

## Source Document Reference List

St. Tammany CHAMBERPAC Comprehensive Report

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Sources Referenced:

Parish President Mike Cooper's September 24, 2025, Press Release

St. Tammany CHAMBERPAC September 23, 2025, Press Release and investigative findings

Whistleblower-submitted parish documents

President Cooper's financial records

PAGE 2

Sources Referenced:

Public Records Request (PRR) - Bates stamp STPGPRR11974-003972

Contains actual STD3 Dedicated Tax Spending on Infrastructure data for years 2020-2024:

2020: \$28,352,238

2021: \$13,548,890

2022: \$24,453,742

2023: \$33,336,157

2024: \$26,872,795

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Sources Referenced:

Campaign mail advertisements - Bates stamp STGPRR 11974-003869

"Campaign Pitch Deck" - Whistleblower document received 8/10/25, Exhibit CPD dated 1.18.2025

Authenticity confirmed by Annie Perkins, CFO at 9/18/25 CHAMBERPAC task force meeting

Growth Management Agreements (GMAs) - Bates ### 11974-000002 - 000946

Meeting documentation from May 2, 2025 meeting with Parish President, CAO, CFO, and parish legal counsel

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Sources Referenced:

Campaign Pitch Deck (dated 1/18/25) - Exhibit CPD

Adopted 2025 Budget, Page 39, Section 2 - "The Special Revenue Funds"

Shows \$6,637,106 as "General Expenditures" under 100 Public Works Fund

Exhibit 1 - Budget document showing General Expenditures breakdown

Exhibit 2 - Campaign Pitch Deck showing cost allocation plan charges totaling \$6,427,106 and election costs \$210,000

Finance Department CFO confirmation from September 18th meeting

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Sources Referenced:

Campaign Pitch Deck Cost Allocation Comparison Table

Adopted 2025 Budget, Page 141 - "Cost Allocated" departmental listings

Exhibit 2 - "Campaign Pitch Deck" detailed cost allocation breakdown showing:

Technology: \$1,724,026 vs \$2,161,644 (difference: +\$437,618)

Capital Project Admin: \$1,134,068 (not listed in adopted budget)

Council: \$696,298 vs \$978,627 (difference: +\$282,329)

Civil/Legal: \$646,564 vs \$694,740 (difference: +\$48,176)

Procurement: \$426,102 vs \$429,249 (difference: +\$3,147)

Finance: \$392,853 vs \$910,853 (difference: +\$518,000)

CAO/Risk: \$357,766 vs \$456,859 (difference: +\$99,093)

Parish President: \$347,016 vs \$461,255 (difference: +\$114,239)

Total shortfall: \$1,702,602

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Sources Referenced:

Campaign Pitch Deck (Exhibit CPD) - showing calculation of funds available

Adopted 2025 Budget, Exhibit 1 - showing (\$33,081,750) previously spent

Annie Jenkins statement from September 19, 2025, Task Force meeting

Calculation showing only \$4,820,171 budgeted for infrastructure work (13.8% ROI on \$34.6M)

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Sources Referenced:

CHAMBERPAC Task Force meeting, September 18, 2025

Attended by CFO, CAO, and attorneys

CFO Annie Perkins statements regarding cost allocation process

Whistleblower testimony from former high-ranking parish official regarding time and travel records

Adopted 2025 Budget, Page 39 - STD3 Dedicated Tax/100 Public Works Fund showing "General Expenditures" of \$6,637,102

Adopted 2025 Budget departmental budget overviews:

Page 200 - Planning and Development: "Coastal Environmental – Sales tax levied at 2% for 25 years, from 12/1/06 to 11/30/31"

Page 190 - Homeland Security & Emergency Ops: "Public Works Sales tax levied at 2% for 25 years, from 12/1/06 to 11/30/31"

Page 166 - Engineering: "Sales tax District 3 Sales tax levied at 2% for 25 years, from 12/1/06 to 11/30/31"

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Sources Referenced:

Adopted 2025 Budget, Page 141 - showing \$7,095,184 interfund expenditure for Department of Public Works

Adopted 2025 Budget, Page 218 - Technology Department 480, showing STD3 Dedicated Tax cost allocated \$437,618.16

Campaign Pitch Deck prepared by Department of Finance (missing -\$33,081,750 revenue amount)

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Sources Referenced:

CHAMBERPAC Press Release dated September 23, 2025

Adopted 2025 Budget, Pages 39, 141 - showing STD3 revenue and allocations

Adopted 2025 Budget, Pages 210, 214, 215 - Public Works Department details

Bates stamp STPGRR11974-003972

Calculation showing \$90,729,850.00 STD3 Dedicated Tax generated

\$75,125,850 received by Administration after Sheriff collection

\$51,067,900 (68%) used for departmental costs and pass-throughs

\$14,560,000 in pass-throughs to six municipalities

\$4,829,171 budgeted for Public Works infrastructure maintenance

Average annual spending 2020-2024: \$25,360,844

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Sources Referenced:

Adopted 2025 Budget, Page 141 - "service departmental Cost Allocated to funding source" for 100 Public Works fund

Complete breakdown table showing:

Administrative Departments: \$6,008,980

Operating Departments cost allocations with percentages

Individual department allocations for Parish President (\$461,255 - 55%), Parish Council (\$978,627 - 52%), Finance (\$910,853 - 56%), Technology (\$2,161,644 - 41%), Engineering (\$3,705,288 - 96%), Public Works (\$28,498,363 - 65%), etc.

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Sources Referenced:

Adopted 2025 Budget, Page 141 - continuation of departmental cost allocations

Adopted 2025 Budget, Page 216 - Department 460 Public Works showing Interfund Charges of \$7,095,184

Total Cost Allocated Departments and Agencies calculation: \$41,337,071 (55% of \$75,125,850)

Operating Departments & State Mandated Agencies subtotal: \$35,328,091

District Attorney allocation: \$694,740

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Sources Referenced:

CHAMBERPAC Press Release, September 23, 2025

Adopted 2025 Budget, Page 210 - Public Works "Expenditures increased by approximately 2.9M as compared to the 2024 original budget"

Adopted 2025 Budget - Procurement Budget Dept 460: "Expenditures increase 44K"

Adopted 2025 Budget - Homeland Security & Emergency Operations Budget Dept 320: "Expenditures increase 172K"

Bates stamp STPGPRR 003971 - showing actual 2024 spending of \$26,872,795.60

Total gross unincorporated STD3 Dedicated Tax Funds for 2024: \$91,584,563

Historical spending records showing:

Lowest spend: \$13,548,890.58 (2021)

Highest spend: \$33,366,156.03 (2023)

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Sources Referenced:

Bates stamp STPGPRR11974-003972 - showing historical spending never reached \$53 million

CHAMBERPAC Press Release, September 18, 2025 - containing four recommendations

Reference to Parish President's claim of "379 projects in various stages totaling \$238 million"

Request for posting information on STPG Department of Finance webpages

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Sources Referenced:

CHAMBERPAC Bylaws

Documentation of Board-authorized actions:

Creation of Task Force

Approval to meet with Parish Administration

Six (6) Public Records Requests filed May 4, 2025

Press Release of September 23, 2025

Response approval to President Cooper's reply

Chief Administrative Officer (CAO) produced documents

Civil Division of the Office of the District Attorney produced documents

Chief Financial Officer (CFO) confirmation of Campaign Pitch Deck authenticity

St. Tammany Parish Council Chairman Joe Impastato's Government Efficiency Committee establishment

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Sources Referenced:

Summary findings citing:

Public records requests

Whistleblower statements

Parish CFO document authentication

Cooper Administration's budget documents

Cooper Administration's financial records

Key statistics referenced:

\$90 million annual STD3 collections

25-35% actual infrastructure spending

70% diverted to other uses

\$34.9 million to Public Works with only \$4.8 million (13.8%) for actual infrastructure

\$7 million unexplained interfund charges

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Sources Referenced:

Media Contact: Trey Berning, Board Member CHAMBERPAC

SUMMARY OF ALL UNIQUE SOURCES

Public Records Requests:

Bates stamp STPGPRR11974-003972 (infrastructure spending 2020-2024)

Bates stamp STGPRR 11974-003869 (campaign mail advertisements)

Bates stamp STPGPRR 003971 (2024 actual spending)

Growth Management Agreements - Bates ### 11974-000002 - 000946

Six Public Records Requests filed May 4, 2025

Budget Documents:

Adopted 2025 Budget (multiple pages: 39, 141, 166, 190, 200, 210, 212, 214, 215, 216, 218)

Meeting Records:

May 2, 2025 meeting with Parish President, CAO, CFO, and parish legal counsel

September 18, 2025 CHAMBERPAC Task Force meeting with CFO, CAO, and attorneys

September 19, 2025 Task Force meeting with Annie Jenkins

Campaign/Internal Documents:

Campaign Pitch Deck (Exhibit CPD dated 1/18/2025) - whistleblower document received 8/10/25, authenticated by CFO Annie Perkins

Press Releases:

Parish President Mike Cooper's September 24, 2025 Press Release

CHAMBERPAC September 23, 2025 Press Release

CHAMBERPAC September 18, 2025 Press Release

Exhibits:

Exhibit 1 (Budget General Expenditures)

Exhibit 2 (Campaign Pitch Deck cost allocations)

Exhibit CPD (Campaign Pitch Deck)

Testimonial/Organizational Sources:

Whistleblower (former high-ranking parish elected official)

CFO Annie Perkins confirmations and statements

CHAMBERPAC Bylaws

Chief Administrative Officer (CAO) documents

Civil Division of the Office of the District Attorney documents