

**REVENUE INCOME STATEMENTS**  
**REVENUE STATEMENTS**  
**COMPARISON OF REVENUE STATEMENTS AND EXPENSE STATEMENTS**  
**ACTUAL AND BUDGET COMPARISON**  
 For the Year Ended December 31, 1996

| REVENUE  | Actual |        | Budget |        | Actual |        | Budget |        | Actual |        | Budget |        |
|--|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|
|  | Actual | Budget | Actual | Budget | Actual | Budget | Actual | Budget | Actual | Budget | Actual | Budget |
| <b>REVENUE</b>   |        |        |        |        |        |        |        |        |        |        |        |        |
| <b>Taxes</b>   |        |        |        |        |        |        |        |        |        |        |        |        |
| All Taxes  | 0      | 0      | 0      | 0      | 0      | 0      | 0      | 0      | 0      | 0      | 0      |        |
| State and Fed Taxes  | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      |        |
| State Income, Franchise and Interest   | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      |        |
| Corporate Income Tax   | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      |        |
| Property Taxes   | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      |        |
| Sales Tax  | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      |        |
| License and Occupancy Tax  | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      |        |
| Parks, Streets and Developmental Activities                                    | -      | -      | -      | -      | -      | -      | -      | -      | 0.00   | 0.00   | 0      |        |
| Miscellaneous  | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      |        |
| Non-Revenue  | 29     | 25     | 22     | 22     | 22     | 22     | 22     | 22     | -      | -      | -      |        |
| Total Taxes  | 29     | 25     | 22     | 22     | 22     | 22     | 22     | 22     | 22     | 22     | 22     |        |
| <b>EXPENSES</b>  |        |        |        |        |        |        |        |        |        |        |        |        |
| Bond Interest  | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      |        |
| Interest   | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      |        |
| Other Expense/Contingent   | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      |        |
| Public Safety  | 9      | 0.00   | 0.00   | 0.00   | 0.00   | 0.00   | 0.00   | 0.00   | 0.00   | 0.00   | 0.00   |        |
| Public Works   | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      |        |
| Public and Welfare   | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      |        |
| Other and Unassigned   | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      | -      |        |
| Total Expenses   | 9      | 0.00   | 0.00   | 0.00   | 0.00   | 0.00   | 0.00   | 0.00   | 0.00   | 0.00   | 0.00   |        |
| <b>EXCESS (DEFICIENCY) OR SURPLUS (SHORTFALL)</b>                              |        |        |        |        |        |        |        |        |        |        |        |        |
|  | 20     | 25     | 22     | 22     | 22     | 22     | 22     | 22     | 22     | 22     | 22     |        |
| <b>OTHER FINANCIAL MOVEMENTS</b>   |        |        |        |        |        |        |        |        |        |        |        |        |
| Fund Transfers In  | 0.00   | 0.00   | 0.00   | 0.00   | 0.00   | 0.00   | 0.00   | 0.00   | 0.00   | 0.00   | 0.00   |        |
| Fund Transfers Out   | 0.00   | 0.00   | 0.00   | 0.00   | 0.00   | 0.00   | 0.00   | 0.00   | 0.00   | 0.00   | 0.00   |        |
| Total Other Financial Income (Total)   | 0.00   | 0.00   | 0.00   | 0.00   | 0.00   | 0.00   | 0.00   | 0.00   | 0.00   | 0.00   | 0.00   |        |
| <b>EXCESS (DEFICIENCY) OR SURPLUS (SHORTFALL) EXPENSES AND OTHER MOVEMENTS</b> |        |        |        |        |        |        |        |        |        |        |        |        |
|  | 20     | 25     | 22     | 22     | 22     | 22     | 22     | 22     | 22     | 22     | 22     |        |
| <b>REVENUES - EXPENSES</b>   |        |        |        |        |        |        |        |        |        |        |        |        |
|  | 49     | 49     | 44     | 44     | 44     | 44     | 44     | 44     | 44     | 44     | 44     |        |
| <b>REVENUES - DEBITS TRANSFER</b>  |        |        |        |        |        |        |        |        |        |        |        |        |
|  | 0      | 0      | 0      | 0      | 0      | 0      | 0      | 0      | 0      | 0      | 0      |        |
| <b>REVENUES - TOTAL</b>  |        |        |        |        |        |        |        |        |        |        |        |        |
|  | 49     | 49     | 44     | 44     | 44     | 44     | 44     | 44     | 44     | 44     | 44     |        |

The accompanying notes are an integral part of these financial statements.

ST. TAMMBAST PARISH  
DEBT SERVICE FUNDS  
COMBINED BALANCE SHEET  
December 31, 1995

|                                     | Sewage<br>District No. 5 |          | Winnamatta<br>District No. 14 |          | Total  |                      |
|-------------------------------------|--------------------------|----------|-------------------------------|----------|--------|----------------------|
|                                     | 1995                     | Fund     | 1995                          | Fund     | 1995   | December 31,<br>1995 |
| <b>ASSETS</b>                       |                          |          |                               |          |        |                      |
| Cash and Temporary Cash Investments | \$                       | \$0.00   | \$                            | \$0.00   | \$     | \$00.00              |
| Receivables:                        |                          |          |                               |          |        |                      |
| Ad Valorem                          | -                        | -        | -                             | -        | -      | 1,621,499            |
| Special Assessments                 | 11,608                   | -        | 12,182                        | -        | 23,790 | 186,544              |
| Other                               | 2,429                    | -        | 1,796                         | -        | 4,225  | 83,178               |
| Bonded Issues                       | -                        | -        | -                             | -        | -      | 1,129,226            |
| Total Assets                        | \$                       | \$14,037 | \$                            | \$13,978 | \$     | \$1,831,747          |
| <b>LIABILITIES AND FUND BALANCE</b> |                          |          |                               |          |        |                      |
| <b>LIABILITIES</b>                  |                          |          |                               |          |        |                      |
| Accounts Payable                    | \$                       | \$-      | \$                            | \$-      | \$     | \$0.00               |
| Deferred Assessments Revenue        |                          | \$4,681  |                               | \$4,681  |        | \$9,362              |
| Total Liabilities                   | \$                       | \$4,681  | \$                            | \$4,681  | \$     | \$9,362              |
| <b>FUND BALANCE</b>                 |                          |          |                               |          |        |                      |
| Reserved for Bond Reserve Fund      |                          | \$9,352  |                               | \$9,352  |        | \$18,704             |
| Reserved for Debt Service           |                          | \$8,121  |                               | \$8,023  |        | \$16,144             |
| Total Fund Balance                  | \$                       | \$17,473 | \$                            | \$17,375 | \$     | \$34,848             |
| Total Liabilities and Fund Balance  | \$                       | \$17,473 | \$                            | \$17,375 | \$     | \$34,848             |

91. TARRANTS BARBERSHOPPE AGENCY  
 SCHEDULE OF FINANCIAL POSITIONS, CONTINUOUS  
 FOR THE YEAR ENDED DECEMBER 31, 1976

| Federal Grants<br>Appropriation<br>Fiscal Year  | Fund Balance     |                 | Total<br>Fund Assets | (Overhead<br>Reimbursed<br>December 31, 1976) | Cash<br>Balance | Accounts<br>Receivable | Prepaid Expenses | Accounts<br>Payable | Unaccounted<br>Expenses of<br>December 31, 1976 |
|---|------------------|-----------------|----------------------|---|-----------------|------------------------|------------------|---------------------|---|
|   | Original<br>Fund | Amended<br>Fund |                      |   |                 |                        |                  |                     |   |
| Peace Through Non-Violence -<br>Summer Peace Bureau Program   | 18,218           | 000 - 00        | 41,082               | -   | 10,110          | 22,110                 | 1,000            | -                   | -   |
| E.N. BEPT. (E) FUNDING<br>Peace Through Non-Violence -<br>Workshop  | 81,563           | 499 - 00        | 84,016               | 6,248   | 50,088          | 48,023                 | 60,722           | -                   | 18,009  |
| PEACE THROUGH NON-VIOLENCE AGENCY<br>Peace Through Non-Violence -<br>Office of Technology Development -<br>Temporary Stipends - General and Special Assistance<br>Temporary Stipends - General and Special Assistance | 81,124           | 200 - 00        | 84,219               | (18,822)                                      | 26,489          | 25,543                 | 52,562           | -                   | 24,950  |
|   | 81,124           | 200 - 00        | 84,219               | -   | 11              | 7,405                  | 1,000            | -                   | 24,950  |
| Peace Through Non-Violence -<br>Peace Through Non-Violence Fund and Study<br>United Technology Development Fund and Study   | 81,123           | 200 - 00        | 84,222               | -   | 26,473          | 24,115                 | 52,570           | -                   | -   |
|   | 81,123           | 200 - 00        | 84,222               | -   | -               | -                      | -                | -                   | -   |
| Peace Through Non-Violence -<br>Office of Technology Development -<br>E.N. (Peace of 1975)  | 81,214           | 000 - 00        | 128,000              | (10,000)                                      | 10,000          | -                      | -                | -                   | -   |
| E.N. BEPT. OF CONCORDANCE<br>Peace Through Non-Violence -<br>General Non-Violence Administration Award<br>General Non-Violence Administration Award<br>General Non-Violence Administration Award                      | 11,429           | 100 - 00        | 11,529               | -   | 8,118           | 3,411                  | 15,108           | -                   | -   |
|   | 11,429           | 100 - 00        | 11,529               | -   | -               | -                      | -                | -                   | -   |
| E.N. BEPT. OF LAUREL<br>Peace Through Non-Violence -<br>General Non-Violence Administration Award<br>General Non-Violence Administration Award  | 11,229           | 000 - 00        | 62,000               | -   | 4,100           | 5,800                  | 62,000           | -                   | -   |
|   | 11,229           | 000 - 00        | 62,000               | -   | (10,000)        | 5,800                  | 5,000            | 11,200              | 1,000   |

• - Major Program



**INDEPENDENT AUDITOR'S REPORT ON SCHEDULE OF FEDERAL  
FINANCIAL ASSISTANCE**

To the St. Tammany Parish Police Jury

We have audited the general purpose financial statements of **St. Tammany Parish** (a political subdivision of the State of Louisiana) (the "Parish"), as of and for the year ended December 31, 1995, and have issued our report thereon dated June 13, 1997, in which our opinion was qualified with respect to presentation in accordance with generally accepted accounting principles. The general purpose financial statements and the Schedule referred to below are the responsibility of the Parish's management. Our responsibility is to express an opinion on these general purpose financial statements and the Schedule referred to below based on our audit.

We conducted our audit in accordance with generally accepted auditing standards, the standards for financial audits contained in *Government Auditing Standards* (1994 revision) issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and the disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

Our audit was made for the purpose of forming an opinion on the general purpose financial statements of the Parish taken as a whole. The accompanying Schedule of Federal Financial Assistance is presented for purposes of additional analysis and is not a required part of the general purpose financial statements. The information in that Schedule has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly presented in all material respects in relation to the general purpose financial statements taken as a whole.

*Arthur J. Hand, Jr.*

A Professional Accounting Corporation

June 13, 1997

A Professional Accounting Corporation

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|                                | Balance Sheet |       | Income Statement |       | Statement of Retained Earnings |       | Statement of Cash Flows |       |
|--------------------------------|---------------|-------|------------------|-------|--------------------------------|-------|-------------------------|-------|
|                                | 2010          | 2009  | 2010             | 2009  | 2010                           | 2009  | 2010                    | 2009  |
| <b>ASSETS</b>                  |               |       |                  |       |                                |       |                         |       |
| Current Assets                 |               |       |                  |       |                                |       |                         |       |
| Cash                           | 100           | 100   | 100              | 100   | 100                            | 100   | 100                     | 100   |
| Accounts Receivable            | 200           | 200   | 200              | 200   | 200                            | 200   | 200                     | 200   |
| Inventory                      | 300           | 300   | 300              | 300   | 300                            | 300   | 300                     | 300   |
| Prepaid Expenses               | 100           | 100   | 100              | 100   | 100                            | 100   | 100                     | 100   |
| Other Current Assets           | 500           | 500   | 500              | 500   | 500                            | 500   | 500                     | 500   |
| Total Current Assets           | 1,200         | 1,200 | 1,200            | 1,200 | 1,200                          | 1,200 | 1,200                   | 1,200 |
| Non-Current Assets             |               |       |                  |       |                                |       |                         |       |
| Property, Plant, and Equipment | 3,000         | 3,000 | 3,000            | 3,000 | 3,000                          | 3,000 | 3,000                   | 3,000 |
| Intangible Assets              | 1,000         | 1,000 | 1,000            | 1,000 | 1,000                          | 1,000 | 1,000                   | 1,000 |
| Other Non-Current Assets       | 500           | 500   | 500              | 500   | 500                            | 500   | 500                     | 500   |
| Total Non-Current Assets       | 4,500         | 4,500 | 4,500            | 4,500 | 4,500                          | 4,500 | 4,500                   | 4,500 |
| Total Assets                   | 5,700         | 5,700 | 5,700            | 5,700 | 5,700                          | 5,700 | 5,700                   | 5,700 |
| <b>LIABILITIES AND EQUITY</b>  |               |       |                  |       |                                |       |                         |       |
| Current Liabilities            |               |       |                  |       |                                |       |                         |       |
| Accounts Payable               | 100           | 100   | 100              | 100   | 100                            | 100   | 100                     | 100   |
| Short-Term Debt                | 200           | 200   | 200              | 200   | 200                            | 200   | 200                     | 200   |
| Other Current Liabilities      | 300           | 300   | 300              | 300   | 300                            | 300   | 300                     | 300   |
| Total Current Liabilities      | 600           | 600   | 600              | 600   | 600                            | 600   | 600                     | 600   |
| Non-Current Liabilities        |               |       |                  |       |                                |       |                         |       |
| Long-Term Debt                 | 1,000         | 1,000 | 1,000            | 1,000 | 1,000                          | 1,000 | 1,000                   | 1,000 |
| Other Non-Current Liabilities  | 500           | 500   | 500              | 500   | 500                            | 500   | 500                     | 500   |
| Total Non-Current Liabilities  | 1,500         | 1,500 | 1,500            | 1,500 | 1,500                          | 1,500 | 1,500                   | 1,500 |
| Total Liabilities              | 2,100         | 2,100 | 2,100            | 2,100 | 2,100                          | 2,100 | 2,100                   | 2,100 |
| Equity                         |               |       |                  |       |                                |       |                         |       |
| Common Stock                   | 1,000         | 1,000 | 1,000            | 1,000 | 1,000                          | 1,000 | 1,000                   | 1,000 |
| Retained Earnings              | 2,600         | 2,600 | 2,600            | 2,600 | 2,600                          | 2,600 | 2,600                   | 2,600 |
| Total Equity                   | 3,600         | 3,600 | 3,600            | 3,600 | 3,600                          | 3,600 | 3,600                   | 3,600 |
| Total Liabilities and Equity   | 5,700         | 5,700 | 5,700            | 5,700 | 5,700                          | 5,700 | 5,700                   | 5,700 |



STATE OF CALIFORNIA  
 DEPARTMENT OF REVENUE  
 STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND BALANCE  
 FISCAL YEAR 2005-06  
 For the Fiscal Year Ending June 30, 2006

|                                | Funding Sources - State |         | Funding Sources - Other |         | Funds        |         | Total        |         |
|--------------------------------|-------------------------|---------|-------------------------|---------|--------------|---------|--------------|---------|
|                                | Amount                  | Percent | Amount                  | Percent | Amount       | Percent | Amount       | Percent |
| <b>REVENUES</b>                |                         |         |                         |         |              |         |              |         |
| Total                          | \$ 1,224,000            | 100%    | \$ 1,224,000            | 100%    | \$ 1,224,000 | 100%    | \$ 1,224,000 | 100%    |
| State                          | 1,224,000               | 100%    | -                       | -       | 1,224,000    | 100%    | 1,224,000    | 100%    |
| Other                          | -                       | -       | -                       | -       | -            | -       | -            | -       |
| <b>EXPENSES</b>                |                         |         |                         |         |              |         |              |         |
| Total                          | \$ 1,224,000            | 100%    | \$ 1,224,000            | 100%    | \$ 1,224,000 | 100%    | \$ 1,224,000 | 100%    |
| State                          | 1,224,000               | 100%    | -                       | -       | 1,224,000    | 100%    | 1,224,000    | 100%    |
| Other                          | -                       | -       | -                       | -       | -            | -       | -            | -       |
| <b>CHANGES IN FUND BALANCE</b> |                         |         |                         |         |              |         |              |         |
| Total                          | \$ -                    | -       | \$ -                    | -       | \$ -         | -       | \$ -         | -       |
| State                          | -                       | -       | -                       | -       | -            | -       | -            | -       |
| Other                          | -                       | -       | -                       | -       | -            | -       | -            | -       |



DEPARTMENT OF REVENUE  
 GENERAL FUNDING OF OPERATIONAL EXPENSES - FUNDING COMMITMENTS BUDGET  
 BY FUND CATEGORY AND FUND TYPE

| EXPENSES                      | Commodity Sales (2017/18) |         |       |       | Federal Executive Order Fund |         |       |       | Government Fund |         |       |       |
|-------------------------------|---------------------------|---------|-------|-------|------------------------------|---------|-------|-------|-----------------|---------|-------|-------|
|                               | State                     | Federal | Other | Total | State                        | Federal | Other | Total | State           | Federal | Other | Total |
| <b>ADVERTISEMENTS</b>         |                           |         |       |       |                              |         |       |       |                 |         |       |       |
| Billboards and Signs          |                           |         |       |       |                              |         |       |       |                 |         |       |       |
| Direct Mail                   |                           |         |       |       |                              |         |       |       |                 |         |       |       |
| Publicity                     |                           |         |       |       |                              |         |       |       |                 |         |       |       |
| <b>COMMODITY SALES</b>        |                           |         |       |       |                              |         |       |       |                 |         |       |       |
| Alcohol                       |                           |         |       |       |                              |         |       |       |                 |         |       |       |
| Lottery                       |                           |         |       |       |                              |         |       |       |                 |         |       |       |
| Other                         |                           |         |       |       |                              |         |       |       |                 |         |       |       |
| <b>CONSTRUCTION</b>           |                           |         |       |       |                              |         |       |       |                 |         |       |       |
| Capital Expenditures          |                           |         |       |       |                              |         |       |       |                 |         |       |       |
| Construction                  |                           |         |       |       |                              |         |       |       |                 |         |       |       |
| Equipment                     |                           |         |       |       |                              |         |       |       |                 |         |       |       |
| Information Technology        |                           |         |       |       |                              |         |       |       |                 |         |       |       |
| Other                         |                           |         |       |       |                              |         |       |       |                 |         |       |       |
| <b>INFORMATION TECHNOLOGY</b> |                           |         |       |       |                              |         |       |       |                 |         |       |       |
| Hardware                      |                           |         |       |       |                              |         |       |       |                 |         |       |       |
| Software                      |                           |         |       |       |                              |         |       |       |                 |         |       |       |
| Services                      |                           |         |       |       |                              |         |       |       |                 |         |       |       |
| Other                         |                           |         |       |       |                              |         |       |       |                 |         |       |       |
| <b>PERSONNEL</b>              |                           |         |       |       |                              |         |       |       |                 |         |       |       |
| Salaries                      |                           |         |       |       |                              |         |       |       |                 |         |       |       |
| Benefits                      |                           |         |       |       |                              |         |       |       |                 |         |       |       |
| Travel                        |                           |         |       |       |                              |         |       |       |                 |         |       |       |
| Other                         |                           |         |       |       |                              |         |       |       |                 |         |       |       |
| <b>OPERATIONAL EXPENSES</b>   |                           |         |       |       |                              |         |       |       |                 |         |       |       |
| Advertising                   |                           |         |       |       |                              |         |       |       |                 |         |       |       |
| Commodities                   |                           |         |       |       |                              |         |       |       |                 |         |       |       |
| Construction                  |                           |         |       |       |                              |         |       |       |                 |         |       |       |
| Information Technology        |                           |         |       |       |                              |         |       |       |                 |         |       |       |
| Personnel                     |                           |         |       |       |                              |         |       |       |                 |         |       |       |
| Printing                      |                           |         |       |       |                              |         |       |       |                 |         |       |       |
| Supplies                      |                           |         |       |       |                              |         |       |       |                 |         |       |       |
| Travel                        |                           |         |       |       |                              |         |       |       |                 |         |       |       |
| Utilities                     |                           |         |       |       |                              |         |       |       |                 |         |       |       |
| Other                         |                           |         |       |       |                              |         |       |       |                 |         |       |       |
| <b>TOTAL</b>                  |                           |         |       |       |                              |         |       |       |                 |         |       |       |

| EXPENSES                      | Commodity Sales (2017/18) |         |       |       | Federal Executive Order Fund |         |       |       | Government Fund |         |       |       |
|-------------------------------|---------------------------|---------|-------|-------|------------------------------|---------|-------|-------|-----------------|---------|-------|-------|
|                               | State                     | Federal | Other | Total | State                        | Federal | Other | Total | State           | Federal | Other | Total |
| <b>ADVERTISEMENTS</b>         |                           |         |       |       |                              |         |       |       |                 |         |       |       |
| Billboards and Signs          |                           |         |       |       |                              |         |       |       |                 |         |       |       |
| Direct Mail                   |                           |         |       |       |                              |         |       |       |                 |         |       |       |
| Publicity                     |                           |         |       |       |                              |         |       |       |                 |         |       |       |
| <b>COMMODITY SALES</b>        |                           |         |       |       |                              |         |       |       |                 |         |       |       |
| Alcohol                       |                           |         |       |       |                              |         |       |       |                 |         |       |       |
| Lottery                       |                           |         |       |       |                              |         |       |       |                 |         |       |       |
| Other                         |                           |         |       |       |                              |         |       |       |                 |         |       |       |
| <b>CONSTRUCTION</b>           |                           |         |       |       |                              |         |       |       |                 |         |       |       |
| Capital Expenditures          |                           |         |       |       |                              |         |       |       |                 |         |       |       |
| Construction                  |                           |         |       |       |                              |         |       |       |                 |         |       |       |
| Equipment                     |                           |         |       |       |                              |         |       |       |                 |         |       |       |
| Information Technology        |                           |         |       |       |                              |         |       |       |                 |         |       |       |
| Other                         |                           |         |       |       |                              |         |       |       |                 |         |       |       |
| <b>INFORMATION TECHNOLOGY</b> |                           |         |       |       |                              |         |       |       |                 |         |       |       |
| Hardware                      |                           |         |       |       |                              |         |       |       |                 |         |       |       |
| Software                      |                           |         |       |       |                              |         |       |       |                 |         |       |       |
| Services                      |                           |         |       |       |                              |         |       |       |                 |         |       |       |
| Other                         |                           |         |       |       |                              |         |       |       |                 |         |       |       |
| <b>PERSONNEL</b>              |                           |         |       |       |                              |         |       |       |                 |         |       |       |
| Salaries                      |                           |         |       |       |                              |         |       |       |                 |         |       |       |
| Benefits                      |                           |         |       |       |                              |         |       |       |                 |         |       |       |
| Travel                        |                           |         |       |       |                              |         |       |       |                 |         |       |       |
| Other                         |                           |         |       |       |                              |         |       |       |                 |         |       |       |
| <b>OPERATIONAL EXPENSES</b>   |                           |         |       |       |                              |         |       |       |                 |         |       |       |
| Advertising                   |                           |         |       |       |                              |         |       |       |                 |         |       |       |
| Commodities                   |                           |         |       |       |                              |         |       |       |                 |         |       |       |
| Construction                  |                           |         |       |       |                              |         |       |       |                 |         |       |       |
| Information Technology        |                           |         |       |       |                              |         |       |       |                 |         |       |       |
| Personnel                     |                           |         |       |       |                              |         |       |       |                 |         |       |       |
| Printing                      |                           |         |       |       |                              |         |       |       |                 |         |       |       |
| Supplies                      |                           |         |       |       |                              |         |       |       |                 |         |       |       |
| Travel                        |                           |         |       |       |                              |         |       |       |                 |         |       |       |
| Utilities                     |                           |         |       |       |                              |         |       |       |                 |         |       |       |
| Other                         |                           |         |       |       |                              |         |       |       |                 |         |       |       |
| <b>TOTAL</b>                  |                           |         |       |       |                              |         |       |       |                 |         |       |       |

The information shown on this page is for informational purposes only.

**PLACEMENTS TABLE**  
**APRIL 2009 PERIOD**  
**COMBINED STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND BALANCE**  
**APRIL 1, 2009 THROUGH APRIL 30, 2009**  
**For the Year Ended December 31, 2009**

| ACCOUNTS                            | April 2009 (YTD) |               | April 2008 (Comparison, as filed) |               | April 2009 (YTD) |               | April 2008 (YTD) |               |
|-------------------------------------|------------------|---------------|-----------------------------------|---------------|------------------|---------------|------------------|---------------|
|                                     | Actual           | (Adjustments) | Actual                            | (Adjustments) | Actual           | (Adjustments) | Actual           | (Adjustments) |
| <b>REVENUES</b>                     |                  |               |                                   |               |                  |               |                  |               |
| Taxes                               | 1                | 1             | 1                                 | 1             | 1                | 1             | 1                | 1             |
| all taxes                           | -                | -             | -                                 | -             | -                | -             | -                | -             |
| Administrative Fees                 | -                | -             | -                                 | -             | -                | -             | -                | -             |
| Misc Fees, Auditors and others      | -                | -             | -                                 | -             | -                | -             | -                | -             |
| Investment Income                   | -                | -             | -                                 | -             | -                | -             | -                | -             |
| Sales Taxes                         | -                | -             | -                                 | -             | -                | -             | -                | -             |
| State Transportation Fund           | -                | -             | -                                 | -             | -                | -             | -                | -             |
| State Reserve Fund                  | -                | -             | -                                 | -             | -                | -             | -                | -             |
| Fed. Highway and Construction Funds | -                | -             | -                                 | -             | -                | -             | -                | -             |
| Miscellaneous                       | 30               | 30            | 30                                | 30            | 30               | 30            | 30               | 30            |
| Other Income                        | -                | -             | -                                 | -             | -                | -             | -                | -             |
| Total Revenues                      | 30               | 30            | 30                                | 30            | 30               | 30            | 30               | 30            |
| <b>EXPENSES</b>                     |                  |               |                                   |               |                  |               |                  |               |
| General Services                    | -                | -             | -                                 | -             | -                | -             | -                | -             |
| Interest                            | -                | -             | -                                 | -             | -                | -             | -                | -             |
| Other Board Expenses                | -                | -             | -                                 | -             | -                | -             | -                | -             |
| Public Safety                       | 10               | 10            | 10                                | 10            | 10               | 10            | 10               |               |
| Public Works                        | -                | -             | -                                 | -             | -                | -             | -                | -             |
| Public Health                       | -                | -             | -                                 | -             | -                | -             | -                | -             |
| Public Welfare                      | -                | -             | -                                 | -             | -                | -             | -                | -             |
| Other and Unassigned                | -                | -             | -                                 | -             | -                | -             | -                | -             |
| Total Expenses                      | 10               | 10            | 10                                | 10            | 10               | 10            | 10               | 10            |
| <b>DEFERRED CAPITAL EXPENSES</b>    |                  |               |                                   |               |                  |               |                  |               |
| <b>DEPOSITED ASSETS</b>             |                  |               |                                   |               |                  |               |                  |               |
| Total Deposits                      | 20               | 20            | 20                                | 20            | 20               | 20            | 20               | 20            |
| <b>NET INCREASE/DECREASE</b>        |                  |               |                                   |               |                  |               |                  |               |
| Total Revenues                      | 30               | 30            | 30                                | 30            | 30               | 30            | 30               | 30            |
| Total Expenses                      | 10               | 10            | 10                                | 10            | 10               | 10            | 10               | 10            |
| Total Deposits                      | 20               | 20            | 20                                | 20            | 20               | 20            | 20               | 20            |
| <b>NET BALANCE - DECREASE</b>       |                  |               |                                   |               |                  |               |                  |               |
| Total Revenues                      | 30               | 30            | 30                                | 30            | 30               | 30            | 30               | 30            |
| Total Expenses                      | 10               | 10            | 10                                | 10            | 10               | 10            | 10               | 10            |
| Total Deposits                      | 20               | 20            | 20                                | 20            | 20               | 20            | 20               | 20            |
| <b>NET BALANCE - INCREASE</b>       |                  |               |                                   |               |                  |               |                  |               |
| Total Revenues                      | 30               | 30            | 30                                | 30            | 30               | 30            | 30               | 30            |
| Total Expenses                      | 10               | 10            | 10                                | 10            | 10               | 10            | 10               | 10            |
| Total Deposits                      | 20               | 20            | 20                                | 20            | 20               | 20            | 20               | 20            |





**REVENUE FINANCING STATEMENTS**  
**GENERAL PURPOSE FUND**  
**COMPARISON OF REVENUES AND EXPENSES, AND CHANGES IN FUND BALANCE**  
**APRIL AND MAY 2012**  
**FOR THE FISCAL YEAR ENDED 31 MAY 2012**

|  | APPROPRIATED FUNDS |        |          | SPECIAL REVENUE FUNDS |        |          | RESERVED FUNDS - FY 11/12 |        |          |
|--|--------------------|--------|----------|-----------------------|--------|----------|---------------------------|--------|----------|
|  | Actual             | Budget | Variance | Actual                | Budget | Variance | Actual                    | Budget | Variance |
| <b>REVENUES</b>                                |                    |        |          |                       |        |          |                           |        |          |
| Taxes  | 0                  | 0      | 0        | 0                     | 0      | 0        | 0                         | 0      | 0        |
| Lotteries                                      | 0                  | 0      | 0        | 0                     | 0      | 0        | 0                         | 0      | 0        |
| State and Fed Taxes                            | 0                  | 0      | 0        | 0                     | 0      | 0        | 0                         | 0      | 0        |
| State, Fed, and Miscellaneous                  | 0                  | 0      | 0        | 0                     | 0      | 0        | 0                         | 0      | 0        |
| Intergovernmental Revenues                     | 0                  | 0      | 0        | 0                     | 0      | 0        | 0                         | 0      | 0        |
| Gifts  | 0                  | 0      | 0        | 0                     | 0      | 0        | 0                         | 0      | 0        |
| State Grants                                   | 0                  | 0      | 0        | 0                     | 0      | 0        | 0                         | 0      | 0        |
| Federal Grants                                 | 0                  | 0      | 0        | 0                     | 0      | 0        | 0                         | 0      | 0        |
| State Grants - Other                           | 0                  | 0      | 0        | 0                     | 0      | 0        | 0                         | 0      | 0        |
| Other Grants                                   | 0                  | 0      | 0        | 0                     | 0      | 0        | 0                         | 0      | 0        |
| Other Revenues                                 | 0                  | 0      | 0        | 0                     | 0      | 0        | 0                         | 0      | 0        |
| Total Revenues and Appropriations by Source    | 0                  | 0      | 0        | 0                     | 0      | 0        | 0                         | 0      | 0        |
| Other Income                                   | 0                  | 0      | 0        | 0                     | 0      | 0        | 0                         | 0      | 0        |
| Total Revenues                                 | 0                  | 0      | 0        | 0                     | 0      | 0        | 0                         | 0      | 0        |
| <b>EXPENSES</b>                                |                    |        |          |                       |        |          |                           |        |          |
| Salaries                                       | 0                  | 0      | 0        | 0                     | 0      | 0        | 0                         | 0      | 0        |
| Benefits                                       | 0                  | 0      | 0        | 0                     | 0      | 0        | 0                         | 0      | 0        |
| Other Personnel Services                       | 0                  | 0      | 0        | 0                     | 0      | 0        | 0                         | 0      | 0        |
| Materials                                      | 0                  | 0      | 0        | 0                     | 0      | 0        | 0                         | 0      | 0        |
| Supplies                                       | 0                  | 0      | 0        | 0                     | 0      | 0        | 0                         | 0      | 0        |
| Travel   | 0                  | 0      | 0        | 0                     | 0      | 0        | 0                         | 0      | 0        |
| Printing                                       | 0                  | 0      | 0        | 0                     | 0      | 0        | 0                         | 0      | 0        |
| Telephone                                      | 0                  | 0      | 0        | 0                     | 0      | 0        | 0                         | 0      | 0        |
| Postage and Supplies                           | 0                  | 0      | 0        | 0                     | 0      | 0        | 0                         | 0      | 0        |
| Other Expenses                                 | 0                  | 0      | 0        | 0                     | 0      | 0        | 0                         | 0      | 0        |
| Total Expenses                                 | 0                  | 0      | 0        | 0                     | 0      | 0        | 0                         | 0      | 0        |
| <b>RESERVE CONTRIBUTION OR DEFICIT BY FUND</b> |                    |        |          |                       |        |          |                           |        |          |
| APPROPRIATED FUNDS                             | 0                  | 0      | 0        | 0                     | 0      | 0        | 0                         | 0      | 0        |
| SPECIAL REVENUE FUNDS                          | 0                  | 0      | 0        | 0                     | 0      | 0        | 0                         | 0      | 0        |
| RESERVED FUNDS                                 | 0                  | 0      | 0        | 0                     | 0      | 0        | 0                         | 0      | 0        |
| <b>NET CHANGES</b>                             |                    |        |          |                       |        |          |                           |        |          |
| APPROPRIATED FUNDS                             | 0                  | 0      | 0        | 0                     | 0      | 0        | 0                         | 0      | 0        |
| SPECIAL REVENUE FUNDS                          | 0                  | 0      | 0        | 0                     | 0      | 0        | 0                         | 0      | 0        |
| RESERVED FUNDS                                 | 0                  | 0      | 0        | 0                     | 0      | 0        | 0                         | 0      | 0        |
| <b>TOTAL</b>                                   | 0                  | 0      | 0        | 0                     | 0      | 0        | 0                         | 0      | 0        |

The accompanying notes are an integral part of these financial statements.

INDEPENDENT ACCOUNTING FIRM  
 CERTIFICATION REPORT ON FINANCIAL STATEMENTS AND INTERNAL CONTROLS  
 OF THE COMPANY  
 FOR THE YEAR ENDED DECEMBER 31, 2014

REVENUES

| Year                     | 2014   |           | 2013   |           | 2012   |           | 2011   |           | 2010   |           | 2009   |           | 2008   |           |
|--------------------------|--------|-----------|--------|-----------|--------|-----------|--------|-----------|--------|-----------|--------|-----------|--------|-----------|
|                          | Actual | Committed | Actual | Committed | Actual | Committed | Actual | Committed | Actual | Committed | Actual | Committed | Actual | Committed |
| Management Fees          | 1,000  | 1,000     | 1,000  | 1,000     | 1,000  | 1,000     | 1,000  | 1,000     | 1,000  | 1,000     | 1,000  | 1,000     | 1,000  | 1,000     |
| Investment Advisory Fees | 1,000  | 1,000     | 1,000  | 1,000     | 1,000  | 1,000     | 1,000  | 1,000     | 1,000  | 1,000     | 1,000  | 1,000     | 1,000  | 1,000     |
| Other Fees               | 1,000  | 1,000     | 1,000  | 1,000     | 1,000  | 1,000     | 1,000  | 1,000     | 1,000  | 1,000     | 1,000  | 1,000     | 1,000  | 1,000     |
| Total Revenues           | 3,000  | 3,000     | 3,000  | 3,000     | 3,000  | 3,000     | 3,000  | 3,000     | 3,000  | 3,000     | 3,000  | 3,000     | 3,000  | 3,000     |

OPERATING EXPENSES

| Year                     | 2014   |           | 2013   |           | 2012   |           | 2011   |           | 2010   |           | 2009   |           | 2008   |           |
|--------------------------|--------|-----------|--------|-----------|--------|-----------|--------|-----------|--------|-----------|--------|-----------|--------|-----------|
|                          | Actual | Committed | Actual | Committed | Actual | Committed | Actual | Committed | Actual | Committed | Actual | Committed | Actual | Committed |
| Salaries and Wages       | 1,000  | 1,000     | 1,000  | 1,000     | 1,000  | 1,000     | 1,000  | 1,000     | 1,000  | 1,000     | 1,000  | 1,000     | 1,000  | 1,000     |
| Professional Fees        | 1,000  | 1,000     | 1,000  | 1,000     | 1,000  | 1,000     | 1,000  | 1,000     | 1,000  | 1,000     | 1,000  | 1,000     | 1,000  | 1,000     |
| Travel                   | 1,000  | 1,000     | 1,000  | 1,000     | 1,000  | 1,000     | 1,000  | 1,000     | 1,000  | 1,000     | 1,000  | 1,000     | 1,000  | 1,000     |
| Other Operating Expenses | 1,000  | 1,000     | 1,000  | 1,000     | 1,000  | 1,000     | 1,000  | 1,000     | 1,000  | 1,000     | 1,000  | 1,000     | 1,000  | 1,000     |
| Total Operating Expenses | 4,000  | 4,000     | 4,000  | 4,000     | 4,000  | 4,000     | 4,000  | 4,000     | 4,000  | 4,000     | 4,000  | 4,000     | 4,000  | 4,000     |

LIABILITIES AND EQUITY

| Year              | 2014   |           | 2013   |           | 2012   |           | 2011   |           | 2010   |           | 2009   |           | 2008   |           |
|-------------------|--------|-----------|--------|-----------|--------|-----------|--------|-----------|--------|-----------|--------|-----------|--------|-----------|
|                   | Actual | Committed | Actual | Committed | Actual | Committed | Actual | Committed | Actual | Committed | Actual | Committed | Actual | Committed |
| Accounts Payable  | 1,000  | 1,000     | 1,000  | 1,000     | 1,000  | 1,000     | 1,000  | 1,000     | 1,000  | 1,000     | 1,000  | 1,000     | 1,000  | 1,000     |
| Accrued Expenses  | 1,000  | 1,000     | 1,000  | 1,000     | 1,000  | 1,000     | 1,000  | 1,000     | 1,000  | 1,000     | 1,000  | 1,000     | 1,000  | 1,000     |
| Other Liabilities | 1,000  | 1,000     | 1,000  | 1,000     | 1,000  | 1,000     | 1,000  | 1,000     | 1,000  | 1,000     | 1,000  | 1,000     | 1,000  | 1,000     |
| Total Liabilities | 3,000  | 3,000     | 3,000  | 3,000     | 3,000  | 3,000     | 3,000  | 3,000     | 3,000  | 3,000     | 3,000  | 3,000     | 3,000  | 3,000     |
| Equity            | 1,000  | 1,000     | 1,000  | 1,000     | 1,000  | 1,000     | 1,000  | 1,000     | 1,000  | 1,000     | 1,000  | 1,000     | 1,000  | 1,000     |
| Total Equity      | 1,000  | 1,000     | 1,000  | 1,000     | 1,000  | 1,000     | 1,000  | 1,000     | 1,000  | 1,000     | 1,000  | 1,000     | 1,000  | 1,000     |

These amounts are in millions of dollars per annual financial statements.

THE UNIVERSITY OF  
 THE STATE OF NEW YORK  
 OFFICE OF THE COMPTROLLER OF THE STATE TREASURY  
 STATEMENT OF RECEIPTS AND DISBURSMENTS  
 FOR THE YEAR ENDED DECEMBER 31, 2008

|   | RECEIPTS  |           |        | DISBURSMENTS |           |        | BALANCE   |           |        |
|---|-----------|-----------|--------|--------------|-----------|--------|-----------|-----------|--------|
|   | Actual    | Budget    | Change | Actual       | Budget    | Change | Actual    | Budget    | Change |
| <b>RECEIPTS</b>   |           |           |        |              |           |        |           |           |        |
| Taxes   | 1,000,000 | 1,000,000 | 0      | 1,000,000    | 1,000,000 | 0      | 1,000,000 | 1,000,000 | 0      |
| All Taxes   | 1,000,000 | 1,000,000 | 0      | 1,000,000    | 1,000,000 | 0      | 1,000,000 | 1,000,000 | 0      |
| Education Tax   | 0         | 0         | 0      | 0            | 0         | 0      | 0         | 0         | 0      |
| Other Taxes, Licenses and Fees  | 0         | 0         | 0      | 0            | 0         | 0      | 0         | 0         | 0      |
| Employment Security   | 0         | 0         | 0      | 0            | 0         | 0      | 0         | 0         | 0      |
| Public Safety   | 0         | 0         | 0      | 0            | 0         | 0      | 0         | 0         | 0      |
| Public Works  | 0         | 0         | 0      | 0            | 0         | 0      | 0         | 0         | 0      |
| Public Transportation   | 0         | 0         | 0      | 0            | 0         | 0      | 0         | 0         | 0      |
| State General Fund  | 1,000,000 | 1,000,000 | 0      | 1,000,000    | 1,000,000 | 0      | 1,000,000 | 1,000,000 | 0      |
| State General Fund - Other  | 0         | 0         | 0      | 0            | 0         | 0      | 0         | 0         | 0      |
| Other Receipts  | 0         | 0         | 0      | 0            | 0         | 0      | 0         | 0         | 0      |
| Total Receipts  | 1,000,000 | 1,000,000 | 0      | 1,000,000    | 1,000,000 | 0      | 1,000,000 | 1,000,000 | 0      |
| <b>DISBURSMENTS</b>   |           |           |        |              |           |        |           |           |        |
| General Government  | 0         | 0         | 0      | 0            | 0         | 0      | 0         | 0         | 0      |
| Health  | 0         | 0         | 0      | 0            | 0         | 0      | 0         | 0         | 0      |
| High Speed Rail   | 0         | 0         | 0      | 0            | 0         | 0      | 0         | 0         | 0      |
| Public Works  | 0         | 0         | 0      | 0            | 0         | 0      | 0         | 0         | 0      |
| Public Safety   | 0         | 0         | 0      | 0            | 0         | 0      | 0         | 0         | 0      |
| Public Transportation   | 0         | 0         | 0      | 0            | 0         | 0      | 0         | 0         | 0      |
| Other Disbursements   | 0         | 0         | 0      | 0            | 0         | 0      | 0         | 0         | 0      |
| Total Disbursements   | 0         | 0         | 0      | 0            | 0         | 0      | 0         | 0         | 0      |
| <b>EXCESS (DEFICIENCY) OF RECEIPTS OVER DISBURSMENTS</b>  | 1,000,000 | 1,000,000 | 0      | 1,000,000    | 1,000,000 | 0      | 1,000,000 | 1,000,000 | 0      |
| <b>STATE FUNDING (DEFICIENCY)</b>   |           |           |        |              |           |        |           |           |        |
| New York State  | 0         | 0         | 0      | 0            | 0         | 0      | 0         | 0         | 0      |
| New York State - Other  | 0         | 0         | 0      | 0            | 0         | 0      | 0         | 0         | 0      |
| Total (New York State) Other  | 0         | 0         | 0      | 0            | 0         | 0      | 0         | 0         | 0      |
| <b>EXCESS (DEFICIENCY) OF RECEIPTS OVER DISBURSMENTS - OTHER</b>                                      | 0         | 0         | 0      | 0            | 0         | 0      | 0         | 0         | 0      |
| <b>TOTAL RECEIPTS - DISBURSMENTS</b>  | 1,000,000 | 1,000,000 | 0      | 1,000,000    | 1,000,000 | 0      | 1,000,000 | 1,000,000 | 0      |
| <b>RECONCILING ITEMS</b>  |           |           |        |              |           |        |           |           |        |
| Accounts Payable  | 0         | 0         | 0      | 0            | 0         | 0      | 0         | 0         | 0      |
| Accounts Receivable   | 0         | 0         | 0      | 0            | 0         | 0      | 0         | 0         | 0      |
| Total   | 0         | 0         | 0      | 0            | 0         | 0      | 0         | 0         | 0      |
| <b>STATE FUNDING (DEFICIENCY) - OTHER</b>   | 0         | 0         | 0      | 0            | 0         | 0      | 0         | 0         | 0      |
| <b>TOTAL RECEIPTS - DISBURSMENTS - OTHER</b>  | 0         | 0         | 0      | 0            | 0         | 0      | 0         | 0         | 0      |
| <b>TOTAL RECEIPTS - DISBURSMENTS - OTHER - RECONCILING ITEMS</b>                                      | 0         | 0         | 0      | 0            | 0         | 0      | 0         | 0         | 0      |
| <b>TOTAL RECEIPTS - DISBURSMENTS - OTHER - RECONCILING ITEMS - STATE FUNDING (DEFICIENCY) - OTHER</b> | 1,000,000 | 1,000,000 | 0      | 1,000,000    | 1,000,000 | 0      | 1,000,000 | 1,000,000 | 0      |

**NY TARIFFS FUND  
SPECIAL REVENUE FUND  
COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
ACTING AND BUDGET (GAAP BASIS)  
For The Year Ended December 31, 1995**

|   | Total                |                      | Variance<br>Favorable<br>(Adverse) |
|---|----------------------|----------------------|------------------------------------|
|   | Actual               | Budget               |                                    |
| <b>REVENUES</b>   |                      |                      |                                    |
| <b>Total</b>  |                      |                      |                                    |
| Ad Valorem  | \$ 4,884,391         | \$ 4,555,288         | \$ 329,103                         |
| Salvage/Use Taxes   | 17,811,748           | 16,892,864           | 918,884                            |
| Other Taxes, Penalties and Interest   | 36,149               | 19,638               | 16,511                             |
| <b>Intergovernmental Revenues:</b>  |                      |                      |                                    |
| Federal Grants  | 241,411              | 252,333              | (11,911)                           |
| Federal Transportation Funds  | 1,893,119            | 1,488,321            | 404,798                            |
| State Revenue Sharing   | 892,188              | 882,880              | 9,308                              |
| Fees, Charges, and Commissions for Services   | 1,411,416            | 1,298,791            | 112,625                            |
| Fees and Penalties  | 1,416,885            | 1,298,948            | 117,937                            |
| Other Revenues  | 515,225              | 433,121              | 82,104                             |
| <b>Total Revenues</b>   | <b>27,834,128</b>    | <b>25,883,495</b>    | <b>1,950,633</b>                   |
| <b>EXPENDITURES</b>   |                      |                      |                                    |
| <b>General Government:</b>  |                      |                      |                                    |
| Auditor   | 1,266,861            | 1,443,735            | (176,874)                          |
| Other General Government  | 86,988               | 81,511               | 5,477                              |
| Public Safety   | 177,842              | 488,000              | (310,158)                          |
| Public Works  | 7,494,718            | 6,247,394            | 1,247,324                          |
| Health and Welfare  | 1,448,668            | 1,235,944            | 212,724                            |
| Culture and Recreation  | 2,378,736            | 2,452,000            | (73,264)                           |
| <b>Total Expenditures</b>   | <b>13,853,613</b>    | <b>16,948,584</b>    | <b>(3,094,971)</b>                 |
| <b>EXCESS (DEFICIENCY) OF REVENUES OVER<br/>EXPENDITURES</b>                          |                      |                      |                                    |
|   | <b>14,000,515</b>    | <b>8,934,911</b>     | <b>5,065,604</b>                   |
| <b>OTHER FINANCING SOURCES (USES)</b>   |                      |                      |                                    |
| Fund Transfers-In   | 433,715              | 282,668              | 151,047                            |
| Fund Transfers-Out  | (8,318,541)          | (8,725,388)          | 406,847                            |
| <b>Total Other Financing Sources (Uses)</b>   | <b>(7,884,826)</b>   | <b>(8,442,720)</b>   | <b>557,894</b>                     |
| <b>EXCESS (DEFICIENCY) OF REVENUES OVER<br/>EXPENDITURES AND OTHER SOURCES (USES)</b> |                      |                      |                                    |
|   | <b>6,115,689</b>     | (2,807,614)          | 8,923,303                          |
| <b>FUND BALANCES - BEGINNING</b>  |                      |                      |                                    |
|   | <b>15,575,892</b>    | 16,771,841           | -                                  |
| <b>RESIDUAL EQUITY TRANSFER</b>   |                      |                      |                                    |
|   | -                    | -                    | -                                  |
| <b>FUND BALANCES - ENDING</b>   |                      |                      |                                    |
|   | <b>\$ 21,691,581</b> | <b>\$ 14,004,227</b> | <b>\$ 7,687,354</b>                |

The accompanying notes are an integral part of these financial statements.



## BEST SERVICE PUMPS

**SECTION 501(C)(3) ORGANIZATION**  
**AMERICAN OVERSIGHT**  
**AMERICAN OVERSIGHT FOR HUMAN RIGHTS**  
**AMERICAN OVERSIGHT FOR HUMAN RIGHTS**  
**AMERICAN OVERSIGHT FOR HUMAN RIGHTS**  
**AMERICAN OVERSIGHT FOR HUMAN RIGHTS**

|                           | Part 1. Total Income |                        | Part 2. Expenses |                        | Part 3. Total Assets |                        | Part 4. Total Liabilities |                        | Part 5. Total Net Assets |                        |
|---------------------------|----------------------|------------------------|------------------|------------------------|----------------------|------------------------|---------------------------|------------------------|--------------------------|------------------------|
|                           | Amount               | Change from Prior Year | Amount           | Change from Prior Year | Amount               | Change from Prior Year | Amount                    | Change from Prior Year | Amount                   | Change from Prior Year |
| Total                     | 1,000,000            | 100,000                | 1,000,000        | 100,000                | 1,000,000            | 100,000                | 1,000,000                 | 100,000                | 1,000,000                | 100,000                |
| Part 1. Total Income      | 1,000,000            | 100,000                |                  |                        |                      |                        |                           |                        |                          |                        |
| Part 2. Expenses          | 1,000,000            | 100,000                |                  |                        |                      |                        |                           |                        |                          |                        |
| Part 3. Total Assets      | 1,000,000            | 100,000                |                  |                        |                      |                        |                           |                        |                          |                        |
| Part 4. Total Liabilities | 1,000,000            | 100,000                |                  |                        |                      |                        |                           |                        |                          |                        |
| Part 5. Total Net Assets  | 1,000,000            | 100,000                |                  |                        |                      |                        |                           |                        |                          |                        |

|                           | Part 1. Total Income |                        | Part 2. Expenses |                        | Part 3. Total Assets |                        | Part 4. Total Liabilities |                        | Part 5. Total Net Assets |                        |
|---------------------------|----------------------|------------------------|------------------|------------------------|----------------------|------------------------|---------------------------|------------------------|--------------------------|------------------------|
|                           | Amount               | Change from Prior Year | Amount           | Change from Prior Year | Amount               | Change from Prior Year | Amount                    | Change from Prior Year | Amount                   | Change from Prior Year |
| Total                     | 1,000,000            | 100,000                | 1,000,000        | 100,000                | 1,000,000            | 100,000                | 1,000,000                 | 100,000                | 1,000,000                | 100,000                |
| Part 1. Total Income      | 1,000,000            | 100,000                |                  |                        |                      |                        |                           |                        |                          |                        |
| Part 2. Expenses          | 1,000,000            | 100,000                |                  |                        |                      |                        |                           |                        |                          |                        |
| Part 3. Total Assets      | 1,000,000            | 100,000                |                  |                        |                      |                        |                           |                        |                          |                        |
| Part 4. Total Liabilities | 1,000,000            | 100,000                |                  |                        |                      |                        |                           |                        |                          |                        |
| Part 5. Total Net Assets  | 1,000,000            | 100,000                |                  |                        |                      |                        |                           |                        |                          |                        |

|                           | Part 1. Total Income |                        | Part 2. Expenses |                        | Part 3. Total Assets |                        | Part 4. Total Liabilities |                        | Part 5. Total Net Assets |                        |
|---------------------------|----------------------|------------------------|------------------|------------------------|----------------------|------------------------|---------------------------|------------------------|--------------------------|------------------------|
|                           | Amount               | Change from Prior Year | Amount           | Change from Prior Year | Amount               | Change from Prior Year | Amount                    | Change from Prior Year | Amount                   | Change from Prior Year |
| Total                     | 1,000,000            | 100,000                | 1,000,000        | 100,000                | 1,000,000            | 100,000                | 1,000,000                 | 100,000                | 1,000,000                | 100,000                |
| Part 1. Total Income      | 1,000,000            | 100,000                |                  |                        |                      |                        |                           |                        |                          |                        |
| Part 2. Expenses          | 1,000,000            | 100,000                |                  |                        |                      |                        |                           |                        |                          |                        |
| Part 3. Total Assets      | 1,000,000            | 100,000                |                  |                        |                      |                        |                           |                        |                          |                        |
| Part 4. Total Liabilities | 1,000,000            | 100,000                |                  |                        |                      |                        |                           |                        |                          |                        |
| Part 5. Total Net Assets  | 1,000,000            | 100,000                |                  |                        |                      |                        |                           |                        |                          |                        |



**ST. TAMMANN PARISH**  
**GENERAL FUND**  
**STATEMENT OF REVENUES, EXPENDITURES,**  
**AND CHANGES IN FUND BALANCE**

EXHIBIT B-2

|   | For The Year/Ended  |                   |
|---|---------------------|-------------------|
|   | December 31,        |                   |
|   | 1996                | 1995              |
| <b>REVENUES</b>   |                     |                   |
| Taxes   |                     |                   |
| Ad Valorem  | \$ 1,748,688        | \$ 1,711,640      |
| Other Taxes, Licenses and Interest  | 533,379             | 199,649           |
| Licenses and Permits  | 2,046,782           | 1,881,798         |
| Intergovernmental Revenues  |                     |                   |
| Federal Grants  | 28,224              | 561,781           |
| Other Federal Funds   | 74,000              | 48,711            |
| State Revenue Sharing   | 226,789             | 227,100           |
| Other State Funds   | 271,884             | 345,647           |
| Fees, Charges and Commissions for Services  | 988,321             | 1,060,760         |
| Donated Facilities  | 4,044               | 5,890             |
| Other Revenues, primarily Interest  | 127,646             | 182,122           |
| Total Revenues  | <u>4,824,638</u>    | <u>4,507,648</u>  |
| <b>EXPENDITURES</b>   |                     |                   |
| General Government:   |                     |                   |
| Legislative   | 481,694             | 528,680           |
| Judicial  | 1,241,781           | 986,196           |
| Executive   | 120,179             | 333,782           |
| Finance and Administrative  | 397,111             | 384,588           |
| Other General Government  | 75,886              | 27,670            |
| Public Safety   | 2,021,111           | 2,102,788         |
| Public Works  | 1,219,897           | 1,271,888         |
| Health and Welfare  | 116,111             | 378,363           |
| Culture and Recreation  | 127,116             | 76,691            |
| Other Expenditures  | -                   | 433,828           |
| Total Expenditures  | <u>6,307,686</u>    | <u>6,086,631</u>  |
| <b>EXCESS OF REVENUES OVER EXPENDITURES</b>                                       | <u>-----</u>        | <u>-----</u>      |
|   | 286,952             | 421,017           |
| <b>OTHER FUNDS RECEIVED SOURCE(S) (LINE)</b>                                      |                     |                   |
| Fund Transfers-In   | 378,450             | 111,114           |
| Fund Transfer-Out   | (688,868)           | (1,482,114)       |
| Subsidy Fund Aides  | -                   | 10,001            |
| Total Other Funding Source(s) (Line)  | <u>-----</u>        | <u>-----</u>      |
|   | (310,418)           | (1,361,000)       |
| <b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER SOURCES (LINE)</b> | 44,534              | (940,000)         |
| <b>FUND BALANCE - BEGINNING</b>   | 662,798             | 678,018           |
| <b>RESERVAL EQUITY TRANSFER</b>   | -                   | -                 |
| <b>FUND BALANCE - ENDING</b>  | <u>\$ 1,110,854</u> | <u>\$ 338,018</u> |

The accompanying notes are an integral part of these financial statements.

**ST. TAMMANY PARISH  
GENERAL FUND**  
**STATEMENT OF REVENUE, EXPENDITURES, AND TRANSFER IN FUND BALANCE**  
**ACTUAL AND BUDGET (GAAP BASIS)**  
**For The Year Ended December 31, 1995**  
**With Comparative Actual Amounts For The Year Ended December 31, 1994**

|  | 1995             |                  | Variance<br>(Favorable/<br>Unfavorable) | 1994<br>Actual     |
|--|------------------|------------------|---|--------------------|
|  | Actual           | Budget           |   |                    |
| <b>REVENUES</b>  |                  |                  |   |                    |
| Taxes  |                  |                  |   |                    |
| Ad Valorem   | \$ 1,149,689     | \$ 1,149,689     | \$ -                                    | \$ 917,669         |
| Other Taxes, Penalties and Interest  | 973,574          | 871,741          | 101,833                                 | 709,689            |
| Licenses and Permits   | 2,146,762        | 2,099,882        | 46,880                                  | 2,081,196          |
| Intergovernmental Revenues   |                  |                  |   |                    |
| Federal Grants   | 38,234           | 38,234           | -                                       | 38,782             |
| Other Federal Funds  | 74,111           | 74,111           | -                                       | 69,777             |
| State Revenues Sharing   | 129,500          | 129,500          | -                                       | 121,100            |
| Other State Funds  | 151,884          | 151,884          | -                                       | 144,677            |
| Fees, Charges and Commissions for Services                                       | 980,111          | 980,111          | (7)                                     | 1,001,140          |
| Fines and Penalties  | 1,024            | 1,024            | -                                       | 1,090              |
| Other Revenues, primarily Interest   | 127,646          | 148,856          | 21,210                                  | 181,111            |
| <b>Total Revenues</b>  | <b>7,629,056</b> | <b>8,019,812</b> | <b>(390,756)</b>                        | <b>7,027,644</b>   |
| <b>EXPENDITURES</b>  |                  |                  |   |                    |
| General Government   |                  |                  |   |                    |
| Legislative  | 650,689          | 611,511          | 139,178                                 | 529,697            |
| Judicial   | 1,143,290        | 1,111,276        | 32,014                                  | 983,116            |
| Education  | 128,718          | 128,761          | 43                                      | 100,782            |
| Finance and Administrative   |                  |                  |   |                    |
| Inter-Government   | 397,222          | 401,888          | 4,666                                   | 389,798            |
| Other General Government   | 75,486           | 71,681           | 4,795                                   | 22,671             |
| Public Safety  | 2,773,232        | 2,879,192        | 105,960                                 | 2,662,788          |
| Public Works   | 1,239,887        | 1,244,548        | 4,661                                   | 1,271,888          |
| Health and Welfare   | 118,873          | 111,838          | 7,035                                   | 239,002            |
| Culture and Recreation   | 177,736          | 171,896          | 5,840                                   | 76,677             |
| Other Expenditures   | -                | -                | -                                       | 411,488            |
| <b>Total Expenditures</b>  | <b>6,517,630</b> | <b>6,583,622</b> | <b>(66,092)</b>                         | <b>6,094,611</b>   |
| <b>EXCESS OF REVENUES OVER EXPENDITURES</b>                                      | <b>1,111,426</b> | <b>1,436,190</b> | <b>(324,764)</b>                        | <b>933,033</b>     |
| <b>OTHER FINANCING SOURCES (USES)</b>  |                  |                  |   |                    |
| Fund Transfers In  | 379,600          | 379,600          | (2,588)                                 | 150,214            |
| Fund Transfers Out   | (388,969)        | (388,969)        | 93                                      | (2,480,214)        |
| Sale of Fixed Assets   | -                | -                | -                                       | 20,823             |
| <b>Total Other Financing Sources (Use)</b>                                       | <b>(109,369)</b> | <b>(109,369)</b> | <b>(2,695)</b>                          | <b>(1,309,177)</b> |
| <b>EXCESS (DEFICIENCY) OF REVENUES OVER<br/>EXPENDITURES AND OTHER FINANCING</b> | <b>1,002,057</b> | <b>1,326,821</b> | <b>(324,764)</b>                        | <b>623,856</b>     |
| <b>FUND BALANCES - BEGINNING</b>   | <b>662,728</b>   | <b>662,728</b>   | <b>-</b>                                | <b>918,110</b>     |
| <b>FUND BALANCES - ENDING</b>  | <b>1,664,825</b> | <b>1,989,549</b> | <b>(324,724)</b>                        | <b>1,541,966</b>   |

The accompanying notes are an integral part of these financial statements.

## SPECIAL REVENUE FUNDS

**BY TRANSFEREE FUND  
SPECIAL REVENUE FUND  
COMBINED BALANCE SHEET**

**ASSETS**

Gift and Temporary Cash Investments  
 Receivables  
 All Vendors  
 Sales and Use Taxes  
 Other  
 Other Assets  
 Due from Other Funds  
  
 Total Assets

|  | Funds<br>Library<br>Fund | Gifts<br>Disruptive Sys. 2<br>Fund | Transportation<br>Administrative<br>Operating<br>Fund | Community<br>Action<br>Agency<br>Fund | Health and<br>Recreation<br>Division<br>Fund | Clinical<br>Court<br>Fund |                |
|--|--------------------------|------------------------------------|---|---------------------------------------|--|---------------------------|----------------|
|  |                          |                                    |   |                                       |  |                           |                |
|  | \$ 5,000.00              | -                                  | 4,454   | 5                                     | 258  | -                         | \$ 10,717      |
|  | 2,000.00                 | -                                  | -   | -                                     | -  | -                         | -              |
|  | -                        | -                                  | 11,000  | 107,077                               | -  | -                         | 118,177        |
|  | 2,000                    | -                                  | -   | -                                     | -  | -                         | 10,000         |
|  | -                        | -                                  | -   | -                                     | -  | -                         | -              |
|  | <u>1,000.00</u>          | <u>-</u>                           | <u>11,000</u>   | <u>107,077</u>                        | <u>-</u>                                     | <u>-</u>                  | <u>118,177</u> |

**LIABILITIES AND FUND BALANCE****LIABILITIES**

Accounts Payable  
 Accrued Liabilities  
 Due to Other Funds  
 Other Liabilities

|  |                |          |            |               |          |          |                |
|--|----------------|----------|------------|---------------|----------|----------|----------------|
|  | \$ 20,120      | -        | 3          | -             | 34,000   | -        | 75,000         |
|  | 93,140         | -        | 700        | 4,000         | -        | -        | 100,000        |
|  | -              | -        | -          | 10,000        | -        | -        | -              |
|  | <u>113,260</u> | <u>-</u> | <u>703</u> | <u>14,000</u> | <u>-</u> | <u>-</u> | <u>105,000</u> |
|  | <u>19,000</u>  | <u>-</u> | <u>300</u> | <u>10,000</u> | <u>-</u> | <u>-</u> | <u>29,300</u>  |

**Total Liabilities****FUND BALANCE**

Residual for Transportation  
 Management  
 Designated for Capital Outlay  
 Undesignated

**Total Fund Balance****Total Liabilities and Fund Balance**

|  |              |          |               |               |          |          |               |
|--|--------------|----------|---------------|---------------|----------|----------|---------------|
|  | \$ 1,707     | -        | -             | -             | -        | -        | -             |
|  | -            | -        | 75,000        | -             | -        | -        | 75,000        |
|  | <u>1,707</u> | <u>-</u> | <u>75,000</u> | <u>-</u>      | <u>-</u> | <u>-</u> | <u>76,707</u> |
|  | <u>1,707</u> | <u>-</u> | <u>75,000</u> | <u>-</u>      | <u>-</u> | <u>-</u> | <u>76,707</u> |
|  | <u>1,707</u> | <u>-</u> | <u>77,000</u> | <u>10,000</u> | <u>-</u> | <u>-</u> | <u>98,707</u> |
|  | <u>1,707</u> | <u>-</u> | <u>77,000</u> | <u>10,000</u> | <u>-</u> | <u>-</u> | <u>98,707</u> |

The accompanying notes are an integral part of these financial statements.

**ST. THOMAS PARISH  
GENERAL RETIREMENT FUND  
COMBINING BALANCE SHEET**

| ASSETS                              | Designs and<br>Measurements |                  | Lighting<br>Structure No. 1 |                  | Lighting<br>Deline No. 2 |             | Lighting<br>Exterior No. 3 |             | Lighting<br>Deline No. 4 |             | Lighting<br>Structure No. 5 |             |
|-------------------------------------|-----------------------------|------------------|-----------------------------|------------------|--------------------------|-------------|----------------------------|-------------|--------------------------|-------------|-----------------------------|-------------|
|                                     | Field                       | Fund             | Field                       | Fund             | Field                    | Fund        | Field                      | Fund        | Field                    | Fund        | Field                       | Fund        |
| Cash and Temporary Cash Investments | \$ 528,614                  | \$ -             | \$ 188,471                  | \$ -             | \$ 8,923                 | \$ -        | \$ -                       | \$ -        | \$ -                     | \$ -        | \$ 181,889                  | \$ -        |
| Receivables                         |                             |                  |                             |                  |                          |             |                            |             |                          |             |                             |             |
| A/C Payments                        | 894,482                     | 84,836           | 104,418                     | 9,668            | 9,668                    | -           | 31,287                     | -           | 81,948                   | -           | 81,948                      | -           |
| Notes and Due From                  | -                           | -                | -                           | -                | -                        | -           | -                          | -           | -                        | -           | -                           | -           |
| Other                               | 8,774                       | 29               | 1,291                       | 19               | 19                       | -           | 14                         | -           | 14                       | -           | 4,482                       | -           |
| Other Assets                        | -                           | -                | -                           | -                | -                        | -           | -                          | -           | -                        | -           | -                           | -           |
| Due from Other Funds                | -                           | -                | -                           | -                | -                        | -           | -                          | -           | -                        | -           | -                           | -           |
| <b>Total Assets</b>                 | <b>\$ 1,421,870</b>         | <b>\$ 89,705</b> | <b>\$ 292,180</b>           | <b>\$ 10,337</b> | <b>\$ 18,612</b>         | <b>\$ -</b> | <b>\$ 32,587</b>           | <b>\$ -</b> | <b>\$ 93,952</b>         | <b>\$ -</b> | <b>\$ 186,339</b>           | <b>\$ -</b> |

**LIABILITIES AND FUND BALANCE**

|   |                     |                  |                   |                  |                  |               |                  |             |                  |             |                   |             |
|---|---------------------|------------------|-------------------|------------------|------------------|---------------|------------------|-------------|------------------|-------------|-------------------|-------------|
| <b>LIABILITIES</b>                        |                     |                  |                   |                  |                  |               |                  |             |                  |             |                   |             |
| Accounts Payable                          | \$ 12,482           | \$ 42,836        | \$ 6,788          | \$ 131           | \$ 131           | \$ 681        | \$ 681           | \$ -        | \$ -             | \$ 6,787    | \$ -              | \$ -        |
| Accrued Liabilities                       | 1,251               | -                | -                 | -                | -                | -             | -                | -           | -                | -           | -                 | -           |
| Due to Other Funds                        | -                   | 12,586           | -                 | -                | -                | -             | -                | -           | 234              | -           | -                 | -           |
| Other Liabilities                         | -                   | -                | -                 | -                | -                | -             | -                | -           | -                | -           | -                 | -           |
| <b>Total Liabilities</b>                  | <b>\$ 14,733</b>    | <b>\$ 55,422</b> | <b>\$ 6,788</b>   | <b>\$ 131</b>    | <b>\$ 131</b>    | <b>\$ 681</b> | <b>\$ 681</b>    | <b>\$ -</b> | <b>\$ 2,915</b>  | <b>\$ -</b> | <b>\$ 6,787</b>   | <b>\$ -</b> |
| <b>FUND BALANCE</b>                       |                     |                  |                   |                  |                  |               |                  |             |                  |             |                   |             |
| Reserved for Reimbursement                | -                   | -                | -                 | -                | -                | -             | -                | -           | -                | -           | -                 | -           |
| Unreserved                                | 1,407,137           | 84,283           | 285,392           | 9,206            | 17,481           | -             | 31,906           | -           | 91,037           | -           | 179,552           | -           |
| Designated for Capital Construction       | -                   | -                | -                 | -                | -                | -             | -                | -           | -                | -           | -                 | -           |
| <b>Total Fund Balance</b>                 | <b>\$ 1,407,137</b> | <b>\$ 84,283</b> | <b>\$ 285,392</b> | <b>\$ 9,206</b>  | <b>\$ 17,481</b> | <b>\$ -</b>   | <b>\$ 31,906</b> | <b>\$ -</b> | <b>\$ 91,037</b> | <b>\$ -</b> | <b>\$ 179,552</b> | <b>\$ -</b> |
| <b>Total Liabilities and Fund Balance</b> | <b>\$ 1,421,870</b> | <b>\$ 89,705</b> | <b>\$ 292,180</b> | <b>\$ 10,337</b> | <b>\$ 18,612</b> | <b>\$ -</b>   | <b>\$ 32,587</b> | <b>\$ -</b> | <b>\$ 93,952</b> | <b>\$ -</b> | <b>\$ 186,339</b> | <b>\$ -</b> |

The accompanying notes are an integral part of these financial statements.



**ST. TAMMANY PARISH  
SPECIAL REVENUE FUNDS  
COMBINING BALANCE SHEET**

**ASSETS****Cash and Temporary Cash Investments**

|                      | Lighting District No. 1 Fund | Lighting District No. 10 Fund | Public Health Fund  | Public Health Maintenance Fund | St. Tammany Economic Development District Fund | Special Road District No. 1 Fund |
|----------------------|------------------------------|-------------------------------|---------------------|--------------------------------|--|----------------------------------|
| Bank of America      | \$ 11,473                    | \$ -                          | \$ 1,061,483        | \$ 4,001,337                   | \$ -   | \$ -                             |
| All Peoples          | 48,081                       | 1,529                         | 804,483             | -                              | -  | -                                |
| Wells and Fao        | -                            | -                             | -                   | 1,026,039                      | -  | -                                |
| Other                | 291                          | 1                             | 31,889              | 79,273                         | -  | -                                |
| Other Assets         | -                            | -                             | -                   | -                              | -  | -                                |
| See Item Other Funds | -                            | -                             | 493,892             | -                              | -  | -                                |
| <b>Total Assets</b>  | <b>\$ 61,845</b>             | <b>\$ 1,530</b>               | <b>\$ 2,369,645</b> | <b>\$ 5,106,649</b>            | <b>\$ -</b>                                    | <b>\$ -</b>                      |

**LIABILITIES AND FUND BALANCE****LIABILITIES**

|                          |                 |                 |                  |                   |             |             |
|--------------------------|-----------------|-----------------|------------------|-------------------|-------------|-------------|
| Accounts Payable         | \$ 2,299        | \$ 49           | \$ 26,021        | \$ 84,084         | \$ -        | \$ -        |
| Accrued Liabilities      | -               | -               | -                | 4,130             | -           | -           |
| Due to Other Funds       | -               | 1,978           | -                | -                 | -           | -           |
| Other Liabilities        | -               | -               | -                | 28,088            | -           | -           |
| <b>Total Liabilities</b> | <b>\$ 2,299</b> | <b>\$ 1,978</b> | <b>\$ 26,021</b> | <b>\$ 116,302</b> | <b>\$ -</b> | <b>\$ -</b> |

**FUND BALANCE**

|   |                  |                 |                     |                      |             |             |
|---|------------------|-----------------|---------------------|----------------------|-------------|-------------|
| Reserved for Overcommitments              | -                | -               | 1,960               | 61,478               | -           | -           |
| Assigned                                  | 48,289           | 666             | 2,761,563           | 11,461,188           | -           | -           |
| Designated for Capital Study (Indefinite) | -                | -               | -                   | -                    | -           | -           |
| <b>Total Fund Balance</b>                 | <b>\$ 48,289</b> | <b>\$ 666</b>   | <b>\$ 2,763,523</b> | <b>\$ 11,522,666</b> | <b>\$ -</b> | <b>\$ -</b> |
| <b>Total Liabilities and Fund Balance</b> | <b>\$ 50,588</b> | <b>\$ 1,644</b> | <b>\$ 2,809,544</b> | <b>\$ 11,639,011</b> | <b>\$ -</b> | <b>\$ -</b> |

This accompanying notes are an integral part of these financial statements.

ST. THOMAS AQUINAS  
SPECIAL REVENUE FUNDS  
CONDENSED BALANCE SHEET

| ASSETS                                    | Special Fund         | Special Fund         | Special Fund         | Special Fund         | Special Fund         | Special Fund         |
|---|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
|   | Delta No. 11<br>Fund | Delta No. 14<br>Fund | Delta No. 12<br>Fund | Delta No. 16<br>Fund | Delta No. 17<br>Fund | Delta No. 20<br>Fund |
| Cash and Temporary Cash Investments       | \$ -                 | \$ -                 | \$ -                 | \$ -                 | \$ -                 | \$ -                 |
| Investments                               |                      |                      |                      |                      |                      |                      |
| Ad Vision                                 | -                    | -                    | -                    | -                    | -                    | -                    |
| Advanced Life Trust                       | -                    | -                    | -                    | -                    | -                    | -                    |
| Crest                                     | -                    | -                    | -                    | -                    | -                    | -                    |
| Other Assets                              | -                    | -                    | -                    | -                    | -                    | -                    |
| Due from Other Funds                      | -                    | -                    | -                    | -                    | -                    | -                    |
| <b>Total Assets</b>                       | <b>\$ -</b>          | <b>\$ -</b>          | <b>\$ -</b>          | <b>\$ -</b>          | <b>\$ -</b>          | <b>\$ -</b>          |
| <b>LIABILITIES AND FUND BALANCE</b>       |                      |                      |                      |                      |                      |                      |
| LIABILITIES                               |                      |                      |                      |                      |                      |                      |
| Accounts Payable                          | \$ -                 | \$ -                 | \$ -                 | \$ -                 | \$ -                 | \$ -                 |
| Accrued Liabilities                       | -                    | -                    | -                    | -                    | -                    | -                    |
| Due to Other Funds                        | -                    | -                    | -                    | -                    | -                    | -                    |
| Other Liabilities                         | -                    | -                    | -                    | -                    | -                    | -                    |
| <b>Total Liabilities</b>                  | <b>\$ -</b>          | <b>\$ -</b>          | <b>\$ -</b>          | <b>\$ -</b>          | <b>\$ -</b>          | <b>\$ -</b>          |
| FUND BALANCE                              |                      |                      |                      |                      |                      |                      |
| Reserved for Reimbursements               | -                    | -                    | -                    | -                    | -                    | -                    |
| Unassigned                                | -                    | -                    | -                    | -                    | -                    | -                    |
| Designated for Capital Outlay             | -                    | -                    | -                    | -                    | -                    | -                    |
| Unbudgeted                                | -                    | -                    | -                    | -                    | -                    | -                    |
| <b>Total Fund Balance</b>                 | <b>\$ -</b>          | <b>\$ -</b>          | <b>\$ -</b>          | <b>\$ -</b>          | <b>\$ -</b>          | <b>\$ -</b>          |
| <b>Total Liabilities and Fund Balance</b> | <b>\$ -</b>          | <b>\$ -</b>          | <b>\$ -</b>          | <b>\$ -</b>          | <b>\$ -</b>          | <b>\$ -</b>          |

The accompanying notes are an integral part of these financial statements.

**ST. TAMMANY PARISH**  
**1996 STATUS OF PARISH NEAR FINDINGS OF NON COMPLIANCE**

**1993 Finding:**

The Parish Transportation Act requires the Parish to adopt a Capital Improvement Program which establishes priorities for the programs such as type of road, condition of road, traffic count, number of facilities needed, and costs necessary to complete the required work. Although the Parish adopted a Capital Improvement Program, this program does not provide a prioritized ranking of items listed.

**1996 Status:**

The Parish adopted a three year capital improvement program applicable for the period of 1996-1998. This program prioritized the various capital improvement projects, as required by the Parish Transportation Act.

ST. THOMAS PARISH  
SPECIAL SERVICES FUND  
COORDINATOR BALANCE SHEET

| Special Sub-Item                          | Sub-Item Number | Rate Designation | Commodities (Number/Rate) | Tax Exemption    | Environmental Services | Energy Savings | Total (Expendable) |
|---|-----------------|------------------|---------------------------|------------------|------------------------|----------------|--------------------|
|   |                 |                  |                           |                  |                        |                |                    |
| <b>ASSETS</b>                             |                 |                  |                           |                  |                        |                |                    |
| <b>Current Temporary Cash Investments</b> |                 |                  |                           |                  |                        |                |                    |
| Reserve                                   |                 | \$ 14,400        | \$ 100,000                | \$ 50,000        | \$ 100,000             | \$ 0           | \$ 300,000         |
| all Vehicles                              |                 | 0000             | -                         | -                | -                      | -              | 0000,000           |
| Tools and Car Tools                       |                 | 00               | 100,000                   | 10,000           | 40,000                 | -              | 150,000            |
| Other Assets                              |                 | -                | -                         | -                | 1,000                  | -              | 1,000              |
| Due from Other Parishes                   |                 | -                | -                         | -                | -                      | -              | 000,000            |
| <b>Total assets</b>                       |                 | <b>\$ 14,400</b> | <b>\$ 100,000</b>         | <b>\$ 10,000</b> | <b>\$ 41,000</b>       | <b>\$ 0</b>    | <b>\$ 255,400</b>  |

**LIABILITIES AND FUND BALANCE**

|   |  |                 |                   |                  |                  |             |                   |
|---|--|-----------------|-------------------|------------------|------------------|-------------|-------------------|
| <b>LIABILITIES</b>                        |  |                 |                   |                  |                  |             |                   |
| Accounts Payable                          |  | \$ 1,000        | \$ 0              | \$ 0             | \$ 10,000        | \$ 0        | \$ 11,000         |
| Accounts Receivable                       |  | -               | -                 | -                | 0                | -           | 0                 |
| Due to Other Parishes                     |  | -               | -                 | -                | -                | -           | 0                 |
| Other Liabilities                         |  | -               | -                 | -                | 0                | -           | 0                 |
| <b>Total Liabilities</b>                  |  | <b>\$ 1,000</b> | <b>\$ 0</b>       | <b>\$ 0</b>      | <b>\$ 10,000</b> | <b>\$ 0</b> | <b>\$ 11,000</b>  |
| <b>FUND BALANCE</b>                       |  |                 |                   |                  |                  |             |                   |
| Reserved for Encumbrances                 |  | -               | -                 | -                | 0                | -           | 0                 |
| Unreserved                                |  | 0000            | 000,000           | 10,000           | 0                | -           | 000,000           |
| Designated for Capital Expenditures       |  | -               | -                 | -                | -                | -           | -                 |
| <b>Total Fund Balance</b>                 |  | <b>\$ 0000</b>  | <b>\$ 000,000</b> | <b>\$ 10,000</b> | <b>\$ 0</b>      | <b>\$ 0</b> | <b>\$ 000,000</b> |
| <b>Total Liabilities and Fund Balance</b> |  | <b>\$ 1,000</b> | <b>\$ 000,000</b> | <b>\$ 10,000</b> | <b>\$ 10,000</b> | <b>\$ 0</b> | <b>\$ 000,000</b> |

**BT, SUMMARY TABLE  
REAR SERVICE FUNDS  
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
For The Year Ended December 31, 1978**

|  | Library   |                | Sales Tax |                | Sub-Bond       |                | Sub-Bond       |                | Sub-Bond       |       | Members<br>Fund |
|--|-----------|----------------|-----------|----------------|----------------|----------------|----------------|----------------|----------------|-------|-----------------|
|  | Fund      | Excess (No. 3) | Fund      | Excess (No. 1) | Excess (No. 1) | Excess (No. 2) | Excess (No. 1) | Excess (No. 1) | Excess (No. 1) |       |                 |
| <b>REVENUES</b>  |           |                |           |                |                |                |                |                |                |       |                 |
| Total  |           | \$             |           | \$             |                | \$             |                | \$             |                | \$    |                 |
| All Funds  | 11,201    | -              | 1,119     | 717            | -              | 29,021         | -              | 30,849         | -              | -     | -               |
| Other Taxes, Rentals and Interest  | -         | -              | -         | -              | -              | -              | -              | 1,016          | -              | -     | 2,469           |
| Special Assessments  | 1,800     | 52,816         | -         | 3,007          | -              | 37,300         | -              | 33,600         | -              | 1,728 |                 |
| Other Revenues, primarily Interest   | 33,281    | 52,816         | -         | 6,882          | -              | 33,681         | -              | 33,682         | -              | 8,289 |                 |
| Total Revenues   |           |                |           |                |                |                |                |                |                |       |                 |
|  | 54,111    | -              | 1,119     | 3,704          | -              | 27,002         | -              | 33,537         | -              | -     | -               |
| Other Revenues   | 33,281    | 52,816         | -         | 3,007          | -              | 33,681         | -              | 33,682         | -              | 8,289 |                 |
| Total Expenditures   |           |                |           |                |                |                |                |                |                |       |                 |
|  | 28,452    | 8,024,613      | 67,420    | -              | 19,116         | -              | 17,288         | -              | 19,899         | -     | -               |
| <b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>                             |           |                |           |                |                |                |                |                |                |       |                 |
|  | -         | 4,191,477      | -         | 3,684          | -              | -              | -              | -              | -              | -     | -               |
| <b>OTHER FINANCING SOURCES (USES)</b>  |           |                |           |                |                |                |                |                |                |       |                 |
| Fund Transfer-In   | -         | -              | 134,000   | -              | -              | -              | -              | -              | -              | -     | -               |
| Fund Transfer-Out  | -         | -              | (134,000) | -              | -              | -              | -              | -              | -              | -     | -               |
| Total Other Financing Sources (Uses)   |           |                |           |                |                |                |                |                |                |       |                 |
|  | 88,661    | 322,292        | 134,000   | -              | 86,116         | -              | 27,240         | -              | 27,240         | -     | 27,240          |
| <b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER FINANCING SOURCES</b> |           |                |           |                |                |                |                |                |                |       |                 |
|  | 1,024,292 | 4,124,182      | 141,381   | 3,684          | 87,582         | -              | 34,880         | -              | 34,880         | -     | 8,289           |
| <b>FUND BALANCES - BEGINNING</b>   |           |                |           |                |                |                |                |                |                |       |                 |
|  | 1,127,624 | 3,434,971      | -         | -              | 87,523         | -              | 28,116         | -              | 28,116         | -     | 8,289           |

The accompanying schedule is subject to audit by the State Auditor.

IN: LABORERS' UNION  
 GROUPS REPORTS FROM  
 COMBINE STATEMENT OF RECEIPTS, DISBURSMENTS AND ENCUMBRANCES BALANCES  
 For The Year Ended December 31, 1951

| DEPARTMENT  | Type  | Receipts                          |             | Lighting    |             | Lighting    |             | Lighting    |             |        |        |
|---|---|-----------------------------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|--------|--------|
|   |   | Count No. 1                       | Count No. 2 | Count No. 1 | Count No. 2 | Count No. 1 | Count No. 2 | Count No. 1 | Count No. 2 |        |        |
| MEMBERSHIP  | All Services                                      | 1                                 | 40,000      | 1           | 40,000      | 5           | 14,000      | 1           | 25,000      | 4      | 60,000 |
|   | Home and Day Care                                 |                                   |             |             |             |             |             |             |             |        |        |
|   | Other - News, Booklets and Circulars              | 1,200                             | 20          | 1,271       | 40          |             |             |             |             |        | 1,000  |
|   | Impersonation - Expenses                          |                                   |             |             |             |             |             |             |             |        |        |
|   | Religious/Other                                   |                                   |             |             |             |             |             |             |             |        |        |
|   | First Transportation/Club                         |                                   |             |             |             |             |             |             |             |        |        |
|   | Non-Resident/Travel                               |                                   |             |             |             |             |             |             |             |        |        |
|   | Non-Communist/Contributions to Expense            |                                   |             |             |             |             |             |             |             |        |        |
|   | Home and Holidays                                 |                                   |             |             |             |             |             |             |             |        |        |
|   | Other Services                                    | 17,000                            |             | 17,000      | 170         |             |             |             |             |        | 10,000 |
|   |   | 18,000                            | 40,020      | 57,021      | 15,070      | 1,170       | 15,170      | 1,170       | 25,170      | 10,000 |        |
|   |   |                                   |             |             |             |             |             |             |             |        |        |
| EDUCATIONAL   | General Development                               |                                   |             |             |             |             |             |             |             |        |        |
|   | Individual  |                                   |             |             |             |             |             |             |             |        |        |
|   | Other - Student Government                        |                                   |             |             |             |             |             |             |             |        |        |
|   | Public Safety                                     | 10,000                            | 10,000      | 10,000      | 100         |             |             |             |             |        | 10,000 |
|   | Public Works                                      |                                   |             |             |             |             |             |             |             |        |        |
|   | Social Services/Other                             |                                   |             |             |             |             |             |             |             |        |        |
|   | College and Universities                          |                                   |             |             |             |             |             |             |             |        |        |
|   | Total Department                                  | 10,000                            | 10,000      | 10,000      | 100         |             |             |             |             |        | 10,000 |
|   |   | 10,000                            | 10,000      | 10,000      | 100         |             |             |             |             |        | 10,000 |
|   |   |                                   |             |             |             |             |             |             |             |        |        |
|   |   |                                   |             |             |             |             |             |             |             |        |        |
|   | GENERAL RECEIPTS (NOT REPORTED BY THE DEPARTMENT) | General (Financial) Contributions |             |             |             |             |             |             |             |        |        |
| First Services  |   |                                   |             |             |             |             |             |             |             |        |        |
| First Services/Other                                    |   |                                   |             |             |             |             |             |             |             |        |        |
| Total Department  |   |                                   |             |             |             |             |             |             |             |        |        |
|   |   |                                   |             |             |             |             |             |             |             |        |        |
|   |   |                                   |             |             |             |             |             |             |             |        |        |
|   |   |                                   |             |             |             |             |             |             |             |        |        |
|   |   |                                   |             |             |             |             |             |             |             |        |        |
|   |   |                                   |             |             |             |             |             |             |             |        |        |
|   |   |                                   |             |             |             |             |             |             |             |        |        |
|   |   |                                   |             |             |             |             |             |             |             |        |        |
| DONOR MEMBERSHIP OF MEMBERS WITH EXPEDITED APPLICATIONS |   | First Services                    | 10,000      | 10,000      | 10,000      | 100         |             |             |             |        |        |
|   | First Services/Other                              | 10,000                            | 10,000      | 10,000      | 100         |             |             |             |             |        | 10,000 |
|   | Total Department                                  | 20,000                            | 20,000      | 20,000      | 200         |             |             |             |             |        | 20,000 |
|   |   | 20,000                            | 20,000      | 20,000      | 200         |             |             |             |             |        | 20,000 |
|   |   |                                   |             |             |             |             |             |             |             |        |        |
|   |   |                                   |             |             |             |             |             |             |             |        |        |
|   |   |                                   |             |             |             |             |             |             |             |        |        |
|   |   |                                   |             |             |             |             |             |             |             |        |        |
|   |   |                                   |             |             |             |             |             |             |             |        |        |
|   |   |                                   |             |             |             |             |             |             |             |        |        |
|   |   |                                   |             |             |             |             |             |             |             |        |        |
|   | FIRST SERVICES - RECEIPTS                         | Member Services/Travel            |             |             |             |             |             |             |             |        |        |
| First Services/Other                                    |   |                                   |             |             |             |             |             |             |             |        |        |
| Total Department  |   |                                   |             |             |             |             |             |             |             |        |        |
|   |   |                                   |             |             |             |             |             |             |             |        |        |
|   |   |                                   |             |             |             |             |             |             |             |        |        |
|   |   |                                   |             |             |             |             |             |             |             |        |        |
|   |   |                                   |             |             |             |             |             |             |             |        |        |
|   |   |                                   |             |             |             |             |             |             |             |        |        |
|   |   |                                   |             |             |             |             |             |             |             |        |        |
|   |   |                                   |             |             |             |             |             |             |             |        |        |
|   |   |                                   |             |             |             |             |             |             |             |        |        |

The sum of the columns is not equal to the total amount shown.

INDEPENDENT AUDITOR'S REPORT ON  
COMPLIANCE WITH THE PARISH TRANSPORTATION ACT

To the St. Tammany Parish Police Jury

We have audited, in accordance with generally accepted auditing standards, the general purpose financial statements of **St. Tammany Parish** (a political subdivision of the State of Louisiana) (the "Parish"), as of and for the year ended December 31, 1996, and have issued our report thereon dated June 13, 1997, in which our opinion was qualified with respect to presentation in accordance with generally accepted accounting principles.

In connection with our audit, nothing came to our attention that caused us to believe that the Parish was not in compliance with the terms, conditions, provisions, or conditions of the Parish Transportation Act (Act 398 of 1985, Louisiana Revised Statutes 48:153-154, hereinafter as they relate to accounting matters. However, our audit was not directed primarily toward obtaining knowledge of such noncompliance.

This report is intended solely for the information and use of the Police Jury, management of the Parish and the Legislative Auditor of the State of Louisiana and should not be used for any other purpose. This explanation is not intended to limit the distribution of this report which is a matter of public record.



A Professional Accounting Corporation

June 13, 1997

A Professional Accounting Corporation

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**ST. TAMMANY PARISH**  
**NOTES TO SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE**  
**For The Year Ended December 31, 1996**

1. **Description of Grants**

The majority of Federal assistance received by the Parish is in the form of flow-through grants which pass through a state agency prior to reaching the Parish. Among these are the, the Path to Traffic Grant, Community Services Block Grant, Community Development Block Grant, Weatherization Grant and the Low Income Home Energy Assistance Grant. Other Federal Assistance is received directly by the Parish, such as the Drinking Water Construction Grant.

2. **Summary of Significant Accounting Policies**

**Date of Presentation**

The accompanying Schedule of Federal Financial Assistance 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.

**Accrued Reimbursements**

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 revenues included in the accompanying schedule represent an excess of expenditures over cash reimbursements received grant inception to date. Deferred revenue represents an excess of cash reimbursements over expenditures.



**ST. THOMAS PARISH**  
**OFFICE OF THE CHURCH**  
 1000 PINE STREET, SUITE 100, NEW ORLEANS, LA 70112  
 For the year ended December 31, 2008

|   | 2008          | 2007          | 2006          | 2005          | 2004          | 2003          | 2002          | 2001          | 2000          | 1999          | 1998          | 1997          | 1996          | 1995          | 1994          | 1993          | 1992          | 1991          | 1990          |
|---|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| <b>ASSETS</b>                           |               |               |               |               |               |               |               |               |               |               |               |               |               |               |               |               |               |               |               |
| <b>Current Assets</b>                   |               |               |               |               |               |               |               |               |               |               |               |               |               |               |               |               |               |               |               |
| Accounts Receivable                     | 1,000         | 1,000         | 1,000         | 1,000         | 1,000         | 1,000         | 1,000         | 1,000         | 1,000         | 1,000         | 1,000         | 1,000         | 1,000         | 1,000         | 1,000         | 1,000         | 1,000         | 1,000         | 1,000         |
| Prepaid Expenses                        | 500           | 500           | 500           | 500           | 500           | 500           | 500           | 500           | 500           | 500           | 500           | 500           | 500           | 500           | 500           | 500           | 500           | 500           | 500           |
| Inventory                               | 1,000         | 1,000         | 1,000         | 1,000         | 1,000         | 1,000         | 1,000         | 1,000         | 1,000         | 1,000         | 1,000         | 1,000         | 1,000         | 1,000         | 1,000         | 1,000         | 1,000         | 1,000         | 1,000         |
| Other Current Assets                    | 1,000         | 1,000         | 1,000         | 1,000         | 1,000         | 1,000         | 1,000         | 1,000         | 1,000         | 1,000         | 1,000         | 1,000         | 1,000         | 1,000         | 1,000         | 1,000         | 1,000         | 1,000         | 1,000         |
| <b>Total Current Assets</b>             | <b>3,500</b>  | <b>3,500</b>  | <b>3,500</b>  | <b>3,500</b>  | <b>3,500</b>  | <b>3,500</b>  | <b>3,500</b>  | <b>3,500</b>  | <b>3,500</b>  | <b>3,500</b>  | <b>3,500</b>  | <b>3,500</b>  | <b>3,500</b>  | <b>3,500</b>  | <b>3,500</b>  | <b>3,500</b>  | <b>3,500</b>  | <b>3,500</b>  | <b>3,500</b>  |
| <b>Non-Current Assets</b>               |               |               |               |               |               |               |               |               |               |               |               |               |               |               |               |               |               |               |               |
| Property, Plant, and Equipment          | 10,000        | 10,000        | 10,000        | 10,000        | 10,000        | 10,000        | 10,000        | 10,000        | 10,000        | 10,000        | 10,000        | 10,000        | 10,000        | 10,000        | 10,000        | 10,000        | 10,000        | 10,000        | 10,000        |
| Investments                             | 5,000         | 5,000         | 5,000         | 5,000         | 5,000         | 5,000         | 5,000         | 5,000         | 5,000         | 5,000         | 5,000         | 5,000         | 5,000         | 5,000         | 5,000         | 5,000         | 5,000         | 5,000         | 5,000         |
| Other Non-Current Assets                | 1,000         | 1,000         | 1,000         | 1,000         | 1,000         | 1,000         | 1,000         | 1,000         | 1,000         | 1,000         | 1,000         | 1,000         | 1,000         | 1,000         | 1,000         | 1,000         | 1,000         | 1,000         | 1,000         |
| <b>Total Non-Current Assets</b>         | <b>16,000</b> | <b>16,000</b> | <b>16,000</b> | <b>16,000</b> | <b>16,000</b> | <b>16,000</b> | <b>16,000</b> | <b>16,000</b> | <b>16,000</b> | <b>16,000</b> | <b>16,000</b> | <b>16,000</b> | <b>16,000</b> | <b>16,000</b> | <b>16,000</b> | <b>16,000</b> | <b>16,000</b> | <b>16,000</b> | <b>16,000</b> |
| <b>Total Assets</b>                     | <b>19,500</b> | <b>19,500</b> | <b>19,500</b> | <b>19,500</b> | <b>19,500</b> | <b>19,500</b> | <b>19,500</b> | <b>19,500</b> | <b>19,500</b> | <b>19,500</b> | <b>19,500</b> | <b>19,500</b> | <b>19,500</b> | <b>19,500</b> | <b>19,500</b> | <b>19,500</b> | <b>19,500</b> | <b>19,500</b> | <b>19,500</b> |
| <b>LIABILITIES AND NET ASSETS</b>       |               |               |               |               |               |               |               |               |               |               |               |               |               |               |               |               |               |               |               |
| <b>Liabilities</b>                      |               |               |               |               |               |               |               |               |               |               |               |               |               |               |               |               |               |               |               |
| Accounts Payable                        | 1,000         | 1,000         | 1,000         | 1,000         | 1,000         | 1,000         | 1,000         | 1,000         | 1,000         | 1,000         | 1,000         | 1,000         | 1,000         | 1,000         | 1,000         | 1,000         | 1,000         | 1,000         | 1,000         |
| Deferred Contributions                  | 5,000         | 5,000         | 5,000         | 5,000         | 5,000         | 5,000         | 5,000         | 5,000         | 5,000         | 5,000         | 5,000         | 5,000         | 5,000         | 5,000         | 5,000         | 5,000         | 5,000         | 5,000         | 5,000         |
| Other Liabilities                       | 1,000         | 1,000         | 1,000         | 1,000         | 1,000         | 1,000         | 1,000         | 1,000         | 1,000         | 1,000         | 1,000         | 1,000         | 1,000         | 1,000         | 1,000         | 1,000         | 1,000         | 1,000         | 1,000         |
| <b>Total Liabilities</b>                | <b>7,000</b>  | <b>7,000</b>  | <b>7,000</b>  | <b>7,000</b>  | <b>7,000</b>  | <b>7,000</b>  | <b>7,000</b>  | <b>7,000</b>  | <b>7,000</b>  | <b>7,000</b>  | <b>7,000</b>  | <b>7,000</b>  | <b>7,000</b>  | <b>7,000</b>  | <b>7,000</b>  | <b>7,000</b>  | <b>7,000</b>  | <b>7,000</b>  | <b>7,000</b>  |
| <b>Net Assets</b>                       |               |               |               |               |               |               |               |               |               |               |               |               |               |               |               |               |               |               |               |
| Net Assets                              | 12,500        | 12,500        | 12,500        | 12,500        | 12,500        | 12,500        | 12,500        | 12,500        | 12,500        | 12,500        | 12,500        | 12,500        | 12,500        | 12,500        | 12,500        | 12,500        | 12,500        | 12,500        | 12,500        |
| <b>Total Liabilities and Net Assets</b> | <b>19,500</b> | <b>19,500</b> | <b>19,500</b> | <b>19,500</b> | <b>19,500</b> | <b>19,500</b> | <b>19,500</b> | <b>19,500</b> | <b>19,500</b> | <b>19,500</b> | <b>19,500</b> | <b>19,500</b> | <b>19,500</b> | <b>19,500</b> | <b>19,500</b> | <b>19,500</b> | <b>19,500</b> | <b>19,500</b> | <b>19,500</b> |

**DEBENTURE FUND**  
**GENERAL PURPOSE FUND**  
**CONDENSED STATEMENT OF OPERATIONS, EXPENSES, REVENUES, AND FUND BALANCE BY FUND-BALANCE**  
 For The Year Ended December 31, 2025

|  | Special fund |            | Special fund |            | Special fund |            | Special fund |            | Special fund |            |
|--|--------------|------------|--------------|------------|--------------|------------|--------------|------------|--------------|------------|
|  | for No. 11   | for No. 12 | for No. 13   | for No. 14 | for No. 15   | for No. 16 | for No. 17   | for No. 18 | for No. 19   | for No. 20 |
|  | Fund         | Fund       | Fund         | Fund       | Fund         | Fund       | Fund         | Fund       | Fund         | Fund       |
| <b>REVENUES</b>                              |              |            |              |            |              |            |              |            |              |            |
| <b>Taxes</b>                                 |              |            |              |            |              |            |              |            |              |            |
| all Purpose                                  | -            | -          | -            | -          | -            | -          | -            | -          | -            | -          |
| for No. 11                                   | -            | -          | -            | -          | -            | -          | -            | -          | -            | -          |
| for No. 12                                   | -            | -          | -            | -          | -            | -          | -            | -          | -            | -          |
| for No. 13                                   | -            | -          | -            | -          | -            | -          | -            | -          | -            | -          |
| for No. 14                                   | -            | -          | -            | -          | -            | -          | -            | -          | -            | -          |
| for No. 15                                   | -            | -          | -            | -          | -            | -          | -            | -          | -            | -          |
| for No. 16                                   | -            | -          | -            | -          | -            | -          | -            | -          | -            | -          |
| for No. 17                                   | -            | -          | -            | -          | -            | -          | -            | -          | -            | -          |
| for No. 18                                   | -            | -          | -            | -          | -            | -          | -            | -          | -            | -          |
| for No. 19                                   | -            | -          | -            | -          | -            | -          | -            | -          | -            | -          |
| for No. 20                                   | -            | -          | -            | -          | -            | -          | -            | -          | -            | -          |
| <b>Interest Income</b>                       | -            | -          | -            | -          | -            | -          | -            | -          | -            | -          |
| <b>Dividend Income</b>                       | -            | -          | -            | -          | -            | -          | -            | -          | -            | -          |
| <b>Other Income</b>                          | -            | -          | -            | -          | -            | -          | -            | -          | -            | -          |
| <b>Grants</b>                                | -            | -          | -            | -          | -            | -          | -            | -          | -            | -          |
| <b>Gifts</b>                                 | -            | -          | -            | -          | -            | -          | -            | -          | -            | -          |
| <b>Other</b>                                 | -            | -          | -            | -          | -            | -          | -            | -          | -            | -          |
| <b>Capital Gains</b>                         | -            | -          | -            | -          | -            | -          | -            | -          | -            | -          |
| <b>Net Change and Distribution in Assets</b> | -            | -          | -            | -          | -            | -          | -            | -          | -            | -          |
| <b>Transfer to Other Funds</b>               | -            | -          | -            | -          | -            | -          | -            | -          | -            | -          |
| <b>Other Income</b>                          | -            | -          | -            | -          | -            | -          | -            | -          | -            | -          |
| <b>Total Revenues</b>                        | <u>00</u>    | <u>00</u>  | <u>00</u>    | <u>00</u>  | <u>00</u>    | <u>00</u>  | <u>00</u>    | <u>00</u>  | <u>00</u>    | <u>00</u>  |
| <b>EXPENSES</b>                              |              |            |              |            |              |            |              |            |              |            |
| <b>Interest</b>                              | -            | -          | -            | -          | -            | -          | -            | -          | -            | -          |
| <b>Administrative</b>                        | -            | -          | -            | -          | -            | -          | -            | -          | -            | -          |
| <b>Professional Fees</b>                     | -            | -          | -            | -          | -            | -          | -            | -          | -            | -          |
| <b>Printing</b>                              | -            | -          | -            | -          | -            | -          | -            | -          | -            | -          |
| <b>Travel</b>                                | -            | -          | -            | -          | -            | -          | -            | -          | -            | -          |
| <b>Utilities</b>                             | -            | -          | -            | -          | -            | -          | -            | -          | -            | -          |
| <b>Telephone</b>                             | -            | -          | -            | -          | -            | -          | -            | -          | -            | -          |
| <b>Postage</b>                               | -            | -          | -            | -          | -            | -          | -            | -          | -            | -          |
| <b>Supplies</b>                              | -            | -          | -            | -          | -            | -          | -            | -          | -            | -          |
| <b>Depreciation</b>                          | -            | -          | -            | -          | -            | -          | -            | -          | -            | -          |
| <b>Other</b>                                 | -            | -          | -            | -          | -            | -          | -            | -          | -            | -          |
| <b>Total Expenses</b>                        | <u>00</u>    | <u>00</u>  | <u>00</u>    | <u>00</u>  | <u>00</u>    | <u>00</u>  | <u>00</u>    | <u>00</u>  | <u>00</u>    | <u>00</u>  |
| <b>NET REVENUES</b>                          | <u>00</u>    | <u>00</u>  | <u>00</u>    | <u>00</u>  | <u>00</u>    | <u>00</u>  | <u>00</u>    | <u>00</u>  | <u>00</u>    | <u>00</u>  |
| <b>INITIAL FUND BALANCE - BEGINNING</b>      |              |            |              |            |              |            |              |            |              |            |
| <b>Special Fund</b>                          |              |            |              |            |              |            |              |            |              |            |
| for No. 11                                   | 00           | 00         | 00           | 00         | 00           | 00         | 00           | 00         | 00           | 00         |
| for No. 12                                   | 00           | 00         | 00           | 00         | 00           | 00         | 00           | 00         | 00           | 00         |
| for No. 13                                   | 00           | 00         | 00           | 00         | 00           | 00         | 00           | 00         | 00           | 00         |
| for No. 14                                   | 00           | 00         | 00           | 00         | 00           | 00         | 00           | 00         | 00           | 00         |
| for No. 15                                   | 00           | 00         | 00           | 00         | 00           | 00         | 00           | 00         | 00           | 00         |
| for No. 16                                   | 00           | 00         | 00           | 00         | 00           | 00         | 00           | 00         | 00           | 00         |
| for No. 17                                   | 00           | 00         | 00           | 00         | 00           | 00         | 00           | 00         | 00           | 00         |
| for No. 18                                   | 00           | 00         | 00           | 00         | 00           | 00         | 00           | 00         | 00           | 00         |
| for No. 19                                   | 00           | 00         | 00           | 00         | 00           | 00         | 00           | 00         | 00           | 00         |
| for No. 20                                   | 00           | 00         | 00           | 00         | 00           | 00         | 00           | 00         | 00           | 00         |
| <b>Total</b>                                 | <u>00</u>    | <u>00</u>  | <u>00</u>    | <u>00</u>  | <u>00</u>    | <u>00</u>  | <u>00</u>    | <u>00</u>  | <u>00</u>    | <u>00</u>  |
| <b>FINAL FUND BALANCE - ENDING</b>           |              |            |              |            |              |            |              |            |              |            |
| <b>Special Fund</b>                          |              |            |              |            |              |            |              |            |              |            |
| for No. 11                                   | 00           | 00         | 00           | 00         | 00           | 00         | 00           | 00         | 00           | 00         |
| for No. 12                                   | 00           | 00         | 00           | 00         | 00           | 00         | 00           | 00         | 00           | 00         |
| for No. 13                                   | 00           | 00         | 00           | 00         | 00           | 00         | 00           | 00         | 00           | 00         |
| for No. 14                                   | 00           | 00         | 00           | 00         | 00           | 00         | 00           | 00         | 00           | 00         |
| for No. 15                                   | 00           | 00         | 00           | 00         | 00           | 00         | 00           | 00         | 00           | 00         |
| for No. 16                                   | 00           | 00         | 00           | 00         | 00           | 00         | 00           | 00         | 00           | 00         |
| for No. 17                                   | 00           | 00         | 00           | 00         | 00           | 00         | 00           | 00         | 00           | 00         |
| for No. 18                                   | 00           | 00         | 00           | 00         | 00           | 00         | 00           | 00         | 00           | 00         |
| for No. 19                                   | 00           | 00         | 00           | 00         | 00           | 00         | 00           | 00         | 00           | 00         |
| for No. 20                                   | 00           | 00         | 00           | 00         | 00           | 00         | 00           | 00         | 00           | 00         |
| <b>Total</b>                                 | <u>00</u>    | <u>00</u>  | <u>00</u>    | <u>00</u>  | <u>00</u>    | <u>00</u>  | <u>00</u>    | <u>00</u>  | <u>00</u>    | <u>00</u>  |

The amounts reported in single or otherwise indicated columns



RECEIPTS  
 SPECIAL SERVICES FUND  
 COMBUSTION FUND OF REVENUES, EXPENSES, AND CHANGES FROM BALANCE  
 For The Year Ended December 31, 1954

| Special Services Fund | Special Services Fund |            | Special Services Fund |            | Special Services Fund |            | Special Services Fund |            |
|-----------------------|-----------------------|------------|-----------------------|------------|-----------------------|------------|-----------------------|------------|
|                       | 1954                  | 1953       | 1954                  | 1953       | 1954                  | 1953       | 1954                  | 1953       |
| Balance Forward       | 1,000.00              | 1,000.00   | 1,000.00              | 1,000.00   | 1,000.00              | 1,000.00   | 1,000.00              | 1,000.00   |
| Revenue               | 1,000.00              | 1,000.00   | 1,000.00              | 1,000.00   | 1,000.00              | 1,000.00   | 1,000.00              | 1,000.00   |
| Expenses              | (1,000.00)            | (1,000.00) | (1,000.00)            | (1,000.00) | (1,000.00)            | (1,000.00) | (1,000.00)            | (1,000.00) |
| Change                | 0.00                  | 0.00       | 0.00                  | 0.00       | 0.00                  | 0.00       | 0.00                  | 0.00       |
| Balance               | 1,000.00              | 1,000.00   | 1,000.00              | 1,000.00   | 1,000.00              | 1,000.00   | 1,000.00              | 1,000.00   |

| Special Services Fund | Special Services Fund |            | Special Services Fund |            | Special Services Fund |            | Special Services Fund |            |
|-----------------------|-----------------------|------------|-----------------------|------------|-----------------------|------------|-----------------------|------------|
|                       | 1954                  | 1953       | 1954                  | 1953       | 1954                  | 1953       | 1954                  | 1953       |
| Balance Forward       | 1,000.00              | 1,000.00   | 1,000.00              | 1,000.00   | 1,000.00              | 1,000.00   | 1,000.00              | 1,000.00   |
| Revenue               | 1,000.00              | 1,000.00   | 1,000.00              | 1,000.00   | 1,000.00              | 1,000.00   | 1,000.00              | 1,000.00   |
| Expenses              | (1,000.00)            | (1,000.00) | (1,000.00)            | (1,000.00) | (1,000.00)            | (1,000.00) | (1,000.00)            | (1,000.00) |
| Change                | 0.00                  | 0.00       | 0.00                  | 0.00       | 0.00                  | 0.00       | 0.00                  | 0.00       |
| Balance               | 1,000.00              | 1,000.00   | 1,000.00              | 1,000.00   | 1,000.00              | 1,000.00   | 1,000.00              | 1,000.00   |

| Special Services Fund | Special Services Fund |            | Special Services Fund |            | Special Services Fund |            | Special Services Fund |            |
|-----------------------|-----------------------|------------|-----------------------|------------|-----------------------|------------|-----------------------|------------|
|                       | 1954                  | 1953       | 1954                  | 1953       | 1954                  | 1953       | 1954                  | 1953       |
| Balance Forward       | 1,000.00              | 1,000.00   | 1,000.00              | 1,000.00   | 1,000.00              | 1,000.00   | 1,000.00              | 1,000.00   |
| Revenue               | 1,000.00              | 1,000.00   | 1,000.00              | 1,000.00   | 1,000.00              | 1,000.00   | 1,000.00              | 1,000.00   |
| Expenses              | (1,000.00)            | (1,000.00) | (1,000.00)            | (1,000.00) | (1,000.00)            | (1,000.00) | (1,000.00)            | (1,000.00) |
| Change                | 0.00                  | 0.00       | 0.00                  | 0.00       | 0.00                  | 0.00       | 0.00                  | 0.00       |
| Balance               | 1,000.00              | 1,000.00   | 1,000.00              | 1,000.00   | 1,000.00              | 1,000.00   | 1,000.00              | 1,000.00   |

| Special Services Fund | Special Services Fund |            | Special Services Fund |            | Special Services Fund |            | Special Services Fund |            |
|-----------------------|-----------------------|------------|-----------------------|------------|-----------------------|------------|-----------------------|------------|
|                       | 1954                  | 1953       | 1954                  | 1953       | 1954                  | 1953       | 1954                  | 1953       |
| Balance Forward       | 1,000.00              | 1,000.00   | 1,000.00              | 1,000.00   | 1,000.00              | 1,000.00   | 1,000.00              | 1,000.00   |
| Revenue               | 1,000.00              | 1,000.00   | 1,000.00              | 1,000.00   | 1,000.00              | 1,000.00   | 1,000.00              | 1,000.00   |
| Expenses              | (1,000.00)            | (1,000.00) | (1,000.00)            | (1,000.00) | (1,000.00)            | (1,000.00) | (1,000.00)            | (1,000.00) |
| Change                | 0.00                  | 0.00       | 0.00                  | 0.00       | 0.00                  | 0.00       | 0.00                  | 0.00       |
| Balance               | 1,000.00              | 1,000.00   | 1,000.00              | 1,000.00   | 1,000.00              | 1,000.00   | 1,000.00              | 1,000.00   |

ST. LAWRENCE PARISH  
SPECIAL REVENUE FUNDS  
COMBINED BALANCE SHEET

## ASSETS

## Cash and Temporary Cash Investments

|  | Special<br>Self-Fund<br>District No. 3<br>of 1982 14 | Special<br>Self-Fund<br>District No. 5<br>of 1982 14 | Special<br>Self-Fund<br>District No. 11<br>of 1982 14 | Special<br>Self-Fund<br>District No. 12<br>of 1982 12 | Resurrection<br>District No. 7<br>of 1982 14 |
|--|--|--|---|---|--|
|  | \$ 4,075   | \$ 96,778  | \$ 89,203   | \$ 89,569   | \$ 42,819                                    |
|  | -  | -  | -   | -   | 11,443                                       |
|  | -  | 1,043  | 1,078   | 2,884   | 886  |
|  | -  | -  | -   | -   | -  |
|  | -  | -  | -   | -   | -  |
|  | 4,075  | 97,821   | 90,281  | 92,453  | 55,148                                       |

Total assets

## LIABILITIES AND FUND BALANCE

## LIABILITIES

Accounts Payable  
Accrued Liabilities  
Due to Other Funds  
Other Liabilities

Total Liabilities

## FUND BALANCE

Reserved for Encumbrances  
Unexpended  
Designated for Capital/Debt  
Unassigned

Total Fund Balance

Total Liabilities and Fund Balance

|  |          |        |        |        |          |
|--|----------|--------|--------|--------|----------|
|  | \$ 4,075 | \$ -   | \$ -   | \$ -   | \$ 1,049 |
|  | -        | -      | -      | -      | -        |
|  | -        | -      | -      | -      | -        |
|  | -        | -      | -      | -      | -        |
|  | 4,075    | -      | -      | -      | 1,049    |
|  | -        | 11,407 | -      | 84,780 | 421      |
|  | -        | 76,111 | 96,543 | 1,007  | -        |
|  | -        | 11,118 | 95,543 | 85,811 | 11,794   |
|  | 4,075    | 97,529 | 96,543 | 86,811 | 14,458   |
|  | 4,075    | 97,529 | 96,543 | 86,811 | 15,001   |

**RE TRUSTEES FIDELITY FUND**  
**CAPITAL PROCEEDS FUNDING**  
**COMBINING STATEMENT OF RECEIPTS, DISBURSURES, AND BALANCE SHEETS BALANCE**  
 For The Year Ended December 31, 1976

|  | Capital Proceeds<br>Ordin No. 10 |         | Capital Stock<br>Improvements<br>Ordin No. 11 |           | Capital Stock<br>Improvements<br>Ordin No. 12 |        | Capital Stock<br>Improvements<br>Ordin No. 13 |         | Total |                      |
|--|----------------------------------|---------|---|-----------|---|--------|---|---------|-------|----------------------|
|  | 1976                             | Fund    | 1976  | Fund      | 1976  | Fund   | 1976  | Fund    | 1976  | December 31,<br>1976 |
| <b>RECEIPTS</b>  |                                  |         |   |           |   |        |   |         |       |                      |
| Federal Grants   | \$                               | -       | \$  | -         | \$  | -      | \$  | -       | \$    | 141,360              |
| Other Payments, Primarily Grants   |                                  | 22,211  |   | 21        |   | 25     |   | 11,862  |       | 361,628              |
| Total Receipts   |                                  | 22,211  |   | 21        |   | 25     |   | 11,862  |       | 492,988              |
| <b>DISBURSURES</b>   |                                  |         |   |           |   |        |   |         |       |                      |
| Funds Vested   |                                  | 29,471  |   | 1,842     |   | 4,124  |   | 11,795  |       | 4,272,219            |
| Salaries and Pensions  |                                  | 23,473  |   | 1,094,601 |   | 4,124  |   | 11,728  |       | 1,102                |
| Fund Expenditures  |                                  | 282,810 |   | 2,011,220 |   | 69,650 |   | 117,458 |       | 3,493,229            |
| <b>EXCESS DEFICIENCY OF RECEIPTS OVER<br/>DISBURSURES</b>                          |                                  | 1,969   |   | 24,614    |   | 17,831 |   | 28,196  |       | 1,647,147            |
| <b>OTHER FINANCING OPERATIONS</b>  |                                  |         |   |           |   |        |   |         |       |                      |
| Fund Transfers-In  |                                  | 25,426  |   | 24,125    |   | 21,181 |   | 19,471  |       | 1,001,048            |
| Fund Transfers-Out   |                                  | 25,426  |   | 24,125    |   | 21,181 |   | 19,471  |       | 1,001,048            |
| Total Other Financing Sources (Use)  |                                  | -       |   | -         |   | -      |   | -       |       | -                    |
| <b>EXCESS DEFICIENCY OF RECEIPTS OVER<br/>DISBURSURES AND OTHER SOURCES (USES)</b> |                                  | 1,969   |   | 24,614    |   | 17,831 |   | 28,196  |       | 1,647,147            |
| <b>FUND BALANCE - BEGINNING</b>  |                                  | 96,227  |   | 2,056,444 |   | -      |   | 66,469  |       | 3,480,290            |
| <b>RECEIPTS, EQUITY TRANSFERS</b>  |                                  |         |   |           |   |        |   |         |       |                      |
| <b>FUND BALANCE - ENDING</b>   |                                  | 98,196  |   | 2,081,058 |   | 17,831 |   | 28,196  |       | 3,481,287            |

The accompanying notes are an integral part of these financial statements.

**ST. TOMAS'S PARISH  
DEBT SERVICE FUNDS  
COMBINED BALANCE SHEET  
December 31, 1995**

**ASSETS****Cash and Treasury Cash Investments****Reserve:**

Ad Valorem  
Special Assessments  
Other  
Business Assets

| Library<br>Debt Service<br>Fund | Subsidy<br>Fund No. 3<br>Fund | Sub-Fund<br>District No. 1<br>of 0007-12<br>Fund | Sub-Fund<br>District No. 2<br>of 0011-14<br>Fund | Sub-Fund<br>District No. 3<br>of 0013-14<br>Fund | Members<br>Savings<br>Subdivision B<br>Fund |
|---------------------------------|-------------------------------|--|--|--|---|
| \$ 2,071,998                    | \$ 1,441,998                  | \$ -   | \$ 700,804                                       | \$ 399,889                                       | \$ 20,311                                   |
| 94,006                          | -                             | -  | 348,271  | 165,278  | -   |
| 36,417                          | 11,879                        | -  | 8,484  | 3,427  | 9,877                                       |
| -                               | 3,123,256                     | -  | -  | -  | 1,738                                       |
| <u>\$ 2,104,421</u>             | <u>\$ 5,236,402</u>           | <u>\$ -</u>                                      | <u>\$ 957,561</u>                                | <u>\$ 468,596</u>                                | <u>\$ 32,926</u>                            |

**LIABILITIES AND FUND BALANCE****LIABILITIES**

Accounts Payable  
Deferred Assessment Benefits

**Total Liabilities****FUND BALANCE**

Reserve for Bond Interest Fund  
Reserve for Debt Service

**Total Fund Balance****Total Liabilities and Fund Balance**

|                     |                     |             |                   |                   |                  |
|---------------------|---------------------|-------------|-------------------|-------------------|------------------|
| \$ 36,418           | \$ -                | \$ -        | \$ 19,289         | \$ 4,498          | \$ -             |
| <u>\$ 36,418</u>    | <u>\$ -</u>         | <u>\$ -</u> | <u>\$ 19,289</u>  | <u>\$ 4,498</u>   | <u>\$ 3,118</u>  |
| -                   | 5,236,402           | -           | -                 | -                 | -                |
| <u>\$ 18,656</u>    | <u>\$ 5,236,402</u> | <u>\$ -</u> | <u>\$ 917,278</u> | <u>\$ 399,118</u> | <u>\$ 32,926</u> |
| <u>\$ 18,656</u>    | <u>\$ 5,236,402</u> | <u>\$ -</u> | <u>\$ 917,278</u> | <u>\$ 399,118</u> | <u>\$ 32,926</u> |
| <u>\$ 2,104,421</u> | <u>\$ 5,236,402</u> | <u>\$ -</u> | <u>\$ 957,561</u> | <u>\$ 468,596</u> | <u>\$ 32,926</u> |

The accompanying notes are an integral part of these financial statements.





**FEDERAL FINANCIAL ASSISTANCE SECTION**

**ST. TAMMANY PARISH POLICE JURY  
 SCHEDULE OF INSURANCE COVERAGE  
 In Effect as of December 31, 1996**

| <u>Policy Number</u> | <u>Insurer</u>  | <u>Expires</u>    | <u>Type of Coverage</u>  |
|----------------------|---|-------------------|--|
| 44039-11             | National Union Fire Insurance Company of Pittsburgh, PA | January 1, 1997   | Public Officials & Employees Liabilities   |
| AGC3880-LA           | Safely National Casualty Corp.                          | January 1, 1996   | Excess Workmen's Compensation and Employees' Liability   |
| 8010-180410          | Royal Indemnity Company                                 | January 1, 1997   | Building and Business Property Coverage  |
| 661-088777-7         | Carriage Insurance Company                              | January 1, 1997   | Comprehensive General Liability<br>Automobile Liability<br>Inland Marine Property Insurance<br>Crime Insurance<br>Employee Benefit Liability |
| 101 800702-0         | Carriage Insurance Company                              | January 1, 1997   | Excess General and Auto Liability  |
| 3-8067-2183-0        | Genale Property & Casualty                              | January 1, 1997   | Flood Insurance  |
| 3-8067-2184-0        | Genale Property & Casualty                              | January 1, 1997   | Flood Insurance  |
| 3-8067-2883-2        | Genale Property & Casualty                              | January 1, 1997   | Flood Insurance  |
| 3-8067-2884-0        | Genale Property & Casualty                              | January 1, 1997   | Flood Insurance  |
| 3-8067-2885-8        | Genale Property & Casualty                              | January 1, 1997   | Flood Insurance  |
| 3-8067-2183-8        | Genale Property & Casualty                              | January 1, 1997   | Flood Insurance  |
| L1M1287              | Lloyd's of London                                       | February 18, 1997 | Property Insurance for Community Access-Chained Equipment  |
| 844648-073070847     | The Travelers   | January 1, 1997   | Boiler and Machinery Coverage  |

**NOTE:** For calendar year 1997, St. Tammany Parish has obtained insurance coverage similar to that provided by the above listed policies.

## SCHEDULE 1

**ST. TAMMANY PARISH POLICE JURY  
 SCHEDULE OF COMPENSATION PAID TO JURY MEMBERS  
 For The Year Ended December 31, 1996**

This schedule of compensation paid to members of the Police Jury was prepared in compliance with House Concurrent Resolution 54 of the 1979 Session of the Louisiana Legislature.

| <u>Police Jury</u>                 | <u>Amount</u>            |
|------------------------------------|--------------------------|
| John B. Pappasano, President       | \$ 10,000                |
| David Deber y, Jr., Vice President | 5,000                    |
| Harry Dean Hagan                   | 5,000                    |
| Stephen Hartwick                   | 5,000                    |
| Karin Davis                        | 5,000                    |
| James A. Thompson, II              | 5,000                    |
| Wilfred C. Griffin, Jr.            | 5,000                    |
| Gary Singleton                     | 5,000                    |
| Kerry Harwell, Sr.                 | 5,000                    |
| Floyd D. Olson                     | 5,000                    |
| Thomas J. Smith, Jr.               | 5,000                    |
| Ray B. Wells, Jr.                  | 5,000                    |
| Joseph Thomas                      | 5,000                    |
| Charles Goussier                   | <u>5,000</u>             |
|                                    | <b><u>\$ 125,000</u></b> |

## SUPPORTING SCHEDULES

ST. TAMMANS PARISH POLICE JURY  
 CAPITAL PROJECTS FUND  
 COMPARING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
 For The Year Ended December 31, 1998

|   | Fund Library |        | Fund 746 Training Subdivision |        | Fund 747 Training Commission |         | Fund 748 Fire/Police Training Project |       | Fund 749 Fire/Police Improvement |         | Fund 750 Transportation Administration |          |
|---|--------------|--------|-------------------------------|--------|------------------------------|---------|---------------------------------------|-------|----------------------------------|---------|--|----------|
|   |              |        |                               |        |                              |         |                                       |       |                                  |         |  |          |
| <b>REVENUES</b>                           |              |        |                               |        |                              |         |                                       |       |                                  |         |  |          |
| Federal Grants                            | \$           | -      | \$                            | -      | -                            | -       | \$                                    | -     | \$                               | 140,748 | -                                      | 281,513  |
| Other Revenues, Including Interest        |              | 31,432 |                               | 4,532  |                              |         |                                       | 2,452 |                                  |         |  | 33,022   |
| Total Revenues                            |              | 31,432 |                               | 4,532  |                              |         |                                       | 2,452 |                                  | 140,748 |  | 314,535  |
| <b>EXPENDITURES</b>                       |              |        |                               |        |                              |         |                                       |       |                                  |         |  |          |
| Public Works                              |              | 24,400 |                               | -      |                              |         |                                       |       |                                  | 140,748 |  | 265,148  |
| Culture and Recreation                    |              | 21,640 |                               | -      |                              |         |                                       |       |                                  | 140,748 |  | 261,388  |
| Total Expenditures                        |              | 46,040 |                               | -      |                              |         |                                       |       |                                  | 281,496 |  | 526,536  |
| <b>CHANGES IN FUND BALANCE</b>            |              |        |                               |        |                              |         |                                       |       |                                  |         |  |          |
| COMMITMENTS                               |              |        |                               |        |                              |         |                                       |       |                                  |         |  |          |
| OTHER FINANCIAL SOURCES (USES)            |              |        |                               |        |                              |         |                                       |       |                                  |         |  |          |
| Fund Transfer-In                          |              | -      |                               | -      |                              | 1,841   |                                       | -     |                                  | -       |  | 69,400   |
| Fund Transfer-Out                         |              |        |                               |        |                              | (1,841) |                                       |       |                                  |         |  | (69,400) |
| Total Other Financial Sources (Uses)      |              |        |                               |        |                              |         |                                       |       |                                  |         |  |          |
| <b>CHANGES IN FUND BALANCE - REVENUES</b> |              |        |                               |        |                              |         |                                       |       |                                  |         |  |          |
| EXPENDITURES AND OTHER DEBITED ITEMS      |              |        |                               |        |                              |         |                                       |       |                                  |         |  |          |
| FUND BALANCE - REVENUES                   |              | 46,040 |                               | 4,532  |                              |         |                                       | 2,452 |                                  |         |  | 11,999   |
| FUND BALANCE - EXPENDITURES               |              | 22,599 |                               | 11,144 |                              |         |                                       | 4,343 |                                  |         |  | -        |
| <b>NET FUND BALANCE - ENDING</b>          |              | 23,441 |                               | 13,388 |                              |         |                                       | 1,809 |                                  |         |  | 11,999   |

The accompanying notes are an integral part of these financial statements.



**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE BASED  
ON AN AUDIT OF THE GENERAL PURPOSE FINANCIAL  
STATEMENTS PERFORMED IN ACCORDANCE WITH  
GOVERNMENT AUDITING STANDARDS**

To the St. Tammany Parish Policy Jury

We have audited the general purpose financial statements of St. Tammany Parish in political subdivision of the State of Louisiana (the "Parish"), as of and for the year ended December 31, 1998, and have issued our report thereon dated June 13, 1999, in which our opinion was qualified with respect to presentation in accordance with generally accepted accounting principles.

We conducted our audit in accordance with generally accepted auditing standards and Government Auditing Standards (1994 Revision), issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement.

Compliance with laws, regulations, contracts and grants applicable to the Parish is the responsibility of Parish management. As part of obtaining reasonable assurance about whether the general purpose financial statements are free of material misstatement, we performed tests of the Parish's compliance with certain provisions of laws, regulations, contracts and grants. However, the objective of our audit of the general purpose financial statements was not to provide an opinion on overall compliance with such provisions. Accordingly, we do not express such an opinion.

The results of our tests disclosed no instances of noncompliance that are required to be reported under Government Auditing Standards. However, we noted certain immaterial instances of noncompliance, which we have communicated to the management of the Parish in a separate letter dated June 13, 1999.

This report is intended for the information of the Policy Jury, Parish management, the Louisiana State Department of Social Service (the designated recipient agency), the Legislative Auditor of the State of Louisiana, and Federal grantor agencies. However, this report is a matter of public record and its distribution is not limited.

*LaPorte, Hart & Romig, Hand*

A Professional Accounting Corporation

June 13, 1999

A Professional Accounting Corporation

LaPorte, Hart & Romig, Hand, P.C., 3000 Highway 60, Suite 200, Metairie, LA 70002 (504) 885-1022 FAX: (504) 885-1044

P.O. Box 27, Metairie, Louisiana 70002, (504) 793-0331 (504) 885-1022 FAX: (504) 885-1044

Member of the U.S. Trust Group. A company of the U.S. Trust Group and U.S. Trust Services, Inc.  
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**ST. TAMMANY PARISH POLICE JURY**  
**CAPITAL PROJECTS FUND**  
**COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE**  
**For The Year Ended December 31, 1998**

|   | Capital Street Bonds (No. 1) |                | Capital Street Bonds (No. 2) |              | Capital Street Bonds (No. 3) |              | Capital Street Bonds (No. 4) |              |
|---|------------------------------|----------------|------------------------------|--------------|------------------------------|--------------|------------------------------|--------------|
|   | Revenues                     | Expenditures   | Revenues                     | Expenditures | Revenues                     | Expenditures | Revenues                     | Expenditures |
| <b>REVENUES</b>   |                              |                |                              |              |                              |              |                              |              |
| Federal Grants  |                              |                |                              |              |                              |              |                              |              |
| Other Revenues, Primarily Interest  | 31,155                       | —              | 31,155                       | —            | 62,310                       | —            | 62,310                       | —            |
| <b>Total Revenues</b>   | <u>31,155</u>                | <u>—</u>       | <u>31,155</u>                | <u>—</u>     | <u>62,310</u>                | <u>—</u>     | <u>62,310</u>                | <u>—</u>     |
| <b>EXPENDITURES</b>   |                              |                |                              |              |                              |              |                              |              |
| Public Works  | 81,854                       | —              | 81,854                       | —            | —                            | —            | —                            | —            |
| Culture and Recreation  | —                            | —              | —                            | —            | —                            | —            | —                            | —            |
| <b>Total Expenditures</b>   | <u>81,854</u>                | <u>—</u>       | <u>81,854</u>                | <u>—</u>     | <u>—</u>                     | <u>—</u>     | <u>—</u>                     | <u>—</u>     |
| <b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>                              | <u>—</u>                     | <u>—</u>       | <u>—</u>                     | <u>—</u>     | <u>—</u>                     | <u>—</u>     | <u>—</u>                     | <u>—</u>     |
| <b>OTHER FINANCING SOURCES (USES)</b>   |                              |                |                              |              |                              |              |                              |              |
| Fund Transfers-In   | 165,395                      | —              | 165,395                      | —            | —                            | —            | —                            | —            |
| Fund Transfers-Out  | —                            | —              | —                            | —            | —                            | —            | —                            | —            |
| <b>Total Other Financing Sources (Uses)</b>   | <u>165,395</u>               | <u>—</u>       | <u>165,395</u>               | <u>—</u>     | <u>—</u>                     | <u>—</u>     | <u>—</u>                     | <u>—</u>     |
| <b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND FINANCING SOURCES (USES)</b> | <u>165,395</u>               | <u>—</u>       | <u>165,395</u>               | <u>—</u>     | <u>—</u>                     | <u>—</u>     | <u>—</u>                     | <u>—</u>     |
| <b>FUND BALANCE—BEGINNING</b>   | 78,870                       | 281,388        | 1,060,258                    | —            | —                            | —            | —                            | —            |
| <b>ADDITIONAL FUNDITY TRANSFERS</b>   | —                            | —              | —                            | —            | —                            | —            | —                            | —            |
| <b>FUND BALANCE—ENDING</b>  | <u>165,395</u>               | <u>281,388</u> | <u>1,060,258</u>             | <u>—</u>     | <u>—</u>                     | <u>—</u>     | <u>—</u>                     | <u>—</u>     |

The accompanying notes are an integral part of these financial statements.

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL  
 STRUCTURE USED IN ADMINISTERING  
 FEDERAL FINANCIAL ASSISTANCE PROGRAMS**

To the St. Tammany Parish Policy Jury

We have audited the general purpose financial statements of St. Tammany Parish (a political subdivision of the State of Louisiana) (the "Parish"), as of and for the year ended December 31, 1996, and have issued our report thereon dated June 13, 1997, in which our opinion was qualified with respect to presentation in accordance with generally accepted accounting principles.

We conducted our audit in accordance with generally accepted auditing standards, Government Auditing Standards (1994 Revision), issued by the Comptroller General of the United States; and Office of Management and Budget (OMB) Circular A-128, *Standards of State and Local Governments*. Those standards and OMB Circular A-128 require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement.

In planning and performing our audit of the general purpose financial statements of the Parish for the year ended December 31, 1996, we considered the internal control structure of the Parish in order to determine our auditing procedures for the purpose of expressing our opinion on the general purpose financial statements of the Parish and to report on the internal control structure in accordance with OMB Circular A-128. This report addresses our consideration of internal control structure policies and procedures relevant to compliance with requirements applicable to federal financial assistance programs. We have addressed internal control structure policies and procedures relevant to our audit of the Parish's general purpose financial statements in a separate report dated June 13, 1997.

The management of the Parish is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute assurance that (1) assets are safeguarded against loss from unauthorized use or disposition, (2) transactions are recorded in accordance with management's authorization and recorded properly to permit the preparation of general purpose financial statements in accordance with generally accepted accounting principles, and (3) federal



**INTERNAL SERVICE FUNDS**

**ST. CLAIR COUNTY BOARD**  
**INTERNAL CONTROL FUND**  
**COMBINING BALANCE SHEET**  
 December 31, 1996

**ASSETS**

| Cultural Temporary Cash Investments<br>Receivables<br>Prepaid Insurance<br>Due from Other Funds<br>Prepaid Assets<br>Fund Assets, Net of Depreciation | <table border="0"> <tr> <td> <table border="0"> <tr> <th>Committer</th> <th>Unexpended</th> <th>Fund</th> </tr> <tr> <td>Building</td> <td></td> <td></td> </tr> </table> </td> <td> <table border="0"> <tr> <th>Public Works</th> <th>Management</th> <th>Health</th> <th>Industry</th> </tr> <tr> <td>Administration</td> <td>Insurance</td> <td>Insurance</td> <td>Comprehensive</td> </tr> <tr> <td></td> <td></td> <td></td> <td>Insurance</td> </tr> </table> </td> <td> <table border="0"> <tr> <th>Fund</th> <th>Fund</th> <th>Fund</th> <th>Fund</th> </tr> </table> </td> </tr> <tr> <td>\$ 1,000,000</td> <td>\$ 290,879</td> <td>\$ 14,200</td> <td>\$ 194,796</td> <td>\$ 990,010</td> </tr> <tr> <td>-</td> <td>2,289</td> <td>16,094</td> <td>24,270</td> <td>1,962</td> </tr> <tr> <td>-</td> <td>-</td> <td>400</td> <td>11,894</td> <td>-</td> </tr> <tr> <td>-</td> <td>-</td> <td>-</td> <td>204,076</td> <td>-</td> </tr> <tr> <td>-</td> <td>-</td> <td>111,523</td> <td>-</td> <td>-</td> </tr> <tr> <td><b>\$ 1,000,000</b></td> <td><b>\$ 293,168</b></td> <td><b>\$ 111,717</b></td> <td><b>\$ 1,320,117</b></td> <td><b>\$ 1,022,111</b></td> </tr> </table> | <table border="0"> <tr> <th>Committer</th> <th>Unexpended</th> <th>Fund</th> </tr> <tr> <td>Building</td> <td></td> <td></td> </tr> </table> | Committer           | Unexpended          | Fund | Building |  |              | <table border="0"> <tr> <th>Public Works</th> <th>Management</th> <th>Health</th> <th>Industry</th> </tr> <tr> <td>Administration</td> <td>Insurance</td> <td>Insurance</td> <td>Comprehensive</td> </tr> <tr> <td></td> <td></td> <td></td> <td>Insurance</td> </tr> </table> | Public Works | Management | Health         | Industry  | Administration | Insurance     | Insurance | Comprehensive |  |           |  | Insurance | <table border="0"> <tr> <th>Fund</th> <th>Fund</th> <th>Fund</th> <th>Fund</th> </tr> </table> | Fund | Fund | Fund | Fund | \$ 1,000,000 | \$ 290,879 | \$ 14,200 | \$ 194,796 | \$ 990,010 | - | 2,289 | 16,094 | 24,270 | 1,962 | - | - | 400 | 11,894 | - | - | - | - | 204,076 | - | - | - | 111,523 | - | - | <b>\$ 1,000,000</b> | <b>\$ 293,168</b> | <b>\$ 111,717</b> | <b>\$ 1,320,117</b> | <b>\$ 1,022,111</b> |
|---|---|--|---------------------|---------------------|------|----------|--|--------------|--|--------------|------------|----------------|-----------|----------------|---------------|-----------|---------------|--|-----------|--|-----------|--|------|------|------|------|--------------|------------|-----------|------------|------------|---|-------|--------|--------|-------|---|---|-----|--------|---|---|---|---|---------|---|---|---|---------|---|---|---------------------|-------------------|-------------------|---------------------|---------------------|
| <table border="0"> <tr> <th>Committer</th> <th>Unexpended</th> <th>Fund</th> </tr> <tr> <td>Building</td> <td></td> <td></td> </tr> </table>          | Committer   | Unexpended   | Fund                | Building            |      |          | <table border="0"> <tr> <th>Public Works</th> <th>Management</th> <th>Health</th> <th>Industry</th> </tr> <tr> <td>Administration</td> <td>Insurance</td> <td>Insurance</td> <td>Comprehensive</td> </tr> <tr> <td></td> <td></td> <td></td> <td>Insurance</td> </tr> </table> | Public Works | Management   | Health       | Industry   | Administration | Insurance | Insurance      | Comprehensive |           |               |  | Insurance | <table border="0"> <tr> <th>Fund</th> <th>Fund</th> <th>Fund</th> <th>Fund</th> </tr> </table> | Fund      | Fund   | Fund | Fund |      |      |              |            |           |            |            |   |       |        |        |       |   |   |     |        |   |   |   |   |         |   |   |   |         |   |   |                     |                   |                   |                     |                     |
| Committer   | Unexpended  | Fund   |                     |                     |      |          |  |              |  |              |            |                |           |                |               |           |               |  |           |  |           |  |      |      |      |      |              |            |           |            |            |   |       |        |        |       |   |   |     |        |   |   |   |   |         |   |   |   |         |   |   |                     |                   |                   |                     |                     |
| Building  |   |  |                     |                     |      |          |  |              |  |              |            |                |           |                |               |           |               |  |           |  |           |  |      |      |      |      |              |            |           |            |            |   |       |        |        |       |   |   |     |        |   |   |   |   |         |   |   |   |         |   |   |                     |                   |                   |                     |                     |
| Public Works  | Management  | Health   | Industry            |                     |      |          |  |              |  |              |            |                |           |                |               |           |               |  |           |  |           |  |      |      |      |      |              |            |           |            |            |   |       |        |        |       |   |   |     |        |   |   |   |   |         |   |   |   |         |   |   |                     |                   |                   |                     |                     |
| Administration  | Insurance   | Insurance  | Comprehensive       |                     |      |          |  |              |  |              |            |                |           |                |               |           |               |  |           |  |           |  |      |      |      |      |              |            |           |            |            |   |       |        |        |       |   |   |     |        |   |   |   |   |         |   |   |   |         |   |   |                     |                   |                   |                     |                     |
|   |   |  | Insurance           |                     |      |          |  |              |  |              |            |                |           |                |               |           |               |  |           |  |           |  |      |      |      |      |              |            |           |            |            |   |       |        |        |       |   |   |     |        |   |   |   |   |         |   |   |   |         |   |   |                     |                   |                   |                     |                     |
| Fund  | Fund  | Fund   | Fund                |                     |      |          |  |              |  |              |            |                |           |                |               |           |               |  |           |  |           |  |      |      |      |      |              |            |           |            |            |   |       |        |        |       |   |   |     |        |   |   |   |   |         |   |   |   |         |   |   |                     |                   |                   |                     |                     |
| \$ 1,000,000  | \$ 290,879  | \$ 14,200  | \$ 194,796          | \$ 990,010          |      |          |  |              |  |              |            |                |           |                |               |           |               |  |           |  |           |  |      |      |      |      |              |            |           |            |            |   |       |        |        |       |   |   |     |        |   |   |   |   |         |   |   |   |         |   |   |                     |                   |                   |                     |                     |
| -   | 2,289   | 16,094   | 24,270              | 1,962               |      |          |  |              |  |              |            |                |           |                |               |           |               |  |           |  |           |  |      |      |      |      |              |            |           |            |            |   |       |        |        |       |   |   |     |        |   |   |   |   |         |   |   |   |         |   |   |                     |                   |                   |                     |                     |
| -   | -   | 400  | 11,894              | -                   |      |          |  |              |  |              |            |                |           |                |               |           |               |  |           |  |           |  |      |      |      |      |              |            |           |            |            |   |       |        |        |       |   |   |     |        |   |   |   |   |         |   |   |   |         |   |   |                     |                   |                   |                     |                     |
| -   | -   | -  | 204,076             | -                   |      |          |  |              |  |              |            |                |           |                |               |           |               |  |           |  |           |  |      |      |      |      |              |            |           |            |            |   |       |        |        |       |   |   |     |        |   |   |   |   |         |   |   |   |         |   |   |                     |                   |                   |                     |                     |
| -   | -   | 111,523  | -                   | -                   |      |          |  |              |  |              |            |                |           |                |               |           |               |  |           |  |           |  |      |      |      |      |              |            |           |            |            |   |       |        |        |       |   |   |     |        |   |   |   |   |         |   |   |   |         |   |   |                     |                   |                   |                     |                     |
| <b>\$ 1,000,000</b>   | <b>\$ 293,168</b>   | <b>\$ 111,717</b>  | <b>\$ 1,320,117</b> | <b>\$ 1,022,111</b> |      |          |  |              |  |              |            |                |           |                |               |           |               |  |           |  |           |  |      |      |      |      |              |            |           |            |            |   |       |        |        |       |   |   |     |        |   |   |   |   |         |   |   |   |         |   |   |                     |                   |                   |                     |                     |

Total Assets

**LIABILITIES AND FUND BALANCE**

| LIABILITIES<br>Accounts Payable<br>Accrued Liabilities<br>Advances and Voucher Payable<br>Due to Other Funds<br>Bonds Payable                | <table border="0"> <tr> <td> <table border="0"> <tr> <th>Committer</th> <th>Unexpended</th> <th>Fund</th> </tr> <tr> <td>Building</td> <td></td> <td></td> </tr> </table> </td> <td> <table border="0"> <tr> <th>Public Works</th> <th>Management</th> <th>Health</th> <th>Industry</th> </tr> <tr> <td>Administration</td> <td>Insurance</td> <td>Insurance</td> <td>Comprehensive</td> </tr> <tr> <td></td> <td></td> <td></td> <td>Insurance</td> </tr> </table> </td> <td> <table border="0"> <tr> <th>Fund</th> <th>Fund</th> <th>Fund</th> <th>Fund</th> </tr> </table> </td> </tr> <tr> <td>\$ -</td> <td>\$ 1,000</td> <td>\$ 11,799</td> <td>\$ 1,296</td> <td>\$ 1,199</td> </tr> <tr> <td>-</td> <td>-</td> <td>-</td> <td>1,101,299</td> <td>81,358</td> </tr> <tr> <td>-</td> <td>-</td> <td>11,422</td> <td>-</td> <td>-</td> </tr> <tr> <td>1,000,000</td> <td>-</td> <td>-</td> <td>-</td> <td>-</td> </tr> <tr> <td>-</td> <td>-</td> <td>-</td> <td>-</td> <td>-</td> </tr> <tr> <td><b>1,000,000</b></td> <td><b>1,000</b></td> <td><b>23,221</b></td> <td><b>1,102,695</b></td> <td><b>81,358</b></td> </tr> </table> | <table border="0"> <tr> <th>Committer</th> <th>Unexpended</th> <th>Fund</th> </tr> <tr> <td>Building</td> <td></td> <td></td> </tr> </table> | Committer        | Unexpended    | Fund | Building |  |              | <table border="0"> <tr> <th>Public Works</th> <th>Management</th> <th>Health</th> <th>Industry</th> </tr> <tr> <td>Administration</td> <td>Insurance</td> <td>Insurance</td> <td>Comprehensive</td> </tr> <tr> <td></td> <td></td> <td></td> <td>Insurance</td> </tr> </table> | Public Works | Management | Health         | Industry  | Administration | Insurance     | Insurance | Comprehensive |  |           |  | Insurance | <table border="0"> <tr> <th>Fund</th> <th>Fund</th> <th>Fund</th> <th>Fund</th> </tr> </table> | Fund | Fund | Fund | Fund | \$ - | \$ 1,000 | \$ 11,799 | \$ 1,296 | \$ 1,199 | - | - | - | 1,101,299 | 81,358 | - | - | 11,422 | - | - | 1,000,000 | - | - | - | - | - | - | - | - | - | <b>1,000,000</b> | <b>1,000</b> | <b>23,221</b> | <b>1,102,695</b> | <b>81,358</b> |
|--|---|--|------------------|---------------|------|----------|--|--------------|--|--------------|------------|----------------|-----------|----------------|---------------|-----------|---------------|--|-----------|--|-----------|--|------|------|------|------|------|----------|-----------|----------|----------|---|---|---|-----------|--------|---|---|--------|---|---|-----------|---|---|---|---|---|---|---|---|---|------------------|--------------|---------------|------------------|---------------|
| <table border="0"> <tr> <th>Committer</th> <th>Unexpended</th> <th>Fund</th> </tr> <tr> <td>Building</td> <td></td> <td></td> </tr> </table> | Committer   | Unexpended   | Fund             | Building      |      |          | <table border="0"> <tr> <th>Public Works</th> <th>Management</th> <th>Health</th> <th>Industry</th> </tr> <tr> <td>Administration</td> <td>Insurance</td> <td>Insurance</td> <td>Comprehensive</td> </tr> <tr> <td></td> <td></td> <td></td> <td>Insurance</td> </tr> </table> | Public Works | Management   | Health       | Industry   | Administration | Insurance | Insurance      | Comprehensive |           |               |  | Insurance | <table border="0"> <tr> <th>Fund</th> <th>Fund</th> <th>Fund</th> <th>Fund</th> </tr> </table> | Fund      | Fund   | Fund | Fund |      |      |      |          |           |          |          |   |   |   |           |        |   |   |        |   |   |           |   |   |   |   |   |   |   |   |   |                  |              |               |                  |               |
| Committer  | Unexpended  | Fund   |                  |               |      |          |  |              |  |              |            |                |           |                |               |           |               |  |           |  |           |  |      |      |      |      |      |          |           |          |          |   |   |   |           |        |   |   |        |   |   |           |   |   |   |   |   |   |   |   |   |                  |              |               |                  |               |
| Building   |   |  |                  |               |      |          |  |              |  |              |            |                |           |                |               |           |               |  |           |  |           |  |      |      |      |      |      |          |           |          |          |   |   |   |           |        |   |   |        |   |   |           |   |   |   |   |   |   |   |   |   |                  |              |               |                  |               |
| Public Works   | Management  | Health   | Industry         |               |      |          |  |              |  |              |            |                |           |                |               |           |               |  |           |  |           |  |      |      |      |      |      |          |           |          |          |   |   |   |           |        |   |   |        |   |   |           |   |   |   |   |   |   |   |   |   |                  |              |               |                  |               |
| Administration   | Insurance   | Insurance  | Comprehensive    |               |      |          |  |              |  |              |            |                |           |                |               |           |               |  |           |  |           |  |      |      |      |      |      |          |           |          |          |   |   |   |           |        |   |   |        |   |   |           |   |   |   |   |   |   |   |   |   |                  |              |               |                  |               |
|  |   |  | Insurance        |               |      |          |  |              |  |              |            |                |           |                |               |           |               |  |           |  |           |  |      |      |      |      |      |          |           |          |          |   |   |   |           |        |   |   |        |   |   |           |   |   |   |   |   |   |   |   |   |                  |              |               |                  |               |
| Fund   | Fund  | Fund   | Fund             |               |      |          |  |              |  |              |            |                |           |                |               |           |               |  |           |  |           |  |      |      |      |      |      |          |           |          |          |   |   |   |           |        |   |   |        |   |   |           |   |   |   |   |   |   |   |   |   |                  |              |               |                  |               |
| \$ -   | \$ 1,000  | \$ 11,799  | \$ 1,296         | \$ 1,199      |      |          |  |              |  |              |            |                |           |                |               |           |               |  |           |  |           |  |      |      |      |      |      |          |           |          |          |   |   |   |           |        |   |   |        |   |   |           |   |   |   |   |   |   |   |   |   |                  |              |               |                  |               |
| -  | -   | -  | 1,101,299        | 81,358        |      |          |  |              |  |              |            |                |           |                |               |           |               |  |           |  |           |  |      |      |      |      |      |          |           |          |          |   |   |   |           |        |   |   |        |   |   |           |   |   |   |   |   |   |   |   |   |                  |              |               |                  |               |
| -  | -   | 11,422   | -                | -             |      |          |  |              |  |              |            |                |           |                |               |           |               |  |           |  |           |  |      |      |      |      |      |          |           |          |          |   |   |   |           |        |   |   |        |   |   |           |   |   |   |   |   |   |   |   |   |                  |              |               |                  |               |
| 1,000,000  | -   | -  | -                | -             |      |          |  |              |  |              |            |                |           |                |               |           |               |  |           |  |           |  |      |      |      |      |      |          |           |          |          |   |   |   |           |        |   |   |        |   |   |           |   |   |   |   |   |   |   |   |   |                  |              |               |                  |               |
| -  | -   | -  | -                | -             |      |          |  |              |  |              |            |                |           |                |               |           |               |  |           |  |           |  |      |      |      |      |      |          |           |          |          |   |   |   |           |        |   |   |        |   |   |           |   |   |   |   |   |   |   |   |   |                  |              |               |                  |               |
| <b>1,000,000</b>   | <b>1,000</b>  | <b>23,221</b>  | <b>1,102,695</b> | <b>81,358</b> |      |          |  |              |  |              |            |                |           |                |               |           |               |  |           |  |           |  |      |      |      |      |      |          |           |          |          |   |   |   |           |        |   |   |        |   |   |           |   |   |   |   |   |   |   |   |   |                  |              |               |                  |               |

  

| FUND BALANCE<br>Advanced Funding<br>Reserve for Self Insurance<br>Reserve for Encumbered Assets<br>Unencumbered                              | <table border="0"> <tr> <td> <table border="0"> <tr> <th>Committer</th> <th>Unexpended</th> <th>Fund</th> </tr> <tr> <td>Building</td> <td></td> <td></td> </tr> </table> </td> <td> <table border="0"> <tr> <th>Public Works</th> <th>Management</th> <th>Health</th> <th>Industry</th> </tr> <tr> <td>Administration</td> <td>Insurance</td> <td>Insurance</td> <td>Comprehensive</td> </tr> <tr> <td></td> <td></td> <td></td> <td>Insurance</td> </tr> </table> </td> <td> <table border="0"> <tr> <th>Fund</th> <th>Fund</th> <th>Fund</th> <th>Fund</th> </tr> </table> </td> </tr> <tr> <td>-</td> <td>-</td> <td>-</td> <td>(91,079)</td> <td>(91,079)</td> </tr> <tr> <td>-</td> <td>-</td> <td>-</td> <td>-</td> <td>-</td> </tr> <tr> <td>293,168</td> <td>111,523</td> <td>111,523</td> <td>-</td> <td>-</td> </tr> <tr> <td>-</td> <td>-</td> <td>-</td> <td>-</td> <td>-</td> </tr> <tr> <td><b>293,168</b></td> <td><b>111,523</b></td> <td><b>111,523</b></td> <td><b>-</b></td> <td><b>293,168</b></td> </tr> </table> | <table border="0"> <tr> <th>Committer</th> <th>Unexpended</th> <th>Fund</th> </tr> <tr> <td>Building</td> <td></td> <td></td> </tr> </table> | Committer     | Unexpended     | Fund | Building |  |              | <table border="0"> <tr> <th>Public Works</th> <th>Management</th> <th>Health</th> <th>Industry</th> </tr> <tr> <td>Administration</td> <td>Insurance</td> <td>Insurance</td> <td>Comprehensive</td> </tr> <tr> <td></td> <td></td> <td></td> <td>Insurance</td> </tr> </table> | Public Works | Management | Health         | Industry  | Administration | Insurance     | Insurance | Comprehensive |  |           |  | Insurance | <table border="0"> <tr> <th>Fund</th> <th>Fund</th> <th>Fund</th> <th>Fund</th> </tr> </table> | Fund | Fund | Fund | Fund | - | - | - | (91,079) | (91,079) | - | - | - | - | - | 293,168 | 111,523 | 111,523 | - | - | - | - | - | - | - | <b>293,168</b> | <b>111,523</b> | <b>111,523</b> | <b>-</b> | <b>293,168</b> |
|--|---|--|---------------|----------------|------|----------|--|--------------|--|--------------|------------|----------------|-----------|----------------|---------------|-----------|---------------|--|-----------|--|-----------|--|------|------|------|------|---|---|---|----------|----------|---|---|---|---|---|---------|---------|---------|---|---|---|---|---|---|---|----------------|----------------|----------------|----------|----------------|
| <table border="0"> <tr> <th>Committer</th> <th>Unexpended</th> <th>Fund</th> </tr> <tr> <td>Building</td> <td></td> <td></td> </tr> </table> | Committer   | Unexpended   | Fund          | Building       |      |          | <table border="0"> <tr> <th>Public Works</th> <th>Management</th> <th>Health</th> <th>Industry</th> </tr> <tr> <td>Administration</td> <td>Insurance</td> <td>Insurance</td> <td>Comprehensive</td> </tr> <tr> <td></td> <td></td> <td></td> <td>Insurance</td> </tr> </table> | Public Works | Management   | Health       | Industry   | Administration | Insurance | Insurance      | Comprehensive |           |               |  | Insurance | <table border="0"> <tr> <th>Fund</th> <th>Fund</th> <th>Fund</th> <th>Fund</th> </tr> </table> | Fund      | Fund   | Fund | Fund |      |      |   |   |   |          |          |   |   |   |   |   |         |         |         |   |   |   |   |   |   |   |                |                |                |          |                |
| Committer  | Unexpended  | Fund   |               |                |      |          |  |              |  |              |            |                |           |                |               |           |               |  |           |  |           |  |      |      |      |      |   |   |   |          |          |   |   |   |   |   |         |         |         |   |   |   |   |   |   |   |                |                |                |          |                |
| Building   |   |  |               |                |      |          |  |              |  |              |            |                |           |                |               |           |               |  |           |  |           |  |      |      |      |      |   |   |   |          |          |   |   |   |   |   |         |         |         |   |   |   |   |   |   |   |                |                |                |          |                |
| Public Works   | Management  | Health   | Industry      |                |      |          |  |              |  |              |            |                |           |                |               |           |               |  |           |  |           |  |      |      |      |      |   |   |   |          |          |   |   |   |   |   |         |         |         |   |   |   |   |   |   |   |                |                |                |          |                |
| Administration   | Insurance   | Insurance  | Comprehensive |                |      |          |  |              |  |              |            |                |           |                |               |           |               |  |           |  |           |  |      |      |      |      |   |   |   |          |          |   |   |   |   |   |         |         |         |   |   |   |   |   |   |   |                |                |                |          |                |
|  |   |  | Insurance     |                |      |          |  |              |  |              |            |                |           |                |               |           |               |  |           |  |           |  |      |      |      |      |   |   |   |          |          |   |   |   |   |   |         |         |         |   |   |   |   |   |   |   |                |                |                |          |                |
| Fund   | Fund  | Fund   | Fund          |                |      |          |  |              |  |              |            |                |           |                |               |           |               |  |           |  |           |  |      |      |      |      |   |   |   |          |          |   |   |   |   |   |         |         |         |   |   |   |   |   |   |   |                |                |                |          |                |
| -  | -   | -  | (91,079)      | (91,079)       |      |          |  |              |  |              |            |                |           |                |               |           |               |  |           |  |           |  |      |      |      |      |   |   |   |          |          |   |   |   |   |   |         |         |         |   |   |   |   |   |   |   |                |                |                |          |                |
| -  | -   | -  | -             | -              |      |          |  |              |  |              |            |                |           |                |               |           |               |  |           |  |           |  |      |      |      |      |   |   |   |          |          |   |   |   |   |   |         |         |         |   |   |   |   |   |   |   |                |                |                |          |                |
| 293,168  | 111,523   | 111,523  | -             | -              |      |          |  |              |  |              |            |                |           |                |               |           |               |  |           |  |           |  |      |      |      |      |   |   |   |          |          |   |   |   |   |   |         |         |         |   |   |   |   |   |   |   |                |                |                |          |                |
| -  | -   | -  | -             | -              |      |          |  |              |  |              |            |                |           |                |               |           |               |  |           |  |           |  |      |      |      |      |   |   |   |          |          |   |   |   |   |   |         |         |         |   |   |   |   |   |   |   |                |                |                |          |                |
| <b>293,168</b>   | <b>111,523</b>  | <b>111,523</b>   | <b>-</b>      | <b>293,168</b> |      |          |  |              |  |              |            |                |           |                |               |           |               |  |           |  |           |  |      |      |      |      |   |   |   |          |          |   |   |   |   |   |         |         |         |   |   |   |   |   |   |   |                |                |                |          |                |

  

|                                    |              |            |              |              |
|------------------------------------|--------------|------------|--------------|--------------|
| Total Liabilities and Fund Balance | \$ 1,000,000 | \$ 293,168 | \$ 1,111,117 | \$ 1,022,111 |
|------------------------------------|--------------|------------|--------------|--------------|

The accompanying notes are an integral part of these financial statements.

ST. BARNABAS PARISH  
 INTERNAL SERVICE FUNDS  
 COMBINED BALANCE SHEET  
 December 31, 1974

|                                     | ASSETS                |   |   |                                     |                   | Liabilities          |                      | Total Assets         |                      |
|-------------------------------------|-----------------------|---|---|-------------------------------------|-------------------|----------------------|----------------------|----------------------|----------------------|
|                                     | Prepaid Services Fund | 24 Training Administration Complex Fund | 25 Training Parish Public Serv/Complex Fund | Lighting 24 Parish App Complex Fund | 222 Building Fund | 197                  | 197                  | December 31, 1974    | December 31, 1974    |
| Cash and Temporary Cash Investments | \$ 21,871             | \$ 250,312                              | \$ 147,384                                  | \$ 46,229                           | \$ 340,348        | \$ 4,811,453         | \$ 4,811,453         | \$ 4,811,453         | \$ 4,811,453         |
| Receivables                         | -                     | 2,871                                   | 1,941                                       | 849                                 | 1,822             | 15,488               | 15,488               | 15,488               | 18,948               |
| Prepaid Insurance                   | 88                    | -                                       | -   | -                                   | -                 | -                    | -                    | -                    | 11,027               |
| Due from Other Funds                | -                     | -                                       | -   | -                                   | -                 | 1,014,478            | 1,014,478            | 1,014,478            | 47,000               |
| Investments                         | -                     | 176,073                                 | -   | -                                   | -                 | 176,073              | 176,073              | 176,073              | 144,000              |
| Fixed Assets, Net of Depreciation   | 5,028                 | 1,114,032                               | 1,144,179                                   | 2,189,204                           | 32,422            | 4,342,288            | 4,342,288            | 4,342,288            | 4,664,282            |
| <b>Total Assets</b>                 | <b>\$ 28,027</b>      | <b>\$ 1,760,528</b>                     | <b>\$ 1,175,899</b>                         | <b>\$ 2,189,204</b>                 | <b>\$ 383,472</b> | <b>\$ 11,478,471</b> | <b>\$ 11,478,471</b> | <b>\$ 11,478,471</b> | <b>\$ 11,478,471</b> |

LIABILITIES AND FUND BALANCE

|   | LIABILITIES      |                     | FUND BALANCE               |  | Total Liabilities |                      | Total Liabilities and Fund Balance |                      |
|---|------------------|---------------------|----------------------------|--|-------------------|----------------------|------------------------------------|----------------------|
|   | Account Payable  | Accrued Liabilities | Reserved for Debt Interest | Reserved for Bonded Items (Unreserved) | 197               | 197                  | December 31, 1974                  | December 31, 1974    |
| Account Payable                           | \$ 25,000        | \$ 25,000           | \$ 6,157                   | \$ 11,027                              | \$ -              | \$ 8,144             | \$ 8,144                           | \$ 108,600           |
| Accrued Liabilities                       | -                | -                   | -                          | -                                      | -                 | 2,600,256            | 2,600,256                          | 3,296,641            |
| Reserve for Debt Interest                 | 4,789            | 471                 | 793                        | -                                      | -                 | 21,632               | 21,632                             | 14,191               |
| Reserve for Bonded Items (Unreserved)     | -                | -                   | 600,000                    | -                                      | -                 | 1,400,000            | 1,400,000                          | 484,032              |
| Reserve for Other Funds                   | -                | -                   | -                          | -                                      | -                 | -                    | -                                  | 480,000              |
| Reserve for Bonds                         | -                | -                   | -                          | -                                      | -                 | 411,000              | 411,000                            | 480,000              |
| <b>Total Liabilities</b>                  | <b>\$ 29,789</b> | <b>\$ 25,471</b>    | <b>\$ 676,150</b>          | <b>\$ 11,027</b>                       | <b>\$ 11,478</b>  | <b>\$ 4,482,288</b>  | <b>\$ 4,482,288</b>                | <b>\$ 4,811,453</b>  |
| <b>FUND BALANCE</b>                       | <b>\$ -</b>      | <b>\$ -</b>         | <b>\$ -</b>                | <b>\$ -</b>                            | <b>\$ -</b>       | <b>\$ 1,000,000</b>  | <b>\$ 1,000,000</b>                | <b>\$ 1,000,000</b>  |
| Reserve for Debt Interest                 | -                | 471                 | -                          | -                                      | -                 | 176,211              | 176,211                            | 188,000              |
| Reserve for Bonded Items (Unreserved)     | 21,632           | 25,228              | 600,253                    | 1,183,528                              | 11,472            | 4,087,211            | 4,087,211                          | 4,475,472            |
| <b>Total Fund Balance</b>                 | <b>\$ 21,632</b> | <b>\$ 25,700</b>    | <b>\$ 600,253</b>          | <b>\$ 1,183,528</b>                    | <b>\$ 11,472</b>  | <b>\$ 4,263,422</b>  | <b>\$ 4,263,422</b>                | <b>\$ 4,763,472</b>  |
| <b>Total Liabilities and Fund Balance</b> | <b>\$ 51,421</b> | <b>\$ 51,171</b>    | <b>\$ 1,266,403</b>        | <b>\$ 1,194,556</b>                    | <b>\$ 11,472</b>  | <b>\$ 11,478,471</b> | <b>\$ 11,478,471</b>               | <b>\$ 11,478,471</b> |

The accompanying notes are an integral part of these financial statements.

**ST. TAMMANN'S POLICE**  
**INTERNAL SERVICE FUNDS**  
**COMBINED STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNINGS**  
 For The Year Ended December 31, 1996

|                                      | Construction Building Fund |   | Unemployment Fund |   | Public Works Administration Fund |        | Risk Management Fund |           | Health Insurance Fund |           | Sinking Fund |         |
|--------------------------------------|----------------------------|---|-------------------|---|----------------------------------|--------|----------------------|-----------|-----------------------|-----------|--------------|---------|
|                                      |                            |   |                   |   |                                  |        |                      |           |                       |           |              |         |
| <b>REVENUES</b>                      |                            |   |                   |   |                                  |        |                      |           |                       |           |              |         |
| Charges for Services                 | \$                         | - | \$                | - | \$                               | 97,992 | \$                   | 1,065,078 | \$                    | 1,311,659 | \$           | 362,078 |
| Fines and Fees Credits               | -                          | - | -                 | - | -                                | 83,872 | -                    | -         | -                     | -         | -            | -       |
| Miscellaneous                        | -                          | - | 28,111            | - | 19,000                           | -      | 8,892                | -         | 11,682                | -         | 21,492       | -       |
| Total Operating Revenues             | -                          | - | 88,111            | - | 116,992                          | -      | 1,084,970            | -         | 1,323,341             | -         | 383,570      | -       |
| <b>OPERATING EXPENSES</b>            |                            |   |                   |   |                                  |        |                      |           |                       |           |              |         |
| Personnel Expense                    | -                          | - | -                 | - | 794,551                          | -      | -                    | -         | -                     | -         | -            | -       |
| Maintenance and Repairs              | -                          | - | -                 | - | 83,000                           | -      | -                    | -         | -                     | -         | -            | -       |
| Occupancy Expense                    | -                          | - | -                 | - | 83,311                           | -      | -                    | -         | -                     | -         | -            | -       |
| Contract Subscriptions               | -                          | - | -                 | - | 1,845                            | -      | -                    | -         | -                     | -         | -            | -       |
| Professional Services                | -                          | - | 3,724             | - | 30,000                           | -      | -                    | -         | -                     | -         | -            | -       |
| Insurance Expense                    | -                          | - | 6,044             | - | 14,000                           | -      | 1,229,248            | -         | 1,112,462             | -         | 897,190      | -       |
| Stationery Expense                   | -                          | - | -                 | - | 4,144                            | -      | -                    | -         | -                     | -         | -            | -       |
| Rental Expense                       | -                          | - | -                 | - | 15,959                           | -      | -                    | -         | -                     | -         | -            | -       |
| Interest Expense                     | -                          | - | -                 | - | 21,490                           | -      | -                    | -         | -                     | -         | -            | -       |
| Depreciation                         | -                          | - | -                 | - | 11,624                           | -      | -                    | -         | -                     | -         | -            | -       |
| Other                                | -                          | - | -                 | - | -                                | -      | -                    | -         | -                     | -         | -            | -       |
| Total Operating Expenses             | -                          | - | 30,861            | - | 1,074,961                        | -      | 1,099,248            | -         | 1,124,962             | -         | 1,074,380    | -       |
| Operating Income/(Loss)              | -                          | - | 48,111            | - | 84,730                           | -      | (84,730)             | -         | (81,621)              | -         | 87,190       | -       |
| <b>TRANSFERS-IN (OUT)</b>            |                            |   |                   |   |                                  |        |                      |           |                       |           |              |         |
| Net Income/(Loss)                    | -                          | - | -                 | - | -                                | -      | -                    | -         | -                     | -         | -            | -       |
| Net Income/(Loss)                    | -                          | - | 48,111            | - | 79,241                           | -      | (84,730)             | -         | (81,621)              | -         | 87,190       | -       |
| <b>RETAINED EARNINGS - BEGINNING</b> |                            |   |                   |   |                                  |        |                      |           |                       |           |              |         |
|                                      | -                          | - | 81,182            | - | 84,571                           | -      | 331,415              | -         | 1,055,281             | -         | 875,116      | -       |
| <b>RETAINED EARNINGS - ENDING</b>    |                            |   |                   |   |                                  |        |                      |           |                       |           |              |         |
|                                      | -                          | - | 129,293           | - | 163,812                          | -      | 246,685              | -         | 973,660               | -         | 962,306      | -       |

The accompanying notes are an integral part of these financial statements.

**ET. TAMBOSON BARRER**  
**PERSONAL SERVICE FUND**  
**CONDENSED STATEMENT OF CASH FLOWS**  
 For the Year Ended December 31, 2015

|  | Compliance<br>Including<br>Fidelity<br>Fund | Commuters<br>Fund | Pension<br>Adminstrator<br>Fund | Risk<br>Management<br>Insurance<br>Fund | Health<br>Expense<br>Fund | Voluntary<br>Companions<br>Insurance<br>Fund |
|--|---|-------------------|---------------------------------|---|---------------------------|--|
| <b>CASH FLOWS FROM OPERATING ACTIVITIES</b>  |   |                   |                                 |   |                           |  |
| Operating Income/ Loss   | \$ -  | \$ 49,018         | \$ 65,789                       | \$ 68,248                               | \$ 87,122                 | \$ 18,194                                    |
| Adjustable Allowance Operating Income/ Loss in<br>Cash Provided by Cash & Operating Activities | -   | -                 | 21,489                          | -                                       | -                         | -  |
| Depreciation   | -   | -                 | -                               | -                                       | -                         | -  |
| Change in Assets and Liabilities:  |   |                   |                                 |   |                           |  |
| Decrease/Increase in Accounts Receivable   | -   | (645)             | 11,018                          | 1,171                                   | 59,610                    | 8,176  |
| Increase/Decrease in Retained Assets   | -   | -                 | -                               | -                                       | -                         | -  |
| Decrease/Increase in Prepaid Expenses  | -   | -                 | 1,114                           | -                                       | 11,889                    | -  |
| Decrease/Increase in 2015 Cash/ Other Funds  | -   | -                 | -                               | 1,488,000                               | (7,000)                   | -  |
| Increase/Decrease in Accounts Payable  | -   | -                 | 2,108                           | 243                                     | (18,497)                  | 84,179                                       |
| Net Adjusted Liabilities   | (1,000,000)                                 | -                 | -                               | (1,000,000)                             | -                         | -  |
| Increase/Decrease in Other Cash  | (1,000,000)                                 | -                 | -                               | -                                       | -                         | -  |
|  | (1,000,000)                                 | 49,018            | 79,395                          | 808,719                                 | 11,821                    | 102,865                                      |
| <b>Net Cash Provided by/Used in Operating Activities</b>                                       |   |                   |                                 |   |                           |  |
| <b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>                                |   |                   |                                 |   |                           |  |
| Loans and Transfers to Other Cash Funds  | -   | -                 | -                               | -                                       | -                         | -  |
| Repayment/Refund Received from Insurance   | -   | -                 | (28,248)                        | -                                       | -                         | -  |
| Transfers to Cash Funds  | -   | -                 | -                               | -                                       | -                         | -  |
| <b>Net Cash Provided by/Used in Capital and Related Financing</b>                              |   |                   |                                 |   |                           |  |
|  | -   | -                 | (28,248)                        | -                                       | -                         | -  |
| <b>CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES</b>  |   |                   |                                 |   |                           |  |
| Operating Transfers to PPO   | -   | -                 | (28,248)                        | -                                       | -                         | -  |
| <b>NET INCREASE/DECREASE IN CASH AND CASH EQUIVALENTS</b>                                      |   |                   |                                 |   |                           |  |
|  | (1,000,000)                                 | 49,018            | 51,147                          | 808,719                                 | 11,821                    | 102,865                                      |
| <b>CASH AND CASH EQUIVALENTS - BEGINNING</b>   |   |                   |                                 |   |                           |  |
|  | \$ 1,000,000                                | \$ 18,000         | \$ 14,000                       | \$ 1,114,111                            | \$ 294,250                | \$ 85,111                                    |

The accompanying notes are an integral part of these financial statements.

**DE FINANCIAL STATEMENTS**  
**CONSOLIDATED FINANCIAL STATEMENTS**  
**CONSOLIDATED STATEMENT OF CASH FLOWS**  
 For The Year Ended December 31, 2016

|   | Financial Services |         | Property Administration |         | Oil Property Development |         | Oil Property Development |         | Oil Property Development |         | Oil Property Development |         |
|---|--------------------|---------|-------------------------|---------|--------------------------|---------|--------------------------|---------|--------------------------|---------|--------------------------|---------|
|   | 2016               | 2015    | 2016                    | 2015    | 2016                     | 2015    | 2016                     | 2015    | 2016                     | 2015    | 2016                     | 2015    |
| <b>Operating Activities</b>   |                    |         |                         |         |                          |         |                          |         |                          |         |                          |         |
| Net Income  | 1,136              | 1,047   | 20,195                  | 20,000  | 1,000                    | 1,000   | 1,000                    | 1,000   | 1,000                    | 1,000   | 1,000                    | 1,000   |
| Adjustments to reconcile net income to net cash provided by operating activities: |                    |         |                         |         |                          |         |                          |         |                          |         |                          |         |
| Depreciation and amortization   | 1,000              | 1,000   | 1,000                   | 1,000   | 1,000                    | 1,000   | 1,000                    | 1,000   | 1,000                    | 1,000   | 1,000                    | 1,000   |
| Gain on sale of assets  | (1,000)            | (1,000) | (1,000)                 | (1,000) | (1,000)                  | (1,000) | (1,000)                  | (1,000) | (1,000)                  | (1,000) | (1,000)                  | (1,000) |
| Change in accounts receivable   | 1,000              | 1,000   | 1,000                   | 1,000   | 1,000                    | 1,000   | 1,000                    | 1,000   | 1,000                    | 1,000   | 1,000                    | 1,000   |
| Change in accounts payable  | (1,000)            | (1,000) | (1,000)                 | (1,000) | (1,000)                  | (1,000) | (1,000)                  | (1,000) | (1,000)                  | (1,000) | (1,000)                  | (1,000) |
| Change in other assets and liabilities  | 1,000              | 1,000   | 1,000                   | 1,000   | 1,000                    | 1,000   | 1,000                    | 1,000   | 1,000                    | 1,000   | 1,000                    | 1,000   |
| Net cash provided by operating activities   | 1,136              | 1,047   | 20,195                  | 20,000  | 1,000                    | 1,000   | 1,000                    | 1,000   | 1,000                    | 1,000   | 1,000                    | 1,000   |
| <b>Investing Activities</b>   |                    |         |                         |         |                          |         |                          |         |                          |         |                          |         |
| Acquisition of property   | (1,000)            | (1,000) | (1,000)                 | (1,000) | (1,000)                  | (1,000) | (1,000)                  | (1,000) | (1,000)                  | (1,000) | (1,000)                  | (1,000) |
| Disposal of property  | 1,000              | 1,000   | 1,000                   | 1,000   | 1,000                    | 1,000   | 1,000                    | 1,000   | 1,000                    | 1,000   | 1,000                    | 1,000   |
| Net cash provided by investing activities   | 0                  | 0       | 0                       | 0       | 0                        | 0       | 0                        | 0       | 0                        | 0       | 0                        | 0       |
| <b>Financing Activities</b>   |                    |         |                         |         |                          |         |                          |         |                          |         |                          |         |
| Proceeds from debt  | 1,000              | 1,000   | 1,000                   | 1,000   | 1,000                    | 1,000   | 1,000                    | 1,000   | 1,000                    | 1,000   | 1,000                    | 1,000   |
| Payments of debt  | (1,000)            | (1,000) | (1,000)                 | (1,000) | (1,000)                  | (1,000) | (1,000)                  | (1,000) | (1,000)                  | (1,000) | (1,000)                  | (1,000) |
| Net cash provided by financing activities   | 0                  | 0       | 0                       | 0       | 0                        | 0       | 0                        | 0       | 0                        | 0       | 0                        | 0       |
| <b>Net change in cash and cash equivalents</b>                                    | 1,136              | 1,047   | 20,195                  | 20,000  | 1,000                    | 1,000   | 1,000                    | 1,000   | 1,000                    | 1,000   | 1,000                    | 1,000   |
| Cash and cash equivalents at beginning of year                                    | 1,000              | 1,000   | 1,000                   | 1,000   | 1,000                    | 1,000   | 1,000                    | 1,000   | 1,000                    | 1,000   | 1,000                    | 1,000   |
| Cash and cash equivalents at end of year  | 2,136              | 2,047   | 21,195                  | 21,000  | 2,000                    | 2,000   | 2,000                    | 2,000   | 2,000                    | 2,000   | 2,000                    | 2,000   |

For Cash Provided by Operating Activities

Net Cash Provided by Investing Activities

Net Cash Provided by Financing Activities

Net Change in Cash and Cash Equivalents

Cash and Cash Equivalents at Beginning of Year

Cash and Cash Equivalents at End of Year

Supplemental Information

Supplemental Information

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**DEFERRED COMPENSATION AGENCY FUND**

**ST. TAMMANY PARISH POLICE JURY**  
**CAPITAL PROJECTS FUND**  
**COMBINING STATEMENT OF FINANCIAL OPERATIONS AND BALANCES IN FIVE BALANCES**  
 For The Year Ended December 31, 1994

|  | Capital Stock<br>Improvements<br>Bond-Interest | Capital Stock<br>Improvements<br>District No. 1 | Capital Stock<br>Improvements<br>District No. 2 | Capital Stock<br>Improvements<br>District No. 3 | Capital Stock<br>Improvements<br>District No. 4 |
|--|--|---|---|---|---|
|  | Fund   | Fund  | Fund  | Fund  | Fund  |
| <b>REVENUES</b>  |  |   |   |   |   |
| Interest Gross   | -  | \$ -  | \$ -  | \$ -  | \$ -  |
| Other Revenues, Initially Reported   | 21,864   | 2,682   | 34,704  | 34,821  | 4,622   |
| <b>Total Revenues</b>  | <u>21,864</u>                                  | <u>2,682</u>                                    | <u>34,704</u>                                   | <u>34,821</u>                                   | <u>4,622</u>                                    |
| <b>EXPENDITURES</b>  |  |   |   |   |   |
| Police Salary  | -  | 149,279   | 244,843   | 41,659  | 86,545  |
| Police Benefits  | -  | -   | -   | -   | -   |
| Police Training  | -  | 145,275   | 244,843   | 41,659  | 86,545  |
| <b>Total Expenditures</b>  | <u>-</u>                                       | <u>294,554</u>                                  | <u>489,686</u>                                  | <u>83,318</u>                                   | <u>173,090</u>                                  |
| <b>DISBURSEMENTS (OF) REPORTED AS<br/>EXPENDITURES</b>                                 | <u>21,864</u>                                  | <u>111,652</u>                                  | <u>211,643</u>                                  | <u>125,017</u>                                  | <u>134,445</u>                                  |
| <b>OTHER FINANCING SOURCES (USES)</b>  |  |   |   |   |   |
| Fund Transfer-In   | -  | 15,221  | 28,049  | 30,049  | 31,126  |
| Fund Transfer-Out  | -  | -   | -   | -   | -   |
| <b>Total Other Financing Sources (Uses)</b>  | <u>-</u>                                       | <u>15,221</u>                                   | <u>28,049</u>                                   | <u>30,049</u>                                   | <u>31,126</u>                                   |
| <b>EXCESS (DEFICIENCY) OF REPORTED OTHER<br/>EXPENDITURES AND OTHER SOURCES (USES)</b> | <u>21,864</u>                                  | <u>11,051</u>                                   | <u>126,957</u>                                  | <u>104,804</u>                                  | <u>10,182</u>                                   |
| <b>FUND BALANCES - BEGINNING</b>   |  |   |   |   |   |
| INDIVIDUAL EQUITY TRANSACTIONS   | 179,486  | 4,126   | 668,508   | 24,799  | 3,588   |
| <b>FUND BALANCES - ENDING</b>  | <u>191,350</u>                                 | <u>15,177</u>                                   | <u>797,465</u>                                  | <u>309,603</u>                                  | <u>13,764</u>                                   |

The accompanying notes are an integral part of these financial statements.



**ST. TAMMANT PARISH  
NOTES TO FINANCIAL STATEMENTS**

**NOTE B**

**LONG-TERM DEBT (Continued)**

State and Federal laws and regulations require that the Parish perform certain maintenance and engineering functions at its landfill site (which closed on December 28, 1990) for thirty years after closure. A liability has been recognized based on the future postclosure-care costs that have not been paid or accrued at December 31, 1996. The estimated total current cost of the landfill postclosure care is \$164,164 at December 31, 1996 is based on the amount that would be paid if all equipment, facilities, and services required to monitor, and maintain the landfill were acquired as of December 31, 1996. However, the actual cost of postclosure care may be higher due to inflation, changes in technology, or changes in landfill laws and regulations.

During 1996, closure and postclosure expenditures totaling \$118,833 were incurred and are included in health and welfare expenditures on the General Fund Statement of Revenues, Expenditures, and Changes in Fund Balance.

**NOTE C**

**DUE TO/FROM OTHER FUNDS**

Individual Fund balances due to/from other funds at December 31, 1996 follows:

|   | Due To<br>Other Funds | Due From<br>Other Funds |
|---|-----------------------|-------------------------|
| <b>Special Revenue Funds</b>                |                       |                         |
| Lighting District No. 4                     | \$ 200                | \$ -                    |
| Public Health                               | -                     | 400,000                 |
| Lighting District No. 10                    | 1,935                 | -                       |
| Lighting District No. 1                     | 32,380                | -                       |
| Community Action Agency                     | 900,620               | -                       |
| <b>Internal Service Funds</b>               |                       |                         |
| Police Bay Complex                          | 400,000               | -                       |
| Risk Management Fund                        | -                     | 1,000,000               |
| Health Insurance                            | -                     | 324,000                 |
| Countdown Building Fund                     | 1,000,000             | -                       |
| <b>Capital Projects Funds</b>               |                       |                         |
| LCIBAG-Fire Protection                      | 91,867                | -                       |
| Transportation Administration Fund          | 270,240               | -                       |
| Capital Street Improvements District No. 4  | 9,428                 | -                       |
| Capital Street Improvements District No. 12 | 32,480                | -                       |
| <b>Total</b>                                | <b>\$ 1,824,000</b>   | <b>\$ 1,824,000</b>     |

**25. TRAVEL AND TRAVEL  
 COSTS SERVICE FUNDS**  
**COMPARISON STATEMENTS OF REVENUES, EXPENDITURES, AND TRANSFERS BY FUND BALANCE**  
 For The Year Ended December 31, 2006

|   | Revenue<br>State No. 5<br>Fund | Revenue<br>State No. 14<br>Fund | Transfers<br>Fund | Total<br>Revenue | Expenditures<br>Fund | Total<br>Expenditures |
|---|--------------------------------|---------------------------------|-------------------|------------------|----------------------|-----------------------|
| <b>REVENUES</b>   |                                |                                 |                   |                  |                      |                       |
| Taxes   |                                |                                 |                   |                  |                      |                       |
| All Taxes   |                                |                                 |                   |                  |                      |                       |
| Cable Taxes, Franchise and General  |                                |                                 |                   |                  |                      |                       |
| Special Assessments   | 1,034                          | 9,978                           | 60,249            | 71,261           | 71,261               | 71,261                |
| Other Revenues, primarily Interest  | 4,952                          | 3,428                           | 3,610             | 11,990           | 11,990               | 11,990                |
| Total Revenues  | 11,288                         | 14,404                          | 67,469            | 93,161           | 93,161               | 93,161                |
| <b>EXPENDITURES</b>   |                                |                                 |                   |                  |                      |                       |
| General Government  |                                |                                 |                   |                  |                      |                       |
| Other General Government  | 41,872                         | 28,228                          | 16,882            | 86,982           | 86,982               | 86,982                |
| Public Safety   | 61,872                         | 28,228                          | 16,882            | 106,982          | 106,982              | 106,982               |
| Total Expenditures  | 103,744                        | 56,456                          | 33,764            | 193,964          | 193,964              | 193,964               |
| <b>EXCESS (DEFICIENCY) OF REVENUES OVER<br/>EXPENDITURES</b>  |                                |                                 |                   |                  |                      |                       |
| OTHER FINANCING SOURCES (USES)  |                                |                                 |                   |                  |                      |                       |
| Fund Transfers to   |                                |                                 |                   |                  |                      |                       |
| Fund Transfers to   |                                |                                 |                   |                  |                      |                       |
| Total (Other Financing Sources) (Uses)  |                                |                                 |                   |                  |                      |                       |
| <b>EXCESS (DEFICIENCY) OF REVENUES OVER<br/>EXPENDITURES AND OTHER FINANCING<br/>SOURCES (USES)</b> |                                |                                 |                   |                  |                      |                       |
| FUND BALANCES - BEGINNING OF YEAR   | 23,111                         | 11,894                          | 6,927,759         | 7,062,764        | 7,062,764            | 7,062,764             |
| FUND BALANCES - ENDING  | 18,384                         | 6,428                           | 6,934,681         | 7,059,493        | 7,059,493            | 7,059,493             |
|   | 1                              | 5                               | 1                 | 1                | 1                    | 1                     |

The accompanying information is subject to audit by the State Auditor.

## CAPITAL PRODUCTS FUNDS

ST. TERESA'S PARISH  
 CAPITAL PROJECT FUNDS  
 COMBINED BALANCE SHEET  
 December 31, 1995

ASSETS

Cash and Temporary Cash Investments  
 Receivable

|                   | Fund              | TOT Trustee<br>Retainable<br>Fund | Temporary Trust<br>Construction<br>Fund | Parishioner<br>Praying Project<br>Fund | LCRMC - For<br>Institutional<br>Improvement<br>Fund | Proportionate<br>Administration<br>Fund |
|-------------------|-------------------|-----------------------------------|---|--|---|---|
| \$ 115,011        | \$ 152,291        | \$ -                              | \$ -                                    | \$ 45,129                              | \$ 89,479   | \$ 1,000                                |
| 1,685             | 1,682             | -                                 | -                                       | 328                                    | 128,621   | 586,552                                 |
| <u>\$ 116,696</u> | <u>\$ 153,973</u> | <u>\$ -</u>                       | <u>\$ -</u>                             | <u>\$ 45,457</u>                       | <u>\$ 318,100</u>                                   | <u>\$ 587,552</u>                       |

Total Assets

LIABILITIES AND FUND BALANCE

UNAPPORTIONED  
 Accounts Payable  
 Due in Other Funds

|      |      |      |      |      |            |           |
|------|------|------|------|------|------------|-----------|
| \$ - | \$ - | \$ - | \$ - | \$ - | \$ 148,200 | \$ 11,000 |
| -    | -    | -    | -    | -    | 51,961     | 120,641   |
| -    | -    | -    | -    | -    | 344,145    | 201,121   |

Total Liabilities

FUND BALANCE

Reserve for Encumbrances  
 Unreserved  
 Designated for Capital Outlay

|                  |                  |             |             |                  |                   |                  |
|------------------|------------------|-------------|-------------|------------------|-------------------|------------------|
| 25,562           | 21,493           | -           | -           | 45,642           | -                 | 33,493           |
| 21,000           | 22,600           | -           | -           | 41,641           | -                 | 25,490           |
| <u>\$ 46,562</u> | <u>\$ 44,093</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 87,283</u> | <u>\$ 344,145</u> | <u>\$ 58,983</u> |

Total Fund Balance

Total Liabilities and Fund Balance

ST. AUGUSTINE BRIDGE  
CAPITAL PROJECT FUND  
COMBINED BALANCE SHEET  
December 31, 1996

| ASSETS                               |  | Capital Stock Improvements |           | Capital Stock Improvements |           | Capital Stock Improvements |          | Capital Stock Improvements |          |
|--------------------------------------|--|----------------------------|-----------|----------------------------|-----------|----------------------------|----------|----------------------------|----------|
|                                      |  | Balance No. 1              | Period    | Balance No. 2              | Period    | Balance No. 3              | Period   | Balance No. 4              | Period   |
|                                      |  | Fund                       | Fund      | Fund                       | Fund      | Fund                       | Fund     | Fund                       | Fund     |
| Gifts and Temporary Cash Investments |  | \$ 281,478                 | \$ 84,422 | \$ 194,777                 | \$ 62,554 | \$ -                       | \$ -     | \$ -                       | \$ -     |
| Reserve                              |  | 4,588                      | 1,028     | 1,328                      | 1,892     | -                          | -        | -                          | 871      |
| Total Assets                         |  | \$ 286,066                 | \$ 85,450 | \$ 196,105                 | \$ 64,446 | \$ -                       | \$ -     | \$ -                       | \$ 871   |
| LIABILITIES AND FUND BALANCE         |  |                            |           |                            |           |                            |          |                            |          |
| LIABILITIES                          |  |                            |           |                            |           |                            |          |                            |          |
| Accounts Payable                     |  | \$ -                       | \$ 85,785 | \$ 114,051                 | \$ 15,085 | \$ -                       | \$ -     | \$ -                       | \$ -     |
| Due to Other Funds                   |  | -                          | -         | -                          | -         | -                          | -        | -                          | -        |
| Total Liabilities                    |  | -                          | \$ 85,785 | \$ 114,051                 | \$ 15,085 | \$ -                       | \$ -     | \$ -                       | \$ -     |
| FUND BALANCE:                        |  |                            |           |                            |           |                            |          |                            |          |
| Balance for Encumbrances             |  | -                          | 14,469    | 50,276                     | 15,886    | -                          | -        | -                          | -        |
| Unassigned                           |  | 600,258                    | 1,114     | 64,565                     | 11,411    | 628                        | 628      | 628                        | 628      |
| Designated for Capital Outlay        |  | 652,314                    | 2,172     | 69,263                     | 61,018    | 672                        | 672      | 672                        | 672      |
| Total Fund Balance                   |  | \$ 1,254,884               | \$ 3,455  | \$ 124,104                 | \$ 88,515 | \$ 1,300                   | \$ 1,300 | \$ 1,300                   | \$ 1,300 |

The accompanying notes are an integral part of these financial statements.

FT. TARRANT DAM  
CAPITAL PROJECT FUND  
COMBINED BALANCE SHEET  
December 31, 1996

| ASSETS                              |            | Capital Stock |            | Capital Stock |            | Capital Stock |            | Capital Stock |            |
|-------------------------------------|------------|---------------|------------|---------------|------------|---------------|------------|---------------|------------|
|                                     |            | Debt No. 1    | Debt No. 4 | Debt No. 7    | Debt No. 8 | Debt No. 9    | Debt No. 9 | Debt No. 9    | Debt No. 9 |
|                                     |            | Fund          | Fund       | Fund          | Fund       | Fund          | Fund       | Fund          | Fund       |
| Cash and Temporary Cash Investments | \$ 411,894 | \$ -          | \$ -       | \$ 411,849    | \$ 99      | \$ 187,269    |            |               |            |
| Receivables                         | 1,082      | 3,611         | 1,152      |               | 382        | 1,492         |            |               |            |
| Total Assets                        | \$ 412,976 | \$ 3,611      | \$ 1,152   | \$ 412,976    | \$ 382     | \$ 188,761    |            |               |            |
| LIABILITIES AND FUND BALANCE        |            |               |            |               |            |               |            |               |            |
| Accounts Payable                    | \$ 22,229  | \$ 18,419     | \$ 11,229  | \$ -          | \$ -       | \$ -          |            |               |            |
| Due to Other Funds                  |            | 3,462         |            |               |            |               |            |               |            |
| Total Liabilities                   | \$ 22,229  | \$ 21,881     | \$ 11,229  |               |            |               |            |               |            |
| FUND BALANCE                        | 390,747    | 180,089       | 441,911    |               |            | 188,761       |            |               |            |
| Source for Investments              |            | 20,270        | 103,640    |               |            | 332           |            |               |            |
| Unassigned                          | 390,747    | 159,819       | 338,271    |               |            | 188,429       |            |               |            |
| Total Fund Balance                  | \$ 390,747 | \$ 360,111    | \$ 441,911 | \$ 459,761    | \$ 332     | \$ 189,093    |            |               |            |
| Total Liabilities and Fund Balance  |            |               |            | \$ 459,761    | \$ 332     | \$ 189,093    |            |               |            |

ST. JOSEPH'S PARISH  
CATHOLIC PROJECT FUND  
COMBINED BALANCE SHEET  
December 31, 2004

|                                    | ASSETS                                |                                       |                                       | Capital Asset                         |                                       |                                       | Capital Asset                         |                                       |                                       | Total                                 |                                       |                                       |
|------------------------------------|---------------------------------------|---------------------------------------|---------------------------------------|---------------------------------------|---------------------------------------|---------------------------------------|---------------------------------------|---------------------------------------|---------------------------------------|---------------------------------------|---------------------------------------|---------------------------------------|
|                                    | Capital Asset<br>Donor No. 10<br>Fund | Capital Asset<br>Donor No. 11<br>Fund | Capital Asset<br>Donor No. 12<br>Fund | Capital Asset<br>Donor No. 13<br>Fund | Capital Asset<br>Donor No. 14<br>Fund | Capital Asset<br>Donor No. 15<br>Fund | Capital Asset<br>Donor No. 16<br>Fund | Capital Asset<br>Donor No. 17<br>Fund | Capital Asset<br>Donor No. 18<br>Fund | Capital Asset<br>Donor No. 19<br>Fund | Capital Asset<br>Donor No. 20<br>Fund | Capital Asset<br>Donor No. 21<br>Fund |
| Catholic Temporal Cash Investments | \$ 20,216                             | \$ 14,179                             | \$ -                                  | \$ 100,119                            | \$ 30,181                             | \$ 3,081,023                          | \$ 3,081,023                          | \$ 3,081,023                          | \$ 3,081,023                          | \$ 3,081,023                          | \$ 3,081,023                          | \$ 3,081,023                          |
| Receivables                        | 2,552                                 | 3,482                                 | 155                                   | 4,412                                 | 3,152                                 | 31,482                                | 31,482                                | 31,482                                | 31,482                                | 31,482                                | 31,482                                | 31,482                                |
| Total Assets                       | \$ 22,768                             | \$ 17,661                             | \$ 155                                | \$ 104,531                            | \$ 33,333                             | \$ 3,112,505                          | \$ 3,112,505                          | \$ 3,112,505                          | \$ 3,112,505                          | \$ 3,112,505                          | \$ 3,112,505                          | \$ 3,112,505                          |

LIABILITIES AND FUND BALANCE

|                                    |           |           |           |            |            |              |              |              |              |              |              |              |
|------------------------------------|-----------|-----------|-----------|------------|------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| LIABILITIES                        |           |           |           |            |            |              |              |              |              |              |              |              |
| Amounts Payable                    | \$ 18,624 | \$ -      | \$ 11,812 | \$ 54,119  | \$ 62,220  | \$ 91,040    | \$ 91,040    | \$ 91,040    | \$ 91,040    | \$ 91,040    | \$ 91,040    | \$ 91,040    |
| Due to Other Funds                 | -         | -         | 16,852    | -          | -          | 18,000       | 18,000       | 18,000       | 18,000       | 18,000       | 18,000       | 18,000       |
| Total Liabilities                  | \$ 18,624 | \$ -      | \$ 28,664 | \$ 54,119  | \$ 62,220  | \$ 109,040   | \$ 109,040   | \$ 109,040   | \$ 109,040   | \$ 109,040   | \$ 109,040   | \$ 109,040   |
| FUND BALANCE                       |           |           |           |            |            |              |              |              |              |              |              |              |
| Reserve for Encumbrances           | 14,116    | 41,617    | 4,129     | 212,279    | -          | 1,116,061    | 1,116,061    | 1,116,061    | 1,116,061    | 1,116,061    | 1,116,061    | 1,116,061    |
| Designated for Capital/Endowment   | 31,032    | 10,000    | 41,067    | 3,448      | 44,000     | 86,411       | 86,411       | 86,411       | 86,411       | 86,411       | 86,411       | 86,411       |
| Total Fund Balance                 | \$ 45,148 | \$ 51,617 | \$ 45,196 | \$ 215,727 | \$ 44,000  | \$ 1,192,472 | \$ 1,192,472 | \$ 1,192,472 | \$ 1,192,472 | \$ 1,192,472 | \$ 1,192,472 | \$ 1,192,472 |
| Total Liabilities and Fund Balance | \$ 63,772 | \$ 51,617 | \$ 73,860 | \$ 269,846 | \$ 106,220 | \$ 1,301,512 | \$ 1,301,512 | \$ 1,301,512 | \$ 1,301,512 | \$ 1,301,512 | \$ 1,301,512 | \$ 1,301,512 |

The accompanying notes are an integral part of these financial statements.

**ST. TAMMANY PARISH  
SCHEDULE OF FINDINGS (Continued)  
FOR THE YEAR ENDED DECEMBER 31, 1996**

**Finding**

The Parish did not submit updated disclosure reports within 30 days of awarding a contract not previously reported.

**Management's Response**

The Parish assures that Disclosure Reports affecting LCDBG projects will be submitted within the required 30-day period following contract awards.

For the Office of Community Development's letter dated April 13, 1997 to Parish Jury President, all of the monitoring findings noted in their report have been cleared.



Our consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be material weaknesses under standards established by the American Institute of Certified Public Accountants. A material weakness is a condition in which the design or operation of one or more of the specific internal control structure elements does not reduce to a relatively low level the risk that errors or irregularities in amounts that would be material in relation to the general purpose financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control structure and its operation that we consider to be material weaknesses as defined above.

This report is intended for the information of the Police Jury, Parish management, the Louisiana State Department of Social Services (the designated recipient agency), the Legislative Auditor of the State of Louisiana, and Federal grantor agencies. However, this report is a matter of public record and its distribution is not limited.



A Professional Accounting Corporation

June 13, 1997

**ST. TAMMANT PARISH  
SCHEDULE OF FINDINGS  
FOR THE YEAR ENDED DECEMBER 31, 1996**

The State of Louisiana's Office of Community Development audited the Parish's Louisiana Community Development Block Grant, a major program for 1996. The deficiencies were noted in their report dated March 7, 1997.

**Finding**

Prior to awarding construction contracts, the Parish is required to contact the U.S. Department of Treasury to verify that the bondingagency company used by the contractor are on an approved list maintained by that department. The Louisiana Insurance Commissioner's Office must also be contacted for the purpose of determining as to whether or not the agent selling the bond is licensed to do business in Louisiana. Documentation of these contacts must be maintained in the files. For one of the contractors employed by the Parish, there was no documentation indicating that the Parish had met these requirements.

**Management's Response**

The Parish contacted the U.S. Department of Treasury and the Louisiana Insurance Commission and has submitted the appropriate documentation to the Office of Community Development.

**Finding**

For the contractors employed by the Parish for this grant, the Parish is required to perform an employee interview for each job classification. These interviews are to be documented utilizing "employee interview forms." It was noted that for one contractor, an employee interview had not been performed for one particular job classification (painter).

**Management's Response**

Subsequent payrolls from that Contractor have been reviewed, but no "painter" has worked on the project since performance of the audit by the Office of Community Development. The Parish acknowledges that it is a program requirement to interview a worker for each job classification. On any future LCDRG projects, the Parish's Labor Compliance Office will make such required interviews of each classification.

**Finding**

The Parish's contract with its LCDRG grant consultant did not stipulate that ten percent of the contract amount would be retained until the grant had been conditionally closed out.

**Management's Response**

The Parish amended its contract with its LCDRG grant consultant so that the final ten percent due to the grant consultant will be paid after the state monitoring letter has been received and the Letter of Conditional Close-out has been received by the Parish.

**ST. TAMMANT PARISH**  
**DEFERRED COMPENSATION AGENCY FUND**  
**STATEMENT OF CHANGES IN ASSETS AND LIABILITIES**  
**For The Year Ended December 31, 1996**

|                       | Balance<br>December 31,<br>1995 | Additions        | Deletions        | Balance<br>December 31,<br>1996 |
|-----------------------|---------------------------------|------------------|------------------|---------------------------------|
| <b>ASSETS</b>         |                                 |                  |                  |                                 |
| Investments           | \$ 81,812                       | \$ 30,796        | \$ 15,014        | \$ 97,594                       |
|                       | <u>\$ 81,812</u>                | <u>\$ 30,796</u> | <u>\$ 15,014</u> | <u>\$ 97,594</u>                |
| <b>LIABILITIES</b>    |                                 |                  |                  |                                 |
| Deferred Compensation |                                 |                  |                  |                                 |
| Benefits Payable      | \$ 81,812                       | \$ 30,796        | \$ 15,014        | \$ 97,594                       |
|                       | <u>\$ 81,812</u>                | <u>\$ 30,796</u> | <u>\$ 15,014</u> | <u>\$ 97,594</u>                |

The accompanying notes are an integral part of these financial statements.

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE  
WITH SPECIFIC REQUIREMENTS APPLICABLE TO NONMAJOR  
FEDERAL FINANCIAL ASSISTANCE PROGRAM TRANSACTIONS**

To the St. Tammany Parish Police Jury

We have audited the general purpose financial statements of St. Tammany Parish (a political subdivision of the State of Louisiana) (the "Parish"), as of and for the year ended December 31, 1996, and have issued our report thereon dated June 11, 1997, in which our opinion was qualified with respect to presentation in accordance with generally accepted accounting principles.

In connection with our audit of the general purpose financial statements of the Parish, and with our consideration of the Parish's control structure used to administer Federal financial assistance programs, as required by Office of Management and Budget Circular A-128, *Audit of State and Local Governments*, we selected certain transactions applicable to certain nonmajor Federal financial assistance programs for the year ended December 31, 1996. As required by OMB Circular A-128, we have performed auditing procedures to test compliance with the requirements governing (1) types of services allowed or disallowed and (2) eligibility that are applicable to these transactions. Our procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on the Parish's compliance with these requirements. Accordingly, we do not express such an opinion.

With respect to the items tested, the results of these procedures disclosed no material instances of noncompliance with the requirements listed in the preceding paragraph. With respect to items not tested, nothing came to our attention that caused us to believe that the Parish had not complied, in all material respects, with these requirements.

This report is intended for the information of the Police Jury, Parish management, the Louisiana State Department of Social Services (the designated cognizant agency), the Legislative Auditor of the State of Louisiana, and Federal grantor agencies. However, this report is a matter of public record and its distribution is not limited.

*Robert John Romig, III*

A Professional Accounting Corporation

June 11, 1997

A Professional Accounting Corporation

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Member of Affiliates with an existing Firm, Successors, Inc.

In our opinion, the Parish complied, in all material respects, with the specific requirements referred to in the second paragraph that are applicable to its major federal financial assistance programs for the year ended December 31, 1990.

This report is intended for the information of the Police Jury, Parish management, the Louisiana State Department of Social Services (the designated recipient agency), the Legislative Auditor for the State of Louisiana, and Federal grantor agencies. However, this report is a matter of public record and its distribution is unlimited.



A Professional Accounting Corporation

June 13, 1991



This report is intended for the information of the Police Jury, Parish management, the Louisiana State Department of Social Services (the designated cognizant agency), the Legislative Auditor of the State of Louisiana, and Federal grantor agencies. However, this report is a matter of public record and its distribution is not limited.

*Arthur J. LeBlanc, CPA*

A Professional Accounting Corporation

June 13, 1997



**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE  
WITH THE GENERAL REQUIREMENTS APPLICABLE  
TO FEDERAL FINANCIAL ASSISTANCE PROGRAMS**

To the St. Tammany Parish Police Jury

We have audited the general purpose financial statements of St. Tammany Parish (a political subdivision of the State of Louisiana) (the "Parish"), as of and for the year ended December 31, 1996, and have issued our report thereon dated June 11, 1997, in which our opinion was qualified with respect to presentation in accordance with generally accepted accounting principles.

We have applied procedures to test the Parish's compliance with the following requirements applicable to its Federal financial assistance programs, which are identified in the Schedule of Federal Financial Assistance, for the year-end of December 31, 1996:

- Political Activity
- Davis-Bacon Act
- Civil Rights
- Cash Management
- Federal Financial Reports
- Allowable Costs/Costs Principles
- Drug-Free Workplace Act
- Administrative Requirements

Our procedures were limited to the applicable procedures described in the Office of Management and Budget's "Compliance Supplement for Single Audits of State and Local Governments" (September 1990 Revision). Our procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on the Parish's compliance with the requirements listed in the preceding paragraph. Accordingly, we do not express such an opinion.

With respect to the items listed, the results of these procedures disclosed no material instances of non-compliance with the requirements as listed in the second paragraph of this report. With respect to the items not listed, nothing came to our attention that caused us to believe that the Parish had not complied, in all material respects, with those requirements.

*A Professional Accounting Corporation*

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Member of AICPA (Inactive) and CPAA (Inactive) Computer Provider Network and AICPA Provider Network  
International Affiliation with Accounting Firm: None listed, Inc.



During the year ended December 31, 1996, the Parish expended 69% of its total Federal financial assistance under the following major and non-major Federal financial assistance programs:

- Community Development Block Grant
- National Recreational Trails Funding Program
- Community Services Block Grant

We performed tests of controls, as required by OMB Circular A-128, to evaluate the effectiveness of the design and operation of internal control structure policies and procedures that we have considered relevant to preventing or detecting material noncompliance with specific requirements, general requirements, and requirements governing claims for advances and reimbursements and amounts claimed or used for matching that are applicable to the Parish's major Federal financial assistance program, which is identified in the accompanying Schedule of Federal Financial Assistance, and the aforementioned non-major programs. Our procedures were less in scope than would be necessary to render an opinion on these internal control structure policies and procedures. Accordingly, we do not express such an opinion.

Our consideration of the internal control structure policies and procedures used in administering Federal financial assistance would not necessarily disclose all matters in the internal control structure that might constitute material weaknesses under standards established by the American Institute of Certified Public Accountants. A material weakness is a reportable condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that noncompliance with laws and regulations that would be material to a Federal financial assistance program may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control structure and its operation that we consider to be material weaknesses as defined above.

This report is intended for the information of the Police Jury, Parish management, the Louisiana State Department of Social Services (the designated cognizant agency), the Legislative Auditor of the State of Louisiana, and Federal grantor agencies. However, this report is a matter of public record and its distribution is not limited.



A Professional Accounting Corporation

June 15, 1997

financial assistance programs are managed in compliance with applicable laws and regulations. Because of inherent limitations in any internal control structure, errors, irregularities, or instances of noncompliance may nevertheless occur and not be detected. Also, projection of any evaluation of the structure in future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

For the purpose of this report, we have classified the significant internal control structure policies and procedures used in administering federal financial assistance programs into the following categories:

#### **Accounting Control Categories**

- Financial Report Cycle (including controls established to ensure compliance with laws and regulations that has a material impact on the general purpose financial statements)
- Treasury Cycle
- Revenue Cycle
- Payroll/Expenditure Cycle
- Vendor Expenditure Cycle
- Commodity (Fixed Asset/Inventory) Cycle
- Federal Grants Cycle

#### **Administrative Control Categories**

##### **General Requirements**

- Political Activity
- Davis-Bacon Act
- Civil Rights
- Cash Management
- Federal Financial Reports
- Allowable Costs/Cost Principles
- Drug-Free Workplace Act
- Administrative Requirements

##### **Specific Requirements**

- Type of Services Allowed or Disallowed
- Eligibility
- Matching, Level of Support and/or Cost Sharing
- Reporting
- Special Requirements, if Any
- Cost Allocation
- Claims for Advances and Reimbursements
- Accounts Claimed or Used for Matching

For all of the internal control structure categories listed in the preceding paragraph, we obtained an understanding of the design of relevant policies and procedures and determined whether they have been placed in operation, and we assessed control risk.

**ST. TAMMANY PARISH  
GENERAL FUND  
BALANCE SHEET**

**EXHIBIT B-1**

**ASSETS**

|                                    | December 31,        |                     |
|------------------------------------|---------------------|---------------------|
|                                    | 1996                | 1995                |
| <b>CURRENT ASSETS</b>              |                     |                     |
| Cash and Temporary Cash Investment | \$ 728,813          | \$ 66,834           |
| Receivables:                       |                     |                     |
| Ad Valorem                         | 1,194,139           | 986,316             |
| Other                              | 947,139             | 1,011,828           |
| Other Assets                       | 1,258               | -                   |
| <b>Total Assets</b>                | <b>\$ 2,771,349</b> | <b>\$ 2,065,078</b> |

**LIABILITIES AND FUND BALANCE**

**LIABILITIES**

|                                    |                  |                  |
|------------------------------------|------------------|------------------|
| Accounts Payable                   | \$ 187,194       | \$ 258,663       |
| Accrued Liabilities                | 289,328          | 48,820           |
| Due to Other Funds                 | -                | 388,989          |
| Matured Bonds and Interest Payable | -                | 37,878           |
| Other Liabilities                  | 1,084,696        | 813,878          |
| <b>Total Liabilities</b>           | <b>1,670,694</b> | <b>1,732,780</b> |

**FUND BALANCE**

|   |                     |                     |
|---|---------------------|---------------------|
| Reserved for Encumbrances                 | 7,682               | 49,835              |
| Unreserved and Undesignated               | 1,118,297           | 816,863             |
| <b>Total Fund Balance</b>                 | <b>1,118,297</b>    | <b>866,758</b>      |
| <b>Total Liabilities and Fund Balance</b> | <b>\$ 2,388,991</b> | <b>\$ 1,699,538</b> |

The accompanying notes are an integral part of these financial statements.

**ST. TAMMANY PARISH  
NOTES TO FINANCIAL STATEMENTS**

**NOTE 4**

**DESCRIPTION OF FUNDS AND ACCOUNT GROUPS**

Fund accounting is utilized by St. Tammany Parish (the "Parish") to account for the diverse nature of its activities. Funds are established to account for certain types of activities and each fund is accounted for as a separate entity. The funds established by the Parish are described below:

**GENERAL FUND**

The General Fund is the principal fund of the Parish and is used to account for all activities of the Parish not included in the other specified funds. The General Fund accounts for the normal recurring activities of the Parish.

**SPECIAL REVENUE FUNDS**

These funds are used to account for specific revenue sources that are restricted to expenditures for specific purposes.

**DEBT SERVICE FUNDS**

These funds are used to account for the accumulation of resources and payment of general obligation and sales tax bond principal and interest from governmental revenues, and special assessment bond principal and interest from special assessment levies where the Parish is obligated in some manner. The payment of principal and interest on the revenue bonds issued by operations of the St. Tammany Administrative Complex are accounted for in the Interest Service Funds rather than in the Debt Service Funds (See Note K).

**CAPITAL PROJECTS FUNDS**

These funds are utilized to account for the purchase, construction and renovation of the Parish's road and drainage systems. Their resources are derived principally from proceeds of general obligation bonds, sales tax bonds, special assessment certificates of indebtedness and transfers from Special Revenue Funds.

**INTERNAL SERVICE FUNDS**

The Internal Service Funds are used to account for financial and administrative services, such as purchasing, and accounting, as well as general services, such as public works services and insurance activities provided by one department to other departments or governments on a cost-reimbursed basis. The Parish applies all applicable GASB pronouncements in accounting and reporting for its Internal Service Funds.

**AGENCY FUNDS**

Agency Funds are used to account for assets held by the Parish as an agent for individuals, private organizations, other governments and/or other funds. The deferred compensation fund accounts for assets held for employees in accordance with the provisions of Internal Revenue Code Sec. 457.

INDEPENDENT AUDITOR'S REPORT ON  
 GENERAL PURPOSE FINANCIAL STATEMENTS AND SUPPORTING SCHEDULES

To the St. Tammany Parish Police Jury:

We have audited the general purpose financial statements of St. Tammany Parish (a political subdivision of the State of Louisiana) (the "Parish") as of December 31, 1996, and for the year then ended, as listed in the accompanying table of contents. The general purpose financial statements and the supporting schedules referred to below are the responsibility of the Parish's management. Our responsibility is to express an opinion on these general purpose financial statements and schedules based on our audit. We did not audit the financial statements of the Parish Library Fund, which statements reflect total assets and revenues constituting 21 percent and 11 percent, respectively, of the assets and revenues of the Special Revenue Funds. Those statements were audited by other auditors whose report has been furnished to us and our opinion, insofar as it relates to the amounts included for the Parish Library Fund, is based solely on the report of the other auditors. The financial statements of the Parish as of December 31, 1995, were audited by other auditors whose report dated May 18, 1996 expressed an unqualified opinion on those statements.

We conducted our audit in accordance with generally accepted auditing standards, Government Auditing Standards (1994 Revision), issued by the Comptroller General of the United States, and the provisions of Office of Management and Budget Circular A-128, *Audit of State and Local Governments*. Those standards and OMB Circular A-128 require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and the disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

Generally accepted accounting principles require the presentation of financial statements for the primary government and its component units. As more fully explained in Note D to the financial statements, the general purpose financial statements referred to above do not represent those of the primary government and its component units.

In our opinion, based on our audit and the report of other auditors, except for the effect of the matter discussed in the preceding paragraph, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of St. Tammany Parish as of December 31, 1996 and the results of its operations and cash flows of its proprietary fund types for the year then ended in conformity with generally accepted accounting principles.

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LOCAL GOVERNMENT OF BENTON COUNTY  
 EXPENDITURES

CURRENT OPERATING EXPENDITURES

Fund Transfers to  
 Fund Transfers to

Total Other Financing Sources (Fund)

LOCAL GOVERNMENT OF BENTON COUNTY  
 CAPITAL PROJECTS AND OTHER ACTIVITIES FUND

PERSONAL SERVICES - REGIONS

PERSONAL SERVICES - REGION

|  | Current Fund |           | Expenses       |           | Special Revenue Fund Types |           |
|--|--------------|-----------|----------------|-----------|----------------------------|-----------|
|  | Budget       | Actual    | Administrative | Capital   | Budget                     | Actual    |
|  | 61,282       | 66,655    | 21,283         | 45,372    | 1,418,028                  | 1,418,028 |
|  | 14,128       | 14,645    | 14,645         | —         | 64,124                     | 21,480    |
|  | 47,154       | 52,010    | —              | 47,327    | 1,353,904                  | 1,396,548 |
|  | 20,154       | 20,315    | 2,113          | 18,202    | 8,923,139                  | 114,428   |
|  | 21,074       | 44,119    | 289,111        | 2,100,000 | 6,461,149                  | 6,461,149 |
|  | 61,282       | 66,655    | —              | 1,872,481 | 16,216,642                 | —         |
|  | 1,451,272    | 1,418,028 | 1,288,628      | 1,133,828 | 1,133,828                  | 1,133,828 |

The accompanying notes are an integral part of these financial statements.

**ST. TAMMANY PARISH**  
**NOTES TO FINANCIAL STATEMENTS**

**NOTE C**

**SUMMARY OF SIGNIFICANT ACCOUNTING MATTERS (Continued)**

**TRANSFERS**

Advances between funds which are not expected to be repaid are accounted for as transfers. In those cases in which repayment is expected, the advances are accounted for through the various due to and due from accounts.

**RESIDUAL EQUITY TRANSFERS**

Transfers of residual balances of discontinued funds or programs are accounted for as residual equity transfers. These residual equity transfers are recognized at the time the underlying events occur.

**RESTRICTED ASSETS**

Restricted assets on the balance sheet of the Sales Tax District No. 3 Debt Service Fund represent the bond sinking funds and bond reserve funds which are required to be maintained pursuant to the Sales Tax Bond Series 1982A, 1982B, 1982C, and 1982D ordinances. Bond balances, in the amount of the bond reserve funds, are reserved as these funds are legally segregated for a specific future use.

Restricted assets on the balance sheet of the St. Tammany Administrative Complex Internal Service Fund represent the bond sinking fund, bond reserve fund and depreciation reserve fund which are required to be maintained pursuant to the Southern Hotel Revenue Bond ordinance. A corresponding amount of the fund's retained earnings is reserved as these monies are legally segregated for a specific future use.

**FIXED ASSETS AND DEPRECIATION**

During 1994, fixed asset values were established by the Parish based on historical cost (if available) or estimated historical cost if historical cost was not available. During 1993, the Parish inventoried all of its fixed assets. Prior year balances of the General Fixed Asset Account Group, detailed in Note D, have been restated to reflect additions or deletions resulting from the physical inventory.

Current capital expenditures of the governmental funds are recorded as expenditures at the time of purchase. The related assets are then recorded in the General Fixed Asset Account Group. The Parish does not record certain public domain (infrastructure) general fixed assets consisting of certain improvements to streets, bridges and drainage systems. The Parish does not depreciate general fixed assets.

Fixed assets in the Internal Service Funds consist of land, vehicles, buildings and improvements and are recorded at cost. Major additions are capitalized while maintenance and repairs which do not improve or extend the life of the respective assets are charged to expense. Depreciation is provided on the straight-line method over estimated useful lives, generally 40 years. Vehicles are depreciated over a 3-year useful life.

In accordance with Government Auditing Standards, we have also issued a report on our examination of the Parish's internal control structure and a report on its compliance with laws and regulations, both dated June 13, 1997.

Our audit was conducted for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The combining, individual fund and account group financial statements and schedules listed in the table of contents are presented for purposes of additional analysis and are not a required part of the general purpose financial statements of the Parish. Such information has been subjected to the auditing procedures applied in our audit of the general purpose financial statements and, in our opinion, is fairly stated in all material respects in relation to the general purpose financial statements presented as a whole.



A Professional Accounting Corporation

June 13, 1997



ELI LILLY AND COMPANY  
 COMMON STOCK  
 ALL FINANCIAL INFORMATION  
 December 31, 2008  
 With Comparative Data for 2007

| Category                               | Common Stock |            |            | Preferred Stock |            |            | Equity    |            |            | Liabilities      |                     |           | Total            |                     |            |
|--|--------------|------------|------------|-----------------|------------|------------|-----------|------------|------------|------------------|---------------------|-----------|------------------|---------------------|------------|
|  | Shares       | Amount     | Cost       | Shares          | Amount     | Cost       | Shares    | Amount     | Cost       | Accounts Payable | Accrued Liabilities | Other     | Accounts Payable | Accrued Liabilities | Other      |
| Common Stock                           | 1,000,000    | \$ 100,000 | \$ 100,000 | 1,000,000       | \$ 100,000 | \$ 100,000 | 1,000,000 | \$ 100,000 | \$ 100,000 | -                | -                   | -         | \$ 200,000       | \$ 200,000          | \$ 200,000 |
| Preferred Stock                        | -            | -          | -          | -               | -          | -          | -         | -          | -          | -                | -                   | -         | -                | -                   | -          |
| Retained Earnings                      | 1,000,000    | 1,000,000  | 1,000,000  | 1,000,000       | 1,000,000  | 1,000,000  | 1,000,000 | 1,000,000  | 1,000,000  | 1,000,000        | 1,000,000           | 1,000,000 | 1,000,000        | 1,000,000           | 1,000,000  |
| Accumulated Other Comprehensive Income | 1,000,000    | 1,000,000  | 1,000,000  | 1,000,000       | 1,000,000  | 1,000,000  | 1,000,000 | 1,000,000  | 1,000,000  | 1,000,000        | 1,000,000           | 1,000,000 | 1,000,000        | 1,000,000           | 1,000,000  |
| Other                                  | 1,000,000    | 1,000,000  | 1,000,000  | 1,000,000       | 1,000,000  | 1,000,000  | 1,000,000 | 1,000,000  | 1,000,000  | 1,000,000        | 1,000,000           | 1,000,000 | 1,000,000        | 1,000,000           | 1,000,000  |
| Debt                                   | -            | -          | -          | -               | -          | -          | -         | -          | -          | -                | -                   | -         | -                | -                   | -          |
| Equity                                 | 1,000,000    | 1,000,000  | 1,000,000  | 1,000,000       | 1,000,000  | 1,000,000  | 1,000,000 | 1,000,000  | 1,000,000  | 1,000,000        | 1,000,000           | 1,000,000 | 1,000,000        | 1,000,000           | 1,000,000  |
| Liabilities                            | -            | -          | -          | -               | -          | -          | -         | -          | -          | -                | -                   | -         | -                | -                   | -          |
| Total                                  | 1,000,000    | 1,000,000  | 1,000,000  | 1,000,000       | 1,000,000  | 1,000,000  | 1,000,000 | 1,000,000  | 1,000,000  | 1,000,000        | 1,000,000           | 1,000,000 | 1,000,000        | 1,000,000           | 1,000,000  |

Amounts are in millions of dollars.  
 All amounts are in U.S. dollars.  
 All amounts are as of the end of the period.

**ST. TAMMANY PARISH  
NOTES TO FINANCIAL STATEMENTS**

**NOTE C**

**SUMMARY OF SIGNIFICANT ACCOUNTING MATTERS (Continued)**

**MODIFIED ACCRUAL BASIS OF ACCOUNTING**

All other Parish funds are accounted for under the modified accrual basis of accounting utilizing the following practices:

Revenues are accrued when the amounts to be received are both measurable and available. In addition, grants from the U.S. Government are accrued when the Parish has a right to reimbursement under the related grant, generally corresponding to the incurring of grant related costs by the Parish. All Valerem taxes are recorded in the year the taxes are levied, to the extent they are determined to be collectible. Sales and use taxes are recorded when the taxpayer liability has been incurred. Interest income on investments held at year-end is accrued.

Expenditures, except as indicated otherwise, are recorded at the time the liabilities are incurred. Interest on long-term debt is properly accrued when due. Amounts payable under construction contracts are recorded in the period during which the related work is performed by the contractor. Also, capital outlays are recorded as expenditures at the time of acquisition.

**BUDGET POLICIES**

The Police Jury approves, prior to the beginning of each year, an annual operating budget prepared on the modified accrual basis for all general governmental activities. At the end of the fiscal year, unexpended and unencumbered appropriations of these funds automatically lapse. Amendments to the original budget are presented to the Police Jury for approval. The budget was amended during 1996, and the final amended budget has been included in the financial statements.

Fund budgetary integration is employed as a management control device for the General and Special Revenue Funds. Expenditures are budgeted at the departmental level which is the level at which expend taxes may not exceed appropriations. For all other funds, effective budgetary control is alternatively achieved through bond indenture provisions, certificate of indebtedness provisions, special assessment ordinances and grants which specify the use of the funds.

The Louisiana Local Government Budget Act mandates the Police Jury to authorize the transfer of budget amounts from one program to another within the same department. Upon approval by the Police Jury, the Parish may also transfer budgeted amounts from one department to another. The budget data reflected in the aforementioned schedules includes the effect of such approved budget transfers. The total budgeted amounts by department agree with the amounts in the budget ordinances approved by the Police Jury.

**ENCUMBRANCES**

Encumbrance accounting, under which purchase orders, contracts and other commitments for the expenditures of monies are recorded in order to reserve that portion of the applicable appropriation, is employed as an extension of fund budgetary integration by the Parish. Encumbrances outstanding at year-end are reported as reservations of fund balances since they do not constitute expenditures or liabilities.



**ST. TAMMANY PARISH  
NOTES TO FINANCIAL STATEMENTS**

**NOTE A**

**DESCRIPTION OF FUNDS AND ACCOUNT GROUPS (Continued)**

**GENERAL FIXED ASSETS ACCOUNT GROUP**

The General Fixed Assets Account Group represents a summary of the fixed assets of the Parish, other than assets of the Internal Service Funds. Capital expenditures in funds other than the Internal Service Funds are recorded as expenditures of those funds at the time of purchase and are subsequently recorded, at cost, for control purposes in the General Fixed Assets Account Group. Depreciation is not recorded on general fixed assets, except for those in the Internal Service Funds in accordance with generally accepted accounting principles.

**GENERAL LONG-TERM DEBT ACCOUNT GROUP**

The General Long-Term Debt Account Group represents a summary of the general obligation, sales tax, and special assessment debt of the Parish. Additional debt is outstanding in the Internal Service Funds (See Note K).

**NOTE B**

**DEFINITION OF THE PARISH ENTITY**

For years beginning after December 31, 1992, Governmental Accounting Standards Board Statement No. 14, "The Financial Reporting Entity" (GASB 14), is effective and requires the presentation of financial statements for the primary government and its component units. A primary government is defined as an entity that has a separately elected governing body, is legally separate (i.e., created as a corporate body) and is financially independent of other state or local governments. Any organization that is not legally separate is part of the primary government for financial reporting purposes. Component units are legally separate organizations for which the elected officials of the primary government are financially accountable. In addition, a component unit may also be an organization whose relationship with the primary government is such that exclusion would cause the reporting entity's financial statements to be misleading. The Parish has not adopted this statement and is currently evaluating the impact that adoption will have on the current financial statement presentation.

The Parish follows National Council on Governmental Accounting Statement 3 ("NCGAS 3"), which precedes GASB 14. Under NCGAS 3, the basic but not the only criterion for including a potential component unit within the reporting entity is the governing body's ability to exercise oversight responsibility. The most significant manifestation of this ability is financial interdependency. Other manifestations of the ability to exercise oversight responsibility include, but are not limited to, the selection of governing authority, the designation of management, the ability to significantly influence operations, and accountability for fiscal matters. A second criterion used in evaluating potential component units is the scope of public service. Application of this criterion involves considering whether the activity benefits the government and/or its citizens, or whether the activity is conducted within the geographic boundaries of the government and is generally available to its citizens. A third criterion used to evaluate potential component units for inclusion or exclusion from the reporting entity is the existence of special financing relationships, regardless of whether the government is able to exercise oversight responsibilities.

**ST. TAMMANT PARISH  
NOTES TO FINANCIAL STATEMENTS**

**NOTE C:**

**SUMMARY OF SIGNIFICANT ACCOUNTING MATTERS (Continued)**

**AD VALOREM TAXES**

Ad Valorem taxes are normally levied in November and billed in December. These taxes are due in January of the following year. Any unpaid taxes are collected in connection with an auction normally held in May. The Sheriff's Department bills and collects the Parish's Ad Valorem taxes.

Parish Ad Valorem tax revenues are recognized when levied to the extent that they are determined to be currently collectible.

**SALES AND USE TAXES**

Pursuant to a tax proposition approved by the voters on November 4, 1986, the Parish levies a two percent sales and use tax in Sales Tax District No. 3 (the "District") through November 2006. This District includes all unincorporated areas of the Parish at the time the proposition was passed. All taxes are collected by the Sheriff's Department and the State of Louisiana Vehicle Commission. Taxes are due the month after sale and are accounted for in the Parish Road Maintenance Special Revenue Fund. Revenues are dedicated for specific purposes and recognized when the taxpayer liability is incurred.

Deduction of the tax requires the net proceeds, after paying the reasonable and necessary costs of collecting and administering the tax, to be used for constructing, overlaying and improving Priority I and Priority II roads, streets and bridges in the District (as designated by Ordinance No. 88-699 adopted by the St. Tammany Parish Police Jury on September 4, 1988) and repairing and maintaining roads, streets and bridges in the District (including the acquisition of all equipment and materials and payment of all salaries directly in connection therewith). During 1991, 1992, 1989 and 1988, the Parish issued \$18.6 million, \$9.3 million, \$11 million and \$21 million, respectively, in Sales Tax Bonds secured by the two percent sales and use tax (see Note E).

As of December 31, 1996, approximately \$11.4 million of the Parish Road Maintenance Fund's balance represented unexpended sales tax revenue. This amount is appropriately included in fund balance due granted for capital outlay.

**ST. TAMMANY PARISH  
COMBINED STATEMENT OF CASH FLOWS  
PROPRIETARY FUND TYPE**

**EXHIBIT A-8**

|   | Totals (Minimums Only) |              |
|---|------------------------|--------------|
|   | For The Years Ended    |              |
|   | December 31,           |              |
|   | 1992                   | 1991         |
| <b>CASH FLOWS FROM OPERATING ACTIVITIES</b>   |                        |              |
| Operating Income  | \$ 142,090             | \$ 145,716   |
| Adjustments to Reconcile Operating Income to<br>Net Cash Provided by Operating Activities |                        |              |
| Depreciation  | 128,655                | 99,193       |
| Change in Assets and Liabilities:   |                        |              |
| (Increase) Decrease in Accounts Receivable  | 187,149                | (17,148)     |
| (Increase) Decrease in Prepaid Assets   | 489                    | (877)        |
| (Increase) in Prepaid Insurance   | (8,527)                | (2,908)      |
| (Increase) in Due from Other Funds  | (1,077,033)            | (138,842)    |
| Increase in Accounts Payable<br>and Accrued Liabilities                                   | 282,865                | 616,326      |
| Increase (Decrease) in Due to Other Funds   | 93,188                 | (35,685)     |
| Net Cash Provided by Operating Activities   | 295,530                | 691,690      |
| <b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING<br/>ACTIVITIES</b>                       |                        |              |
| Loans and Transfers-in From Other Funds   | 329,487                | 1,225,082    |
| Principal Paid on Mortgage Bond Maturities  | (218,808)              | (28,080)     |
| Investment in Fixed Assets  | (211,294)              | (1,958,293)  |
| Net Cash Provided by (Used in) Capital and Related Financing<br>Activities                | (99,615)               | (761,291)    |
| <b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>                                    |                        |              |
| Operating Transfers-in  | 106,875                | 216,111      |
| <b>NET INCREASE IN CASH AND CASH EQUIVALENTS</b>  | 97,700                 | 16,704       |
| <b>CASH AND CASH EQUIVALENTS - BEGINNING</b>  | 4,806,353              | 4,824,473    |
| <b>CASH AND CASH EQUIVALENTS - END</b>  | \$ 4,904,053           | \$ 4,841,177 |

The accompanying notes are an integral part of these financial statements.

## EXHIBIT A-4

**ST. TAMMANT PARISH**  
**COMBINED STATEMENT OF REVENUES, EXPENSES**  
**AND CHANGES IN RETAINED EARNINGS**  
**(PROPRIETARY FUND TYPE)**

|                                      | Totals (Memorandum Only) |                     |
|--------------------------------------|--------------------------|---------------------|
|                                      | For The Years Ended      |                     |
|                                      | December 31,             |                     |
|                                      | 1998                     | 1999                |
| <b>OPERATING REVENUES</b>            |                          |                     |
| Charges for Services                 | \$ 4,810,642             | \$ 4,189,813        |
| Federal and State Grants             | 40,192                   | 49,294              |
| Miscellaneous                        | <u>278,183</u>           | <u>412,425</u>      |
| Total Operating Revenues             | <u>5,128,917</u>         | <u>4,651,532</u>    |
| <b>OPERATING EXPENSES</b>            |                          |                     |
| Personnel Expenses                   | 1,328,964                | 1,314,972           |
| Materials and Supplies               | 129,546                  | 88,908              |
| Occupancy Expenses                   | 278,348                  | 281,773             |
| Fees and Subscriptions               | 6,263                    | 347                 |
| Professional Services                | 82,468                   | 131,793             |
| Insurance Expenses                   | 2,585,928                | 2,698,648           |
| Maintenance Expenses                 | 17,167                   | 168,249             |
| Rental Expense                       | 932,589                  | 68,816              |
| Interest Expense                     | 51,080                   | 52,560              |
| Depreciation                         | 128,693                  | 98,189              |
| Other                                | <u>59,878</u>            | <u>102,222</u>      |
| Total Operating Expenses             | <u>4,721,862</u>         | <u>4,716,948</u>    |
| Operating Income                     | 407,055                  | 149,483             |
| <b>OPERATING TRANSFERS-IN (OUT)</b>  | <u>805,480</u>           | <u>1,441,123</u>    |
| <b>NET INCOME</b>                    | 1,212,535                | 1,598,756           |
| <b>RETAINED EARNINGS - BEGINNING</b> | <u>5,184,545</u>         | <u>4,182,388</u>    |
| <b>RETAINED EARNINGS - ENDING</b>    | <u>\$ 6,397,070</u>      | <u>\$ 5,781,144</u> |

The accompanying notes are an integral part of these financial statements.





**STATEMENT OF REVENUES AND EXPENDITURES AND  
CHANGES IN FUND BALANCE - ALL GOVERNMENTAL FUNDS STATE**  
For the Year Ended December 31, 1996  
With Comparative Funds for 1995

|  | Governmental Fund Type |                  |                  | Total        |              |
|--|------------------------|------------------|------------------|--------------|--------------|
|  | General<br>Funds       | Special<br>Funds | Capital<br>Funds | 1996         | 1995         |
| <b>REVENUES</b>                            |                        |                  |                  |              |              |
| Taxes                                      | \$ 1,166,668           | \$ 4,006,200     | \$ 1,750,000     | \$ 6,922,868 | \$ 6,260,041 |
| Gifts and Grants                           | -                      | 170,110          | -                | 170,110      | 142,849      |
| Rents and Use Fees                         | 10,624                 | 46,348           | 14,743           | 61,715       | 60,561       |
| Charg-Backs, Penalties and Interest        | -                      | -                | -                | -            | 1,000,000    |
| License and Permits                        | 2,140,502              | -                | -                | 2,140,502    | 2,083,174    |
| Intergovernmental Revenues                 | -                      | 47,432           | 646,403          | 513,835      | 1,278,228    |
| Federal Grants                             | 14,113                 | -                | -                | 14,113       | 48,777       |
| Other Federal Funds                        | -                      | 1,000,328        | -                | 1,000,328    | 1,029,640    |
| State Transportation Funds                 | -                      | 414,000          | -                | 414,000      | 420,041      |
| State Transportation Grants                | 226,699                | 471,225          | -                | 697,924      | 390,049      |
| Other State Funds                          | 11,314                 | -                | -                | 11,314       | 30,000       |
| Fees, Charges and Commissions for Services | 89,021                 | 12,124,818       | -                | 12,213,839   | 12,793,024   |
| Fees and Professions                       | 4,644                  | 1,414,499        | -                | 1,419,143    | 1,479,007    |
| Special Assessments                        | -                      | -                | 44,443           | 44,443       | 77,794       |
| Other Revenues                             | 17,654                 | 44,282           | 59,423           | 101,359      | 2,862,822    |
| Total Revenues                             | 3,382,858              | 27,418,128       | 2,360,661        | 30,161,647   | 31,726,852   |
| <b>EXPENDITURES</b>                        |                        |                  |                  |              |              |
| General Government                         | -                      | -                | -                | -            | 52,646       |
| Legislature                                | 48,494                 | 1,366,610        | -                | 1,415,104    | 2,264,009    |
| Judicial                                   | 1,342,391              | -                | -                | 1,342,391    | 1,303,742    |
| Executive                                  | 1,567,176              | -                | -                | 1,567,176    | 1,564,528    |
| Fire                                       | 897,242                | -                | -                | 897,242      | 892,000      |
| Police                                     | 71,446                 | 49,333           | -                | 120,779      | 102,000      |
| Public Health and Administration           | 2,877,812              | 47,400           | -                | 2,925,212    | 2,882,142    |
| Other General Government                   | 1,252,997              | 477,400          | 6,875,288        | 8,605,685    | 8,284,142    |
| Public Safety                              | -                      | -                | -                | -            | 1,371,976    |
| Public Works                               | 14,833                 | 1,144,718        | -                | 1,159,551    | 1,282,499    |
| Public and Welfare                         | -                      | -                | -                | -            | 2,086,042    |
| Culture and Recreation                     | 17,118                 | 2,716,726        | -                | 2,733,844    | 6,217,110    |
| Other Services                             | -                      | -                | 6,190,644        | 6,190,644    | 6,248,000    |
| Other Expenditures                         | -                      | -                | -                | -            | 6,248,000    |
| Total Expenditures                         | 6,122,433              | 11,627,452       | 6,475,797        | 24,225,682   | 25,411,141   |

**EXCESS DEFICITS/OF REVENUES OVER  
CURRENCIES**

**OTHER FINANCIAL STATEMENTS (FASB)**  
 Other Financials  
 Asset Liabilities  
 (of Total Assets)

Year-Over-Change (Asset Class)

**EXCESS DEFICITS/OF REVENUES OVER  
EXPENDITURES AND OTHER DEFICITS/IN  
FINANCIAL STATEMENTS**

**FINANCIAL STATEMENTS - DEFICITS**

**DEFICITS/IN OTHER DEFICITS**

**FINANCIAL STATEMENTS - DEFICITS**

| Asset<br>Class | Overhead/Total Time |                  |               | Total          |                  |               |
|----------------|---------------------|------------------|---------------|----------------|------------------|---------------|
|                | Asset<br>Class      | Overhead<br>Time | Total<br>Time | Asset<br>Class | Overhead<br>Time | Total<br>Time |
| 2020           | 2,000,000           | 2,000,000        | 4,000,000     | 2,000,000      | 2,000,000        | 4,000,000     |
| 2021           | 2,000,000           | 2,000,000        | 4,000,000     | 2,000,000      | 2,000,000        | 4,000,000     |
| 2022           | 2,000,000           | 2,000,000        | 4,000,000     | 2,000,000      | 2,000,000        | 4,000,000     |
| 2023           | 2,000,000           | 2,000,000        | 4,000,000     | 2,000,000      | 2,000,000        | 4,000,000     |
| 2024           | 2,000,000           | 2,000,000        | 4,000,000     | 2,000,000      | 2,000,000        | 4,000,000     |
| 2025           | 2,000,000           | 2,000,000        | 4,000,000     | 2,000,000      | 2,000,000        | 4,000,000     |
| 2026           | 2,000,000           | 2,000,000        | 4,000,000     | 2,000,000      | 2,000,000        | 4,000,000     |
| 2027           | 2,000,000           | 2,000,000        | 4,000,000     | 2,000,000      | 2,000,000        | 4,000,000     |
| 2028           | 2,000,000           | 2,000,000        | 4,000,000     | 2,000,000      | 2,000,000        | 4,000,000     |
| 2029           | 2,000,000           | 2,000,000        | 4,000,000     | 2,000,000      | 2,000,000        | 4,000,000     |
| 2030           | 2,000,000           | 2,000,000        | 4,000,000     | 2,000,000      | 2,000,000        | 4,000,000     |
| 2031           | 2,000,000           | 2,000,000        | 4,000,000     | 2,000,000      | 2,000,000        | 4,000,000     |
| 2032           | 2,000,000           | 2,000,000        | 4,000,000     | 2,000,000      | 2,000,000        | 4,000,000     |
| 2033           | 2,000,000           | 2,000,000        | 4,000,000     | 2,000,000      | 2,000,000        | 4,000,000     |
| 2034           | 2,000,000           | 2,000,000        | 4,000,000     | 2,000,000      | 2,000,000        | 4,000,000     |
| 2035           | 2,000,000           | 2,000,000        | 4,000,000     | 2,000,000      | 2,000,000        | 4,000,000     |
| 2036           | 2,000,000           | 2,000,000        | 4,000,000     | 2,000,000      | 2,000,000        | 4,000,000     |
| 2037           | 2,000,000           | 2,000,000        | 4,000,000     | 2,000,000      | 2,000,000        | 4,000,000     |
| 2038           | 2,000,000           | 2,000,000        | 4,000,000     | 2,000,000      | 2,000,000        | 4,000,000     |
| 2039           | 2,000,000           | 2,000,000        | 4,000,000     | 2,000,000      | 2,000,000        | 4,000,000     |
| 2040           | 2,000,000           | 2,000,000        | 4,000,000     | 2,000,000      | 2,000,000        | 4,000,000     |

**ST. TAMMANY PARISH**  
**NOTES TO FINANCIAL STATEMENTS**

**NOTE N**

**LEASE**

The Parish Library Fund (a Special Revenue Fund) leases the Postchattan branch facility in Slidell and certain telephone equipment. Lease expense for the year ended December 31, 1996 was \$8,738 for the branch facility and \$6,112 for the telephone equipment. Future minimum payments for these agreements are as follows:

|      | Building<br>and Land | Telephone<br>Equipment |
|------|----------------------|------------------------|
| 1997 | \$ 8,738             | \$ 7,200               |
| 1998 | 8,738                | 7,200                  |
| 1999 | -                    | 7,200                  |
| 2000 | -                    | 7,200                  |
| 2001 | -                    | 1,800                  |
|      | <u>\$ 17,476</u>     | <u>\$ 29,600</u>       |

**NOTE O**

**CASH FLOW STATEMENT**

For purposes of the Statement of Cash Flows for Proprietary Fund Types, the Parish considers all investments with an original maturity of three months or less when purchased to be cash equivalents.

**NOTE P**

**DEFERRED COMPENSATION PLAN**

The Parish offers its employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The Plan, available to all permanent Parish employees, permits them to defer a portion of their salary until future years. The deferred compensation is not available to employees at termination, retirement, death, or unforeseeable emergency.

All amounts of compensation deferred under the plan, all property and rights purchased with those amounts, and all income attributable to those amounts, property, or rights are (and paid or made available to the employee or other beneficiary) solely the property and rights of the Parish without being restricted to the provisions of benefits under the plan, subject only to the claims of the Parish's general creditors. Participants' right under the plan are equal to those of general creditors of the Parish in an amount equal to the fair market value of the deferred account for each participant.

It is the opinion of the Parish's legal counsel that the Parish has no liability for losses under the Plan but does have the duty of due care that would be required by an ordinary prudent investor. The Parish believes that it is unlikely that it will use the assets to satisfy the claims of general creditors in the future.

## GENERAL FUND

**ST. TAMMANY PARISH  
NOTES TO FINANCIAL STATEMENTS**

**NOTE B**

**DEFINITION OF THE PARISH ENTITY (Continued)**

Based upon the application of the criteria of NCGIAS 3, the following entities were considered and determined not to be a part of the Parish's reporting entity and are not included in the Parish's financial statements:

Fire Protection District Nos. 1, 2, 3, 4, 5, 6, 7, 8, 9, 10, 11, 12, 13  
Sewerage District Nos. 1, 2, 3, 4, 5, 6, 7, 8, 9, 10, 11, 12, 13, 14  
Design District Nos. 3, 5  
Waterworks District Nos. 2, 3, 14, 15, 16  
Mosquito Abatement District No. 2  
Recreation District Nos. 1, 2, 3, 4, 5, 6, 8, 9, 10, 11, 12, 13  
Airport Authority No. 2  
Airport Hazard Abatement Board  
Animal Control District Nos. 1, 2  
East St. Tammany Events Center  
Regional Planning Commission  
Greater New Orleans Expressway Commission  
Tourist and Convention Commission  
St. Tammany Parish Communication District  
St. Tammany Levee District  
Industrial Development Board  
Board of Standards and Appeals  
Housing Authority of the Parish of St. Tammany  
Capital Resource Conservation and Development Council  
St. Tammany Parish Register of Voters  
Hospital Service District Nos. 1, 2  
St. Tammany Parish Cemetery

**NOTE C**

**SUMMARY OF SIGNIFICANT ACCOUNTING MATTERS**

Except as discussed in Note B, the financial statements and accounting policies of the Parish conform to generally accepted accounting principles as prescribed by the American Institute of Certified Public Accountants and the Governmental Accounting Standards Board.

**ACCURAL BASIS OF ACCOUNTING**

The Parish's Proprietary Funds follow the accrual basis of accounting whereby revenues are recorded as earned and expenses are recorded when incurred.

**ST. TAMMANY PARISH**  
**NOTICE TO FINANCIAL STATEMENTS**

**NOTE I**

**PENSION PLAN (Continued)**

The "Pension benefit obligation" is a standardized disclosure measure of the present value of pension benefits, adjusted for the effects of projected salary increases and step-rate benefits, estimated to be payable in the future as a result of employee service to date. The measure, which is the actuarial present value of credited projected benefits, is intended to help users assess the Plan's funding status on a going-concern basis, assess progress made in accumulating sufficient assets to pay benefits when due, and make comparisons among retirement systems and employers. The Plan does not make separate measurements of assets and pension benefit obligation for individual employees. The pension benefit obligation at December 31, 1995 (the latest available date), for the Plan as a whole, determined through an actual valuation performed as of that date, was approximately \$180 million. The Plan's net assets available for benefits on that date was approximately \$97 million, leaving an unfunded pension obligation of approximately \$83 million. The Parish's contribution represented 1.8% of total contributions required of all participating entities.

Ten-year historical trend information showing the Plan's progress in accumulating sufficient assets to pay benefits when due is presented in the Plan's December 31, 1993, comprehensive annual financial report.

**NOTE J**

**VACATION AND SICK LEAVE**

For 1996, employees of the Parish earned annual vacation leave at varying rates according to years of service. Sick leave is earned at the rate of 12 days per year. An unlimited amount of sick leave can be accumulated. Upon termination of services, employees are paid for unused annual vacation and sick leave. Payment is limited and limits vary according to years of service. Annual vacation leave may not exceed 48 to 80 days and sick leave may not exceed 28 to 25 days.

At December 31, 1996, the Parish had accumulated and vested \$945,534 of accrued compensatory absences, which includes \$20,912 pertaining to the St. Tammany Parish Library (Parish Library Fund). The \$945,534 of accrued compensatory absences is included in other liabilities in the General Long-Term Debt Account Group (See Note K).

Effective January 1, 1997, the Parish changed its policy so to have annual vacation leave and sick leave are paid upon termination of services. The amount of annual leave paid upon termination is not to exceed 300 hours; sick leave is paid at a rate of one work day for each three days of unused, accumulated sick leave.

**ST. TAMMANY PARISH**  
**NOTES TO FINANCIAL STATEMENTS**

**NOTE Q**

**FUND DEFICITS**

The general purpose financial statements include the following funds with cumulative fund deficits at December 31, 1995:

|   | Deficit Amount    |
|---|-------------------|
| Lighting District No. 10 Fund                   | <u>\$ 456</u>     |
| Capital Street Improvement District No. 6 Fund  | <u>\$ 114,212</u> |
| Capital Street Improvement District No. 12 Fund | <u>\$ 21,868</u>  |
| Risk Management Insurance Fund                  | <u>\$ 414,210</u> |

During 1995, the following steps will be taken to finance fund deficits:

- For the Lighting District No. 10 Fund, management anticipates that for 1997, the Fund will incur a sufficient amount of revenues in excess of expenditures to eliminate the fund deficit.
- For the Capital Street Improvement District No. 6 Fund and Capital Street Improvement District No. 12 Fund, transfers will be made from other funds to cover expenditures in excess of revenues.
- For the Risk Management Fund, management will adjust future amounts charged to other funds so as to reduce the fund deficit.

**NOTE R**

**SUBSEQUENT EVENTS**

**DEBT ISSUANCE**

In 1997 the St. Tammany Parish Police Jury issued \$2,580,000 of certificates of indebtedness, Series 1997. The term of the bond is 10 years and the interest rate is 4.95%. The purpose of the debt issuance is to finance the construction of a building that will be shared with the Department of Health and Hospitals and the St. Tammany Parish Police Jury.

**ST. TAMMANY PARISH**  
**AUDITS PERFORMED BY OTHER ORGANIZATIONS**  
**For The Year Ended December 31, 1996**

| <b>Federal Financial Assistance Program</b> | <b>Description</b>   |
|---|--|
| Low Income Home Energy Assistance Program   | The Louisiana Department of Social Services performed a compliance review for grant period January 1, 1996 through March 31, 1997. No findings or corrective actions were addressed during their review.   |
| Weatherization Program                      | The Louisiana Department of Energy (DOE) conducted a compliance review covering the Weatherization Program for grant period April 1, 1995 through March 31, 1997. No findings or corrective actions were addressed during their review.  |
| Summer Food Service Program                 | The Louisiana Department of Education performed a compliance review of the Summer Food Service Program during the Summer of 1996. No findings or corrective actions were addressed during their review.  |
| Safe Harbor Program                         | The Louisiana Department of Social Services performed a compliance review of the Safe Harbor Program for the grant period June, 1995 - June, 1997. One minor instance of non-compliance was noted which was corrected immediately by the Parish.   |
| Food Stamp Program                          | The Louisiana Department of Social Services performed a management evaluation review for the Food Stamp Program effective for January 17, 1996. The audit was performed due to an employee of the Issuing Office being terminated. A closure is required to be conducted on the last day of employment of Issuing Office personnel. However, in this instance, the officials at the Department of Social Services were not notified in a timely manner of this termination. No findings or corrective actions were addressed during their review other than a reminder that the Issuing Office Supervisor notify the Food Stamp Program Director whenever there is going to be change in personnel so that a close-out can be conducted on the last day of employment. |



**ST. TAMMANY PARISH**  
**NOTES TO FINANCIAL STATEMENTS**

**NOTE M**

**CONTINGENT LIABILITIES**

The Parish is a defendant in several lawsuits which are currently pending. The majority of the cases are covered by insurance and, in the opinion of legal counsel for the Parish, the ultimate resolution of these cases will not result in a significant liability to the Parish.

The Parish is self-insured for general liability, workmen's compensation and employee health insurance. These risks of loss are accounted for and financed through internal service funds. Excess coverage policies are purchased by the Parish to limit its potential exposure. During 1996, the Parish's maximum exposure for general liability claims was \$454,000 for claims covered by insurance. The financial statements reflect an amount for this maximum exposure, net of claims paid, of \$2,551,258. Under the Parish's excess workmen's compensation policy, the Parish pays all individual claims up to \$225,000 with maximum exposure of \$175,000 through the period ending December 31, 1996. The financial statements reflect an amount of \$62,964 for workmen's compensation claims, and management believes this amount is adequate to cover all open claims and known incidents as of December 31, 1996. The Parish's maximum exposure for employer health insurance is limited to \$1,839,784 (or \$50,000 for each individual claim) under their excess coverage policy. The financial statements reflect an amount of \$83,308 to cover all reinsurable claims incurred as of December 31, 1996. 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 in 1996 and 1995 were as follows:

|  | 1996         | 1995         |
|--|--------------|--------------|
| Beginning of Year Aggregate Liabilities      | \$ 2,379,152 | \$ 1,751,681 |
| Current Year Claims and Changes in Estimates | 1,981,368    | 1,936,681    |
| Claims Payments                              | (2,631,692)  | (2,311,241)  |
| End of Year Aggregate Liabilities            | \$ 2,699,128 | \$ 2,377,121 |

The Parish purchases conventional insurance for all other risks of loss. Settled claims have not exceeded coverage in any of the past three years.

The Parish uses an internal service fund (the Risk Management Insurance Fund) to account for its risk financing activities pertaining to general liability claims. At December 31, 1996, this fund had an accumulated deficit of \$114,719. Management intends to address this deficit by adjusting future amounts charged to other funds, as allowed per Statement No. 18 of the Governmental Accounting Standards Board, "Accounting and Financial Reporting for Risk Financing and Related Insurance Issues".



**ST. TAMMANY PARISH  
NOTES TO FINANCIAL STATEMENTS**

**NOTE K**

**LONG-TERM DEBT (Continued)**

The annual requirement to amortize all debt outstanding, including the accruals for compensated absences and unfilled positions care costs, as of December 31, 1996, including interest payments of \$15,773,094 and \$444,158 for General Long-Term Debt and Revenue Bonds, respectively, is as follows:

|            | General<br>Obligation | Sales<br>Tax        | Special<br>Assessments | Other<br>Liabilities<br>Net of<br>Compensated<br>Absences and<br>Layoff Costs | Total<br>General<br>Long-Term<br>Debt | Revenue             |
|------------|-----------------------|---------------------|------------------------|---|---------------------------------------|---------------------|
| 1997       | \$ 908,412            | \$ 5,092,899        | \$ 223,176             | \$ 45,250   | \$ 6,309,737                          | \$ 74,115           |
| 1998       | 927,385               | 5,051,579           | 207,949                | 24,882  | 6,213,795                             | 73,750              |
| 1999       | 934,643               | 5,076,898           | 175,673                | 20,229  | 6,207,643                             | 73,000              |
| 2000       | 918,842               | 5,071,560           | -                      | 13,874  | 6,004,276                             | 73,750              |
| 2001       | 931,738               | 5,093,829           | -                      | -   | 6,115,177                             | 73,115              |
| Thereafter | 3,454,887             | 35,346,238          | -                      | -   | 39,041,215                            | 728,500             |
|            | <u>\$8,085,907</u>    | <u>\$31,661,933</u> | <u>\$ 499,797</u>      | <u>\$ 104,035</u>   | <u>\$40,351,672</u>                   | <u>\$ 1,099,730</u> |

At December 31, 1996, \$13,695,186 is available in the Debt Service Fund of which \$4,492,884, \$8,734,697 and \$236,085 is available to service the general obligation, sales tax, and special assessment debt, respectively.

In accordance with the Revised Statutes of the State of Louisiana, aggregate debt payable solely from Ad Valorem taxes for such specific purpose shall not exceed 33% of total assessed valuation of taxable property. As of December 31, 1996, the Parish was in compliance with these statutes.

In prior years, the Parish deferred a portion of the 1988A Series bond issue and the 1988 Series bond issued by creating separate irrevocable trust funds. New bonds have been issued and the payments have been used to purchase U.S. government securities that were placed in the trust funds. The investments and fixed earnings from the investments are sufficient to fully service the deferred bonds until the bonds are called or mature. For financial reporting purposes, the bonds have been considered deferred and therefore removed as a liability from the Parish's General Long-Term Debt Account Group. As of December 31, 1996, the amount of deferred bonds outstanding, but removed from the General Long-Term Debt Account Group amounted to \$16,445,080.

**ST. TAMMANY PARISH  
NOTES TO FINANCIAL STATEMENTS**

**NOTE E**

**LONG-TERM DEBT**

The following is a summary of the long-term debt transactions of the Parish for the year ended December 31, 1996:

|   | General<br>Obligation | Sales<br>Tax       | Special<br>Assessment | Other<br>Liabilities | Total<br>General<br>Long-Term<br>Debt | Revenue<br>Bonds |
|---|-----------------------|--------------------|-----------------------|----------------------|---------------------------------------|------------------|
| Debt payable at<br>December 31,<br>1995 | \$4,882,202           | \$4,233,000        | \$498,141             | \$1,964,818          | \$11,578,161                          | \$480,000        |
| Additions<br>Retirements                | (284,352)             | (2,678,000)        | (178,732)             | (163,830)            | (3,304,914)                           | (75,000)         |
| Debt Payable at<br>December 31,<br>1996 | <u>\$4,597,850</u>    | <u>\$1,555,000</u> | <u>\$319,409</u>      | <u>\$1,801,088</u>   | <u>\$8,273,347</u>                    | <u>\$405,000</u> |

Detail of the Parish's long-term debt as of December 31, 1996 are as follows:

**General Obligation Bonds Secured by Ad Valorem Taxes:**

|   |           |                  |
|---|-----------|------------------|
| St. Tammany Parish 1981-B Bonds, bearing interest from 18.0% to 18.7%, payable semi-annually through 2002                                   | \$        | 123,888          |
| Library General Obligation Bonds Series 1985, bearing interest from 6.0% to 7.0%, payable semi-annually through 2004                        |           | 3,765,000        |
| St. Tammany Parish 1981-B Refunding Bonds, bearing interest at 5.5%, payable semi-annually through 2006                                     |           | 705,000          |
| Sub-Road District No. 2 of Special Road District No. 14 - Refunding, bearing interest from 7.7% to 8.8%, payable semi-annually through 2005 |           | 540,000          |
| Sub-Road District No. 3 of Special Road District No. 14, bearing interest from 7.7% to 11.8%, payable semi-annually through 2007            |           | 485,000          |
| <b>Total General Obligation Bonds Payable</b>   | <b>\$</b> | <b>5,618,888</b> |

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**ST. TAMMANY PARISH**  
**NOTES TO FINANCIAL STATEMENTS**

**NOTE II**

**GRANTS FROM OTHER GOVERNMENTAL ENTITIES**

Federal governmental entities represent an important source of supplementary funding used to finance parks, construction programs and other activities beneficial to the community. This funding, primarily in the form of grants, is recorded in the General, Special Revenue, Capital Projects and Internal Service Funds. As discussed in Note C, grant revenue is accrued when the Parish has a right to reimbursement under the related grant.

The grants received by the Parish specify the purpose for which the grant monies are to be used and such grants are subject to audit by the granting agency or its representative.

The following amounts under various grants were recorded as Federal revenue in the accompanying financial statements:

|                        |                     |
|------------------------|---------------------|
| General Fund           | \$ 38,034           |
| Special Revenue Funds  | 547,402             |
| Capital Projects Funds | 648,182             |
| Internal Service Funds | <u>48,182</u>       |
|                        | <u>\$ 1,281,800</u> |

**NOTE I**

**PENSION PLAN**

Substantially all employees of the Parish are members of the *Parishial Employees' Retirement System of Louisiana* (the "Plan"), a non-sharing, multiple-employer plan. The payroll for employees covered by the Plan for the year ended December 31, 1996 was approximately \$3.2 million; the Parish's total payroll was approximately \$5.9 million.

Any person who is a permanent employee of the Parish and works at least 28 hours a week is eligible to participate in the Plan. Members are entitled to a retirement benefit at or after age 60 with 10 years of creditable service, at age 55 with 20 years of creditable service, or at any age with 30 years of creditable service. The retirement benefit is generally 1% of the member's final compensation plus 33 per month for each year of service credited prior to January 1, 1988, and 2% of final compensation for each year of service after that date. The Plan also provides death and disability benefits. Benefits are established by State legislation.

State legislation has established the obligations of the Parish and the employees for contributions at 7.25% and 9.5% of member earnings, respectively. The Parish contributed \$288,011, 7.25% of member earnings, to the Plan for 1996. During 1996, employees contributed \$497,945, 9.5% of their earnings, to the Plan through payroll withholdings. These amounts are paid to the retirement system which is responsible for administering the Plan and disbursing benefits.

**ST. TAMMANY PARISH**  
**NOTES TO FINANCIAL STATEMENTS**

**NOTE G**

**CHANGES IN FIXED ASSETS**

A summary of changes in general fixed assets follows:

|   | Balance at<br>December 31,<br>1991 | Adjustment          | Additions           | Retirements | Balance at<br>December 31,<br>1992 |
|---|------------------------------------|---------------------|---------------------|-------------|------------------------------------|
| <b>General Fixed Assets:</b>                      |                                    |                     |                     |             |                                    |
| Land  | \$ 4,374,074                       | \$ -                | \$ 348,478          | \$ -        | \$ 4,722,552                       |
| Buildings   | 15,462,944                         | (974,975)           | 55,656              | -           | 14,543,625                         |
| Machinery and<br>Equipment                        | 3,289,074                          | 181,000             | 283,624             | -           | 3,753,724                          |
| Library   | 6,232,181                          | -                   | 621,764             | -           | 6,899,945                          |
| Other Fixed Asset<br>Classes                      | 731,780                            | -                   | 21,254              | -           | 753,034                            |
| <b>Total General<br/>Fixed Assets</b>             | <u>32,869,953</u>                  | <u>(793,975)</u>    | <u>1,309,696</u>    | <u>-</u>    | <u>33,385,674</u>                  |
| <b>Internal Service Funds:</b>                    |                                    |                     |                     |             |                                    |
| Land  | 1,655,850                          | -                   | 4,449               | -           | 1,660,299                          |
| Buildings   | 3,904,805                          | -                   | 306,880             | -           | 4,211,685                          |
| Other Fixed Asset<br>Classes                      | 100,990                            | -                   | 100,345             | -           | 201,335                            |
| <b>Total Internal<br/>Service Fund<br/>Assets</b> | <u>5,661,645</u>                   | <u>-</u>            | <u>411,774</u>      | <u>-</u>    | <u>6,073,419</u>                   |
| <b>Less: Accumulated<br/>Depreciation</b>         | <u>(282,782)</u>                   | <u>-</u>            | <u>(1,256,652)</u>  | <u>-</u>    | <u>(439,434)</u>                   |
| <b>Net Internal Service<br/>Fund Assets</b>       | <u>4,998,863</u>                   | <u>-</u>            | <u>285,122</u>      | <u>-</u>    | <u>5,283,983</u>                   |
| <b>Total Fixed<br/>Assets</b>                     | <u>\$ 37,868,816</u>               | <u>\$ (793,975)</u> | <u>\$ 1,694,818</u> | <u>\$ -</u> | <u>\$ 38,770,659</u>               |

The \$974,975 reduction to Buildings pertains to building additions in 1995 for Internal Service Funds which were also included in the General Fixed Assets Account Group. The \$348,478 increase to Machinery and Equipment represents prior year equipment purchases which were not included in the General Fixed Assets Account Group.

**ST. TAMMANT PARISH  
NOTES TO FINANCIAL STATEMENTS**

**NOTE F**

**CASH AND TEMPORARY CASH INVESTMENTS (Continued)**

At year-end, the carrying amount of the Parish's bank deposits was \$7,109,679 and the bank balance was \$8,096,300. The difference was primarily due to outstanding checks. Of the bank balance, approximately \$398,000 was covered by Federal depositary insurance. In compliance with State laws, the remaining balance of \$7,706,797 of these deposits was secured by bank owned securities specifically pledged to the Parish and held by an independent custodian bank jointly in the name of the Parish and the bank. Louisiana Revised Statutes 9A1229 imposes a statutory requirement on the custodian bank to advertise and call the pledged securities within 18 days of being notified by the Parish that the fiscal agent has failed to pay deposited funds upon demand.

Statute authorizes the Parish to invest in the following types of securities:

1. Fully collateralized certificates of deposit issued by qualified commercial banks and savings and loan associations located within the State of Louisiana.
2. Direct obligations of the U.S. Government, including such instruments as treasury bills, treasury notes and treasury bonds.
3. Obligations of U.S. Government agencies that are deliverable on the Federal Reserve System.
4. Repurchase agreements in government securities in (2) and (3) above made with the primary dealers that report to and are regulated by the Federal Reserve Bank of New York.

Investments are stated at cost, which approximates market. Interest is accrued as earned. The Parish's investments are categorized to give an indication of the level of risk assumed by the Parish at year-end. Category 1 includes investments that are insured or registered or for which the securities are held by the Parish or its agent in the Parish's name. Category 2 includes uninsured and unregistered investments for which the securities are held by the financial institution's trust department or agent in the Parish's name. Category 3 includes uninsured and unregistered investments for which the securities are held by the financial institution, or by its trust department or agent, but not in the Parish's name. At December 31, 1996, all of the Parish's investments were Category 2 level of risk. The carrying value and market value of the Parish's investments as of December 31, 1996 were \$13,949,518 and \$28,123,371, respectively, and consisted of direct obligations of the U.S. Government and its agencies.



**ST. TAMMANY PARISH  
NOTES TO FINANCIAL STATEMENTS**

**NOTE D**

**EXCESS OF EXPENDITURES OVER APPROPRIATIONS**

The following individual funds had expenditures in excess of appropriations for the year ended December 31, 1996:

| Fund                           | Total Expenditures |           | Unfavorable<br>Variance |
|--------------------------------|--------------------|-----------|-------------------------|
|                                | Actual             | Budget    |                         |
| <b>Special Revenue Funds -</b> |                    |           |                         |
| Lighting District No. 1        | \$ 48,712          | \$ 48,500 | \$ 212                  |
| Lighting District No. 8        | 918                | 800       | 68                      |
| Recreation District No. 7      | 18,967             | 18,000    | 967                     |
| Special Road District No. 20   | 5,284              | 5,000     | 284                     |

All of the variances noted above were less than five percent of the approved budget. Thus, the Parish was in compliance with State Budget Laws.

**NOTE E**

**TOTAL COLUMNS**

Total columns on the Combined Financial Statements are captioned "Miscellaneous Only" to indicate they are presented to facilitate financial analysis. Data in these columns do not present financial position, results of operations, or cash flows in conformity with generally accepted accounting principles. Such data is not comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

The accounts shown for 1995 in the general purpose financial statements are included to provide a basis for comparison with 1996 and are not intended to present all information necessary for a fair presentation in accordance with generally accepted accounting principles. Certain accounts related to 1995 have been excluded in the accompanying financial statements in order to conform with the 1996 presentation.

**NOTE F**

**CASH AND TEMPORARY CASH INVESTMENTS**

The Parish maintains a pooled cash and investment account that is available for use by all funds, except those restricted by statute or other legal reasons. Each fund's positive equity in the pooled cash and investment account is presented as "Cash and Temporary Cash Investments" on their respective balance sheets. Likewise, overdraft cash balances are reflected as negative amounts in this caption. Interest income is allocated to the various funds based upon their average investment balances. For the year ended December 31, 1996, interest income allocated to the various funds was \$1,854,318.

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ST. TAMMANY PARISH

**ST. TAMMANY PARISH**

December 31, 1996

*Audit of Financial Statements*

December 31, 1996

Under provisions of state law, this report is a public document. A copy of the report has been furnished to the subject, or agent thereof, and to other agencies and public officials. The report is available for public inspection at the District House office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Order No. Date \_\_\_\_\_, 1996

To the St. Tammany Parish Police Jury:

The general purpose financial statements of St. Tammany Parish includes the financial information of the St. Tammany Parish Library (the Parish Library Fund). As is stated in our opinion regarding the general purpose financial statements for St. Tammany Parish for the year ended December 31, 1996, the financial statements of the Parish Library Fund were audited by other auditors whose report was furnished to us.

The audit report of the Parish Library Fund disclosed two instances of noncompliance with laws and regulations. Although these instances were deemed to be material to the Parish Library Fund, we did not deem them to be material to the overall general purpose financial statements of St. Tammany Parish.

The instances of noncompliance noted for the Parish Library Fund follow:

#### COMPLIANCE WITH STATE BID LAWS

The Library contracted with a firm to purchase and install computers at three branches for public access to the Internet. Although the Library obtained price quotes from local firms, it did not publicly advertise for bids as required by the state public bid law. The public bid law requires that local governments publicly advertise for items costing over \$10,000.

#### COMPLIANCE WITH ARTICLE VII OF THE LOUISIANA CONSTITUTION

The Library has historically given books that it determines are surplus to several nonprofit organizations within the parish who are operating "Friends of the Library" Groups. These organizations have in turn sold these books and apparently used some of the proceeds to support certain Library activities. However, these groups have not remitted all of the proceeds from the sale of the surplus books to the Library. Louisiana Constitution Article VII, paragraph 14, provides that the funds, credit, property, or things of value of the state or a political subdivision shall not be loaned, pledged, or donated to or for any person, association, or corporation, public or private.

*A Professional Accounting Corporation*

1000 West Lakeview Center, Suite 500, Gretna, Louisiana, LA 70002 (504) 835-5422 FAX (504) 835-5425

PEA, Firm #7. We provide library evaluations, LA 70014 April 2000. N/A/00/0007/0007/0007/0007/0007

Members of the CPA, the above is a 75% owned Private Corporation that has been organized in Louisiana and is not a public entity. This document is not to be distributed to any other party without the consent of the firm.

This report is intended solely for the information and use of the Police Jury, Parish management, and the Legislative Auditor of the State of Louisiana.

We appreciate the confidence you have placed in us by allowing us to serve St. Tammany Parish. We look forward to working with you in the future.

*Arthur J. King, Jr.*

A Professional Accounting Corporation

June 13, 1993

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**ST. TAMMANY PARISH  
NOTES TO FINANCIAL STATEMENTS**

**NOTE K**

**LONG-TERM DEBT (Continued)**

**Sales Tax Obligation Bonds Secured by Sales and Use Taxes**

|   |                      |
|---|----------------------|
| Sales Tax District No. 3 Sales Tax Bonds Series 1988A,<br>bearing interest from 5.5% to 11.0%, payable semi-<br>annually through 1999 | \$ 2,545,808         |
| Sales Tax District No. 3 Sales Tax Bonds Series 1988A,<br>bearing interest from 4.5% to 11.0%, payable semi-<br>annually through 2000 | 10,990,808           |
| Sales Tax District No. 3 Sales Tax Bonds Series 1992A,<br>bearing interest from 5.0% to 9.0%, payable semi-<br>annually through 2005  | 3,725,000            |
| Sales Tax District No. 3 Sales Tax Bonds Series 1992A,<br>bearing interest from 5.0% to 5.5%, payable semi-<br>annually through 2006  | 13,665,000           |
| <b>Total Sales Tax Bonds payable</b>  | <b>\$ 38,926,416</b> |

**Certificates of Indebtedness Secured by Special  
Assessments with Government Commitment**

|   |                   |
|---|-------------------|
| Metairie Beach Subdivision 1988 paving certificates,<br>bearing interest from 7.5% to 10.0%, payable<br>annually through 1998                   | \$ 33,418         |
| St. Tammany Parish Paving Certificates Series 1988,<br>bearing interest from 8.0% to 12.0%, payable<br>annually through 1999                    | 353,291           |
| St. Tammany Parish Sewerage District No. 8 1989<br>sewerage certificates, bearing interest from 8.0%<br>to 12.0%, payable annually through 1998 | 89,337            |
| St. Tammany Parish Waterworks District No. 14 1989<br>water certificates, bearing interest from 8.0%<br>to 12.0%, payable annually through 1999 | 62,983            |
| <b>Total Certificates of Indebtedness</b>   | <b>\$ 518,429</b> |