	-	-
Other-unclassified	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	26,467,454	10,519,573	15,947,881	-	-	-
Sanitation	-	-	-	189,435	-	189,435
Health and welfare	-	-	-	-	-	-
Cultural and recreation	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Conservation	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Capital outlay:						
Capital assets	-	-	-	1,020,667	-	1,020,667
Infrastructure	38,025,225	3,220,440	34,804,785	26,397,035	571,084	25,825,951
Debt service:						
Impact fee credits used	-	-	-	-	-	-
Total Expenditures	<u>64,492,679</u>	<u>13,740,013</u>	<u>50,752,666</u>	<u>27,607,137</u>	<u>571,084</u>	<u>27,036,053</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(29,737,958)</u>	<u>278,673</u>	<u>30,016,631</u>	<u>(274,284)</u>	<u>(1,183)</u>	<u>273,101</u>
Other Financing Sources (Uses)						
Transfers in	14,722,340	1,201,991	(13,520,349)	266,667	-	(266,667)
Transfers out	(200,000)	(54,442)	145,558	-	-	-
Total Other Financing Sources (Uses)	<u>14,522,340</u>	<u>1,147,549</u>	<u>(13,374,791)</u>	<u>266,667</u>	<u>-</u>	<u>(266,667)</u>
Net Change in Fund Balance	(15,215,618)	1,426,222	16,641,840	(7,617)	(1,183)	6,434
Fund Balance - Beginning	17,354,904	17,354,904	-	34,546	34,546	-
Fund Balance - Ending	<u>\$ 2,139,286</u>	<u>\$ 18,781,126</u>	<u>\$ 16,641,840</u>	<u>\$ 26,929</u>	<u>\$ 33,363</u>	<u>\$ 6,434</u>

SCHEDULE 16
continued

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)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
3,603,977	444,799	(3,159,178)	-	-	-	6,268,557	145,504	(6,123,053)
-	-	-	-	-	-	-	-	-
-	-	-	275,376	275,376	-	6,130	6,130	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<u>3,603,977</u>	<u>444,799</u>	<u>(3,159,178)</u>	<u>275,376</u>	<u>275,376</u>	<u>-</u>	<u>6,274,687</u>	<u>151,634</u>	<u>(6,123,053)</u>
-	-	-	273,888	66,888	207,000	-	-	-
-	-	-	81,125	61,238	19,887	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	928,887	201,033	727,854
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
25,208,593	944,899	24,263,694	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	590,837	128,828	462,009	5,838,809	122,866	5,715,943
548,534	439,866	108,668	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<u>25,757,127</u>	<u>1,384,765</u>	<u>24,372,362</u>	<u>945,850</u>	<u>256,954</u>	<u>688,896</u>	<u>6,767,696</u>	<u>323,899</u>	<u>6,443,797</u>
<u>(22,153,150)</u>	<u>(939,966)</u>	<u>21,213,184</u>	<u>(670,474)</u>	<u>18,422</u>	<u>688,896</u>	<u>(493,009)</u>	<u>(172,265)</u>	<u>320,744</u>
2,397,288	397,288	(2,000,000)	-	-	-	490,585	164,341	(326,244)
-	-	-	-	-	-	-	-	-
<u>2,397,288</u>	<u>397,288</u>	<u>(2,000,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>490,585</u>	<u>164,341</u>	<u>(326,244)</u>
(19,755,862)	(542,678)	19,213,184	(670,474)	18,422	688,896	(2,424)	(7,924)	(5,500)
20,210,575	20,210,575	-	5,431,689	5,431,689	-	106,193	106,193	-
<u>\$ 454,713</u>	<u>\$ 19,667,897</u>	<u>\$ 19,213,184</u>	<u>\$ 4,761,215</u>	<u>\$ 5,450,111</u>	<u>\$ 688,896</u>	<u>\$ 103,769</u>	<u>\$ 98,269</u>	<u>\$ (5,500)</u>

ST. TAMMANY PARISH, LOUISIANA
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual
Non-Major Capital Project Funds
For the Year Ended December 31, 2023

	212			216		
	Animal Services Capital			Culture and Recreation Capital		
	Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)
Revenues						
Taxes:						
Ad valorem/parcel fees	\$ 15,000	\$ 15,000	\$ -	\$ -	\$ -	\$ -
Sales and use	-	-	-	-	-	-
Other taxes, penalties, interest etc.	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental revenues:						
Federal and state grants	270,000	-	(270,000)	187,805	28,758	(159,047)
Fees and charges for services	-	-	-	17,284	17,284	-
Other revenues:						
Investment earnings	21,630	21,630	-	33	33	-
Contributions	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total Revenues	<u>306,630</u>	<u>36,630</u>	<u>(270,000)</u>	<u>205,122</u>	<u>46,075</u>	<u>(159,047)</u>
Expenditures						
General government:						
Judicial	-	-	-	-	-	-
Other-unclassified	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	53,079	-	53,079	-	-	-
Cultural and recreation	-	-	-	192,833	33,786	159,047
Economic development	-	-	-	-	-	-
Conservation	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Capital outlay:						
Capital assets	674,560	18,475	656,085	-	-	-
Infrastructure	-	-	-	455,716	75,278	380,438
Debt service:						
Impact fee credits used	-	-	-	-	-	-
Total Expenditures	<u>727,639</u>	<u>18,475</u>	<u>709,164</u>	<u>648,549</u>	<u>109,064</u>	<u>539,485</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(421,009)</u>	<u>18,155</u>	<u>439,164</u>	<u>(443,427)</u>	<u>(62,989)</u>	<u>380,438</u>
Other Financing Sources (Uses)						
Transfers in	-	-	-	443,460	63,022	(380,438)
Transfers out	-	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>443,460</u>	<u>63,022</u>	<u>(380,438)</u>
Net Change in Fund Balance	<u>(421,009)</u>	<u>18,155</u>	<u>439,164</u>	<u>33</u>	<u>33</u>	<u>-</u>
Fund Balance - Beginning	<u>442,501</u>	<u>442,501</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance - Ending	<u>\$ 21,492</u>	<u>\$ 460,656</u>	<u>\$ 439,164</u>	<u>\$ 33</u>	<u>\$ 33</u>	<u>\$ -</u>

SCHEDULE 16
continued

222 Economic Development Capital			226 St. Tammany Parish Coroner Capital			227 St. Tammany Parish Jail Capital		
Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
1,204,016	623,884	(580,132)	-	-	-	-	-	-
189,712	2,318	(187,394)	-	-	-	-	-	-
15,187	15,187	-	-	-	-	42,030	42,030	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<u>1,408,915</u>	<u>641,389</u>	<u>(767,526)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>42,030</u>	<u>42,030</u>	<u>-</u>
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	41,502	41,502	-	53,551	53,551	-
525,000	184,789	340,211	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
766,821	307,780	459,041	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
326,807	156,002	170,805	-	-	-	4,777,000	-	4,777,000
437,707	162,420	275,287	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<u>2,056,335</u>	<u>810,991</u>	<u>1,245,344</u>	<u>41,502</u>	<u>41,502</u>	<u>-</u>	<u>4,830,551</u>	<u>53,551</u>	<u>4,777,000</u>
(647,420)	(169,602)	477,818	(41,502)	(41,502)	-	(4,788,521)	(11,521)	4,777,000
412,605	184,789	(227,816)	-	-	-	4,969,845	319,845	(4,650,000)
-	-	-	-	-	-	-	-	-
<u>412,605</u>	<u>184,789</u>	<u>(227,816)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,969,845</u>	<u>319,845</u>	<u>(4,650,000)</u>
(234,815)	15,187	250,002	(41,502)	(41,502)	-	181,324	308,324	127,000
319,058	319,058	-	41,502	41,502	-	867,012	867,012	-
<u>\$ 84,243</u>	<u>\$ 334,245</u>	<u>\$ 250,002</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,048,336</u>	<u>\$ 1,175,336</u>	<u>\$ 127,000</u>

ST. TAMMANY PARISH, LOUISIANA
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual
Non-Major Capital Project Funds
For the Year Ended December 31, 2023

	228			250		
	St. Tammany Parish Library Capital			Koop Drive Facility Capital		
	Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)
Revenues						
Taxes:						
Ad valorem/parcel fees	\$ 1,550,000	\$ 1,550,000	\$ -	\$ -	\$ -	\$ -
Sales and use	-	-	-	-	-	-
Other taxes, penalties, interest etc.	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental revenues:						
Federal and state grants	-	-	-	-	-	-
Fees and charges for services	-	-	-	-	-	-
Other revenues:						
Investment earnings	174,852	174,852	-	16,312	16,312	-
Contributions	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total Revenues	<u>1,724,852</u>	<u>1,724,852</u>	<u>-</u>	<u>16,312</u>	<u>16,312</u>	<u>-</u>
Expenditures						
General government:						
Judicial	-	-	-	-	-	-
Other-unclassified	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Cultural and recreation	1,117,928	10,468	1,107,460	-	-	-
Economic development	-	-	-	-	-	-
Conservation	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Capital outlay:						
Capital assets	573,990	253,390	320,600	85,000	19,525	65,475
Infrastructure	-	-	-	-	-	-
Debt service:						
Impact fee credits used	-	-	-	-	-	-
Total Expenditures	<u>1,691,918</u>	<u>263,858</u>	<u>1,428,060</u>	<u>85,000</u>	<u>19,525</u>	<u>65,475</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>32,934</u>	<u>1,460,994</u>	<u>1,428,060</u>	<u>(68,688)</u>	<u>(3,213)</u>	<u>65,475</u>
Other Financing Sources (Uses)						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	32,934	1,460,994	1,428,060	(68,688)	(3,213)	65,475
Fund Balance - Beginning	5,478,200	5,478,200	-	328,281	328,281	-
Fund Balance - Ending	<u>\$ 5,511,134</u>	<u>\$ 6,939,194</u>	<u>\$ 1,428,060</u>	<u>\$ 259,593</u>	<u>\$ 325,068</u>	<u>\$ 65,475</u>

SCHEDULE 16
continued

251 STP Admin/Justice Complex East Capital			252 Buildings - General Capital			253 Deep Water Horizon Settlement		
Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-	-
-	-	-	161,670	-	(161,670)	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	2,783,033	1,738,655	(1,044,378)	-	-	-
-	-	-	-	-	-	-	-	-
77,311	77,311	-	258,964	258,964	-	482,208	482,208	-
-	-	-	69,749	10,876	(58,873)	-	-	-
-	-	-	-	-	-	-	-	-
<u>77,311</u>	<u>77,311</u>	<u>-</u>	<u>3,273,416</u>	<u>2,008,495</u>	<u>(1,264,921)</u>	<u>482,208</u>	<u>482,208</u>	<u>-</u>
-	-	-	-	-	-	-	-	-
-	-	-	109,480	109,480	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	720	-	720
-	-	-	69,931	28,335	41,596	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	41,779	10,456	31,323	-	-	-
-	-	-	753,301	65,655	687,646	14,400	14,400	-
-	-	-	2,271,048	1,673,421	597,627	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	<u>3,245,539</u>	<u>1,887,347</u>	<u>1,358,192</u>	<u>15,120</u>	<u>14,400</u>	<u>720</u>
77,311	77,311	-	27,877	121,148	93,271	467,088	467,808	720
-	-	-	39,437	28,335	(11,102)	-	-	-
-	-	-	(5,981)	(4,828)	1,153	(9,086,940)	(514,384)	8,572,556
-	-	-	<u>33,456</u>	<u>23,507</u>	<u>(9,949)</u>	<u>(9,086,940)</u>	<u>(514,384)</u>	<u>8,572,556</u>
77,311	77,311	-	61,333	144,655	83,322	(8,619,852)	(46,576)	8,573,276
1,555,882	1,555,882	-	5,598,459	5,598,459	-	9,540,805	9,540,805	-
<u>\$ 1,633,193</u>	<u>\$ 1,633,193</u>	<u>\$ -</u>	<u>\$ 5,659,792</u>	<u>\$ 5,743,114</u>	<u>\$ 83,322</u>	<u>\$ 920,953</u>	<u>\$ 9,494,229</u>	<u>\$ 8,573,276</u>

ST. TAMMANY PARISH, LOUISIANA
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual
Non-Major Capital Project Funds
For the Year Ended December 31, 2023

	254			255		
	Capital - Disaster Relief			Technology Capital		
	Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)
Revenues						
Taxes:						
Ad valorem/parcel fees	\$ -	\$ -	\$ -	\$ 53,694	\$ 11,514	\$ (42,180)
Sales and use	-	-	-	-	-	-
Other taxes, penalties, interest etc.	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental revenues:						
Federal and state grants	137,842	93,798	(44,044)	217,350	217,350	-
Fees and charges for services	-	-	-	-	-	-
Other revenues:						
Investment earnings	(62,559)	(62,559)	-	14,220	14,220	-
Contributions	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total Revenues	<u>75,283</u>	<u>31,239</u>	<u>(44,044)</u>	<u>285,264</u>	<u>243,084</u>	<u>(42,180)</u>
Expenditures						
General government:						
Judicial	-	-	-	-	-	-
Other-unclassified	-	-	-	181,552	165,773	15,779
Public safety	278,472	103,456	175,016	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	217,350	217,350	-
Cultural and recreation	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Conservation	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Capital outlay:						
Capital assets	124,190	-	124,190	514,633	268,800	245,833
Infrastructure	-	-	-	-	-	-
Debt service:						
Impact fee credits used	-	-	-	-	-	-
Total Expenditures	<u>402,662</u>	<u>103,456</u>	<u>299,206</u>	<u>913,535</u>	<u>651,923</u>	<u>261,612</u>
Excess (Deficiency) of Revenues Over Expenditures						
	<u>(327,379)</u>	<u>(72,217)</u>	<u>255,162</u>	<u>(628,271)</u>	<u>(408,839)</u>	<u>219,432</u>
Other Financing Sources (Uses)						
Transfers in	95,465	3,967	(91,498)	631,835	412,404	(219,431)
Transfers out	(60,880)	(49,778)	11,102	-	-	-
Total Other Financing Sources (Uses)	<u>34,585</u>	<u>(45,811)</u>	<u>(80,396)</u>	<u>631,835</u>	<u>412,404</u>	<u>(219,431)</u>
Net Change in Fund Balance	(292,794)	(118,028)	174,766	3,564	3,565	1
Fund Balance - Beginning	7,190,825	7,190,825	-	248,572	248,572	-
Fund Balance - Ending	<u>\$ 6,898,031</u>	<u>\$ 7,072,797</u>	<u>\$ 174,766</u>	<u>\$ 252,136</u>	<u>\$ 252,137</u>	<u>\$ 1</u>

SCHEDULE 16
continued

263-4660 Transportation Impact Fees			263-4661 SA Transportation Impact Fees			263-4662 NSA Transportation Impact Fees		
Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	6,536,915	400,317	(6,136,598)	160,255	37,161	(123,094)
31,977	31,977	-	288,733	288,733	-	9,690	9,690	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<u>31,977</u>	<u>31,977</u>	<u>-</u>	<u>6,825,648</u>	<u>689,050</u>	<u>(6,136,598)</u>	<u>169,945</u>	<u>46,851</u>	<u>(123,094)</u>
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	1,520	1,520	-	61	61	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	103,310	103,310	-	-	-	-
-	-	-	104,830	104,830	-	61	61	-
<u>31,977</u>	<u>31,977</u>	<u>-</u>	<u>6,720,818</u>	<u>584,220</u>	<u>(6,136,598)</u>	<u>169,884</u>	<u>46,790</u>	<u>(123,094)</u>
-	-	-	-	-	-	-	-	-
(555,141)	(222,383)	332,758	(3,505,612)	(295,487)	3,210,125	(150,000)	(37,100)	112,900
(555,141)	(222,383)	332,758	(3,505,612)	(295,487)	3,210,125	(150,000)	(37,100)	112,900
(523,164)	(190,406)	332,758	3,215,206	288,733	(2,926,473)	19,884	9,690	(10,194)
550,006	550,006	-	57,149	57,149	-	15,732	15,732	-
<u>\$ 26,842</u>	<u>\$ 359,600</u>	<u>\$ 332,758</u>	<u>\$ 3,272,355</u>	<u>\$ 345,882</u>	<u>\$ (2,926,473)</u>	<u>\$ 35,616</u>	<u>\$ 25,422</u>	<u>\$ (10,194)</u>

ST. TAMMANY PARISH, LOUISIANA
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual
Non-Major Capital Project Funds
For the Year Ended December 31, 2023

	263-4663			263-4664		
	Drainage Impact Fees			SA Drainage Impact Fees		
	Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)
Revenues						
Taxes:						
Ad valorem/parcel fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales and use	-	-	-	-	-	-
Other taxes, penalties, interest etc.	-	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental revenues:						
Federal and state grants	-	-	-	-	-	-
Fees and charges for services	-	-	-	6,014,761	217,741	(5,797,020)
Other revenues:						
Investment earnings	7,058	7,058	-	267,630	267,630	-
Contributions	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total Revenues	<u>7,058</u>	<u>7,058</u>	<u>-</u>	<u>6,282,391</u>	<u>485,371</u>	<u>(5,797,020)</u>
Expenditures						
General government:						
Judicial	-	-	-	-	-	-
Other-unclassified	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	4,306	4,306	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Cultural and recreation	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Conservation	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Capital outlay:						
Capital assets	-	-	-	-	-	-
Infrastructure	-	-	-	2,293,616	118,422	2,175,194
Debt service:						
Impact fee credits used	-	-	-	25,366	25,366	-
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,323,288</u>	<u>148,094</u>	<u>2,175,194</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>7,058</u>	<u>7,058</u>	<u>-</u>	<u>3,959,103</u>	<u>337,277</u>	<u>(3,621,826)</u>
Other Financing Sources (Uses)						
Transfers in	-	-	-	-	-	-
Transfers out	(130,105)	(78,040)	52,065	(1,917,775)	(69,647)	1,848,128
Total Other Financing Sources (Uses)	<u>(130,105)</u>	<u>(78,040)</u>	<u>52,065</u>	<u>(1,917,775)</u>	<u>(69,647)</u>	<u>1,848,128</u>
Net Change in Fund Balance	(123,047)	(70,982)	52,065	2,041,328	267,630	(1,773,698)
Fund Balance - Beginning	127,136	127,136	-	46,494	46,494	-
Fund Balance - Ending	<u>\$ 4,089</u>	<u>\$ 56,154</u>	<u>\$ 52,065</u>	<u>\$ 2,087,822</u>	<u>\$ 314,124</u>	<u>\$ (1,773,698)</u>

SCHEDULE 16
continued

263-4665 NSA Drainage Impace Fees			263-4666 Tree Bank Impact Fees			264 OEP/911 Capital		
Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
110,996	61	(110,935)	16,350	16,350	-	-	-	-
8,425	8,425	-	6,958	6,958	-	16,192	16,192	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<u>119,421</u>	<u>8,486</u>	<u>(110,935)</u>	<u>23,308</u>	<u>23,308</u>	<u>-</u>	<u>16,192</u>	<u>16,192</u>	<u>-</u>
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
61	61	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	149,547	2,247	147,300	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	100,000	-	100,000
-	-	-	-	-	-	-	-	-
<u>61</u>	<u>61</u>	<u>-</u>	<u>149,547</u>	<u>2,247</u>	<u>147,300</u>	<u>100,000</u>	<u>-</u>	<u>100,000</u>
119,360	8,425	(110,935)	(126,239)	21,061	147,300	(83,808)	16,192	100,000
-	-	-	-	-	-	100,000	-	(100,000)
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	100,000	-	(100,000)
119,360	8,425	(110,935)	(126,239)	21,061	147,300	16,192	16,192	-
13,911	13,911	-	146,355	146,355	-	326,249	326,249	-
<u>\$ 133,271</u>	<u>\$ 22,336</u>	<u>\$ (110,935)</u>	<u>\$ 20,116</u>	<u>\$ 167,416</u>	<u>\$ 147,300</u>	<u>\$ 342,441</u>	<u>\$ 342,441</u>	<u>\$ -</u>

ST. TAMMANY PARISH, LOUISIANA
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual
Non-Major Capital Project Funds
For the Year Ended December 31, 2023

	291-4680			291-4681		
	Gravity Drainage District No. 5			Sub-Drainage Dist. No. 1 of GDD No. 3		
	Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)
Revenues						
Taxes:						
Ad valorem/parcel fees	\$ 5	\$ 5	\$ -	\$ -	\$ -	\$ -
Sales and use	-	-	-	-	-	-
Other taxes, penalties, interest etc.	5	5	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Intergovernmental revenues:						
Federal and state grants	-	-	-	-	-	-
Fees and charges for services	-	-	-	-	-	-
Other revenues:						
Investment earnings	2,077	2,077	-	27,498	27,498	-
Contributions	-	-	-	-	-	-
Miscellaneous	-	-	-	62	62	-
Total Revenues	<u>2,087</u>	<u>2,087</u>	<u>-</u>	<u>27,560</u>	<u>27,560</u>	<u>-</u>
Expenditures						
General government:						
Judicial	-	-	-	-	-	-
Other-unclassified	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	46	46	-	2,005	5	2,000
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Cultural and recreation	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Conservation	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Capital outlay:						
Capital assets	-	-	-	-	-	-
Infrastructure	-	-	-	17,978	-	17,978
Debt service:						
Impact fee credits used	-	-	-	-	-	-
Total Expenditures	<u>46</u>	<u>46</u>	<u>-</u>	<u>19,983</u>	<u>5</u>	<u>19,978</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>2,041</u>	<u>2,041</u>	<u>-</u>	<u>7,577</u>	<u>27,555</u>	<u>19,978</u>
Other Financing Sources (Uses)						
Transfers in	-	-	-	-	-	-
Transfers out	(41,900)	-	41,900	(171,436)	-	171,436
Total Other Financing Sources (Uses)	<u>(41,900)</u>	<u>-</u>	<u>41,900</u>	<u>(171,436)</u>	<u>-</u>	<u>171,436</u>
Net Change in Fund Balance	(39,859)	2,041	41,900	(163,859)	27,555	191,414
Fund Balance - Beginning	41,838	41,838	-	556,259	556,259	-
Fund Balance - Ending	<u>\$ 1,979</u>	<u>\$ 43,879</u>	<u>\$ 41,900</u>	<u>\$ 392,400</u>	<u>\$ 583,814</u>	<u>\$ 191,414</u>

SCHEDULE 16
continued

TOTAL		
Non-Major Capital Project Funds		
<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance Positive (Negative)</u>
\$ 4,998,699	\$ 4,956,519	\$ (42,180)
20,097,392	20,097,392	-
161,675	5	(161,670)
4,152,000	11,750	(4,140,250)
68,348,554	13,730,258	(54,618,296)
13,247,437	864,926	(12,382,511)
2,753,228	2,753,228	-
731,334	131,142	(600,192)
62	62	-
<u>114,490,381</u>	<u>42,545,282</u>	<u>(71,945,099)</u>
273,888	66,888	207,000
372,157	336,491	35,666
373,525	198,509	175,016
36,048,020	14,774,496	21,273,524
189,435	-	189,435
1,200,036	418,383	781,653
1,530,239	74,836	1,455,403
766,821	307,780	459,041
25,208,593	944,899	24,263,694
41,779	10,456	31,323
15,630,892	1,192,739	14,438,153
96,884,381	17,980,348	78,904,033
128,676	128,676	-
<u>178,648,442</u>	<u>36,434,501</u>	<u>142,213,941</u>
<u>(64,158,061)</u>	<u>6,110,781</u>	<u>70,268,842</u>
28,760,652	4,510,277	(24,250,375)
<u>(19,115,461)</u>	<u>(4,415,780)</u>	<u>14,699,681</u>
<u>9,645,191</u>	<u>94,497</u>	<u>(9,550,694)</u>
(54,512,870)	6,205,278	60,718,148
<u>96,913,837</u>	<u>96,913,837</u>	<u>-</u>
<u><u>42,400,967</u></u>	<u><u>103,119,115</u></u>	<u><u>60,718,148</u></u>



ST. TAMMANY PARISH, LOUISIANA
NON-MAJOR PERMANENT FUNDS

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

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

ST. TAMMANY PARISH, LOUISIANA
Combining Balance Sheet
Non-Major Permanent Funds
 December 31, 2023

	<u>401 Cane Bayou Mitigation Bank Permanent</u>
ASSETS	
Restricted assets	\$ 792,899
 TOTAL ASSETS	 <u>\$ 792,899</u>
LIABILITIES AND FUND BALANCES	
Liabilities:	
Accounts, salaries, and other payables	\$ -
Total Liabilities	<u>-</u>
Fund balances:	
Nonspendable, mitigation bank	792,899
Total Fund Balances	<u>792,899</u>
 TOTAL LIABILITIES AND FUND BALANCES	 <u>\$ 792,899</u>

ST. TAMMANY PARISH, LOUISIANA
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual
Non-Major Permanent Funds
For the Year Ended December 31, 2023

	401 Cane Bayou Mitigation Bank Permanent		
	Final Budget	Actual Amounts	Variance Positive (Negative)
Revenues			
Fees and charges for services	\$ 939,000	\$ 38,400	\$ (900,600)
Other revenues:			
Investment earnings	34,442	34,442	-
Total Revenues	973,442	72,842	(900,600)
Expenditures			
Highways and streets	-	-	-
Total Expenditures	-	-	-
Net Change in Fund Balance	973,442	72,842	(900,600)
Fund Balance - Beginning	720,057	720,057	-
Fund Balance - Ending	\$ 1,693,499	\$ 792,899	\$ (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, 2023

	600	606	611	612
	<u>Tyler Street Complex</u>	<u>STP Justice Center Complex</u>	<u>Wellness Center Building</u>	<u>Safe Haven Facility</u>
ASSETS				
Current Assets:				
Cash and cash equivalents	\$ 307,807	\$ 121,407	\$ 44,063	\$ 367
Investments	1,829,103	947,386	233,790	86,189
Receivables (net of allowances for uncollectibles)	18,073	8,746	2,189	3,591
Prepaid items	-	1,105	-	-
Other assets	460	-	-	-
Total Current Assets	<u>2,155,443</u>	<u>1,078,644</u>	<u>280,042</u>	<u>90,147</u>
Non-Current Assets:				
Land, improvements, and construction in progress	1,033,038	5,533,150	-	1,427,364
Other capital assets, net of depreciation	<u>2,097,627</u>	<u>32,115,255</u>	<u>404,254</u>	<u>6,453,444</u>
Total Non-Current Assets	<u>3,130,665</u>	<u>37,648,405</u>	<u>404,254</u>	<u>7,880,808</u>
TOTAL ASSETS	<u>5,286,108</u>	<u>38,727,049</u>	<u>684,296</u>	<u>7,970,955</u>
DEFERRED OUTFLOWS OF RESOURCES				
Deferred charges - OPEB	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
LIABILITIES				
Current Liabilities:				
Accounts, salaries, and other payables	20,409	123,174	1,685	467,895
Unearned revenue	-	-	-	43,952
Claims payable	-	-	-	-
Compensated absences	-	-	-	-
Health plan payable - retirees	-	-	-	-
Total Current Liabilities	<u>20,409</u>	<u>123,174</u>	<u>1,685</u>	<u>511,847</u>
Non-Current Liabilities:				
Claims payable	-	-	-	-
Compensated absences	-	-	-	-
Health plan payable - retirees	-	-	-	-
Total Non-Current Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL LIABILITIES	<u>20,409</u>	<u>123,174</u>	<u>1,685</u>	<u>511,847</u>
DEFERRED INFLOWS OF RESOURCES				
Deferred charges - OPEB	-	-	-	-
Deferred charges - property leases	-	-	-	-
TOTAL DEFERRED INFLOWS OF RESOURCES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET POSITION				
Net investment in capital assets	3,130,665	37,648,405	404,254	7,486,028
Unrestricted	<u>2,135,034</u>	<u>955,470</u>	<u>278,357</u>	<u>(26,920)</u>
TOTAL NET POSITON	<u>\$ 5,265,699</u>	<u>\$ 38,603,875</u>	<u>\$ 682,611</u>	<u>\$ 7,459,108</u>

SCHEDULE 19
continued

613	650	651 St. Tammany Parish	664	676	677
Fairgrounds Building	Koop Drive Administrative Complex	Administrative and Justice Complex-East	Emergency Operations Center	Risk Management Insurance	Unemployment Compensation
\$ 9,709	\$ 715,519	\$ 370,511	\$ 431,886	\$ 464,747	\$ 122,735
51,437	3,794,036	2,544,279	2,291,670	2,465,063	650,777
527	59,005	323,135	22,884	24,857	7,523
-	-	3,246	-	-	-
-	-	120	-	350	-
<u>61,673</u>	<u>4,568,560</u>	<u>3,241,291</u>	<u>2,746,440</u>	<u>2,955,017</u>	<u>781,035</u>
-	449,936	235,643	45,533	-	-
<u>198,766</u>	<u>5,020,239</u>	<u>5,395,112</u>	<u>493,685</u>	<u>-</u>	<u>-</u>
<u>198,766</u>	<u>5,470,175</u>	<u>5,630,755</u>	<u>539,218</u>	<u>-</u>	<u>-</u>
<u>260,439</u>	<u>10,038,735</u>	<u>8,872,046</u>	<u>3,285,658</u>	<u>2,955,017</u>	<u>781,035</u>
-	-	-	-	-	-
2,211	31,498	11,360	21,582	34,299	-
-	3,226	-	-	-	-
-	-	-	-	400,000	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>2,211</u>	<u>34,724</u>	<u>11,360</u>	<u>21,582</u>	<u>434,299</u>	<u>-</u>
-	-	-	-	1,600,000	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	1,600,000	-
<u>2,211</u>	<u>34,724</u>	<u>11,360</u>	<u>21,582</u>	<u>2,034,299</u>	<u>-</u>
-	-	-	-	-	-
-	20,071	297,882	-	-	-
-	20,071	297,882	-	-	-
198,766	5,470,175	5,630,755	539,218	-	-
<u>59,462</u>	<u>4,513,765</u>	<u>2,932,049</u>	<u>2,724,858</u>	<u>920,718</u>	<u>781,035</u>
<u>\$ 258,228</u>	<u>\$ 9,983,940</u>	<u>\$ 8,562,804</u>	<u>\$ 3,264,076</u>	<u>\$ 920,718</u>	<u>\$ 781,035</u>

ST. TAMMANY PARISH, LOUISIANA
Combining Schedule of Net Position
Internal Service Funds
December 31, 2023

	678	679	680	TOTAL
	<u>Post- Employment Health Insurance</u>	<u>Post - Employment Leave Benefit</u>	<u>Workers' Compensation Insurance</u>	<u>Internal Service Funds</u>
ASSETS				
Current Assets:				
Cash and cash equivalents	\$ 1,367,804	\$ 322,400	\$ 627,308	\$ 4,906,263
Investments	7,252,493	1,709,338	3,501,583	27,357,144
Receivables (net of allowances for uncollectibles)	103,675	17,288	70,257	661,750
Prepaid items	-	-	-	4,351
Other assets	-	-	-	930
Total Current Assets	<u>8,723,972</u>	<u>2,049,026</u>	<u>4,199,148</u>	<u>32,930,438</u>
Non-Current Assets:				
Land, improvements, and construction in progress	-	-	-	8,724,664
Other capital assets, net of depreciation	-	-	-	<u>52,178,382</u>
Total Non-Current Assets	<u>-</u>	<u>-</u>	<u>-</u>	<u>60,903,046</u>
TOTAL ASSETS	<u>8,723,972</u>	<u>2,049,026</u>	<u>4,199,148</u>	<u>93,833,484</u>
DEFERRED OUTFLOWS OF RESOURCES				
Deferred charges - OPEB	<u>2,023,491</u>	<u>-</u>	<u>-</u>	<u>2,023,491</u>
LIABILITIES				
Current Liabilities:				
Accounts, salaries, and other payables	24,518	146	2,081	740,858
Unearned revenue	-	-	-	47,178
Claims payable	-	-	500,000	900,000
Compensated absences	-	160,000	-	160,000
Health plan payable - retirees	410,000	-	-	410,000
Total Current Liabilities	<u>434,518</u>	<u>160,146</u>	<u>502,081</u>	<u>2,258,036</u>
Non-Current Liabilities:				
Claims payable	-	-	1,500,000	3,100,000
Compensated absences	-	1,031,976	-	1,031,976
Health plan payable - retirees	6,139,106	-	-	6,139,106
Total Non-Current Liabilities	<u>6,139,106</u>	<u>1,031,976</u>	<u>1,500,000</u>	<u>10,271,082</u>
TOTAL LIABILITIES	<u>6,573,624</u>	<u>1,192,122</u>	<u>2,002,081</u>	<u>12,529,118</u>
DEFERRED INFLOWS OF RESOURCES				
Deferred charges - OPEB	2,502,188	-	-	2,502,188
Deferred charges - property leases	-	-	-	317,953
TOTAL DEFERRED INFLOWS OF RESOURCES	<u>2,502,188</u>	<u>-</u>	<u>-</u>	<u>2,820,141</u>
NET POSITION				
Net investment in capital assets	-	-	-	60,508,266
Unrestricted	<u>1,671,651</u>	<u>856,904</u>	<u>2,197,067</u>	<u>19,999,450</u>
TOTAL NET POSITON	<u>\$ 1,671,651</u>	<u>\$ 856,904</u>	<u>\$ 2,197,067</u>	<u>\$ 80,507,716</u>

ST. TAMMANY PARISH, LOUISIANA
Combining Statement of Revenues, Expenses, and Changes in Net Position
Internal Service Funds
For the Year Ended December 31, 2023

	600	606	611	612
	<u>Tyler Street Complex</u>	<u>STP Justice Center Complex</u>	<u>Wellness Center Building</u>	<u>Safe Haven Facility</u>
Operating Revenues				
Charges for services:				
Rent	\$ -	\$ 200	\$ 77,211	\$ 622,732
Interfund charges	291,463	3,256,746	-	766,022
Other services	185	2,362	-	1
Total Operating Revenues	<u>291,648</u>	<u>3,259,308</u>	<u>77,211</u>	<u>1,388,755</u>
Operating Expenses				
Cost of sales and services	230,041	2,629,668	19,538	807,125
Administration	41,440	639,655	20,472	472,341
Depreciation	114,768	1,754,931	29,178	684,593
Total Operating Expenses	<u>386,249</u>	<u>5,024,254</u>	<u>69,188</u>	<u>1,964,059</u>
Operating Income (Loss)	<u>(94,601)</u>	<u>(1,764,946)</u>	<u>8,023</u>	<u>(575,304)</u>
Non-operating Revenues (Expenses)				
Gain (loss) on sale of capital assets	-	-	-	(400,048)
Investment earnings (loss)	102,500	46,670	11,462	(5,067)
Total Non-operating Revenues (Expenses)	<u>102,500</u>	<u>46,670</u>	<u>11,462</u>	<u>(405,115)</u>
Income (Loss) Before Contributions and Transfers	7,899	(1,718,276)	19,485	(980,419)
Contributed capital	-	-	-	915,194
Transfers out	<u>(51,867)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Change in Net Position	(43,968)	(1,718,276)	19,485	(65,225)
Net Position - Beginning	<u>5,309,667</u>	<u>40,322,151</u>	<u>663,126</u>	<u>7,524,333</u>
Net Position - Ending	<u>\$ 5,265,699</u>	<u>\$ 38,603,875</u>	<u>\$ 682,611</u>	<u>\$ 7,459,108</u>

ST. TAMMANY PARISH, LOUISIANA
Combining Statement of Revenues, Expenses, and Changes in Net Position
Internal Service Funds
For the Year Ended December 31, 2023

	613	650	651	664
	Fairgrounds Building	Koop Drive Administrative Complex	St. Tammany Parish Administrative and Justice Complex-East	Emergency Operations Center
Operating Revenues				
Charges for services:				
Rent	\$ -	\$ 40,977	\$ 82,677	\$ -
Interfund charges	44,239	1,061,796	380,314	243,294
Other services	17	288	80	-
Total Operating Revenues	<u>44,256</u>	<u>1,103,061</u>	<u>463,071</u>	<u>243,294</u>
Operating Expenses				
Cost of sales and services	25,390	904,028	399,370	259,625
Administration	25,412	329,543	157,322	42,630
Depreciation	14,502	452,109	244,509	229,661
Total Operating Expenses	<u>65,304</u>	<u>1,685,680</u>	<u>801,201</u>	<u>531,916</u>
Operating Income (Loss)	<u>(21,048)</u>	<u>(582,619)</u>	<u>(338,130)</u>	<u>(288,622)</u>
Non-operating Revenues (Expenses)				
Gain (loss) on sale of capital assets	-	-	-	-
Investment earnings	2,808	241,431	153,958	139,833
Total Non-operating Revenues (Expenses)	<u>2,808</u>	<u>241,431</u>	<u>153,958</u>	<u>139,833</u>
Income (Loss) Before Contributions and Transfers	(18,240)	(341,188)	(184,172)	(148,789)
Contributed capital	-	-	-	-
Transfers out	-	(182,999)	(98,956)	(78,721)
Change in Net Position	(18,240)	(524,187)	(283,128)	(227,510)
Net Position - Beginning	<u>276,468</u>	<u>10,508,127</u>	<u>8,845,932</u>	<u>3,491,586</u>
Net Position - Ending	<u>\$ 258,228</u>	<u>\$ 9,983,940</u>	<u>\$ 8,562,804</u>	<u>\$ 3,264,076</u>

SCHEDULE 20
continued

676	677	678	679	680	TOTAL
Risk Management Insurance	Unemployment Compensation	Post-Employment Health Insurance	Post - Employment Leave Benefit	Workers' Compensation Insurance	Internal Service Funds
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 823,797
1,674,326	28,867	856,479	-	646,300	9,249,846
149,759	-	148,533	-	108,456	409,681
<u>1,824,085</u>	<u>28,867</u>	<u>1,005,012</u>	<u>-</u>	<u>754,756</u>	<u>10,483,324</u>
2,228,352	4,319	(211,691)	169,807	707,602	8,173,174
61,987	131	19,362	1,518	25,422	1,837,235
-	-	-	-	-	3,524,251
<u>2,290,339</u>	<u>4,450</u>	<u>(192,329)</u>	<u>171,325</u>	<u>733,024</u>	<u>13,534,660</u>
(466,254)	24,417	1,197,341	(171,325)	21,732	(3,051,336)
-	-	-	-	-	(400,048)
163,333	35,483	377,667	101,923	188,030	1,560,031
<u>163,333</u>	<u>35,483</u>	<u>377,667</u>	<u>101,923</u>	<u>188,030</u>	<u>1,159,983</u>
(302,921)	59,900	1,575,008	(69,402)	209,762	(1,891,353)
-	-	-	-	-	915,194
<u>(4,607)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(417,150)</u>
(307,528)	59,900	1,575,008	(69,402)	209,762	(1,393,309)
<u>1,228,246</u>	<u>721,135</u>	<u>96,643</u>	<u>926,306</u>	<u>1,987,305</u>	<u>81,901,025</u>
<u>\$ 920,718</u>	<u>\$ 781,035</u>	<u>\$ 1,671,651</u>	<u>\$ 856,904</u>	<u>\$ 2,197,067</u>	<u>\$ 80,507,716</u>

ST. TAMMANY PARISH, LOUISIANA
Combining Statement of Cash Flows
Internal Service Funds
For the Year Ended December 31, 2023

	600	606	611
	<u>Tyler Street Complex</u>	<u>STP Justice Center Complex</u>	<u>Wellness Center Building</u>
Cash Flows from Operating Activities:			
Receipts from customers	\$ 184	\$ 2,519	\$ 77,211
Receipts from interfund services provided	291,463	3,256,746	-
Payments to suppliers	(223,351)	(2,615,881)	(17,853)
Payments to employees	-	-	-
Payments for interfund services used	(41,440)	(639,655)	(20,472)
Net Cash Provided (Used) by Operating Activities	<u>26,856</u>	<u>3,729</u>	<u>38,886</u>
Cash Flows from Non-capital Financing Activities:			
Transfers to other funds	(51,867)	-	-
Net Cash Provided (Used) by Non-capital Financing Activities	<u>(51,867)</u>	<u>-</u>	<u>-</u>
Cash Flows from Capital and Related Financing Activities:			
Purchase of capital assets	-	-	-
Net Cash Provided (Used) by Capital and Related Financing Activities	<u>-</u>	<u>-</u>	<u>-</u>
Cash Flows from Investing Activities:			
Proceeds from sales and maturities of investments	467,425	556,064	43,360
Purchase of investments	(698,215)	(697,456)	(101,059)
Interest and dividends received	31,770	15,494	3,725
Net Cash Provided (Used) by Investing Activities	<u>(199,020)</u>	<u>(125,898)</u>	<u>(53,974)</u>
Net Increase (Decrease) in Cash and Cash Equivalents	(224,031)	(122,169)	(15,088)
Cash and Cash Equivalents, Beginning of Year	531,838	243,576	59,151
Cash and Cash Equivalents, End of Year	<u>\$ 307,807</u>	<u>\$ 121,407</u>	<u>\$ 44,063</u>
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:			
Operating income (loss)	\$ (94,601)	\$ (1,764,946)	\$ 8,023
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:			
Depreciation expense	114,768	1,754,931	29,178
Compensated absences	-	-	-
OPEB expense	-	-	-
(Increase) decrease in receivables	(1)	(43)	-
(Increase) decrease in prepaid items and other assets	-	1	-
Increase (decrease) in accounts payable and other liabilities	6,690	13,786	1,685
Increase (decrease) in salaries/benefits payable	-	-	-
Increase (decrease) in unearned revenue	-	-	-
Total Adjustments	<u>121,457</u>	<u>1,768,675</u>	<u>30,863</u>
Net Cash Provided (Used) by Operating Activities	<u>\$ 26,856</u>	<u>\$ 3,729</u>	<u>\$ 38,886</u>

SCHEDULE 21
continued

612	613	650	651 St. Tammany Parish	664	676
Safe Haven Facility	Fairgrounds Building	Koop Drive Administrative Complex	Administrative and Justice Complex-East	Emergency Operations Center	Risk Management Insurance
\$ 580,744	\$ 18	\$ 43,763	\$ 76,983	\$ -	\$ 162,337
766,022	44,239	1,061,796	380,314	243,294	1,674,326
(778,610)	(24,657)	(902,327)	(405,806)	(247,248)	(2,213,124)
-	-	-	-	-	-
(472,341)	(25,412)	(329,543)	(157,322)	(42,630)	(61,987)
<u>95,815</u>	<u>(5,812)</u>	<u>(126,311)</u>	<u>(105,831)</u>	<u>(46,584)</u>	<u>(438,448)</u>
-	-	(182,999)	(98,956)	(78,721)	(4,607)
-	-	(182,999)	(98,956)	(78,721)	(4,607)
(31,497)	-	-	-	-	-
<u>(31,497)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
408,816	18,793	1,230,390	731,965	659,846	2,002,230
(482,453)	(20,728)	(1,453,289)	(969,262)	(841,646)	(1,968,035)
2,334	934	69,958	47,050	41,024	41,645
<u>(71,303)</u>	<u>(1,001)</u>	<u>(152,941)</u>	<u>(190,247)</u>	<u>(140,776)</u>	<u>75,840</u>
(6,985)	(6,813)	(462,251)	(395,034)	(266,081)	(367,215)
7,352	16,522	1,177,770	765,545	697,967	831,962
<u>\$ 367</u>	<u>\$ 9,709</u>	<u>\$ 715,519</u>	<u>\$ 370,511</u>	<u>\$ 431,886</u>	<u>\$ 464,747</u>
<u>\$ (575,304)</u>	<u>\$ (21,048)</u>	<u>\$ (582,619)</u>	<u>\$ (338,130)</u>	<u>\$ (288,622)</u>	<u>\$ (466,254)</u>
684,593	14,502	452,109	244,509	229,661	-
-	-	-	-	-	-
-	-	-	-	-	-
(903)	1	(2)	1	-	12,578
-	-	4,672	5	2,868	-
(56,523)	733	(2,971)	(6,441)	9,509	15,228
-	-	-	-	-	-
43,952	-	2,500	(5,775)	-	-
<u>671,119</u>	<u>15,236</u>	<u>456,308</u>	<u>232,299</u>	<u>242,038</u>	<u>27,806</u>
<u>\$ 95,815</u>	<u>\$ (5,812)</u>	<u>\$ (126,311)</u>	<u>\$ (105,831)</u>	<u>\$ (46,584)</u>	<u>\$ (438,448)</u>

ST. TAMMANY PARISH, LOUISIANA
Combining Statement of Cash Flows
Internal Service Funds
For the Year Ended December 31, 2023

	677	678	679
	<u>Unemployment Compensation</u>	<u>Post- Employment Health Insurance</u>	<u>Post - Employment Leave Benefit</u>
Cash Flows from Operating Activities:			
Receipts from customers	\$ -	\$ 149,927	\$ -
Receipts from interfund services provided	28,867	856,479	-
Payments to suppliers	(4,319)	(385,060)	(1,427)
Payments to employees	-	-	(79,466)
Payments for interfund services used	(197)	(19,362)	(1,518)
Net Cash Provided (Used) by Operating Activities	<u>24,351</u>	<u>601,984</u>	<u>(82,411)</u>
Cash Flows from Non-capital Financing Activities:			
Transfers to other funds	-	-	-
Net Cash Provided (Used) by Non-capital Financing Activities	<u>-</u>	<u>-</u>	<u>-</u>
Cash Flows from Capital and Related Financing Activities:			
Purchase of capital assets	-	-	-
Net Cash Provided (Used) by Capital and Related Financing Activities	<u>-</u>	<u>-</u>	<u>-</u>
Cash Flows from Investing Activities:			
Proceeds from sales and maturities of investments	142,092	1,430,009	460,839
Purchase of investments	(239,984)	(2,770,124)	(608,330)
Interest and dividends received	11,177	123,777	30,587
Net Cash Provided (Used) by Investing Activities	<u>(86,715)</u>	<u>(1,216,338)</u>	<u>(116,904)</u>
Net Increase (Decrease) in Cash and Cash Equivalents	(62,364)	(614,354)	(199,315)
Cash and Cash Equivalents, Beginning of Year	185,099	1,982,158	521,715
Cash and Cash Equivalents, End of Year	<u>\$ 122,735</u>	<u>\$ 1,367,804</u>	<u>\$ 322,400</u>
Reconciliation of Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities:			
Operating income (loss)	\$ 24,417	\$ 1,197,341	\$ (171,325)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:			
Depreciation expense	-	-	-
Compensated absences	-	-	93,428
OPEB expense	-	(595,537)	-
(Increase) decrease in receivables	(66)	1,394	-
(Increase) decrease in prepaid items and other assets	-	-	-
Increase (decrease) in accounts payable and other liabilities	-	(1,214)	-
Increase (decrease) in salaries/benefits payable	-	-	(4,514)
Increase (decrease) in unearned revenue	-	-	-
Total Adjustments	<u>(66)</u>	<u>(595,357)</u>	<u>88,914</u>
Net Cash Provided (Used) by Operating Activities	<u>\$ 24,351</u>	<u>\$ 601,984</u>	<u>\$ (82,411)</u>

680

<u>Workers'</u> <u>Compensation</u> <u>Insurance</u>	<u>TOTAL Internal</u> <u>Service Funds</u>
\$ 94,857	\$ 1,188,543
646,300	9,249,846
(705,521)	(8,525,184)
-	(79,466)
(25,422)	(1,837,301)
<u>10,214</u>	<u>(3,562)</u>
-	(417,150)
<u>-</u>	<u>(417,150)</u>
-	(31,497)
<u>-</u>	<u>(31,497)</u>
886,194	9,038,023
(1,293,375)	(12,143,956)
<u>58,099</u>	<u>477,574</u>
<u>(349,082)</u>	<u>(2,628,359)</u>
(338,868)	(3,080,568)
<u>966,176</u>	<u>7,986,831</u>
<u>\$ 627,308</u>	<u>\$ 4,906,263</u>
<u>\$ 21,732</u>	<u>\$ (3,051,336)</u>
-	3,524,251
-	93,428
-	(595,537)
(13,599)	(640)
-	7,546
2,081	(17,437)
-	(4,514)
-	40,677
<u>(11,518)</u>	<u>3,047,774</u>
<u>\$ 10,214</u>	<u>\$ (3,562)</u>

ST. TAMMANY PARISH, LOUISIANA
Combining Statement of Cash Flows
Internal Service Funds
For the Year Ended December 31, 2023

Non-cash Investing and Financing Activities

Change in Fair Value of Investments:

Tyler Street Complex (600)	\$	57,657
STP Justice Center Complex (606)		25,066
Wellness Center Building (611)		6,082
Safe Haven Facility (612)		(9,208)
Fairgrounds Building (613)		1,475
Koop Drive Administrative Complex (650)		144,616
St. Tammany Parish Administrative and Justice Complex - East (651)		89,095
Emergency Operations Center (664)		82,800
Risk Management Insurance (676)		107,259
Unemployment Compensation (677)		19,613
Post-Employment Health Insurance (678)		201,533
Post-Employment Leave Benefit (679)		59,099
Workers' Compensation Insurance (680)		106,115

Capital Contributions from governmental funds:

Safe Haven Facility (612)	Safe Haven Network Fiber	48,770
Safe Haven Facility (612)	Safe Haven Training and Education Center	866,424

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

Loss on Capital Assets:

Safe Haven Facility (612)	Safe Haven Complex Property	(400,048)
---------------------------	-----------------------------	-----------

Deferred Outflows:

Post-Employment Health Insurance (678)	Deferred outflows - OPEB	39,226
--	--------------------------	--------

Deferred Inflows:

Koop Drive Administrative Complex (650)	Deferred inflows - leases	(8,483)
Administrative and Justice Complex East (651)	Deferred inflows - leases	(73,722)
Post-Employment Health Insurance (678)	Deferred inflows - OPEB	(1,027,468)

OPEB/Compensated Absences Liability:

Post-Employment Health Insurance (678)	392,705
Post-Employment Leave Benefit (679)	93,428

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, 2023

	(Component Units)			
	Fire Protection District No. 1	Fire Protection District No. 2	Fire Protection District No. 3	Fire Protection District No. 4
ASSETS				
Cash and cash equivalents	\$ 14,436,769	\$ 2,095,991	\$ 1,644,547	\$ 14,885,425
Investments	-	2,530,342	-	-
Receivables (net of allowances for uncollectibles)	25,678,118	5,327,879	1,872,054	17,938,761
Due from primary government/component units	-	-	-	-
Inventory	-	-	-	-
Prepaid items	679,056	-	38,886	3,115,943
Restricted assets	-	-	-	3,125,304
Other assets	-	-	-	987
Capital assets:				
Land, improvements, and construction in progress	6,453,286	1,429,824	287,350	4,409,028
Other capital assets, net of depreciation	13,195,411	3,860,881	973,468	5,292,097
TOTAL ASSETS	60,442,640	15,244,917	4,816,305	48,767,545
DEFERRED OUTFLOWS OF RESOURCES				
Deferred charges - bonds	-	-	-	-
Deferred charges - pension	8,895,424	2,794,788	610,208	4,889,108
Deferred charges - OPEB	2,167,680	-	-	1,494,160
TOTAL DEFERRED OUTFLOWS OF RESOURCES	11,063,104	2,794,788	610,208	6,383,268
LIABILITIES				
Accounts, salaries, and other payables	1,080,365	153,402	59,661	1,481,622
Payable from restricted assets	-	-	-	-
Due to primary government/component units	-	6,343	-	-
Unearned revenue	-	-	-	-
Interest payable	7,704	11,382	-	23,704
Long-term liabilities:				
Net pension liability	25,508,314	6,472,256	1,576,009	16,129,784
Due within one year	395,167	378,870	153,998	165,000
Due in more than one year	7,658,969	2,144,526	205,000	10,742,416
TOTAL LIABILITIES	34,650,519	9,166,779	1,994,668	28,542,526
DEFERRED INFLOWS OF RESOURCES				
Deferred charges - bonds	-	-	-	-
Deferred charges - pension	1,978,961	221,743	495,064	1,485,782
Deferred charges - OPEB	1,398,271	-	-	1,339,026
Deferred charges - leases	-	-	-	-
TOTAL DEFERRED INFLOWS OF RESOURCES	3,377,232	221,743	495,064	2,824,808
NET POSITION				
Net investment in capital assets	19,450,499	2,909,438	1,260,818	6,223,693
Restricted for:				
Capital projects	-	430	-	1,047,945
Debt service	-	-	100,000	304,750
Unrestricted	14,027,494	5,741,315	1,575,963	16,207,091
TOTAL NET POSITION	\$ 33,477,993	\$ 8,651,183	\$ 2,936,781	\$ 23,783,479

SCHEDULE 22
continued

Fire Protection District No. 5	Fire Protection District No. 6	Fire Protection District No. 7	Fire Protection District No. 8	Fire Protection District No. 9	Fire Protection District No. 11	Fire Protection District No. 12
\$ 594,364	\$ 27,253	\$ 860,363	\$ 863,786	\$ 319,110	\$ 4,141,795	\$ 5,672,127
-	-	-	184,601	-	-	-
1,028,251	643,878	918,190	1,546,979	1,012,280	2,371,323	7,114,450
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	21,980	-	37,784	-	28,577	-
-	-	-	-	1,589	-	-
-	-	-	-	-	677,380	-
50,827	173,402	28,400	52,607	149,709	69,787	286,783
632,443	689,015	652,773	751,347	1,046,330	1,032,127	5,664,488
<u>2,305,885</u>	<u>1,555,528</u>	<u>2,459,726</u>	<u>3,437,104</u>	<u>2,529,018</u>	<u>8,320,989</u>	<u>18,737,848</u>
-	-	-	-	-	-	-
370,738	100,478	360,964	535,962	511,605	-	2,320,776
-	-	-	-	-	-	-
<u>370,738</u>	<u>100,478</u>	<u>360,964</u>	<u>535,962</u>	<u>511,605</u>	<u>-</u>	<u>2,320,776</u>
56,173	84,358	24,373	111,859	64,893	139,945	273,633
-	-	-	-	-	-	-
1,240	-	-	1,677	1,130	2,406	-
-	-	-	-	-	-	575,059
3,636	-	-	-	26,470	-	17,676
740,479	224,046	643,798	1,425,285	1,130,534	-	7,356,194
43,898	8,068	-	-	38,000	156,177	123,000
174,420	201,235	26,994	48,457	1,639,184	563,245	2,026,000
<u>1,019,846</u>	<u>517,707</u>	<u>695,165</u>	<u>1,587,278</u>	<u>2,900,211</u>	<u>861,773</u>	<u>10,371,562</u>
-	-	-	-	-	-	-
29,885	27,024	147,770	97,619	156,514	-	926,081
-	-	-	-	-	-	-
-	-	-	52,881	-	-	-
<u>29,885</u>	<u>27,024</u>	<u>147,770</u>	<u>150,500</u>	<u>156,514</u>	<u>-</u>	<u>926,081</u>
483,487	862,417	681,173	803,954	567,371	1,059,872	5,951,271
-	-	-	-	-	-	-
-	-	-	-	1,589	-	-
1,143,405	248,858	1,296,582	1,431,334	(585,062)	6,399,344	3,809,710
<u>\$ 1,626,892</u>	<u>\$ 1,111,275</u>	<u>\$ 1,977,755</u>	<u>\$ 2,235,288</u>	<u>\$ (16,102)</u>	<u>\$ 7,459,216</u>	<u>\$ 9,760,981</u>

ST. TAMMANY PARISH, LOUISIANA
Combining Schedule of Net Position
Non-Major Component Units, Discretely Presented
December 31, 2023

	(Component Units)			
	Fire Protection District No. 13	Recreation District No. 1	Recreation District No. 4	Recreation District No. 6
ASSETS				
Cash and cash equivalents	\$ 2,575,670	\$ 9,793,092	\$ 715,074	\$ 245,287
Investments	-	-	-	-
Receivables (net of allowances for uncollectibles)	3,701,068	4,463,484	390,219	314,595
Due from primary government/component units	-	-	-	-
Inventory	-	4,132	6,973	-
Prepaid items	20,763	94,527	-	-
Restricted assets	937,482	246,458	-	-
Other assets	-	-	-	-
Capital assets:				
Land, improvements, and construction in progress	488,618	1,801,148	-	-
Other capital assets, net of depreciation	3,035,337	22,248,709	752,076	197,816
TOTAL ASSETS	10,758,938	38,651,550	1,864,342	757,698
DEFERRED OUTFLOWS OF RESOURCES				
Deferred charges - bonds	-	-	-	-
Deferred charges - pension	1,330,700	1,409,177	-	-
Deferred charges - OPEB	-	-	-	-
TOTAL DEFERRED OUTFLOWS OF RESOURCES	1,330,700	1,409,177	-	-
LIABILITIES				
Accounts, salaries, and other payables	191,038	621,866	14,261	9,674
Payable from restricted assets	-	-	-	-
Due to primary government/component units	-	-	-	-
Unearned revenue	-	-	-	-
Interest payable	-	-	-	9,282
Long-term liabilities:				
Net pension liability	2,373,028	1,047,964	-	-
Due within one year	258,520	465,000	-	116,000
Due in more than one year	1,422,449	9,323,741	-	497,000
TOTAL LIABILITIES	4,245,035	11,458,571	14,261	631,956
DEFERRED INFLOWS OF RESOURCES				
Deferred charges - bonds	-	303,204	-	-
Deferred charges - pension	82,351	124,323	-	-
Deferred charges - OPEB	-	-	-	-
Deferred charges - leases	-	-	-	-
TOTAL DEFERRED INFLOWS OF RESOURCES	82,351	427,527	-	-
NET POSITION				
Net investment in capital assets	1,842,986	14,364,858	752,076	(415,184)
Restricted for:				
Capital projects	937,482	-	-	-
Debt service	-	9,685,000	-	255,513
Unrestricted	4,981,784	4,124,771	1,098,005	285,413
TOTAL NET POSITION	\$ 7,762,252	\$ 28,174,629	\$ 1,850,081	\$ 125,742

SCHEDULE 22
continued

Recreation District No. 7	Recreation District No. 11	Recreation District No. 12	Recreation District No. 14	Sewerage District No. 1	Sewerage District No. 2	Sewerage District No. 4
\$ 73,781	\$ 388,296	\$ 55,592	\$ 10,075,489	\$ 105,764	\$ -	\$ 57,737
-	-	103,992	-	50,009	-	-
119,130	765,124	320,826	3,451,559	23,109	-	18,149
-	-	-	-	288,134	-	67,448
-	-	-	-	-	-	-
-	16,826	-	-	-	-	8,460
-	-	-	-	155,936	-	-
-	150	-	5,349	-	-	-
624,050	708,016	91,580	9,644,163	20,747	-	-
86,813	2,692,573	1,223,718	13,742,704	1,435,308	-	5,005
<u>903,774</u>	<u>4,570,985</u>	<u>1,795,708</u>	<u>36,919,264</u>	<u>2,079,007</u>	<u>-</u>	<u>156,799</u>
-	-	-	197,509	-	-	-
-	80,889	-	-	-	-	-
-	-	-	-	-	-	-
<u>-</u>	<u>80,889</u>	<u>-</u>	<u>197,509</u>	<u>-</u>	<u>-</u>	<u>-</u>
703	31,837	11,607	-	10,263	-	15,713
-	-	-	-	-	-	-
-	-	401	4,193	-	-	-
38,345	-	-	-	-	-	-
-	-	-	369,042	-	-	-
-	61,977	-	-	-	-	-
-	-	50,000	1,096,586	69,000	-	-
-	-	218,000	25,112,473	1,035,936	-	-
<u>39,048</u>	<u>93,814</u>	<u>280,008</u>	<u>26,582,294</u>	<u>1,115,199</u>	<u>-</u>	<u>15,713</u>
-	-	-	-	-	-	-
-	7,146	-	-	-	-	-
-	-	-	-	-	-	-
45,396	-	-	-	-	-	-
<u>45,396</u>	<u>7,146</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
710,863	3,400,589	1,047,298	5,220,796	351,119	-	5,005
-	-	-	-	-	-	-
-	-	-	2,730,944	155,936	-	-
<u>108,467</u>	<u>1,150,325</u>	<u>468,402</u>	<u>2,582,739</u>	<u>456,753</u>	<u>-</u>	<u>136,081</u>
<u>\$ 819,330</u>	<u>\$ 4,550,914</u>	<u>\$ 1,515,700</u>	<u>\$ 10,534,479</u>	<u>\$ 963,808</u>	<u>\$ -</u>	<u>\$ 141,086</u>

SCHEDULE 22
continued

ST. TAMMANY PARISH, LOUISIANA
Combining Schedule of Net Position
Non-Major Component Units, Discretely Presented
December 31, 2023

	(Component Units)		TOTAL Non-Major Component Units
	Water District No. 2	Water District No. 3	
ASSETS			
Cash and cash equivalents	\$ 225,833	\$ 506,856	\$ 70,360,001
Investments	-	-	2,868,944
Receivables (net of allowances for uncollectibles)	171,813	41,022	79,232,261
Due from primary government/component units	-	-	355,582
Inventory	63,718	-	74,823
Prepaid items	-	12,798	4,075,600
Restricted assets	959,467	263,059	5,689,295
Other assets	200	-	684,066
Capital assets:			
Land, improvements, and construction in progress	88,379	408,564	27,266,268
Other capital assets, net of depreciation	1,790,309	3,066,904	84,067,652
TOTAL ASSETS	3,299,719	4,299,203	274,674,492
DEFERRED OUTFLOWS OF RESOURCES			
Deferred charges - bonds	-	-	197,509
Deferred charges - pension	-	-	24,210,817
Deferred charges - OPEB	-	-	3,661,840
TOTAL DEFERRED OUTFLOWS OF RESOURCES	-	-	28,070,166
LIABILITIES			
Accounts, salaries, and other payables	46,478	8,187	4,491,911
Payable from restricted assets	119,889	94,809	214,698
Due to primary government/component units	-	355,582	372,972
Unearned revenue	-	-	613,404
Interest payable	6,312	33,271	508,479
Long-term liabilities:			
Net pension liability	-	-	64,689,668
Due within one year	109,737	50,000	3,677,021
Due in more than one year	786,436	1,836,621	65,663,102
TOTAL LIABILITIES	1,068,852	2,378,470	140,231,255
DEFERRED INFLOWS OF RESOURCES			
Deferred charges - bonds	-	-	303,204
Deferred charges - pension	-	-	5,780,263
Deferred charges - OPEB	-	-	2,737,297
Deferred charges - leases	-	-	98,277
TOTAL DEFERRED INFLOWS OF RESOURCES	-	-	8,919,041
NET POSITION			
Net investment in capital assets	1,077,515	1,588,847	70,200,761
Restricted for:			
Capital projects	-	-	1,985,857
Debt service	192,609	134,979	13,561,320
Unrestricted	960,743	196,907	67,846,424
TOTAL NET POSITION	\$ 2,230,867	\$ 1,920,733	\$ 153,594,362



ST. TAMMANY PARISH, LOUISIANA
Combining Statement of Activities
Non-Major Component Units, Discretely Presented
For the Year Ended December 31, 2023

	<u>Program Revenues</u>				<u>Fire</u>	<u>Fire</u>
	<u>Expenses</u>	<u>Charges for</u> <u>Services</u>	<u>Operating</u> <u>Grants and</u> <u>Contributions</u>	<u>Capital Grants</u> <u>and</u> <u>Contributions</u>	<u>Protection</u> <u>District</u> <u>No. 1</u>	<u>Protection</u> <u>District</u> <u>No. 2</u>
Component Units						
Fire Protection District No. 1	\$ 29,629,078	\$ -	\$ -	\$ -	\$ (29,629,078)	\$ -
Fire Protection District No. 2	6,384,155	-	245,616	-	-	(6,138,539)
Fire Protection District No. 3	2,391,980	603,352	-	-	-	-
Fire Protection District No. 4	20,855,014	3,793,550	728,686	-	-	-
Fire Protection District No. 5	1,360,424	-	33,223	-	-	-
Fire Protection District No. 6	955,235	-	76,930	-	-	-
Fire Protection District No. 7	1,364,437	-	28,885	-	-	-
Fire Protection District No. 8	1,761,434	-	3,625	-	-	-
Fire Protection District No. 9	1,701,057	-	18,007	-	-	-
Fire Protection District No. 11	1,935,255	234,372	-	-	-	-
Fire Protection District No. 12	8,386,595	30	-	-	-	-
Page Subtotal	<u>\$ 76,724,664</u>	<u>\$ 4,631,304</u>	<u>\$ 1,134,972</u>	<u>\$ -</u>	<u>(29,629,078)</u>	<u>(6,138,539)</u>
General Revenues						
Property taxes, special purpose (ad valorem, parcel fees, etc.)					27,559,571	5,809,126
Fire insurance tax					612,800	140,166
State revenue sharing (unrestricted)					543,747	79,911
Investment earnings					889,428	244,889
Grants and contributions not restricted to specific programs					2,328,382	298,233
Other general revenues					1,083,266	369,410
Total General Revenues					<u>33,017,194</u>	<u>6,941,735</u>
Change in Net Position					<u>3,388,116</u>	<u>803,196</u>
Net position - Beginning					<u>30,089,877</u>	<u>7,847,987</u>
Net position - Ending					<u>\$ 33,477,993</u>	<u>\$ 8,651,183</u>

SCHEDULE 23
continued

Net (Expenses) Revenues and Changes in Net Position - Component Units								
Fire Protection District No. 3	Fire Protection District No. 4	Fire Protection District No. 5	Fire Protection District No. 6	Fire Protection District No. 7	Fire Protection District No. 8	Fire Protection District No. 9	Fire Protection District No. 11	Fire Protection District No. 12
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-	-
(1,788,628)	-	-	-	-	-	-	-	-
-	(16,332,778)	-	-	-	-	-	-	-
-	-	(1,327,201)	-	-	-	-	-	-
-	-	-	(878,305)	-	-	-	-	-
-	-	-	-	(1,335,552)	-	-	-	-
-	-	-	-	-	(1,757,809)	-	-	-
-	-	-	-	-	-	(1,683,050)	-	-
-	-	-	-	-	-	-	(1,700,883)	-
-	-	-	-	-	-	-	-	(8,386,565)
<u>(1,788,628)</u>	<u>(16,332,778)</u>	<u>(1,327,201)</u>	<u>(878,305)</u>	<u>(1,335,552)</u>	<u>(1,757,809)</u>	<u>(1,683,050)</u>	<u>(1,700,883)</u>	<u>(8,386,565)</u>
1,921,081	17,445,384	1,075,073	682,100	963,740	1,573,162	1,026,252	2,380,388	7,249,195
52,680	364,034	40,872	38,022	45,838	47,121	81,588	38,170	201,141
52,203	247,774	33,420	21,361	23,743	46,453	30,103	38,177	122,775
75,673	1,260,586	37,172	2,347	50,832	67,636	14,850	170,603	428,996
-	-	32,953	-	29,250	-	44,400	-	340,800
145,067	521,882	25,310	48,382	559,533	147,321	58,118	102,143	603,621
<u>2,246,704</u>	<u>19,839,660</u>	<u>1,244,800</u>	<u>792,212</u>	<u>1,672,936</u>	<u>1,881,693</u>	<u>1,255,311</u>	<u>2,729,481</u>	<u>8,946,528</u>
458,076	3,506,882	(82,401)	(86,093)	337,384	123,884	(427,739)	1,028,598	559,963
<u>2,478,705</u>	<u>20,276,597</u>	<u>1,709,293</u>	<u>1,197,368</u>	<u>1,640,371</u>	<u>2,111,404</u>	<u>411,637</u>	<u>6,430,618</u>	<u>9,201,018</u>
<u>\$ 2,936,781</u>	<u>\$ 23,783,479</u>	<u>\$ 1,626,892</u>	<u>\$ 1,111,275</u>	<u>\$ 1,977,755</u>	<u>\$ 2,235,288</u>	<u>\$ (16,102)</u>	<u>\$ 7,459,216</u>	<u>\$ 9,760,981</u>

ST. TAMMANY PARISH, LOUISIANA
Combining Statement of Activities
Non-Major Component Units, Discretely Presented
For the Year Ended December 31, 2023

Component Units	Program Revenues				Fire	
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Protection District No. 13	Recreation District No. 1
Fire Protection District No. 13	\$ 4,148,026	\$ -	\$ -	\$ 192,199	\$ (3,955,827)	\$ -
Recreation District No. 1	7,175,378	1,121,249	25,372	-	-	(6,028,757)
Recreation District No. 4	494,955	10,745	-	-	-	-
Recreation District No. 6	555,439	156,965	-	-	-	-
Recreation District No. 7	259,992	114,916	-	-	-	-
Recreation District No. 11	565,706	146,033	-	-	-	-
Recreation District No. 12	567,841	144,585	-	-	-	-
Recreation District No. 14	5,096,132	1,060,438	-	-	-	-
Sewerage District No. 1	204,157	261,424	-	-	-	-
Sewerage District No. 2	-	-	-	-	-	-
Sewerage District No. 4	236,897	213,666	-	-	-	-
Page Subtotal	<u>\$ 19,304,523</u>	<u>\$ 3,230,021</u>	<u>\$ 25,372</u>	<u>\$ 192,199</u>	<u>(3,955,827)</u>	<u>(6,028,757)</u>
General Revenues						
Property taxes, special purpose (ad valorem, parcel fees, etc.)					3,860,871	5,186,968
Fire insurance tax					51,371	-
State revenue sharing (unrestricted)					50,454	63,900
Investment earnings					191,928	503,645
Grants and contributions not restricted to specific programs					-	244,331
Other general revenues					236,478	394,713
Total General Revenues					<u>4,391,102</u>	<u>6,393,557</u>
Change in Net Position					<u>435,275</u>	<u>364,800</u>
Net position - Beginning					<u>7,326,977</u>	<u>27,809,829</u>
Net position - Ending					<u>\$ 7,762,252</u>	<u>\$ 28,174,629</u>

SCHEDULE 23
continued

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

Recreation District No. 4	Recreation District No. 6	Recreation District No. 7	Recreation District No. 11	Recreation District No. 12	Recreation District No. 14	Sewerage District No. 1	Sewerage District No. 2	Sewerage District No. 4
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-	-
(484,210)	-	-	-	-	-	-	-	-
-	(398,474)	-	-	-	-	-	-	-
-	-	(145,076)	-	-	-	-	-	-
-	-	-	(419,673)	-	-	-	-	-
-	-	-	-	(423,256)	-	-	-	-
-	-	-	-	-	(4,035,694)	-	-	-
-	-	-	-	-	-	57,267	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	(23,231)
<u>(484,210)</u>	<u>(398,474)</u>	<u>(145,076)</u>	<u>(419,673)</u>	<u>(423,256)</u>	<u>(4,035,694)</u>	<u>57,267</u>	<u>-</u>	<u>(23,231)</u>
469,475	353,910	33	836,330	365,697	3,827,886	-	-	-
-	-	-	-	-	-	-	-	-
11,572	6,370	-	22,200	11,004	26,411	-	-	-
425	-	4,623	1,127	12,237	339,477	139	-	155
-	-	-	-	-	-	-	-	-
<u>262,379</u>	<u>6,966</u>	<u>44,991</u>	<u>26,790</u>	<u>249</u>	<u>136,867</u>	<u>19,561</u>	<u>-</u>	<u>10,841</u>
<u>743,851</u>	<u>367,246</u>	<u>49,647</u>	<u>886,447</u>	<u>389,187</u>	<u>4,330,641</u>	<u>19,700</u>	<u>-</u>	<u>10,996</u>
<u>259,641</u>	<u>(31,228)</u>	<u>(95,429)</u>	<u>466,774</u>	<u>(34,069)</u>	<u>294,947</u>	<u>76,967</u>	<u>-</u>	<u>(12,235)</u>
<u>1,590,440</u>	<u>156,970</u>	<u>914,759</u>	<u>4,084,140</u>	<u>1,549,769</u>	<u>10,239,532</u>	<u>885,581</u>	<u>-</u>	<u>153,321</u>
<u>\$ 1,850,081</u>	<u>\$ 125,742</u>	<u>\$ 819,330</u>	<u>\$ 4,550,914</u>	<u>\$ 1,515,700</u>	<u>\$ 10,534,479</u>	<u>\$ 962,548</u>	<u>\$ -</u>	<u>\$ 141,086</u>

ST. TAMMANY PARISH, LOUISIANA
Combining Statement of Activities
Non-Major Component Units, Discretely Presented
For the Year Ended December 31, 2023

	Program Revenues			Net (Expenses) Revenues and Changes in Net Position - Component Units		
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Water District No. 2	Water District No. 3
Component Units						
Water District No. 2	967,774	1,059,287	-	-	91,513	-
Water District No. 3	600,133	490,610	-	-	-	(109,523)
Page Subtotal	<u>1,567,907</u>	<u>1,549,897</u>	<u>-</u>	<u>-</u>	<u>91,513</u>	<u>(109,523)</u>
Total Non-major Component Units	<u>\$ 97,597,094</u>	<u>\$ 9,411,222</u>	<u>\$ 1,160,344</u>	<u>\$ 192,199</u>		
General Revenues						
Property taxes, special purpose (ad valorem, parcel fees, etc.)					119,992	-
Fire insurance tax					-	-
State revenue sharing (unrestricted)					-	-
Investment earnings					2,185	7,812
Grants and contributions not restricted to specific programs					-	-
Other general revenues					-	27,190
Total General Revenues					<u>122,177</u>	<u>35,002</u>
Change in Net Position					<u>213,690</u>	<u>(74,521)</u>
Net position - Beginning					<u>2,017,177</u>	<u>1,995,254</u>
Net position - Ending					<u>\$ 2,230,867</u>	<u>\$ 1,920,733</u>

**TOTAL Non-Major
Component Units**

\$ (86,833,329)

82,706,234

1,713,803

1,431,578

4,306,765

3,318,349

4,831,078

98,307,807

11,474,478

142,118,624

\$ 153,593,102



BUDGETARY COMPARISONS

ST. TAMMANY PARISH, LOUISIANA
Statement of Revenues, Expenditures, and Changes in Fund Balances -
Budget and Actual
Capital Improvements - General (200-4640)
For the Year Ended December 31, 2023

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amounts Budgetary Basis</u>	<u>Variance with Final Budget- Positive (Negative)</u>
Revenues	\$ 6,330,535	\$ 31,790,845	\$ 23,839,302	\$ (7,951,543)
Expenditures	<u>57,293,324</u>	<u>87,569,739</u>	<u>17,800,690</u>	<u>69,769,049</u>
Excess of Revenues Over Expenditures	<u>(50,962,789)</u>	<u>(55,778,894)</u>	<u>6,038,612</u>	<u>61,817,506</u>
Other Financing Sources				
Transfers in	15,843,056	20,537,316	3,257,249	(17,280,067)
Transfers out	<u>(25,691,387)</u>	<u>(28,774,209)</u>	<u>(2,295,556)</u>	<u>26,478,653</u>
Net Change in Fund Balance	(60,811,120)	(64,015,787)	7,000,305	71,016,092
Fund Balance - Beginning	<u>69,202,489</u>	<u>69,202,489</u>	<u>69,202,489</u>	<u>-</u>
Fund Balance - Ending	<u>\$ 8,391,369</u>	<u>\$ 5,186,702</u>	<u>\$ 76,202,794</u>	<u>\$ 71,016,092</u>

ST. TAMMANY PARISH, LOUISIANA
Statement of Revenues, Expenditures, and Changes in Fund Balances -
Budget and Actual
Capital - Grants - Other (249)
For the Year Ended December 31, 2023

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amounts Budgetary Basis</u>	<u>Variance with Final Budget- Positive (Negative)</u>
Revenues	\$ 7,833,338	\$ 66,425,086	\$ 5,176,889	\$ (61,248,197)
Expenditures	<u>7,833,338</u>	<u>68,157,444</u>	<u>3,799,615</u>	<u>64,357,829</u>
Excess of Revenues Over Expenditures	<u>-</u>	<u>(1,732,358)</u>	<u>1,377,274</u>	<u>3,109,632</u>
Other Financing Sources				
Transfers in	<u>-</u>	<u>3,114,870</u>	<u>5,238</u>	<u>(3,109,632)</u>
Net Change in Fund Balance	-	1,382,512	1,382,512	-
Fund Balance - Beginning	<u>368,043</u>	<u>368,043</u>	<u>368,043</u>	<u>-</u>
Fund Balance - Ending	<u>\$ 368,043</u>	<u>\$ 1,750,555</u>	<u>\$ 1,750,555</u>	<u>\$ -</u>



**OTHER
SUPPLEMENTARY
INFORMATION**

ST. TAMMANY PARISH, LOUISIANA
Schedule of Insurance Coverage - Primary Government
In Effect as of December 31, 2023

<u>Policy Number</u>	<u>Insurer</u>	<u>Expires</u>	<u>Type of Coverage</u>
ERP696392601	Zurich	January 1, 2024	Building and Personal Property Excl Wind/Hail/Named Storm
42-PRP-301025-06	National Fire & Marine Ins Co	January 1, 2024	Property Primary Wind, Hail & Named Storm only
IPG971576	General Star Indemnity Company	January 1, 2024	Building & Personal Property Excess - Wind/Hail only exc Named storm
GL 6676132	Safety National Casualty Corporation	January 1, 2024	General Liability Employee Benefits Liability Law Enforcement Liability
CA 6676131	Safety National Casualty Corporation	January 1, 2024	Auto Liability and Auto Physical Damage - (New Trucks, Dump Trucks, Specialty, and Mobile Surveillance Units)
SPO6676133	Safety Specialty Insurance Company	January 1, 2024	Professional Liability Package Public Officials Errors & Omissions Employment Practices Liability
XPE4066063	Safety National Casualty Corporation	January 1, 2024	Umbrella Excess Liability
105726006	Travelers Casualty & Surety Co.	January 1, 2024	Crime Coverage
QT-660-3232R006-TIL-22	Travelers Property & Casualty Co.	January 1, 2024	Inland Marine - Contractor's Equip
AAP N00989113 013	Ace Property & Casualty Co.	January 1, 2025	Airport Liability - St. Tammany Parish Regional Airport
YB2-L9L-465176-012	Liberty Mutual Fire Ins Co.	January 1, 2024	Boiler and Machinery
SP4066065	Safety National Casualty Corporation	January 1, 2024	Excess Workers' Compensation & Employer's Liability
B08562L002226	Lloyd's of London	January 1, 2024	Maritime Employer's Liability
CYB103466	Crum & Forster Specialty Insurance Co.	January 1, 2024	Cyber Liability
87055212662020	Hartford Ins Co of the Midwest	January 1, 2024	Flood Insurance - 21454 Koop Dr.
87055212642020	Hartford Ins Co of the Midwest	January 1, 2024	Flood Insurance - 21490 Koop Dr.
87055212592020	Hartford Ins Co of the Midwest	January 1, 2024	Flood Insurance - 510 E. Boston St.
87058793052020	Hartford Ins Co of the Midwest	February 22, 2024	Flood Insurance - 3901 Ponchartrain Dr.
87055487972020	Hartford Ins Co of the Midwest	March 15, 2024	Flood Insurance - 301 W 21st Ave.
87055487792020	Hartford Ins Co of the Midwest	March 15, 2024	Flood Insurance - 71683 Leveson St.
87055212632020	Hartford Ins Co of the Midwest	March 18, 2024	Flood Insurance - 844 Gerard St.
87055212672020	Hartford Ins Co of the Midwest	April 8, 2024	Flood Insurance - 555 Robert Dr.
87055212682020	Hartford Ins Co of the Midwest	April 10, 2024	Flood Insurance - 34783 Grantham College Rd.
87055652162019	Hartford Ins Co of the Midwest	April 13, 2024	Flood Insurance - 701 N. Columbia St.
6500092691	Hartford Ins Co of the Midwest	April 22, 2024	Flood Insurance - 65278 Hwy 434 (Coroner)
99057727192019	Hartford Ins Co of the Midwest	May 11, 2024	Flood Insurance - 1123 Main St.
87056259212019	Hartford Ins Co of the Midwest	August 13, 2024	Flood Insurance - 31078 Hwy. 36, Bldg. A
87056195432019	Hartford Ins Co of the Midwest	August 13, 2024	Flood Insurance - 31078 Hwy. 36, Bldg. B
87056195542019	Hartford Ins Co of the Midwest	August 22, 2024	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, 2024	Flood Insurance - 520 Old Spanish Trail
87061847002019	Hartford Ins Co of the Midwest	October 3, 2024	Flood Insurance - 68400 Otis Dr.

Note: For calendar year 2024, St. Tammany Parish has obtained insurance coverage similar to that provided by the above listed policies.

SCHEDULE 27

ST. TAMMANY PARISH, LOUISIANA
Schedule of Compensation Paid to Council Members
For the Year Ended December 31, 2023

<u>Name</u>	<u>District</u>	<u>Amount</u>
Marty Dean	District 1	\$ 31,232
David R. Fitzgerald	District 2	31,232
Martha J. Cazaubon	District 3	29,552
Michael Lorino, Jr.	District 4	31,352
Rykert Toledano, Jr.	District 5	29,552
Cheryl Tanner	District 6	29,552
James J. Davis	District 7	31,232
Chris Canulette	District 8	31,232
Mike M. Smith	District 9	29,552
Maureen O'Brien	District 10	31,232
Arthur Laughlin	District 11	30,752
Jerry Binder	District 12	31,352
Jake A. Airey	District 13	29,552
Ronald Randolph	District 14	27,647
		<hr/>
Total		<u>\$ 425,023</u>

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

ST. TAMMANY PARISH, LOUISIANA
Schedule of Compensation, Benefits and Other Payments to
Agency Head or Chief Executive Officer
For the Year Ended December 31, 2023

Agency Head: Michael B. Cooper, Parish President

<u>Purpose</u>	<u>Amount</u>
Salary	\$ 177,800
Benefits-insurance	10,878
Benefits-Retirement (PERS)	20,447
Benefits-Medicare	2,472
Cell Allowance	1,200
Travel and related	2,768
Membership dues	10,000
Registration fees	1,288
Special meals	289
	<hr/>
Total	\$ <u>227,142</u>

NOTE: This schedule of compensation, benefits and other payments to Agency Head or Chief Executive Officer was prepared in compliance with LA R.S. 24:513(A)(3) as amended by Act 706 of the 2014 Regular Session of the Louisiana Legislature.

**ST. TAMMANY PARISH, LOUISIANA
GENERAL FUND (000) - RECEIVING ENTITY
AS REQUIRED BY ACT 87 OF THE 2020 REGULAR LEGISLATIVE SESSION**

Cash Basis Presentation	First Six Month Period Ended 06/30/23	Second Six Month Period Ended 12/31/23
Receipts From:		
<i>City Court of East St. Tammany, Criminal Fines - Other</i>	\$ 57,136	\$ 34,813
<i>Subtotal Receipts</i>	\$ 57,136	\$ 34,813
 <i>Ending Balance of Amounts Assessed but not Received (only applies to those agencies that assess on behalf of themselves, such as courts)</i>		
	\$ -	\$ -

**ST. TAMMANY PARISH, LOUISIANA
CRIMINAL COURT FUND (134) - RECEIVING ENTITY
AS REQUIRED BY ACT 87 OF THE 2020 REGULAR LEGISLATIVE SESSION**

Cash Basis Presentation	First Six Month Period Ended 06/30/23	Second Six Month Period Ended 12/31/23
Receipts From:		
<i>St. Tammany Parish Sheriff's Office, Criminal Fines - Other</i>	\$ 381,407	\$ 379,628
<i>City Court of East St. Tammany, Criminal Fines - Other</i>	11,307	-
<i>St. Tammany Parish Sheriff's Office, Criminal Court Costs/Fees</i>	78,790	79,489
<i>St. Tammany Parish Sheriff's Office, Asset Forfeiture/Sale</i>	1,280	2,568
<i>District Attorney of the 22nd Judicial District, Asset Forfeiture/Sale</i>	21,186	74,502
<i>District Attorney of the 22nd Judicial District, Bond Fees</i>	-	21,044
Subtotal Receipts	\$ 493,970	\$ 557,231
 Ending Balance of Amounts Assessed but not Received (only applies to those agencies that assess on behalf of themselves, such as courts)	 \$ -	 \$ -

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

Cash Basis Presentation	First Six Month Period Ended 06/30/23	Second Six Month Period Ended 12/31/23
Receipts From:		
<i>St. Tammany Parish Sheriff's Office, Criminal Court Costs/Fees</i>	\$ 49,159	\$ 50,563
<i>Washington Parish Sheriff's Office, Criminal Court Costs/Fees</i>	1,335	1,209
<i>Washington Parish Sheriff's Office, Bond Fees</i>	1,523	900
<i>Washington Parish Sheriff's Office, Probation/Parole/Supervision Fees</i>	98	90
Subtotal Receipts	<u>\$ 52,115</u>	<u>\$ 52,762</u>
 Ending Balance of Amounts Assessed but not Received (only applies to those agencies that assess on behalf of themselves, such as courts)	 <u>\$ -</u>	 <u>\$ -</u>

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

Cash Basis Presentation	First Six Month Period Ended 06/30/23	Second Six Month Period Ended 12/31/23
Receipts From:		
<i>St. Tammany Parish Sheriff's Office, Criminal Court Costs/Fees</i>	\$ 72,003	\$ 77,358
Subtotal Receipts	<u>\$ 72,003</u>	<u>\$ 77,358</u>
Ending Balance of Amounts Assed but not Received (only applies to those agencies that assess on behalf of themselves, such as courts)	<u>\$ -</u>	<u>\$ -</u>

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

Cash Basis Presentation	First Six Month Period Ended 06/30/23	Second Six Month Period Ended 12/31/23
Receipts From:		
<i>St. Tammany Parish Sheriff's Office, Criminal Court Costs/Fees</i>	\$ 15,248	\$ 16,249
Subtotal Receipts	<u>\$ 15,248</u>	<u>\$ 16,249</u>
Ending Balance of Amounts Assessed but not Received (only applies to those agencies that assess on behalf of themselves, such as courts)	<u>\$ -</u>	<u>\$ -</u>



ST. TAMMANY PARISH, LOUISIANA
Statistical Section (Unaudited)

This part of St. Tammany Parish Government’s comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the government’s overall financial health.

Contents	Page
Financial Trends These schedules contain trend information to help the reader understand the government’s financial performance and well-being have changed over time.	222
Revenue Capacity These schedules contain information to help the reader assess the government’s most significant local revenue source.	233
Debt Capacity These schedules present information to help the reader assess the affordability of the government’s current level of outstanding debt and the government’s ability to issue additional debt in the future.	241
Demographic and Economic Information These schedules offer demographic and economic indicators to help the reader understand the environment within which the government’s financial activities take place.	245
Operating Information These schedules contain service and infrastructure data to help the reader understand how the information in the government’s financial report relates to the services the government provides and the activities it performs.	247

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)

	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>
Governmental activities				
Net investment in capital assets	\$ 410,385,111	\$ 402,407,840	\$ 398,684,365	\$ 397,176,355
Restricted	265,407,309	263,443,859	242,315,170	232,383,160
Unrestricted	59,135,066	19,998,451	18,804,841	19,672,953
Total governmental activities net position	<u>734,927,486</u>	<u>685,850,150</u>	<u>659,804,376</u>	<u>649,232,468</u>
Business-type activities				
Net investment in capital assets	17,735,877	8,189,794	2,594,751	2,635,621
Restricted	2,786,127	5,683,146	3,645,330	2,477,181
Unrestricted	23,320,881	21,534,498	27,355,173	27,156,978
Total business-type activities net position	<u>43,842,885</u>	<u>35,407,438</u>	<u>33,595,254</u>	<u>32,269,780</u>
Primary government				
Net investment in capital assets	428,120,988	410,597,634	401,279,116	399,811,976
Restricted	268,193,436	269,127,005	245,960,500	234,860,341
Unrestricted	82,455,947	41,532,949	46,160,014	46,829,931
Total primary government net position	<u>\$ 778,770,371</u>	<u>\$ 721,257,588</u>	<u>\$ 693,399,630</u>	<u>\$ 681,502,248</u>

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

TABLE 1

Fiscal Year					
2019	2018	2017	2016	2015	2014
\$ 380,179,279	\$ 419,372,910	\$ 420,832,029	\$ 406,351,930	\$ 396,041,276	\$ 366,268,854
208,637,081	172,237,246	156,921,420	148,945,551	145,447,624	142,878,282
56,857,635	55,594,107	56,856,062	58,967,674	50,057,760	30,755,975
<u>645,673,995</u>	<u>647,204,263</u>	<u>634,609,511</u>	<u>614,265,155</u>	<u>591,546,660</u>	<u>539,903,111</u>
1,852,005	2,716,456	303,171	(754,333)	(3,303,860)	(2,350,620)
2,408,664	2,035,660	4,810,717	4,678,367	4,516,267	4,546,543
23,724,610	18,692,097	17,549,136	14,543,320	12,967,159	10,499,122
<u>27,985,279</u>	<u>23,444,213</u>	<u>22,663,024</u>	<u>18,467,354</u>	<u>14,179,566</u>	<u>12,695,045</u>
382,031,284	422,089,366	421,135,200	405,597,597	392,737,416	363,918,234
211,045,745	174,272,906	161,732,137	153,623,918	149,963,891	147,424,825
80,582,245	74,286,204	74,405,198	73,510,994	63,024,919	41,255,097
<u>\$ 673,659,274</u>	<u>\$ 670,648,476</u>	<u>\$ 657,272,535</u>	<u>\$ 632,732,509</u>	<u>\$ 605,726,226</u>	<u>\$ 552,598,156</u>

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

	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>
Expenses				
Governmental activities:				
General government	\$ 19,439,758	\$ 15,595,720	\$ 16,464,381	\$ 16,818,269
Public safety	23,590,604	45,443,418	64,980,952	17,547,351
Highways and streets	70,497,443	52,488,225	49,876,316	65,155,242
Sanitation	1,785,735	1,747,128	1,278,267	986,656
Health and welfare	24,784,713	20,164,145	20,027,266	38,048,708
Cultural and recreation	14,672,846	15,114,453	13,374,517	13,126,790
Economic development	775,808	568,276	854,083	1,222,767
Conservation	1,842,114	1,978,108	834,805	34,548
Transportation	2,958,141	3,089,854	2,850,844	2,577,585
Interest on long-term debt	2,504,813	2,722,903	2,929,741	3,419,568
Total governmental activities expenses	<u>162,851,975</u>	<u>158,912,230</u>	<u>173,471,172</u>	<u>158,937,484</u>
Business-type activities:				
Water/sewer	19,182,128	16,169,901	15,682,393	14,408,230
Development	4,768,418	3,684,358	3,644,733	3,304,838
Total business-type activities expenses	<u>23,950,546</u>	<u>19,854,259</u>	<u>19,327,126</u>	<u>17,713,068</u>
Total primary government expenses	<u>\$ 186,802,521</u>	<u>\$ 178,766,489</u>	<u>\$ 192,798,298</u>	<u>\$ 176,650,552</u>
Program Revenues				
Governmental activities:				
Charges for services:				
General government	\$ 8,504,170	\$ 7,652,629	\$ 7,248,095	\$ 6,742,775
Public safety	10,767	10,375	12,112	10,580
Highways and streets	7,896,214	2,921,807	3,174,517	3,066,478
Sanitation	3,087,188	2,393,397	2,145,008	1,784,715
Health and welfare	995,790	1,119,965	894,866	856,801
Cultural and recreation	293,493	345,647	106,516	229,960
Economic development	2,318	83,213	-	-
Conservation	39,143	45,249	56,184	4,360
Transportation	42,185	133,817	432,152	101,601
Operating grants and contributions	23,977,583	39,581,170	42,283,650	34,962,531
Capital grants and contributions	24,557,328	12,376,791	13,544,867	9,157,759
Total governmental activities program revenues	<u>69,406,179</u>	<u>66,664,060</u>	<u>69,897,967</u>	<u>56,917,560</u>
Business-type activities:				
Charges for services:				
Water/sewer	19,447,001	17,424,455	16,260,583	16,107,089
Development	4,452,032	4,832,858	4,187,972	3,857,182
Operating grants and contributions	64,978	57,301	52,980	516,126
Capital grants and contributions	7,428,453	1,173,598	686,695	1,534,134
Total business-type activities program revenues	<u>31,392,464</u>	<u>23,488,212</u>	<u>21,188,230</u>	<u>22,014,531</u>
Total primary government program revenues	<u>\$ 100,798,643</u>	<u>\$ 90,152,272</u>	<u>\$ 91,086,197</u>	<u>\$ 78,932,091</u>
Net (Expense)/Revenue				
Governmental activities	\$ (93,445,796)	\$ (92,248,170)	\$ (103,573,205)	\$ (102,019,924)
Business-type activities	7,441,918	3,633,953	1,861,104	4,301,463
Total primary government net expenses	<u>\$ (86,003,878)</u>	<u>\$ (88,614,217)</u>	<u>\$ (101,712,101)</u>	<u>\$ (97,718,461)</u>

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

TABLE 2
continued

Fiscal Year						
2019	2018	2017	2016	2015	2014	
\$ 18,007,788	\$ 20,299,867	\$ 27,342,652	\$ 24,900,267	\$ 22,552,910	\$ 21,013,347	
16,651,019	18,200,650	25,572,849	27,801,879	25,613,378	19,458,275	
68,145,372	52,859,506	43,224,058	45,663,946	41,349,476	39,608,176	
1,965,528	1,417,678	1,595,133	1,330,473	1,208,913	889,591	
10,779,155	11,292,275	14,726,689	15,456,350	13,424,990	10,989,796	
12,669,978	13,392,269	12,188,504	12,087,089	11,606,730	10,762,156	
1,518,459	1,046,213	3,949,400	57,057	1,230,533	1,313,786	
15,457	63,779	-	-	-	-	
3,334,696	3,634,927	-	-	-	-	
2,533,941	2,016,274	2,190,712	2,496,157	2,923,447	3,252,376	
<u>135,621,393</u>	<u>124,223,438</u>	<u>130,789,997</u>	<u>129,793,218</u>	<u>119,910,377</u>	<u>107,287,503</u>	
14,708,021	14,136,742	12,005,216	12,898,145	11,654,806	11,399,430	
3,192,988	-	-	-	-	-	
<u>17,901,009</u>	<u>14,136,742</u>	<u>12,005,216</u>	<u>12,898,145</u>	<u>11,654,806</u>	<u>11,399,430</u>	
<u>\$ 153,522,402</u>	<u>\$ 138,360,180</u>	<u>\$ 142,795,213</u>	<u>\$ 142,691,363</u>	<u>\$ 131,565,183</u>	<u>\$ 118,686,933</u>	
\$ 7,448,681	\$ 7,574,089	\$ 7,974,712	\$ 8,860,676	\$ 7,529,669	\$ 7,612,317	
51,826	2,793,511	2,324,153	2,742,476	2,144,050	2,254,057	
5,288,488	2,690,525	1,783,435	2,228,551	3,509,162	2,573,920	
1,916,353	1,794,158	1,614,738	1,481,472	1,541,277	1,607,527	
885,326	795,369	908,552	810,160	401,523	284,709	
264,126	260,997	209,274	42,191	39,210	23,397	
-	-	-	-	377	-	
-	-	-	-	-	-	
153,993	264,657	-	-	-	-	
7,059,014	7,265,848	9,091,015	9,057,609	8,191,631	8,768,482	
7,874,982	11,003,627	10,513,831	18,026,859	26,926,319	9,274,134	
<u>30,942,789</u>	<u>34,442,781</u>	<u>34,419,710</u>	<u>43,249,994</u>	<u>50,283,218</u>	<u>32,398,543</u>	
17,321,546	14,369,127	13,806,466	13,680,590	13,080,708	12,531,285	
3,798,572	-	-	-	-	-	
43,319	-	-	-	-	-	
302,784	47,913	1,476,652	45,614	121,201	91,967	
<u>21,466,221</u>	<u>14,417,040</u>	<u>15,283,118</u>	<u>13,726,204</u>	<u>13,201,909</u>	<u>12,623,252</u>	
<u>\$ 52,409,010</u>	<u>\$ 48,859,821</u>	<u>\$ 49,702,828</u>	<u>\$ 56,976,198</u>	<u>\$ 63,485,127</u>	<u>\$ 45,021,795</u>	
\$ (104,678,604)	\$ (89,780,657)	\$ (96,370,287)	\$ (86,543,224)	\$ (69,627,159)	\$ (74,888,960)	
3,565,212	280,298	3,277,902	828,059	1,547,103	1,223,822	
<u>\$ (101,113,392)</u>	<u>\$ (89,500,359)</u>	<u>\$ (93,092,385)</u>	<u>\$ (85,715,165)</u>	<u>\$ (68,080,056)</u>	<u>\$ (73,665,138)</u>	

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

	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>
General Revenues and Other Changes in Net Position				
Governmental activities:				
Taxes:				
Property taxes, general	\$ 6,397,456	\$ 6,159,695	\$ 5,611,433	\$ 5,564,230
Property taxes, special purpose	39,047,391	37,476,816	35,119,793	34,815,048
Sales and use taxes	76,160,549	76,712,544	70,468,514	57,869,212
Franchise taxes	2,221,553	2,417,436	2,453,265	2,587,272
Hotel/motel tax	317,311	371,719	300,154	217,041
Timber severance tax	107,294	90,017	24,675	83,179
Mineral severance tax	10,197	7,699	20,070	10,854
Alcohol tax	15,843	17,327	18,572	21,514
Cigarette paper tax	25,666	23,485	20,347	15,842
Gaming revenue tax	509,585	61,980	16,015	26,390
Penalties and interest	279,812	189,805	171,757	109,260
State revenue sharing	860,971	842,684	804,337	801,272
Federal refuge revenue sharing	68,816	61,499	62,020	65,805
Investment earnings	16,091,239	(7,195,048)	(1,357,339)	2,988,712
Sale of revoked property/easements	-	-	-	-
GNOE excess revenue	50,000	50,000	50,000	50,000
Extraordinary item	-	-	-	-
Transfers	359,449	1,006,286	361,500	352,766
Total governmental activities	<u>142,523,132</u>	<u>118,293,944</u>	<u>114,145,113</u>	<u>105,578,397</u>
Business-type activities:				
Investment earnings	1,352,978	(815,483)	(174,130)	335,804
Transfers	(359,449)	(1,006,286)	(361,500)	(352,766)
Total business-type activities	<u>993,529</u>	<u>(1,821,769)</u>	<u>(535,630)</u>	<u>(16,962)</u>
Total primary government	<u>\$ 143,516,661</u>	<u>\$ 116,472,175</u>	<u>\$ 113,609,483</u>	<u>\$ 105,561,435</u>
Change in Net Position				
Governmental activities	\$ 49,077,336	\$ 26,045,774	\$ 10,571,908	\$ 3,558,473
Business-type activities	<u>8,435,447</u>	<u>1,812,184</u>	<u>1,325,474</u>	<u>4,284,501</u>
Total primary government	<u>\$ 57,512,783</u>	<u>\$ 27,857,958</u>	<u>\$ 11,897,382</u>	<u>\$ 7,842,974</u>

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

TABLE 2
continued

Fiscal Year						
2019	2018	2017	2016	2015	2014	
\$ 5,297,005	\$ 5,119,961	\$ 4,948,851	\$ 4,989,294	\$ 4,642,075	\$ 4,524,597	
33,174,656	32,006,823	31,029,718	31,227,876	28,983,212	25,307,458	
53,925,952	57,278,185	75,512,450	71,445,045	68,946,647	65,667,400	
2,568,479	2,461,767	2,304,587	2,430,365	2,491,557	2,322,561	
223,140	223,516	234,616	235,297	225,936	578,665	
42,755	67,204	54,196	69,553	95,160	93,961	
15,506	9,702	7,802	4,985	14,678	9,193	
19,590	20,709	58,091	59,606	60,457	58,355	
13,907	12,497	11,677	9,660	10,803	10,939	
138,160	182,126	177,465	181,823	179,531	188,055	
117,101	62,890	-	-	-	-	
801,027	803,117	801,419	100,523	273,191	277,808	
75,892	66,225	81,223	71,627	68,108	72,767	
7,035,659	4,139,714	2,190,613	1,737,387	2,331,770	3,497,663	
-	-	-	9,700	24,125	53,200	
50,000	50,000	50,000	50,000	50,000	50,000	
-	-	-	-	12,647,720	-	
(350,493)	(129,027)	(748,065)	(3,361,022)	225,738	292,582	
<u>103,148,336</u>	<u>102,375,409</u>	<u>116,714,643</u>	<u>109,261,719</u>	<u>121,270,708</u>	<u>103,005,204</u>	
625,361	371,864	169,703	98,707	163,156	201,031	
350,493	129,027	748,065	3,361,022	(225,738)	(292,582)	
<u>975,854</u>	<u>500,891</u>	<u>917,768</u>	<u>3,459,729</u>	<u>(62,582)</u>	<u>(91,551)</u>	
<u>\$ 104,124,190</u>	<u>\$ 102,876,300</u>	<u>\$ 117,632,411</u>	<u>\$ 112,721,448</u>	<u>\$ 121,208,126</u>	<u>\$ 102,913,653</u>	
\$ (1,530,268)	\$ 12,594,752	\$ 20,344,356	\$ 22,718,495	\$ 51,643,549	\$ 28,116,244	
4,541,066	781,189	4,195,670	4,287,788	1,484,521	1,132,271	
<u>\$ 3,010,798</u>	<u>\$ 13,375,941</u>	<u>\$ 24,540,026</u>	<u>\$ 27,006,283</u>	<u>\$ 53,128,070</u>	<u>\$ 29,248,515</u>	

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

	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>
General Fund				
Nonspendable, inventory	\$ -	\$ -	\$ -	\$ 661
Nonspendable, prepaid items	473,034	373,808	629,731	738,439
Unassigned	14,982,694	11,983,302	13,618,056	17,103,273
Total general fund	<u>\$ 15,455,728</u>	<u>\$ 12,357,110</u>	<u>\$ 14,247,787</u>	<u>\$ 17,842,373</u>
All Other Governmental Funds				
Nonspendable, mitigation bank	\$ 792,899	\$ 720,057	\$ 712,526	\$ 712,415
Nonspendable, prepaid items	20,274	8,877	8,488	32,124
Restricted	270,614,410	248,435,855	236,162,922	231,670,745
Committed	37,520,297	33,400,410	33,268,158	32,269,037
Total all other governmental funds	<u>\$ 308,947,880</u>	<u>\$282,565,199</u>	<u>\$ 270,152,094</u>	<u>\$264,684,321</u>

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

TABLE 3

Fiscal Year					
2019	2018	2017	2016	2015	2014
\$ 8,387	\$ -	\$ -	\$ -	\$ -	\$ -
651,324	599,363	392,092	103,557	101,628	8,829
17,021,608	17,173,192	16,979,700	14,976,621	13,628,268	11,728,298
<u>\$ 17,681,319</u>	<u>\$ 17,772,555</u>	<u>\$ 17,371,792</u>	<u>\$ 15,080,178</u>	<u>\$ 13,729,896</u>	<u>\$ 11,737,127</u>
\$ 244,106	\$ -	\$ -	\$ -	\$ -	\$ -
32,299	503,977	7,930	24,344	7,262	11,254
208,392,975	169,437,191	156,921,420	148,945,551	144,292,871	139,882,720
31,999,427	32,107,128	31,606,179	32,000,990	25,734,472	21,581,482
<u>\$ 240,668,807</u>	<u>\$ 202,048,296</u>	<u>\$ 188,535,529</u>	<u>\$ 180,970,885</u>	<u>\$ 170,034,605</u>	<u>\$ 161,475,456</u>

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

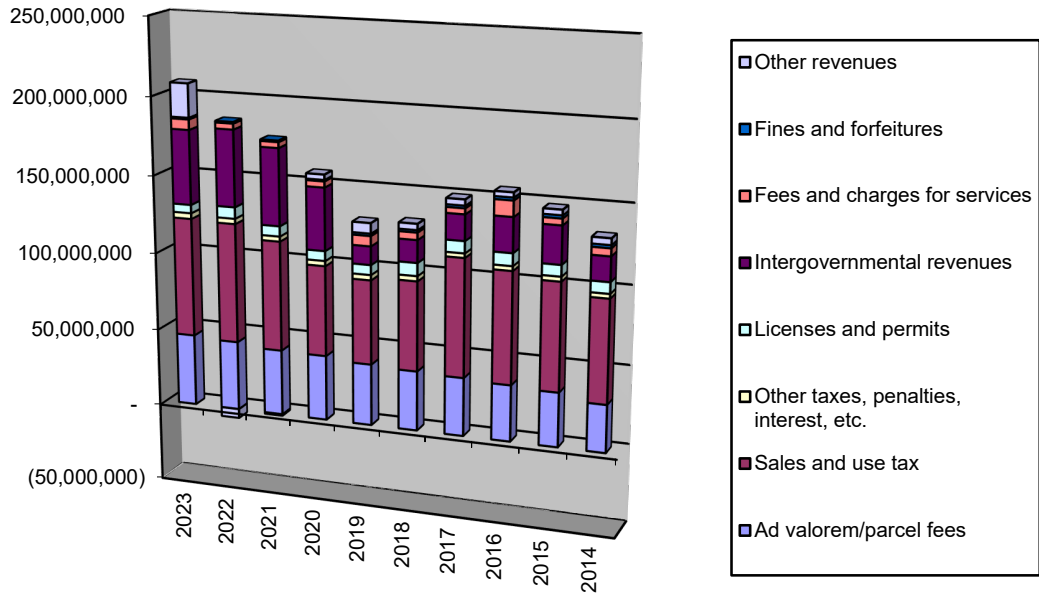
	2023	2022	2021	2020
REVENUES				
Taxes	\$ 125,732,786	\$ 124,605,455	\$ 115,786,679	\$ 102,857,105
Licenses and permits	5,337,275	7,305,575	6,510,735	6,265,592
Intergovernmental revenues	47,672,929	49,037,206	49,207,333	39,926,462
Fees and charges for services	6,597,438	3,766,144	3,690,997	3,866,225
Fines and forfeitures	1,084,912	949,897	897,255	934,599
Other revenues	21,500,463	(5,871,847)	(867,713)	3,313,365
Total revenues	<u>207,925,803</u>	<u>179,792,430</u>	<u>175,225,286</u>	<u>157,163,348</u>
EXPENDITURES				
General government	15,687,683	14,646,514	15,027,568	14,031,846
Public safety	22,094,330	43,724,449	63,279,940	16,278,848
Highways and streets	45,817,150	30,252,191	26,896,851	40,584,944
Sanitation	1,503,412	1,431,480	1,161,792	973,247
Health and welfare	21,355,018	18,665,299	18,748,640	36,894,049
Culture and recreation	13,886,386	13,119,443	12,645,105	12,552,682
Economic development	772,769	565,237	851,044	1,217,632
Conservation	1,785,809	2,022,751	869,465	30,913
Transportation	2,231,633	2,318,143	2,204,977	1,884,443
Capital outlay	44,313,338	35,638,090	23,169,682	21,930,910
Debt service:				
Principal/Impact fee credits used/SBITAs	8,017,049	6,520,561	6,019,180	5,681,270
Interest	2,552,663	2,765,673	2,858,175	2,850,754
Bond issuance costs	13,575	13,800	4,886	1,004,173
Total expenditures	<u>180,030,815</u>	<u>171,683,631</u>	<u>173,737,305</u>	<u>155,915,711</u>
Excess of revenues over (under) expenditures	<u>27,894,988</u>	<u>8,108,799</u>	<u>1,487,981</u>	<u>1,247,637</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	8,177,763	6,482,670	4,337,849	25,514,815
Transfers out	(7,401,164)	(4,069,041)	(3,952,643)	(25,136,437)
Issuance of debt/Issuance of SBITAs	809,712	-	-	45,500,000
Payments to refunded bond escrow agent	-	-	-	(22,949,447)
Impact fee credits issued	-	-	-	-
Total other financing sources (uses)	<u>1,586,311</u>	<u>2,413,629</u>	<u>385,206</u>	<u>22,928,931</u>
EXTRAORDINARY ITEMS				
	-	-	-	-
Net change in fund balances	<u>\$ 29,481,299</u>	<u>\$ 10,522,428</u>	<u>\$ 1,873,187</u>	<u>\$ 24,176,568</u>
Debt service as a percentage of noncapital expenditures	7.8%	6.8%	5.9%	6.4%

TABLE 4

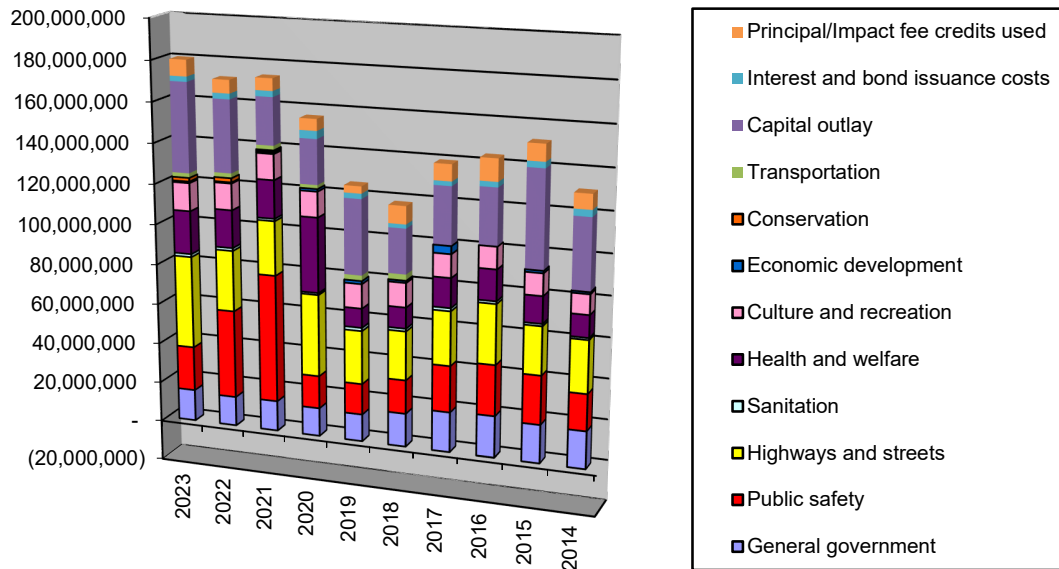
Fiscal Year					
2019	2018	2017	2016	2015	2014
\$ 96,664,955	\$ 98,722,665	\$ 115,599,879	\$ 110,391,957	\$ 106,674,350	\$ 98,956,754
6,305,677	8,249,029	7,595,819	7,960,092	7,186,947	7,143,151
11,744,609	14,281,364	16,431,101	22,101,018	23,965,501	15,599,505
6,488,061	4,643,628	3,689,107	10,003,674	4,139,930	4,882,974
1,523,564	1,517,690	1,634,371	1,804,560	1,938,064	1,904,572
6,551,500	3,910,185	3,796,836	3,131,108	3,395,064	4,106,414
<u>129,278,366</u>	<u>131,324,561</u>	<u>148,747,113</u>	<u>155,392,409</u>	<u>147,299,856</u>	<u>132,593,370</u>
13,485,014	16,485,327	19,776,239	20,543,340	18,927,628	18,494,003
15,340,294	16,666,814	22,920,822	25,074,891	24,031,530	18,057,632
26,427,692	24,205,311	26,755,260	29,542,141	23,771,589	25,892,079
1,612,485	1,379,962	1,526,695	1,279,048	1,131,203	1,014,390
9,483,708	10,332,356	14,515,490	15,198,064	13,216,749	10,846,713
12,022,870	11,976,244	11,410,341	10,812,472	10,796,406	9,800,126
1,498,351	1,013,349	3,893,757	(441)	1,183,495	998,968
15,457	63,779	-	-	-	-
2,638,781	2,969,623	-	-	-	-
36,920,022	22,054,023	28,218,934	27,657,787	47,566,418	34,843,783
3,497,573	8,768,103	8,082,304	10,894,125	8,274,437	7,393,565
2,229,523	1,855,088	2,181,795	2,569,073	2,965,314	3,292,321
355,065	122,576	11,750	17,675	10,200	8,725
<u>125,526,835</u>	<u>117,892,555</u>	<u>139,293,387</u>	<u>143,588,175</u>	<u>151,874,969</u>	<u>130,642,305</u>
3,751,531	13,432,006	9,453,726	11,804,234	(4,575,113)	1,951,065
46,843,213	2,239,815	926,287	1,228,336	3,096,920	4,690,858
(47,055,746)	(1,875,133)	(523,755)	(746,008)	(617,609)	(6,346,759)
34,952,189	6,655,000	-	-	-	-
-	(6,538,158)	-	-	-	-
38,088	-	-	-	-	-
<u>34,777,744</u>	<u>481,524</u>	<u>402,532</u>	<u>482,328</u>	<u>2,479,311</u>	<u>(1,655,901)</u>
-	-	-	-	12,647,720	-
<u>\$ 38,529,275</u>	<u>\$ 13,913,530</u>	<u>\$ 9,856,258</u>	<u>\$ 12,286,562</u>	<u>\$ 10,551,918</u>	<u>\$ 295,164</u>
6.5%	11.1%	9.2%	11.6%	10.8%	11.2%

ST. TAMMANY PARISH, LOUISIANA

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



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



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
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
2014	30,379,917	65,667,400	2,322,561	58,355	93,961	226,373	9,193	188,055	-	10,939	98,956,754

**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
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%
2014	1,653,788,138	485,971,275	139,303,800	2,279,063,213	501,455,681	1,777,607,532	19.0%	20,334,905,080	11.2%

(1) Total assessed value is based on the following percentages of estimated actual value:

Real Estate	10%
Personal Property	15%
Public Service	25%

Source: Louisiana Tax Commission Annual Reports

TABLE 7

**ST. TAMMANY PARISH, LOUISIANA
PRINCIPAL PROPERTY TAX PAYERS,
CURRENT YEAR AND NINE YEARS AGO
(UNAUDITED)**

Taxpayer	2023			2014		
	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	\$ 58,147,100	1	2.22%	\$ 50,884,810	1	2.86%
FLORIDA MARINE TRANSPORTERS	20,895,360	2	0.80%	11,760,020	4	0.66%
ASSOCIATED WHOLESALE GROCERS	18,693,713	3	0.71%	9,450,890	6	0.53%
ATMOS ENERGY CORPORATION	17,631,030	4	0.67%	8,462,880	7	0.48%
TRI-STATES NGL PIPELINE, LLC	12,318,570	5	0.47%	7,976,130	9	0.45%
CHEVRON USA INC	11,471,222	6	0.44%	10,958,294	5	0.62%
SPECTRUM GULF COAST LLC	9,992,153	7	0.38%			
PARKWAY PIPELINE LLC	9,500,290	8	0.36%	12,521,040	3	0.70%
J P MORGAN CHASE BANK	9,006,037	9	0.34%	7,257,505	10	0.41%
CAPITAL ONE	8,694,296	10	0.33%			
AT&T SOUTHEAST				14,768,740	2	0.83%
WASH-ST TAMMANY ELEC COOP				8,143,000	8	0.46%
	<u>\$ 176,349,771</u>		<u>6.72%</u>	<u>\$ 142,183,309</u>		<u>8.00%</u>

Source: St. Tammany Parish Assessor's Office

TABLE 8
continued

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

	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
Parish Direct Rates										
Alimony (General Government)										
Unincorporated Areas	2.89	2.89	2.75	2.75	2.89	2.89	2.89	2.89	3.00	3.00
Incorporated Areas	1.44	1.44	1.37	1.37	1.44	1.44	1.44	1.44	1.50	1.50
Drainage Maintenance	1.69	1.69	1.69	1.69	1.77	1.77	1.77	1.77	1.83	1.83
Public Health	1.78	1.78	1.69	1.69	1.77	1.77	1.77	1.77	1.83	1.83
Library	5.78	5.78	5.78	5.78	6.07	6.07	6.07	6.07	6.29	5.35
Council on Aging/STARC	1.83	1.83	1.83	1.83	1.92	1.92	1.92	1.92	1.99	1.69
Coroner	3.10	3.10	3.10	3.10	3.26	3.26	3.26	3.26	3.38	2.96
Animal Shelter	1.00	1.00	0.78	0.78	0.82	0.82	0.82	0.82	0.85	0.85
Total Direct Rate	19.51	19.51	18.99	18.99	19.94	19.94	19.94	19.94	20.67	19.01
School District Rates										
School Debt Service	13.90	13.90	13.90	13.90	13.90	15.90	16.90	17.90	17.90	17.90
School Constitutional Tax	3.48	3.48	3.48	3.48	3.65	3.65	3.65	3.65	3.78	3.78
School Additional Support Tax	4.42	4.42	4.42	4.42	4.64	4.64	4.64	4.64	4.81	4.81
School Maint. Operations/Const	3.14	3.14	3.14	3.14	3.30	3.30	3.30	3.30	3.42	3.42
School Maint. Operations	32.41	32.41	32.41	32.41	34.03	34.03	34.03	34.03	35.27	35.27
School Additional Support II	2.75	2.75	2.75	2.75	2.89	2.89	2.89	2.89	3.00	3.00
School Security SRO MHP	1.90	1.90	1.90	1.90	2.00	-	-	-	-	-
Other Parish-wide Rates										
Law Enforcement	11.14	11.14	11.14	11.14	11.69	11.69	11.66	11.25	11.66	11.66
Florida Parishes Juv. Center	2.75	2.75	2.75	2.75	2.75	2.75	2.75	2.75	2.75	2.75
Parish Special Assessor	2.49	2.49	2.47	2.47	2.59	2.59	2.60	2.60	2.69	2.69
Mosquito Abatement District	3.35	3.35	3.57	3.90	3.90	4.05	4.05	4.05	4.20	4.30
City, Town and Village Rates										
Abita Springs	15.25	15.25	15.25	15.25	15.86	15.86	15.86	15.71	15.86	15.86
Covington	20.01	20.01	20.01	20.01	21.00	21.00	21.24	21.24	21.50	21.80
Madisonville	8.55	8.55	8.55	8.55	8.55	8.55	8.55	8.21	8.55	8.55
Mandeville	8.86	8.86	8.86	8.86	9.31	9.31	10.31	10.31	11.03	15.80
Pearl River	5.54	5.54	9.50	9.50	9.98	9.98	9.98	9.98	10.00	10.00
Slidell	26.06	26.06	26.09	26.09	27.07	26.93	27.08	27.52	22.50	25.85
Fire District Rates										
Fire District No. 1	35.00	35.00	35.00	33.65	35.00	35.00	35.00	35.00	35.00	33.50
Fire District No. 2	20.62	20.62	20.62	20.62	20.52	20.52	20.52	20.52	20.52	20.52
Fire District No. 3	34.95	34.95	34.95	34.95	34.94	34.94	34.94	34.94	34.95	34.95
Fire District No. 4	26.00	26.00	26.00	25.38	26.00	26.00	26.00	26.00	26.00	26.00
Fire District No. 5	29.68	29.68	29.68	29.68	29.58	29.58	29.58	29.58	28.36	28.36
Fire District No. 6	20.12	20.12	20.12	18.98	20.12	20.12	20.12	20.12	20.12	20.12
Fire District No. 7	20.06	20.06	19.74	19.74	20.17	20.17	20.17	20.17	20.20	20.20
Fire District No. 8	34.18	34.18	32.25	32.25	34.18	34.18	34.18	34.18	34.88	34.88
Fire District No. 9	35.00	35.00	35.00	35.00	35.00	35.00	35.00	35.00	35.00	35.00
Fire District No. 11	43.00	40.30	40.30	40.30	42.17	42.17	42.17	42.17	42.78	34.36
Fire District No. 12	25.00	25.00	25.00	24.50	24.95	24.95	24.95	24.95	24.88	24.88
Fire District No. 13	28.71	28.71	28.71	28.71	29.00	29.00	29.00	29.00	29.77	29.77
Timberland Fire Protection	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08

Source: St. Tammany Parish Assessor's Office

* Note: This is the average rate per lot.

TABLE 8
continued

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

	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
Lighting District Rates										
Lighting District No. 1	-	4.05	4.05	4.05	4.13	4.13	4.13	4.13	4.15	4.15
Lighting District No. 4	-	3.89	3.89	3.89	3.97	3.97	3.97	3.97	4.03	4.03
Lighting District No. 5	-	-	-	-	3.07	3.07	3.07	3.07	3.14	3.14
Lighting District No. 6	2.09	2.09	2.09	2.09	2.15	2.15	-	-	2.15	2.15
Lighting District No. 7	-	2.86	2.86	2.86	2.97	2.97	2.97	2.97	2.98	2.98
Lighting District No. 16	-	-	-	-	-	-	1.16	1.16	1.20	1.20
Recreation District Rates										
Recreation District No. 1, Original	6.75	6.75	6.75	6.90	7.25	7.30	7.60	8.10	8.84	8.89
Recreation District No. 1, Annex 1	6.05	6.05	6.05	6.05	6.35	6.35	6.35	6.35	6.49	6.49
Recreation District No. 1, Annex 2	3.27	3.27	3.27	3.27	3.43	3.43	3.43	3.43	3.50	3.50
Recreation District No. 2	-	-	-	-	-	-	0.80	0.80	0.80	0.80
Recreation District No. 4	10.00	10.00	10.61	10.61	10.82	10.82	10.82	8.82	8.06	8.06
Recreation District No. 6	10.75	10.75	10.26	10.26	10.59	10.59	11.59	11.59	14.00	14.00
Recreation District No. 7	-	-	-	-	-	-	-	-	3.98	3.98
Recreation District No. 11	10.00	9.23	9.23	9.23	9.79	9.79	9.79	9.79	10.00	10.00
Recreation District No. 12	10.00	10.00	10.00	10.00	10.00	10.00	11.70	11.70	12.25	12.50
Recreation District No. 14	9.21	9.21	9.21	9.21	9.40	9.40	9.40	9.40	9.45	9.45
Other District Rates										
Northshore Harbor Center	0.25	0.25	0.30	0.33	0.33	0.75	0.75	3.70	5.00	5.00
Gravity Drainage District No. 5	-	-	-	-	-	1.10	1.10	1.10	0.75	1.00
Slidell Hospital District	6.75	6.75	6.75	7.00	7.00	7.00	7.00	7.00	7.00	7.00
Water District No. 2	4.03	4.13	5.02	3.26	3.06	5.15	5.15	5.15	5.15	6.00
Parcel Fees - Other Districts										
Drainage District No. 5 Ph I	300.00	300.00	300.00	300.00	250.00	250.00	250.00	225.00	225.00	225.00
Drainage District No. 2 Ph II	295.50	295.50	295.50	295.50	295.50	295.50	295.50	24.44	48.89	18.20
Drainage District No. 4	253.00	135.00	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.*	1,309.63	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	-	28.00
Lighting District No. 10	50.00	50.00	50.00	50.00	50.00	50.00	50.00	50.00	50.00	50.00
Lighting District No. 11	25.00	25.00	25.00	25.00	25.00	25.00	25.00	35.00	35.00	35.00
Lighting District No. 14	150.00	150.00	150.00	150.00	150.00	150.00	150.00	-	100.00	100.00
Lighting District No. 15	-	-	-	-	-	-	-	55.00	55.00	55.00
Sub-drainage No. 1 of DD No. 3	-	-	-	-	-	-	60.00	60.00	60.00	60.00
Sub-drainage No. 2 of GDD 5	250.00	250.00	250.00	250.00	250.00	250.00	250.00	250.00	250.00	250.00
Sub-drainage No. 3 of GDD 5	200.00	200.00	200.00	200.00	200.00	200.00	200.00	200.00	200.00	200.00

**ST. TAMMANY PARISH, LOUISIANA
PRINCIPAL SALES TAX PAYERS
FOR THE YEAR ENDED DECEMBER 31, 2023
(UNAUDITED)**

<u>Sales Tax District No. 3</u>		
<u>Type of Business</u>	<u>Percentage of Total</u>	<u>Total</u>
Grocery / Discount Retailer	3.41%	
Grocery / Discount Retailer	2.74%	
Retailer	2.37%	
Building Materials	2.00%	
Grocery / Discount Retailer	1.27%	
Discount Retailer	1.18%	
Building Materials	1.18%	
Grocery / Discount Retailer	1.14%	
Grocery	0.83%	
Grocery	0.80%	
Total - 10 largest taxpayers	16.92%	\$ 12,775,076
Total - All other taxpayers	<u>83.08%</u>	<u>62,595,357</u>
Total - All taxpayers	<u>100.00%</u>	<u>\$ 75,370,433</u>

Source: St. Tammany Parish Sheriff's office

**ST. TAMMANY PARISH, LOUISIANA
AD VALOREM TAX LEVIES AND COLLECTIONS
LAST 10 FISCAL YEARS
(UNAUDITED)**

Fiscal Year	Total Tax Levied	Current Collection		Collections for Prior Years	Total Collections	
		Amount	Percent of Levy		Amount	Percent of Levy
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%
2014	31,416,252	29,407,136	94%	972,781	30,379,917	97%

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

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

	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
St. Tammany Parish Direct Rate										
Sales Tax District No. 3 (1)	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
St. Tammany Parish Jail	-	-	-	-	-	-	0.25	0.25	0.25	0.25
St. Tammany Parish Courthouse	-	-	-	-	-	-	0.25	0.25	0.25	0.25
Total Direct Rate	2.00	2.00	2.00	2.00	2.00	2.00	2.50	2.50	2.50	2.50
Overlapping Parish-wide Rates										
State of Louisiana	4.45	4.45	4.45	4.45	4.45	4.45	5.00	5.00	4.00	4.00
St. Tammany Parish School Board	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Law Enforcement District	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25
City, Town, and Village Rates										
Slidell	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Covington	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Mandeville	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50
Pearl River	2.25	2.25	2.25	2.25	2.25	2.25	2.25	2.25	2.25	2.25
Madisonville	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Abita Springs	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Folsom	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50
Sun	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50
Other Jurisdiction Rates										
Hwy 21 (Nord Du Lac)	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75
Rooms To Go	-	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75
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	-
Airport Rd.	-	-	-	-	-	-	0.75	-	-	-
Hwy 59	-	-	-	-	-	-	0.75	-	-	-
Hwy 1077	-	-	-	-	-	-	0.75	-	-	-
Hwy 434	-	-	-	-	-	-	0.75	-	-	-
Hwy 1088	-	-	-	-	-	-	0.75	-	-	-

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

Source: St. Tammany Parish Sheriff's Office

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

	Governmental Activities				Business- type Activities	Total Primary Government	Percentage of Personal Income	Per Capita
	General Obligation Bonds	Sales Tax Bonds	Revenue Bonds	Lease-Purchase Owner Financing Impact Fee Credit	Revenue Bonds			
2023	\$ 2,230,000	\$ 49,786,609	\$21,400,000	\$ 9,247,303	\$32,863,741	\$ 115,527,653	*	\$ 419
2022	3,280,000	55,451,222	22,735,000	8,782,413	33,867,797	124,116,432	0.62%	454
2021	4,295,000	60,960,834	23,070,000	9,002,975	34,863,730	132,192,539	0.67%	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
2014	12,713,411	65,823,008	2,965,000	10,734,028	41,425,587	133,661,034	1.03%	545

* 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
2023	\$ 2,230,000	\$ 19,333,535	\$ 21,563,535	0.07%	\$ 78
2022	3,280,000	21,242,767	24,522,767	0.09%	90
2021	4,295,000	22,293,392	26,588,392	0.10%	98
2020	5,270,000	22,772,352	28,042,352	0.10%	106
2019	6,215,000	1,650,000	7,865,000	0.03%	30
2018	7,180,000	1,940,000	9,120,000	0.04%	35
2017	7,760,929	2,215,000	9,975,929	0.04%	39
2016	8,521,757	2,475,000	10,996,757	0.05%	44
2015	11,832,584	2,725,000	14,557,584	0.07%	58
2014	12,713,411	2,965,000	15,678,411	0.08%	64

ST. TAMMANY PARISH, LOUISIANA
DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT
AS OF DECEMBER 31, 2023
(UNAUDITED)

<u>Governmental Unit</u>	<u>Debt Outstanding</u>	<u>Percentage Applicable</u>	<u>Share of Overlapping Debt</u>
Debt repaid with property taxes			
City of Slidell	* \$ 14,135,233	100%	\$ 14,135,233
City of Covington	*** 2,045,000	100%	2,045,000
Fire Protection District No. 2	2,200,000	100%	2,200,000
Fire Protection District No. 3	305,000	100%	305,000
Fire Protection District No. 4	4,523,877	100%	4,523,877
Fire Protection District No. 9	1,452,000	100%	1,452,000
Fire Protection District No. 12	2,149,000	100%	2,149,000
Fire Protection District No. 13	800,000	100%	800,000
Lakeshore Villages Master Community Dev Dist.	*** 40,050,615	100%	40,050,615
Northshore Harbor Center	*** 445,000	100%	445,000
Recreation District No. 1	9,685,000	100%	9,685,000
Recreation District No. 6	613,000	100%	613,000
Recreation District No. 12	268,000	100%	268,000
Recreation District No. 14	26,191,473	100%	26,191,473
St. Tammany Parish School Board	* 350,997,527	100%	350,997,527
St. Tammany Parish Hospital Service District No. 2	*** 52,811,915	100%	52,811,915
Town of Abita Springs	*** 400,000	100%	400,000
Water District No. 2	830,000	100%	830,000
Other debt			
Sewerage District No. 1	1,104,936	100%	1,104,936
St. Tammany Parish Communications District No.1	4,600,000	100%	4,600,000
St. Tammany Parish School Board	* 666,667	100%	666,667
St. Tammany Parish Sheriff	* 11,779,224	100%	11,779,224
St. Tammany Parish Hospital Service District No. 2	*** 10,390,000	100%	10,390,000
Water District No. 3	1,886,621	100%	1,886,621
Leases/notes payable			
City of Covington	*** 442,396	100%	442,396
City of Mandeville	** 150,934	100%	150,934
Fire Protection District No. 2	181,267	100%	181,267
Fire Protection District No. 5	199,783	100%	199,783
Fire Protection District No. 6	193,454	100%	193,454
Fire Protection District No. 11	719,422	100%	719,422
Fire Protection District No. 13	880,969	100%	880,969
Recreation District No. 14	17,586	100%	17,586
St. Tammany Parish Library	1,125,995	100%	1,125,995
St. Tammany Parish School Board	* 1,046,591	100%	1,046,591
St. Tammany Parish Hospital Service District No. 2	*** 1,473,247	100%	1,473,247
St. Tammany Parish Sheriff	* 771,486	100%	771,486
Town of Abita Springs	*** 49,640	100%	49,640
Water District No. 2	66,173	100%	66,173
Subtotal, overlapping debt			547,649,031
Parish direct debt			<u>82,663,912</u>
Total direct and overlapping debt			<u><u>\$ 630,312,943</u></u>

* as of 6/30/23
** as of 8/31/23
*** as of 12/31/22

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

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

Fiscal Year	Sales Tax District #3		
	Sales Tax Revenue	Total Debt Service (1)	Coverage
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
2014	43,191,445	3,363,768	12.84

(1) Includes principal and interest.

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

Fiscal Year	(1) Population	Personal Income	(2) Per Capita Personal Income	(3) Unemployment Rate
2023	275,583	\$ *	\$ *	3.3
2022	273,237	20,136,747,189	73,697	2.9
2021	270,147	19,704,252,033	72,939	3.8
2020	265,000	17,353,790,000	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	5.0
2015	249,116	13,847,611,092	55,587	5.3
2014	245,390	12,973,033,130	52,867	5.7

* Information not available

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

(2) Bureau of Economic Analysis

(3) U.S. Bureau of Labor Statistics

TABLE 17

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

Employer	2023			2014		
	Employees	Rank	Percentage of Total Parish Employment	Employees	Rank	Percentage of Total Parish Employment
St. Tammany Parish School Board	5,922	1	5.12%	5,400	1	5.00%
St. Tammany Health System	2,700	2	2.34%	1,855	2	1.72%
Slidell Memorial Hospital	1,330	3	1.15%	889	4	0.82%
St. Tammany Parish Sheriff's Office	703	4	0.61%	747	5	0.69%
St. Tammany Parish Government	656	5	0.57%	693	6	0.64%
Rotolo Consultants	500	6	0.43%		N/A	
Slidell Memorial Hospital East	325	7	0.28%		N/A	
City of Slidell	318	8	0.28%	355	9	0.33%
Christwood Retirement Community	284	9	0.25%		N/A	
Avala Hospital	244	10	0.21%		N/A	
Ochsner Health System		N/A		1,100	3	1.02%
Lakeview Regional Medical Center		N/A		562	7	0.52%
Textron Marine & Land Systems		N/A		494	8	0.46%
Louisiana Heart Hospital		N/A		274	10	0.25%
Total - 10 largest employers	12,982		11.24%	12,369		11.45%
Total - All other employers	102,605		88.76%	95,693		88.55%
Total - All employers	115,587		100.00%	108,062		100.00%

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

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

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

	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
General Government										
Legislative	20	19	19	19	21	24	27	27	26	27
Judicial	103	102	103	199	200	197	200	200	190	183
Executive	10	10	9	9	8	8	10	10	9	9
Elections	8	8	9	9	9	10	10	12	11	11
Financial administration	30	32	31	45	45	40	48	56	52	51
Other - unclassified	68	65	61	57	56	59	74	75	65	66
Public Safety	32	30	28	26	18	24	25	28	30	32
Highways and Streets	237	230	215	224	225	214	215	215	224	220
Sanitation	88	85	64	76	71	64	58	56	58	56
Health and Welfare	48	45	40	38	32	28	28	38	36	33
Culture and Recreation	5	3	3	3	3	6	4	5	5	4
Conservation	6	6	6	-	-	-	-	-	-	-
Economic Development	-	-	-	-	-	-	-	-	-	1
Transportation	1	1	1	1	1	1	-	-	-	-
Total Parish Employees	656	636	589	706	689	675	699	722	706	693

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

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

	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>
General Government/ Development (Note A)				
Planning department:				
Zoning cases	87	110	154	109
Conditional use permits	0	1	-	-
Plan reviews	6	8	2	4
Agenda items	177	149	150	152
Zoning board adjustments	56	55	82	64
Council appeals	30	35	32	35
Public Safety				
Building permits issued:				
Single family new construction	738	1,374	1,807	1,584
Mobile homes	134	108	79	95
Commercial construction	288	376	346	215
Residential permits (other)	4,377	5,237	3,871	3,871
Approved commercial/residential plan reviews	2,257	3,112	2,508	2,236
Code enforcement:				
Cases closed	1,793	2,326	1,296	853
Highways and Streets				
Capital road improvements completed:				
Number of roads	88	54	72	126
Total cost	\$ 23,396,548	\$ 5,593,138	\$ 6,976,307	\$ 10,263,450
Sanitation				
Sewerage inspection permits issued	1,709	1,929	2,093	1,787
New systems installed	106	167	165	123
Health and Welfare				
Animal services				
Animal intakes	3,899	4,122	3,691	2,201
Community Action Agency				
Households served	4,177	3,872	4,347	3,237
Culture and Recreation				
Tammany Trace visitors	244,796	219,204	182,701	201,192
Kids Konnection visitors	90,048	97,467	72,263	40,848

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

2019	2018	2017	2016	2015	2014
108	143	79	116	111	79
-	-	-	1	-	-
5	2	1	2	4	3
134	123	175	170	179	74
47	48	42	63	52	22
16	20	15	18	27	15
1,479	1,212	1,236	1,163	1,017	1,011
131	86	88	100	98	108
414	406	405	370	368	319
3,527	5,907	5,547	5,810	6,347	6,395
2,093	1,524	1,467	1,574	1,577	1,398
1,390	1,315	1,799	1,995	1,631	1,504
150	50	105	99	143	106
\$ 20,178,412	\$ 4,480,110	\$ 14,408,032	\$ 10,455,866	\$ 24,645,880	\$ 8,794,186
1,990	2,090	1,886	1,933	2,025	1,988
170	166	118	141	160	162
4,422	4,054	3,814	4,071	4,078	4,538
2,535	3,087	3,041	2,196	2,675	2,836
187,239	188,148	187,731	180,011	172,587	191,060
87,720	86,445	88,315	105,088	104,683	121,276

TABLE 20

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

	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
General Government										
Legislative										
Vehicles	0	0	1	1	1	3	3	3	1	2
Executive										
Vehicles	2	1	1	1	1	1	1	1	4	3
Financial Administration										
Vehicles	1	1	1	1	1	1	1	1	0	0
Other-Unclassified										
Vehicles	12	13	13	13	13	17	23	18	22	19
Tractors	1	1	1	1	1	1	0	0	0	0
Trailers	3	3	4	4	4	6	1	1	1	1
Public Safety										
Vehicles	9	9	11	11	11	30	22	26	28	25
Trailers	11	11	11	11	11	10	7	7	7	7
Highways and Streets										
Vehicles	140	140	134	116	116	109	125	128	140	135
Dump Trucks	103	98	101	97	97	83	77	78	78	73
Motorgraders	9	9	9	10	10	10	10	10	10	10
Tractors	77	78	83	87	80	80	78	65	59	56
Dozers	4	3	4	4	4	4	4	4	4	4
Excavators	77	77	74	78	71	65	68	65	63	59
Trailers	56	54	53	55	55	56	51	52	52	50
Sanitation										
Vehicles	7	7	7	5	5	11	8	5	8	4
Excavators	0	0	0	0	0	1	1	0	0	1
Trailers	1	1	1	1	1	1	0	0	0	0
Health and Welfare										
Vehicles	16	15	15	14	13	15	15	17	16	17
Trailers	2	2	2	2	2	3	3	2	3	3
Culture and Recreation										
Vehicles	0	0	1	2	2	4	2	4	4	20
Dump Trucks	0	0	0	0	0	0	0	0	0	1
Tractors	1	1	1	0	0	1	2	3	3	3
Excavators	0	0	0	0	0	0	1	1	1	1
Trailers	1	1	1	1	1	2	2	3	2	2
Total										
Vehicles	187	186	184	164	163	191	200	203	223	225
Tractors	79	80	85	88	81	82	80	68	62	59
Trailers	74	72	72	74	74	78	64	65	65	63
Dump Trucks	103	98	101	97	97	83	77	78	78	74
Motorgraders	9	9	9	10	10	10	10	10	10	10
Dozers	4	3	4	4	4	4	4	4	4	4
Excavators	77	77	74	78	71	66	70	66	64	61

Source: St. Tammany Parish Department of Finance

SINGLE AUDIT SECTION



**Report on Internal Control over Financial Reporting and on
Compliance and Other Matters Based on an Audit of Financial Statements
Performed in Accordance with *Government Auditing Standards***

Independent Auditor's Report

Members of the Parish Council
St. Tammany Parish, Louisiana

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of St. Tammany Parish, Louisiana (the Parish), as of and for the year ended December 31, 2023, and the related notes to the financial statements, which collectively comprise St. Tammany Parish, Louisiana's basic financial statements, and have issued our report thereon dated June 28, 2024. 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, Mosquito Abatement District No. 2; and the St. Tammany Parish Coroner, as described in our report on the Parish's financial statements. This report does not include the results of the other auditor's testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

Report on Internal Control over Financial Reporting

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Parish's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

This purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Parish's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Parish's internal control and compliance. Accordingly, this communication is not suitable for any other purpose. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

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

A Professional Accounting Corporation

Covington, LA

June 28, 2024

**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, 2023. 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, 2023.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

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

Responsibilities of Management for Compliance

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

Auditor's Responsibilities for the Audit of Compliance

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the Parish's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the Parish's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the Parish's internal control over compliance. Accordingly, no such opinion is expressed.

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

Report on Internal Control Over Compliance

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of

compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

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

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

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose. Under Louisiana Revised Statute 24:513, this report is distributed by the Louisiana Legislative Auditor as a public document.

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

A Professional Accounting Corporation

Covington, LA
June 28, 2024

THIS PAGE LEFT INTENTIONALLY BLANK

ST. TAMMANY PARISH, LOUISIANA
Schedule of Findings and Questioned Costs
For The Year Ended December 31, 2023

SECTION I. SUMMARY OF AUDITOR’S RESULTS

Financial Statements

Type of auditor’s report issued:	Unmodified
Internal control over financial reporting:	
• Material weakness(es) identified?	No
• Significant deficiency(ies) identified?	None reported
Noncompliance material to financial statements noted?	No

Federal Awards

Internal controls over major programs:	
• Material weakness(es) identified?	No
• Significant deficiency(ies) identified?	None reported
Type of auditor’s report issued on compliance for major programs:	Unmodified
• Any audit findings disclosed that are required to be reported in accordance with 2 CFR section 200.516(a)?	No

Identification of major programs:

<u>PROGRAM</u>	<u>ALN</u>
Natural Resources and Conservation Service	10.923
Federal Aviation Administration	20.106
Federal Transit Formula Grants	20.507
Emergency Rental Assistance Program	21.023
Coronavirus State and Local Fiscal Recovery Funds	21.027
Low-Income Home Energy Assistance Program	93.568

Dollar threshold used to distinguish between Type A and Type B programs: \$1,337,927

Auditee qualified as low-risk auditee: Yes

SECTION II. FINANCIAL STATEMENT FINDINGS

None.

SECTION III. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS

No matters were reported.

ST. TAMMANY PARISH, LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS - PRIMARY GOVERNMENT
For the Year Ended December 31, 2023

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 AGRICULTURE						
Direct Awards						
	NRCS	Natural Resources Conservation Service	10.923			
		IDA Waterway Debris Removal - Phase 1		NR227217XXXXC037	\$ 8,166,964	\$ -
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						
Direct Awards						
		Community Development Block Grants/Entitlement Grants	14.218			
		FY 2016 CDBG Entitlement Grant		B-16-UC-22-0002	121,545	-
		FY 2017 CDBG Entitlement Grant		B-17-UC-22-0002	82,444	-
		FY 2018 CDBG Entitlement Grant		B-18-UC-22-0002	47,513	-
		FY 2019 CDBG Entitlement Grant		B-19-UC-22-0002	13,661	-
		FY 2020 CDBG Entitlement Coronavirus Grant		B-20-UW-22-0002	1,008,513	-
		FY 2020 CDBG Entitlement Grant		B-20-UC-22-0002	8,830	-
		FY 2021 CDBG Entitlement Grant		B-21-UC-22-0002	206,397	-
		FY 2022 CDBG Entitlement Grant		B-22-UC-22-0002	379,390	185,737
		Total Community Development Block Grants/Entitlement Grants			<u>1,868,293</u>	<u>185,737</u>
		Continuum of Care Program	14.267			
		Continuum of Care Program FY2022		LA0133L6H062114	64,168	-
		Continuum of Care Program FY2023		LA0133L6H062215	75,508	-
		Total Continuum of Care Program			<u>139,676</u>	<u>-</u>
CDBG - Disaster Recovery Grants - Pub. L. No. 113-2 Cluster						
Direct Awards						
		Community Development Block Grant Disaster Recovery - Isaac	14.269			
		Hurricane Issac Disaster Funding		B-13-US-22-0002	631,026	-
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	311,964	-
		Total CDBG - Disaster Recovery Grants - Pub. L. No. 113-2 Cluster			<u>942,990</u>	<u>-</u>
		Community Development Block Grants/State's Program and Non-	14.228			
		CDBG - DR Louisiana Long-term Recovery Program		B-06DG-22-0002	31,317	-
		LWI - STPG Buyout Program		B-18-DP-22-001	187,293	-
					<u>218,610</u>	<u>-</u>
Passed through LA Department of Social Services -						
		Emergency Solutions Grants Program	14.231			
		Emergency Solutions Grants Program FY 2021-2022		ESG2021/2022	22,981	-
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	265,947	-
		GOMESA Direct Component Ph 2		FY2020	111,074	-
		GOMESA - Bonded		FY2021-2025	907,253	-
		Total Gulf of Mexico Energy Security Act of 2006			<u>1,284,274</u>	<u>-</u>
Passed through State of LA Dept. of Wildlife and Fisheries						
		Cypress Bayou Tree Planting	15.630			
		Cypress Bayou Tree Planting		F18AC00192	20,338	-
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	409,643	-

ST. TAMMANY PARISH, LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS - PRIMARY GOVERNMENT
For the Year Ended December 31, 2023

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	5,398	-
	Airport Improvement Program - CRRSA ACT I		3-22-0012-000-0000	4,852	-
	Airport Improvement Program - Engineering		3-22-0012-011-2021	583	-
	Airport Improvement Program - CRRSA ACT II		3-22-0012-000-0000	2,800	-
	Airport Improvement Program - Runway Rehab		3-22-0012-017-2023	1,152,134	-
	Airport Improvement Program		3-22-0012-011-2	143,905	-
	Airport Improvement Program - Runway Rehab		3-22-0012-011-2	214,067	-
	Total Federal Aviation Administration			1,523,739	-
FTA	Federal Transit Formula Grants	20.507			
	FTA-LA-90-X400		LA-2018-004-00	982,213	-
	FTA-LA-2020-008-00		LA-2020-008-00	1,537,499	-
	FTA ARP Act of 2021			91,070	-
	Total Federal Transit Formula Grants			2,610,782	-
U.S. DEPT. OF TRANSPORTATION					
Passed through LA Department of Transportation and Development -					
FTA	Formula Grants for Other than Urbanized Areas	20.509			
	Rural Transportation		RU-18-52-23	124,636	-
	Rural Transportation		RU-18-52-24	143,655	-
	Total Formula Grants for Other than Urbanized Areas			268,291	-
U.S. DEPT. OF TREASURY					
Direct Awards					
	Emergency Rental Assistance Program	21.023			
	Emergency Rental Assistance Round 2		ERAP 2	4,111,134	-
	Total Emergency Rental Assistance Program				
	Coronavirus State and Local Fiscal Recovery Funds	21.027			
	Coronavirus State and Local Fiscal Recovery Funds		CSLFRF-ARPA	13,106,306	1,410,327
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	4,636	-
	Leveraging State Investments in Creative Aging			6,400	-
	Total Promotion of the Arts Partnership Agreements			11,036	-
ENVIRONMENTAL PROTECTION AGENCY					
Direct Awards					
	Gulf of Mexico Program	66.475			
	Pollution Source Tracking for Bayou Liberty		MX-00D43316-0	51,330	-
Passed through The Lake Pontchartrain Basin Restoration Program -					
	Lake Pontchartrain Basin Restoration Program	66.125			
	Pollution Source Tracking		BR-01F84101	7,647	-

ST. TAMMANY PARISH, LOUISIANA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS - PRIMARY GOVERNMENT
For the Year Ended December 31, 2023

Fed Grantor

Pass Through Grantor Fed Office ALN Title	ALN	Identifying Pass Through Number	Expenditures	Amounts Provided to Sub-recipients
Program Title				
U.S. DEPT. OF HEALTH AND HUMAN SERVICES				
Passed through Louisiana Department of Health & Hospitals -				
Public Health Emergency Preparedness	93.069			
FY 2023 SNS/CRI Program		LaGov 2000683996	23,839	-
Passed through Louisiana Association of Community Action Partnerships -				
Low-Income Home Energy Assistance Program	93.568			
Low-Income Home Energy Assistance (LIHEAP) FY 2017		DHHS 2017	715	-
Low-Income Home Energy Assistance (LIHEAP) FY 2018		DHHS 2018	39,845	-
Low-Income Home Energy Assistance (LIHEAP) FY 2022		DHHS 2022	8,922	-
Low-Income Home Water Assistance (LIHWAP) FY 2022		DHHS 2022	81,333	-
Low-Income Home Energy Assistance (LIHEAP) FY 2023		DHHS 2023	2,460,558	-
Total Low-Income Home Energy Assistance Program			2,591,373	-
Passed through Louisiana Department of Labor -				
Community Services Block Grant	93.569			
CSBG FY21		2201LACOSR	375,505	40,540
CSBG FY22		2000703948	174,048	-
Total Community Services Block Grant			549,553	40,540
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-2014-014		EMT-2014-FM-E004	89,679	-
FMA-PJ-06-LA-2016-018		EMT-2016-FM-E005	588,349	-
FMA-PJ-06-LA-2017-004		EMT-2016-FM-E003	868,014	-
FMA-PJ-06-LA-2019-016		PJ06LA-2019-016	437,022	-
FMA-PJ-06-LA-2019-021		PJ06LA-2019-021	1,009,340	-
FMA-PJ-06-LA-2020-021		PJ06LA-2020-021	514,416	-
Total Flood Mitigation Assistance			3,506,820	-
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	1,715,472	-
2016 March Floods		DR-4263	(6,354)	-
Total Disaster Grants - Public Assistance			1,709,118	-
Hazard Mitigation Grant	97.039			
HMGP 1786-103-0006		Project #172	151,629	-
1792-103-0005 Lower W-15 Lateral Drainage		Project #0007	897,397	-
1603-103-0061 Ben Thomas & Eddins Drainage Project		Project #366	48,620	-
HMGP 4080-103-0002		Project #28	196,366	-
1603-103-0054 Little Bayou Castine Drainage		Project #332	22,650	-
Total Hazard Mitigation Grant			1,316,662	-
Emergency Management Performance Grants	97.042			
2022 EMPG		EMT-2022-EP00003	34,628	-
Homeland Security Grant Program	97.067			
FY 2020 State Homeland Security Grant		EMW-2020-SS-00011-S01	2,582	-
FY 2022 State Homeland Security Grant		EMW-2021-SS-00011-S01	68,060	-
Total Homeland Security Grant Program			70,642	-
			\$ 44,597,582	\$ 1,636,604

ST. TAMMANY PARISH, LOUISIANA
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS – PRIMARY GOVERNMENT
For the Year Ended December 31, 2023

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, 2023. 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 Natural Resources Conservation Service Grant, Community Development Block Grants/Entitlement Grants, Continuum of Care Program, Gulf of Mexico Energy Security Act of 2006, Comprehensive Opioid Abuse Site-Based Program, 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 10 percent de minimis indirect cost rate as allowed under the Uniform Guidance.

ACCRUED REIMBURSEMENT

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

NOTE C

SUB-RECIPIENTS

During 2023, the Parish made payments, to sub-recipients out of funds received under Community Development and Community Service Block Grants and the Coronavirus State and Local Fiscal Recovery Funds as follows (accrual basis):

ALN	GRANTS	SUB-RECIPIENTS	AMOUNT
14.218	Community Development Block Grant	NAMI St. Tammany	\$ 104,151
14.218	Community Development Block Grant	Habitat for Humanity East	41,586
14.218	Community Development Block Grant	Family Promise	40,000
21.027	Coronavirus State and Local Fiscal Recovery Funds	Action Youth	19,812
21.027	Coronavirus State and Local Fiscal Recovery Funds	Boys and Girls Club	53,021
21.027	Coronavirus State and Local Fiscal Recovery Funds	Bush Food Pantry	8,697
21.027	Coronavirus State and Local Fiscal Recovery Funds	Catholic Charities	105,886
21.027	Coronavirus State and Local Fiscal Recovery Funds	Children’s Museum	26,189
21.027	Coronavirus State and Local Fiscal Recovery Funds	Community Christian Concern	25,000
21.027	Coronavirus State and Local Fiscal Recovery Funds	Habitat for Humanity East	229,632
21.027	Coronavirus State and Local Fiscal Recovery Funds	Habitat for Humanity West	500,000
21.027	Coronavirus State and Local Fiscal Recovery Funds	Northlake Homeless Coalition	152,038
21.027	Coronavirus State and Local Fiscal Recovery Funds	Northshore Food Bank	64,960
21.027	Coronavirus State and Local Fiscal Recovery Funds	Samaritan Center	25,288
21.027	Coronavirus State and Local Fiscal Recovery Funds	Southeast Louisiana Legal Services	48,597
21.027	Coronavirus State and Local Fiscal Recovery Funds	Youth Service Bureau	151,207
93.569	Community Service Block Grant	Upward Community Services	5,862
93.569	Community Service Block Grant	Community Christian Concern	2,538
93.569	Community Service Block Grant	Boys and Girls Club of Louisiana	5,682
93.569	Community Service Block Grant	Bayeux School Uniforms	6,458
93.569	Community Service Block Grant	St. Bernard Parish Government Workforce	20,000
	Total Payments to Sub-Recipients		\$1,636,604

ST. TAMMANY PARISH, LOUISIANA
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS – PRIMARY GOVERNMENT
For the Year Ended December 31, 2023

NOTE D

LOANS OUTSTANDING

During 2023, the Parish paid \$31,562.75 on the outstanding Capitalization Grants for Clean Water State Revolving Funds Loan under ALN 66.458. As of December 31, 2023, \$234,000 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 \$995,000 during 2023, and \$21,040,000 is still outstanding. The interest rate is 3.875% and final payment is due November 1, 2045. The amount of the loan expended during 2023, \$907,253, 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, 2022

None



AGREED-UPON PROCEDURES REPORT

St. Tammany Parish Government

Independent Accountant's Report
On Applying Agreed-Upon Procedures

For the Period January 1, 2023 - December 31, 2023

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, 2023 through December 31, 2023. 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, 2023 through December 31, 2023. 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:

1) Written Policies and Procedures

- A. Obtain and inspect the entity's written policies and procedures and observe whether they address each of the following categories and subcategories if applicable to public funds and the entity's operations:
- i. **Budgeting**, including preparing, adopting, monitoring, and amending the budget.
 - ii. **Purchasing**, including (1) how purchases are initiated, (2) how vendors are added to the vendor list, (3) the preparation and approval process of purchase requisitions and purchase orders, (4) controls to ensure compliance with the Public Bid Law, and (5) documentation required to be maintained for all bids and price quotes.
 - iii. **Disbursements**, including processing, reviewing, and approving.

- iv. **Receipts/Collections**, including receiving, recording, and preparing deposits. Also, policies and procedures should include management's actions to determine the completeness of all collections for each type of revenue or agency fund additions (e.g., periodic confirmation with outside parties, reconciliation to utility billing after cutoff procedures, reconciliation of traffic ticket number sequences, agency fund forfeiture monies confirmation).
- v. **Payroll/Personnel**, including (1) payroll processing, (2) reviewing and approving time and attendance records, including leave and overtime worked, and (3) approval process for employee rates of pay or approval and maintenance of pay rate schedules.
- vi. **Contracting**, including (1) types of services requiring written contracts, (2) standard terms and conditions, (3) legal review, (4) approval process, and (5) monitoring process.
- vii. **Travel and Expense Reimbursement**, including (1) allowable expenses, (2) dollar thresholds by category of expense, (3) documentation requirements, and (4) required approvers.
- viii. **Credit Cards (and debit cards, fuel cards, purchase cards, if applicable)**, including (1) how cards are to be controlled, (2) allowable business uses, (3) documentation requirements, (4) required approvers of statements, and (5) monitoring card usage (e.g., determining the reasonableness of fuel card purchases).
- ix. **Ethics**, including (1) the prohibitions as defined in Louisiana Revised Statute (R.S.) 42:1111-1121, (2) actions to be taken if an ethics violation takes place, (3) system to monitor possible ethics violations, and (4) a requirement that documentation is maintained to demonstrate that all employees and officials were notified of any changes to the entity's ethics policy.
- x. **Debt Service**, including (1) debt issuance approval, (2) continuing disclosure/EMMA reporting requirements, (3) debt reserve requirements, and (4) debt service requirements.
- xi. **Information Technology Disaster Recovery/Business Continuity**, including (1) identification of critical data and frequency of data backups, (2) storage of backups in a separate physical location isolated from the network, (3) periodic testing/verification that backups can be restored, (4) use of antivirus software on all systems, (5) timely application of all available system and software patches/updates, and (6) identification of personnel, processes, and tools needed to recover operations after a critical event.
- xii. **Prevention of Sexual Harassment**, including R.S. 42:342-344 requirements for (1) agency responsibilities and prohibitions, (2) annual employee training, and (3) annual reporting.

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

2) Board or Finance Committee

- A. Obtain and inspect the board/finance committee minutes for the fiscal period, as well as the board's enabling legislation, charter, bylaws, or equivalent document in effect during the fiscal period, and:
 - i. Observe that the board/finance committee met with a quorum at least monthly, or on a frequency in accordance with the board's enabling legislation, charter, bylaws, or other equivalent document.

- ii. For those entities reporting on the governmental accounting model, observe whether the minutes referenced or included monthly budget-to-actual comparisons on the general fund, quarterly budget-to-actual, at a minimum, on proprietary funds, and semi-annual budget-to-actual, at a minimum, on all special revenue funds. *Alternatively, for those entities reporting on the not-for-profit accounting model, observe that the minutes referenced or included financial activity relating to public funds if those public funds comprised more than 10% of the entity's collections during the fiscal period.*
- iii. For governmental entities, obtain the prior year audit report and observe the unassigned fund balance in the general fund. If the general fund had a negative ending unassigned fund balance in the prior year audit report, observe that the minutes for at least one meeting during the fiscal period referenced or included a formal plan to eliminate the negative unassigned fund balance in the general fund.
- iv. Observe whether the board/finance committee received written updates of the progress of resolving audit finding(s), according to management's corrective action plan at each meeting until the findings are considered fully resolved.

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

3) Bank Reconciliations

- A. Obtain a listing of entity bank accounts for the fiscal period from management and management's representation that the listing is complete. Ask management to identify the entity's main operating account. Select the entity's main operating account and randomly select 4 additional accounts (or all accounts if less than 5). Randomly select one month from the fiscal period, obtain and inspect the corresponding bank statement and reconciliation for each selected account, and observe that:
 - i. Bank reconciliations include evidence that they were prepared within 2 months of the related statement closing date (e.g., initialed and dated or electronically logged);
 - ii. Bank reconciliations include written evidence that a member of management or a board member who does not handle cash, post ledgers, or issue checks has reviewed each bank reconciliation within 1 month of the date the reconciliation was prepared (e.g., initialed and dated or electronically logged); and
 - iii. Management has documentation reflecting it has researched reconciling items that have been outstanding for more than 12 months from the statement closing date, if applicable.

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

4) Collections (excluding electronic funds transfers)

- A. Obtain a listing of deposit sites for the fiscal period where deposits for cash/checks/money orders (cash) are prepared and management's representation that the listing is complete. Randomly select 5 deposit sites (or all deposit sites if less than 5).

- B. For each deposit site selected, obtain a listing of collection locations and management's representation that the listing is complete. Randomly select one collection location for each deposit site (e.g., 5 collection locations for 5 deposit sites), obtain and inspect written policies and procedures relating to employee job duties (if there are no written policies or procedures, then inquire of employees about their job duties) at each collection location, and observe that job duties are properly segregated at each collection location such that:
- i. Employees responsible for cash collections do not share cash drawers/registers;
 - ii. Each employee responsible for collecting cash is not also responsible for preparing/making bank deposits, unless another employee/official is responsible for reconciling collection documentation (e.g., pre-numbered receipts) to the deposit;
 - iii. Each employee responsible for collecting cash is not also responsible for posting collection entries to the general ledger or subsidiary ledgers, unless another employee/official is responsible for reconciling ledger postings to each other and to the deposit; and
 - iv. The employee(s) responsible for reconciling cash collections to the general ledger and/or subsidiary ledgers, by revenue source and/or agency fund additions, is (are) not also responsible for collecting cash, unless another employee/official verifies the reconciliation.
- C. Obtain from management a copy of the bond or insurance policy for theft covering all employees who have access to cash. Observe that the bond or insurance policy for theft was in force during the fiscal period.
- D. Randomly select two deposit dates for each of the 5 bank accounts selected for Bank Reconciliations procedure #3A (select the next deposit date chronologically if no deposits were made on the dates randomly selected and randomly select a deposit if multiple deposits are made on the same day). *Alternatively, the practitioner may use a source document other than bank statements when selecting the deposit dates for testing, such as a cash collection log, daily revenue report, receipt book, etc.* Obtain supporting documentation for each of the 10 deposits, and:
- i. Observe that receipts are sequentially pre-numbered.
 - ii. Trace sequentially pre-numbered receipts, system reports, and other related collection documentation to the deposit slip.
 - iii. Trace the deposit slip total to the actual deposit per the bank statement.
 - iv. Observe that the deposit was made within one business day of receipt at the collection location (within one week if the depository is more than 10 miles from the collection location or the deposit is less than \$100 and the cash is stored securely in a locked safe or drawer).
 - v. Trace the actual deposit per the bank statement to the general ledger.

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

5) *Non-Payroll Disbursements (excluding card purchases, travel reimbursements, and petty cash purchases)*

- A. Obtain a listing of locations that process payments for the fiscal period and management's representation that the listing is complete. Randomly select 5 locations (or all locations if less than 5).
- B. For each location selected under procedure #5A above, obtain a listing of those employees involved with non-payroll purchasing and payment functions. Obtain written policies and procedures relating to employee job duties (if the agency has no written policies and procedures, then inquire of employees about their job duties), and observe that job duties are properly segregated such that:
- i. At least two employees are involved in initiating a purchase request, approving a purchase, and placing an order or making the purchase;
 - ii. At least two employees are involved in processing and approving payments to vendors;
 - iii. The employee responsible for processing payments is prohibited from adding/modifying vendor files, unless another employee is responsible for periodically reviewing changes to vendor files;
 - iv. Either the employee/official responsible for signing checks mails the payment or gives the signed checks to an employee to mail who is not responsible for processing payments; and
 - v. Only employees/officials authorized to sign checks approve the electronic disbursement (release) of funds, whether through automated clearinghouse (ACH), electronic funds transfer (EFT), wire transfer, or some other electronic means.
- [Note: Findings related to controls that constrain the legal authority of certain public officials (e.g., mayor of a Lawrason Act municipality) should not be reported.]*
- C. For each location selected under procedure #5A above, obtain the entity's non-payroll disbursement transaction population (excluding cards and travel reimbursements) and obtain management's representation that the population is complete. Randomly select 5 disbursements for each location, obtain supporting documentation for each transaction, and:
- i. Observe whether the disbursement, whether by paper or electronic means, matched the related original itemized invoice and supporting documentation indicates that deliverables included on the invoice were received by the entity, and
 - ii. Observe whether the disbursement documentation included evidence (e.g., initial/date, electronic logging) of segregation of duties tested under procedure #5B above, as applicable.
- D. Using the entity's main operating account and the month selected in Bank Reconciliations procedure #3A, randomly select 5 non-payroll-related electronic disbursements (or all electronic disbursements if less than 5) and observe that each electronic disbursement was (a) approved by only those persons authorized to disburse funds (e.g., sign checks) per the entity's policy, and (b) approved by the required number of authorized signers per the entity's policy. Note: If no electronic payments were made from the main operating account during the month selected the practitioner should select an alternative month and/or account for testing that does include electronic disbursements.

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

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 #6B 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: One of the credit card statements tested was assessed a late fee. No other exceptions identified as a result of these procedures.

7) Travel and Travel-Related Expense Reimbursements (excluding card transactions)

- A. Obtain from management a listing of all travel and travel-related expense reimbursements during the fiscal period and management's representation that the listing or general ledger is complete. Randomly select 5 reimbursements and obtain the related expense reimbursement forms/prepaid expense documentation of each selected reimbursement, as well as the supporting documentation. For each of the 5 reimbursements selected:
 - i. If reimbursed using a per diem, observe that the approved reimbursement rate is no more than those rates established either by the State of Louisiana or the U.S. General Services Administration (www.gsa.gov);
 - ii. If reimbursed using actual costs, observe that the reimbursement is supported by an original itemized receipt that identifies precisely what was purchased;

- iii. Observe that each reimbursement is supported by documentation of the business/public purpose (for meal charges, observe that the documentation includes the names of those individuals participating) and other documentation required by Written Policies and Procedures procedure #1A(vii); and
- iv. Observe that each reimbursement was reviewed and approved, in writing, by someone other than the person receiving reimbursement.

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

8) Contracts

- A. Obtain from management a listing of all agreements/contracts for professional services, materials and supplies, leases, and construction activities that were initiated or renewed during the fiscal period. *Alternatively, the practitioner may use an equivalent selection source, such as an active vendor list.* Obtain management's representation that the listing is complete. Randomly select 5 contracts (or all contracts if less than 5) from the listing, excluding the practitioner's contract, and:
 - i. Observe whether the contract was bid in accordance with the Louisiana Public Bid Law (e.g., solicited quotes or bids, advertised), if required by law;
 - ii. Observe whether the contract was approved by the governing body/board, if required by policy or law (e.g., Lawrason Act, Home Rule Charter);
 - iii. If the contract was amended (e.g., change order), observe that the original contract terms provided for such an amendment and that amendments were made in compliance with the contract terms (e.g., if approval is required for any amendment, the documented approval); and
 - iv. Randomly select one payment from the fiscal period for each of the 5 contracts, obtain the supporting invoice, agree the invoice to the contract terms, and observe that the invoice and related payment agreed to the terms and conditions of the contract.

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

9) Payroll and Personnel

- A. Obtain a listing of employees and officials employed during the fiscal period and management's representation that the listing is complete. Randomly select 5 employees or officials, obtain related paid salaries and personnel files, and agree paid salaries to authorized salaries/pay rates in the personnel files.
- B. Randomly select one pay period during the fiscal period. For the 5 employees or officials selected under procedure #9A above, obtain attendance records and leave documentation for the pay period, and:
 - i. Observe that all selected employees or officials documented their daily attendance and leave (e.g., vacation, sick, compensatory);
 - ii. Observe whether supervisors approved the attendance and leave of the selected employees or officials;

- iii. Observe that any leave accrued or taken during the pay period is reflected in the entity's cumulative leave records; and
 - iv. Observe whether the rate paid to the employees or officials agrees to the authorized salary/pay rate found within the personnel file.
- C. Obtain a listing of those employees or officials that received termination payments during the fiscal period and management's representation that the list is complete. Randomly select two employees or officials and obtain related documentation of the hours and pay rates used in management's termination payment calculations and the entity's policy on termination payments. Agree the hours to the employee's or official's cumulative leave records, agree the pay rates to the employee's or official's authorized pay rates in the employee's or official's personnel files, and agree the termination payment to entity policy.
- D. Obtain management's representation that employer and employee portions of third-party payroll related amounts (e.g., payroll taxes, retirement contributions, health insurance premiums, garnishments, workers' compensation premiums, etc.) have been paid, and any associated forms have been filed, by required deadlines.

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

10) Ethics

- A. Using the 5 randomly selected employees/officials from Payroll and Personnel procedure #9A obtain ethics documentation from management, and:
- i. Observe whether the documentation demonstrates that each employee/official completed one hour of ethics training during the calendar year as required by R.S. 42:1170; and
 - ii. Observe whether the entity maintains documentation which demonstrates that each employee and official were notified of any changes to the entity's ethics policy during the fiscal period, as applicable.
- B. Inquire and/or observe whether the agency has appointed an ethics designee as required by R.S. 42:1170.

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

11) Debt Service

- A. Obtain a listing of bonds/notes and other debt instruments issued during the fiscal period and management's representation that the listing is complete. Select all debt instruments on the listing, obtain supporting documentation, and observe that State Bond Commission approval was obtained for each debt instrument issued as required by Article VII, Section 8 of the Louisiana Constitution.

- B. Obtain a listing of bonds/notes outstanding at the end of the fiscal period and management's representation that the listing is complete. Randomly select one bond/note, inspect debt covenants, obtain supporting documentation for the reserve balance and payments, and agree actual reserve balances and payments to those required by debt covenants (including contingency funds, short-lived asset funds, or other funds required by the debt covenants).

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

12) Fraud Notice

- A. Obtain a listing of misappropriations of public funds and assets during the fiscal period and management's representation that the listing is complete. Select all misappropriations on the listing, obtain supporting documentation, and observe that the entity reported the misappropriation(s) to the Legislative Auditor and the district attorney of the parish in which the entity is domiciled as required by R.S. 24:523.
- B. Observe that the entity has posted, on its premises and website, the notice required by R.S. 24:523.1 concerning the reporting of misappropriation, fraud, waste, or abuse of public funds.

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

13) Information Technology Disaster Recovery/Business Continuity

- A. Perform the following procedures, **verbally discuss the results with management, and report "We performed the procedure and discussed the results with management."**
- i. Obtain and inspect the entity's most recent documentation that it has backed up its critical data (if there is no written documentation, then inquire of personnel responsible for backing up critical data) and observe evidence that such backup (a) occurred within the past week, (b) was not stored on the government's local server or network, and (c) was encrypted.
 - ii. Obtain and inspect the entity's most recent documentation that it has tested/verified that its backups can be restored (if there is no written documentation, then inquire of personnel responsible for testing/verifying backup restoration) and observe evidence that the test/verification was successfully performed within the past 3 months.
 - iii. Obtain a listing of the entity's computers currently in use and their related locations, and management's representation that the listing is complete. Randomly select 5 computers and observe while management demonstrates that the selected computers have current and active antivirus software and that the operating system and accounting system software in use are currently supported by the vendor.
- B. Randomly select 5 terminated employees (or all terminated employees if less than 5) using the list of terminated employees obtained in procedure #9C. Observe evidence that the selected terminated employees have been removed or disabled from the network.

C. Using the 5 randomly selected employees/officials from Payroll and Personnel procedure #9A, obtain cybersecurity training documentation from management, and observe that the documentation demonstrates that the following employees/officials with access to the agency's information technology assets have completed cybersecurity training as required by R.S. 42:1267. The requirements are as follows:

- Hired before June 9, 2020 - completed the training; and
- Hired on or after June 9, 2020 - completed the training within 30 days of initial service or employment.

Results: We performed the procedure and discussed the results with management.

14) Prevention of Sexual Harassment

- A. Using the 5 randomly selected employees/officials from Payroll and Personnel procedure #9A, obtain sexual harassment training documentation from management, and observe that the documentation demonstrates each employee/official completed at least one hour of sexual harassment training during the calendar year as required by R.S. 42:343.
- B. Observe that the entity has posted its sexual harassment policy and complaint procedure on its website (or in a conspicuous location on the entity's premises if the entity does not have a website).
- C. Obtain the entity's annual sexual harassment report for the current fiscal period, observe that the report was dated on or before February 1st, and observe that the report includes the applicable requirements of R.S. 42:344:
- i. Number and percentage of public servants in the agency who have completed the training requirements;
 - ii. Number of sexual harassment complaints received by the agency;
 - iii. Number of complaints which resulted in a finding that sexual harassment occurred;
 - iv. Number of complaints in which the finding of sexual harassment resulted in discipline or corrective action; and
 - v. Amount of time it took to resolve each complaint.

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.

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

A Professional Accounting Corporation

Covington, LA
June 28, 2024



ST. TAMMANY PARISH

MICHAEL B. COOPER
PARISH PRESIDENT

June 28, 2024

Mr. Michael J. Waguespack
Louisiana Legislative Auditor
1600 N 3rd Street
P.O. Box 94397
Baton Rouge, LA 70804-9397

RE: Statewide Agreed-Upon Procedures

Dear Mr. Waguespack:

The management of St. Tammany Parish Government wishes to provide the following responses relative to the results of the 2023 Statewide agreed-upon procedures engagement:

1. In response to the results of the Credit Card section: One of the statements tested was assessed a late fee. The policy of the Parish is to remit payment after all charges are approved by the respective departments. Based on the timing of those approvals and mail delivery, the payment to the credit card company was received one day after the due date. The departments were reminded to review their transactions to ensure payments are remitted timely. In addition, in May 2024, the Parish begin remitting payment electronically to credit card companies rather than by mailed check.

St. Tammany Parish Government

A handwritten signature in blue ink that reads "Leslie Long".

Leslie Long
Chief Financial Officer