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ST. TAMMANY PARISH

December 31, 1997

Audit of Financial Statements

December 31, 1997

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the audited, or reviewed, entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of The Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

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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, 1997, 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 18 percent and 11 percent, respectively, of the assets and revenues of the Special Revenue Funds. These 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.

We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. These standards 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 B 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, 1997 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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In accordance with Government Auditing Standards, we have also issued our report dated May 29, 1998 on our consideration of the Parish's internal control over financial reporting, and our tests of its compliance with certain provisions of laws, regulations, contracts and grants.

Our audit was performed for the purpose of forming an opinion on the general purpose financial statements of St. Tammany Parish taken as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget (OMB) Circular A-115, *Audit of States, Local Governments, and Non-Profit Organizations*, and is not a required part of the general purpose financial statements. In addition, 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

May 29, 1998

	Commodities		Fixed Income		Cash		Equities		Private Equity		Real Estate		Other		Total	
	Cost	Fair Value	Cost	Fair Value	Cost	Fair Value	Cost	Fair Value	Cost	Fair Value	Cost	Fair Value	Cost	Fair Value	Cost	Fair Value
Account Payable	\$ 10,000	\$ 10,000	\$ 1,000	\$ 1,000	\$ 100,000	\$ 100,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
Interest Payable	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest Payable on Other Funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest Comprehension Benefits Payable	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share Investment Income	-	-	10,000	10,000	-	-	-	-	-	-	-	-	-	-	-	-
Bank Deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Liabilities	1,000,000	1,000,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Liabilities	1,010,000	1,010,000	1,000	1,000	100,000	100,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
FOF-FOUTTT																
Investment in General Fund Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Retained Earnings	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Reserve for Unallocated Income	-	-	-	-	100,000	100,000	-	-	-	-	-	-	-	-	-	-
Reserve for Bad Debts	-	-	-	-	100,000	100,000	-	-	-	-	-	-	-	-	-	-
Unallocated	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fund Balances	24,000	24,000	-	-	1,000,000	1,000,000	-	-	-	-	-	-	-	-	-	-
Reserve for Investments	-	-	1,000,000	1,000,000	-	-	-	-	-	-	-	-	-	-	-	-
Reserve for Real Estate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Reserve for Other Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Reserve for Capital Gains	-	-	20,000	20,000	-	-	-	-	-	-	-	-	-	-	-	-
Unallocated	1,000,000	1,000,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fund Equity w/Other Funds	1,024,000	1,024,000	1,000,000	1,000,000	1,000,000	1,000,000	-	-	-	-	-	-	-	-	-	-
Fund Liabilities Equity and Other Funds	1,024,000	1,024,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000

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

ST. TAMMANY PARISH
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - ALL GOVERNMENTAL FUND TYPES
For The Year Ended December 31, 2007
1983 Corporation Form 990

Item	Governmental Fund Types				Totals	
	General Funds	Special Revenues Funds	Debt Service Funds	Capital Projects Funds	Governmental Object Funds	Total Funds
REVENUES						
Taxes	\$ 1,750,216	\$ 4,900,000	\$ 109,857	-	\$ 6,759,073	\$ 7,211,761
Ad Valorem	-	37,470,250	-	-	37,470,250	37,470,250
Sales and Use Taxes	323,864	134	(3)	-	323,995	323,995
Other Taxes, Penalties and Interest	3,126,349	-	-	-	3,126,349	3,126,349
Licenses and Permits	-	-	-	-	-	-
Intergovernmental Revenues	18,278	1,807,711	-	1,078,473	3,004,462	3,244,709
Federal Grants	18,122	-	-	-	18,122	34,235
Other Federal Funds	-	1,807,689	-	-	1,807,689	1,807,689
Fuel Tax	140,117	181,713	-	-	321,830	321,830
Fuel Tax Transportation Funds	205,679	-	-	-	205,679	205,679
State Revenue Sharing	300,471	-	-	-	300,471	300,471
Other State Funds	4,211	1,283,489	-	-	1,287,700	1,287,700
Fees, Charges and Commissions for Services	-	1,393,417	-	-	1,393,417	1,393,417
Fines and Penalties	-	-	24,200	-	24,200	48,400
Special Assessments	28,331	1,111,111	683,608	188,028	2,091,078	2,091,078
Other Revenues	-	-	-	-	-	-
Total Revenues	3,055,396	20,053,983	1,803,268	1,068,501	23,981,148	25,203,992
EXPENDITURES						
General Operations	812,078	1,470,076	-	-	2,282,154	2,282,154
Utilities	1,812,740	-	-	-	1,812,740	1,812,740
Building	111,148	-	-	-	111,148	111,148
Debtless	194,785	-	-	-	194,785	194,785
Plumbing and Administration	161,006	207,407	84,500	-	452,913	452,913
Other General Operations	2,759,899	-	-	-	2,759,899	2,759,899
Public Safety	1,278,818	3,862,244	-	-	5,141,062	5,141,062
Public Works	101,500	1,175,500	-	-	1,277,000	1,277,000
Health and Welfare	194,879	2,008,471	-	-	2,203,350	2,203,350
Culture and Recreation	-	-	1,271,400	-	1,271,400	1,271,400
Debt Service	4,000,000	11,111,651	1,479,581	5,600,685	22,201,917	22,201,917
Total Expenditures	11,699,841	23,053,983	1,479,581	5,600,685	21,834,090	21,834,090

**EXCESS PARTICIPATION REVERSED OVER
CONTRIBUTIONS**

OTHER TRADING ACCOUNTS

Fund Transfers-In
Fund Transfers-Out

Total Other Trading Accounts (Line)

**EXCESS PARTICIPATION REVERSED OVER
CONTRIBUTIONS AND OTHER TRADING**

PRE BALANCE - 8/31/93

PRE BALANCE - 8/31/92

	Current Fund		Special Revenue Fund		Appropriation	
	Actual	Budget	Actual	Budget	Permissible	(Inadmissible)
	100.00	100.00	1,296,111	6,111,987		6,076,288
	29,300	315,000	191,400	157,400		-
	104,500	1,017,000	1,187,500	6,269,380		6,076,288
	100.00	100.00	1,187,500	6,269,380		6,076,288
	17,500	170,000	1,000,000	6,098,980		1,000,000
	1,100,000	5,080,000	50,000,000	21,241,901		-
	1,100,000	5,080,000	50,000,000	21,241,901		1,000,000

ST. TAMMANY PARISH
COMBINED STATEMENT OF REVENUES, EXPENSES
AND CHANGES IN RETAINED EARNINGS
PROPRIETARY FUND TYPES

	Totals (Nonmonetary Only)	
	For The Years Ended	
	December 31,	
	1997	1996
OPERATING REVENUES		
Charges for Services	\$ 5,305,672	\$ 4,816,642
Federal and State Grants	43,225	40,100
Miscellaneous	478,668	238,180
Total Operating Revenues	<u>5,827,565</u>	<u>5,104,922</u>
OPERATING EXPENSES		
Personnel Expenses	1,247,615	1,328,964
Materials and Supplies	144,862	129,246
Occupancy Expenses	317,868	238,148
Deeds and Subscriptions	4,858	6,363
Professional Services	129,808	82,489
Insurance Expenses	2,380,968	2,585,928
Maintenance Expenses	23,298	37,187
Rental Expenses	143,881	182,349
Interest Expense	49,125	31,000
Depreciation	131,740	128,633
Other	141,388	33,678
Total Operating Expenses	<u>4,262,191</u>	<u>4,775,087</u>
Operating Income	1,565,374	362,990
OPERATING TRANSFERS-IN	<u>315,000</u>	<u>465,180</u>
NET INCOME	1,880,374	828,170
RETAINED EARNINGS - BEGINNING	<u>6,612,925</u>	<u>5,784,545</u>
RETAINED EARNINGS - ENDING	<u>\$ 8,493,299</u>	<u>\$ 6,612,715</u>

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

ST. TAMMANT PARISH
COMBINED STATEMENT OF CASH FLOWS
PROPRIETARY FUND TYPES

	Trade (Miscellaneous Daily)	
	For The Years Ended	
	December 31,	
	1997	1996
CASH FLOWS FROM OPERATING ACTIVITIES		
Operating Income	\$ 1,094,860	\$ 362,950
Adjustments to Reconcile Operating Income to Net Cash Provided by Operating Activities:		
Depreciation	151,745	128,623
Change in Assets and Liabilities:		
(Increase) Decrease in Accounts Receivable	(383,248)	187,148
(Increase) Decrease in Restricted Assets	(732)	469
Increase (Decrease) in Prepaid Insurance	5,814	(9,537)
Decrease (Increase) in Due from Other Funds	719,738	(1,077,813)
Increase in Accounts Payable and Accrued Liabilities	389,675	262,865
Increase (Decrease) in Due to Other Funds	(339,080)	(311,268)
Net Cash Provided by Operating Activities	<u>1,611,555</u>	<u>788,518</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES		
Loans and Transfers-in from Other Funds	-	329,497
Proceeds from Debt Issuance	2,506,080	-
Principal Paid on Debt Issuance	(175,080)	(29,080)
Investment in Fixed Assets	<u>(2,189,531)</u>	<u>(211,794)</u>
Net Cash Provided by Capital and Related Financing Activities	<u>181,469</u>	<u>89,623</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES		
Operating Transfers-in	<u>313,800</u>	<u>126,873</u>
NET INCREASE IN CASH AND CASH EQUIVALENTS	2,112,424	977,200
CASH AND CASH EQUIVALENTS - BEGINNING	<u>1,543,455</u>	<u>1,809,337</u>
CASH AND CASH EQUIVALENTS - ENDING	<u>\$ 3,655,879</u>	<u>\$ 2,786,537</u>

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 resources, and special assessment bond principal and interest from special assessment levies when the Parish is obligated in some manner. The payment of principal and interest on the revenue bonds accrued by operations of the St. Tammany Administrative Complex are accounted for in the Internal Service Funds rather than in the Debt Service Funds (See Note 1). Also, the payment of principal and interest on the certificates of indebtedness secured by operations of the Department of Health and Hospitals Building are accounted for in the Internal Service Funds rather than in the Debt Service Funds (See Note 1).

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. In addition, these funds account for the various construction projects funded by federal grants.

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. In addition, the operations of the Department of Health and Hospitals Building are accounted for within the Internal Service funds. The Parish applies all applicable FASB 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 Section 457.

**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 J).

NOTE B

DEFINITION OF THE PARISH ENTITY

For years beginning after December 15, 1993, 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 fiscally 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 preceded GASB 14. Under NCGAS 3, the basic-but not the only-criteria 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 responsibility.

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

NOTE B

DEFINITION OF THE PARISH ENTITY (Continued)

Based upon the application of the criteria of NCGAS 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
Drainage District Nos. 3, 4
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
Airport Board Adjustment Board
Animal Control District Nos. 1, 2
East St. Tammany Events Center
Regional Planning Commission
Greater New Orleans Expressway Commission
Tourist and Convention Commission
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 Registrar 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.

MODIFIED ACCURAL BASIS OF ACCOUNTING

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

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

NOTE C

SUMMARY OF SIGNIFICANT ACCOUNTING MATTERS (Continued)

MODIFIED ACCRUAL BASIS OF ACCOUNTING (Continued)

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. Ad Valorem 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 1993, and the final amended budget has been included in the financial statements.

Formal 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 expenditures 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 allocated 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 formal 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 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 1988A, 1988B, 1992A, and 1992A ordinances. Fund 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 Center 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

All purchased fixed assets are valued at cost when historical records are available or estimated historical cost if historical cost was not available.

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 Assets 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 5 year useful life.

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

NOTE C

SUMMARY OF SIGNIFICANT ACCOUNTING MATTERS (Continued)

FIXED ASSETS AND DEPRECIATION (Continued)

Interest costs for fixed-asset construction within the Internal Service Funds are capitalized. However, all other interest costs are expensed in the Debt Service Funds. Interest costs incurred during 1997 were \$1,738,531, of which \$183,853 has been capitalized.

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 2086. 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 Comptroller. 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.

Deficiency 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, overlying and improving Priority I and Priority II roads, streets and bridges in the District (as designated by Ordinance No. 84-683 adopted by the St. Tammany Parish Police Jury on September 4, 1986) 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 1990, 1992, 1989 and 1988, the Parish issued \$18.6 million, 39.5 million, \$13 million and \$23 million, respectively, in Sales Tax Bonds secured by the two percent sales and use tax (see Note J).

As of December 31, 1997, approximately \$16.1 million of the Parish Road Maintenance Fund's balance represented unexpended sales tax revenues. This amount is appropriately included in fund balance designated for capital outlay.

ST. TAMMANY PARISH
NOTES TO FINANCIAL STATEMENTS

NOTE D

TOTAL COLUMNS

Total columns on the Condensed Financial Statements are captioned "Memorandum 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 amounts shown for 1996 in the general purpose financial statements are included to provide a basis for comparison with 1997 and are not intended to present all information necessary for a fair presentation in accordance with generally accepted accounting principles.

NOTE E

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, 1997, interest income allocated to the various funds was \$2,155,276.

At year-end, the carrying amount of the Parish's bank deposits was \$5,000,117 and the bank balance was \$5,898,165. The difference was primarily due to outstanding checks. Of the bank balance, approximately \$308,000 was covered by federal depository insurance. In compliance with State law, the remaining balance of \$5,898,161 of these deposits was secured by bank issued 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 Statute 79:1229 imposes a statutory requirement on the custodian bank to advertise and sell the pledged securities within 10 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 (1) and (3) above made with the primary dealers that report to and are regulated by the Federal Reserve Bank of New York.

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

NOTE E

CASH AND TEMPORARY CASH INVESTMENTS (Continued)

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 endorsed 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 endorsed 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, 1997, all of the Parish's investments were Category 2 level of risks. The carrying value and market value of the Parish's investments as of December 31, 1997 were \$34,794,968 and \$34,398,734, respectively, and consisted of direct obligations of the U.S. Government and its agencies.

NOTE F

CHANGES IN FIXED ASSETS

A summary of changes in general fixed assets follows:

	Balance at December 31, 1996		Additions		Retirements		Balance at December 31, 1997	
General Fixed Assets:								
Land	\$	4,674,942	\$	338,348	\$	-	\$	5,014,090
Buildings		14,643,600		77,128		-		14,720,728
Machinery and Equipment		5,748,733		1,874,987		411,481		7,212,239
Library		6,828,047		582,808		83,624		7,494,279
Other Fixed Asset Classes		729,684		498,553		-		1,228,237
Total General Fixed Assets		<u>12,981,014</u>		<u>1,393,816</u>		<u>495,105</u>		<u>15,481,935</u>
Internal Service Funds:								
Land		1,869,431		1,268,877		-		3,138,308
Buildings		4,811,485		834,281		-		5,645,766
Other Fixed Asset Classes		289,531		269,413		-		558,944
Total Internal Service Fund Assets		<u>7,070,447</u>		<u>2,372,571</u>		<u>-</u>		<u>9,443,018</u>
Less: Accumulated Depreciation		<u>855,895</u>		<u>115,745</u>		<u>-</u>		<u>971,640</u>
Net Internal Service Fund Assets		<u>6,214,552</u>		<u>2,256,826</u>		<u>-</u>		<u>8,471,378</u>
Total Fixed Assets	\$	<u>21,528,455</u>	\$	<u>3,323,652</u>	\$	<u>4,995,025</u>	\$	<u>29,847,131</u>

ST. TAMMANY PARISH
NOTES TO FINANCIAL STATEMENTS

NOTE C

GRANTS FROM OTHER GOVERNMENTAL ENTITIES

Federal governmental entities represent an important source of supplementary funding used to finance parks, recreation 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 purposes 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	\$ 118,719
Special Revenue Funds	1,647,321
Capital Projects Funds	1,078,473
Internal Service Funds	<u>41,235</u>
	<u>\$ 2,885,728</u>

NOTE D

PENSION PLAN

The Parish contributes to a cost-sharing, multiple-employer defined benefit pension plan administered by the Parochial Employees' Retirement System of Louisiana (the "Plan"). The Plan provides retirement, disability and death benefits to plan members and beneficiaries. The Plan was established by the Louisiana legislature as of January 1, 1933, by act 303 of 1932. The system is administered by a Board of Trustees consisting of seven members. The Plan issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to Thomas B. Sims, CPA, Administrative Director, P.O. Box 14619, Baton Rouge, LA 70899-4619, or by calling 584-928-1361.

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 18 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 7% of the member's final compensation plus 3% per month for each year of service credited prior to January 1, 1980, and 1% of final compensation for each year of service after that date.

State legislation has established the obligations of the Parish and the employees for contributions at 1.77% and 9.5% of covered salaries, respectively. The Parish's contributions to the Plan for the years ending December 31, 1997, 1998, and 1999 were \$498,138, \$180,811 and \$453,625, respectively, equal to the required contributions for each year.

ST. TAMMANY PARISH
NOTES TO FINANCIAL STATEMENTS

NOTE 6

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, 1996 (the latest available date), for the Plan as a whole, determined through an actual valuation performed as of that date, was approximately \$858 million. The Plan's net assets available for benefits as that date was approximately \$796 million, leaving an unfunded pension obligation of approximately \$662 million. The Parish's contribution represented 1.98% of total contributions required of all participating entities.

NOTE 7

VACATION AND SICK LEAVE

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; for employees with three or more years of continuous service, annual leave paid upon termination is not to exceed 180 hours, and sick leave is paid at a rate of one work day for each three-days of unused, accumulated sick leave.

At December 31, 1995, the Parish had accumulated and vested \$1,009,275 of accrued compensatory absences, which includes \$72,898 pertaining to the St. Tammany Parish Library (Parish Library Fund). The \$1,009,275 of accrued compensatory absences is included in other liabilities in the General Long-Term Debt Account Group (See Note 5).

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

NOTE 3

LONG-TERM DEBT

The following is a summary of the long-term debt transactions of the Parish for the year ended December 31, 1997:

	General (Obligations)	Bonds Issued	Special Assessments	Other Liabilities	Total General Long-Term Debt	Revenue Funds	Capital of Indebtedness 1997, 1996
Debt payable at December 31, 1996	\$1,707,000	\$ 9,867,000	\$ 79,479	\$ 1,400,000	\$ 13,053,479	\$ 487,000	\$ -
Additions Resolutions	80,000	-	-	50,000	600,000	-	1,500,000
	<u>(1,410,000)</u>	<u>(3,924,000)</u>	<u>(179,714)</u>	<u>(200,000)</u>	<u>(5,713,714)</u>	<u>(25,000)</u>	<u>(1,500,000)</u>
Debt Payable at December 31, 1997	\$ 2,377,000	\$ 5,943,000	\$ 240,765	\$ 1,450,000	\$ 10,010,765	\$ 462,000	\$ 1,100,000

Detail of the Parish's long-term debt as of December 31, 1997 are as follows:

General Obligation Bonds Secured by Ad Valorem Taxes:

St. Tammany Parish 1982-B Bonds, bearing interest from 10.0% to 10.7%, payable semi-annually through 2002	\$	108,934
Library General Obligation Bonds, Series 1988, bearing interest from 6.0% to 7.0%, payable semi-annually through 2004		150,000
St. Tammany Parish General Obligation Refunding Bonds, Series 1993, bearing interest at 4.5%, payable semi-annually through 2004		865,000
St. Tammany Parish 1981-B Refunding Bonds, bearing interest at 5.7%, payable semi-annually through 2006		818,000
Sub-Road District No. 2 of Special Road District No. 14 - Refunding, bearing interest from 3.7% to 5.0%, payable semi-annually through 2006		841,000
Sub-Road District No. 3 of Special Road District No. 14, bearing interest from 7.1% to 11.0%, payable semi-annually through 2002		180,000
Total General Obligation Bonds Payable	\$	2,934,934

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

NOTE J

LONG-TERM DEBT (Continued)

Sales Tax Obligation Bonds Secured by Sales and Use Taxes

Sales Tax District No. 3 Sales Tax Bonds Series 1988A, bearing interest from 5.2% to 11.0%, payable semi- annually through 1999	\$ 1,325,000
Sales Tax District No. 3 Sales Tax Bonds Series 1989B, bearing interest from 6.2% to 11.0%, payable semi- annually through 2005	18,850,000
Sales Tax District No. 3 Sales Tax Bonds Series 1992A, bearing interest from 7.4% to 9.0%, payable semi- annually through 2006	7,135,000
Sales Tax District No. 3 Sales Tax Bonds Series 1993A, bearing interest from 7.4% to 9.5%, payable semi- annually through 2008	<u>17,176,000</u>
Total Sales Tax Bonds payable	<u>\$ 44,486,000</u>

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

Northshore Bonds Subdivision 1988 paving certificates, bearing interest from 7.1% to 10.0%, payable annually through 1999	\$ 16,700
St. Tammany Parish Paving Certificates Series 1989, bearing interest from 8.4% to 12.0%, payable annually through 1999	221,794
St. Tammany Parish Sewerage District No. 3 1989 sewerage certificates, bearing interest from 8.4% to 12.0%, payable annually through 1999	59,824
St. Tammany Parish Waterworks District No. 14 1989 water certificates, bearing interest from 8.4% to 12.0%, payable annually through 1999	<u>41,985</u>
Total Certificates of Indebtedness	<u>\$ 340,303</u>

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

NOTE J

LONG-TERM DEBT (Continued)

Other Liabilities

Notes payable - George S. Davis - Building, bearing interest at 8.75%, payable annually through 2009	\$ 36,477
Lease Purchase - Isaac Cox - Elevators, bearing interest at 6.67%, payable monthly through 1995	4,840
Lease Purchase - Bell South Financial Service, bearing interest at 7.75%, payable monthly through 1999	11,219
Lease Buyout - St. Tammany Airport Authority No. 2 (Albion Airport), bearing interest at 8.75%, payable monthly through December 1999	<u>50,000</u>
	182,736
Accrued for Compensated Absences (Note D)	1,039,179
Accrued for Landfill Postclosure Care-Costs (See Page 22)	<u>288,781</u>
Total Other Liabilities	<u>\$ 1,633,726</u>
Revenue Bonds Secured by the Operations of the St. Tammany Administrative Complex	
CEP Southern Hotel, bearing interest at 7.75%, payable annually through October 2011	<u>\$ 618,000</u>
Certificates of Indebtedness Secured by the Operations of the DHH Building	
DHH Building, Certificates of Indebtedness, bearing interest at 4.75%, payable semi-annually through December 2086	<u>\$ 1,135,860</u>

Interest expenses incurred in 1997 pertaining to General Long-Term Debt, Revenue Bonds, and Certificates of Indebtedness totaled \$2,651,898.

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

NOTE 1

LONG-TERM DEBT (Continued)

The annual requirement to amortize all debt outstanding, including the accruals for compensated absences and landfill postclosure care costs, as of December 31, 1997, including interest payments of \$12,578,960, \$181,625, and \$258,165 for General Long-Term Debt, Revenue Bonds, and Certificates of Indebtedness pertaining to the DSH Building, respectively, is as follows:

For the Year Ended December 31,	General Obligations	State Tax	Special Assessment	Other Liabilities Not of Compensated Absences and Landfill/Costs	Total General Long-Term Debt	Revenue	Certificates of Indebtedness Issued/Exp.
1998	\$ 171,767	\$ 1,054,770	\$ 267,768	\$ 34,883	\$ 4,529,264	\$ 71,250	\$ 320,000
1999	183,680	1,076,628	118,613	38,239	3,896,020	70,000	316,170
2000	193,877	1,077,568	-	14,794	3,714,200	72,750	320,000
2001	194,684	1,065,830	-	-	3,703,096	70,114	320,000
2002	171,290	1,066,888	-	-	3,703,270	72,000	320,000
Total	1,015,698	5,281,684	-	-	22,581,826	440,000	1,286,170
	\$4,243,000	\$26,020,642	\$ 22,286	\$ 7,982	\$21,771,688	\$1,072,662	\$1,286,170

At December 31, 1997, \$11,191,387 is available in the Debt Service Funds of which \$1,876,481, \$8,812,687 and \$778,619 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 each specific purpose shall not exceed 35% of total assessed valuation of taxable property. As of December 31, 1997, the Parish was in compliance with these statutes.

During 1997, the Parish issued \$215,000 in General Obligation bonds, bearing interest at 4.2%, to advance refund \$2,690,000 of the Library General Obligation Bonds, Series 1988, with interest ranging from 6.8% to 7.2%. The net proceeds of \$781,458, plus an additional \$1,696,331 of sinking fund monies were used to purchase U.S. Government Securities. Those securities were deposited in an irrevocable trust with an escrow agent to provide for all future debt service payments on the 1988 Series bonds. For financial reporting purposes, the \$2,690,000 of the 1988 series bonds are considered defeased and the liability for those bonds has been removed from the general long-term debt account group. The Parish advance refunded the Library General Obligation Bonds to reduce its total debt service payments over the next seven years by approximately \$1.9 million and to obtain an economic gain of approximately \$115,000.

ST. TAMMANY PARISH
NOTES TO FINANCIAL STATEMENTS

NOTE J

LONG-TERM DEBT (Continued)

In prior years, the Parish defunded a portion of the 1988 Series bond issue and the 1993 Series bond issued by creating separate irrevocable trust funds. New bonds have been issued and the proceeds 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 defunded bonds until the bonds are called or mature. For financial reporting purposes, the bonds have been considered defunded and therefore removed as a liability from the Parish's General Long-Term Debt Account Group. As of December 31, 1997, the amount of defunded bonds outstanding but removed from the General Long-Term Debt Account Group amounted to \$1,315,000.

State and federal laws and regulations require that the Parish perform certain maintenance and monitoring functions at its landfill site (which closed on December 30, 1991) for thirty years after closure. A liability has been recognized based on the future postclosure care costs that have not been paid or accrued as December 31, 1997. The estimated total current cost of the landfill postclosure care (\$288,782 at December 31, 1997) 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, 1997. However, the actual cost of postclosure care may be higher due to inflation, changes in technology, or changes in landfill laws and regulations. During 1997, closure and postclosure expenditures totaling \$135,503 were incurred and are included in health and welfare expenditures on the General Fund Statement of Revenues, Expenditures, and Changes in Fund Balance.

NOTE K

DUE TO/FROM OTHER FUNDS

Individual fund balances due to/from other funds at December 31, 1997 follows:

	Due To Other Funds	Due From Other Funds
General Fund	\$ -	\$ 5,000
Special Revenue Funds		
Greater St. Tammany Airport	754	-
Flood Hazard Mitigation	47,876	-
Transportation Administration Operating	15,605	-
Public Health	-	(58,000)
Lighting District No. 1	21,888	-
Lighting District No. 1B	1,285	-
Lighting District No. 1C	5,000	-
Community Action Agency	189,583	-
General Service Funds		
Police Jury Complex	330,000	-
Risk Management Fund	-	1,000,000
Health Insurance	-	110,155
Confession Building Fund	1,000,000	-
Capital Projects Funds		
Capital Street Improvements District No. 4	34,172	-
Total	\$ 1,484,155	\$ 1,109,155

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

NOTE L

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 1997, the Parish's maximum exposure for general liability claims was \$650,000 for claims covered by insurance. The financial statements reflect an accrual for this maximum exposure, net of claims paid, of \$2,151,218. Under the Parish's excess workmen's compensation policy, the Parish pays all individual claims up to \$225,000 with maximum exposure of \$775,000 through the period ending December 31, 1997. The financial statements reflect an accrual of \$84,153 for workmen's compensation claims, and management believes this amount is adequate to cover all open claims and known incidents as of December 31, 1997. The Parish's maximum exposure for employee health insurance is limited to \$1,127,810 (or \$10,000 for each individual claim) under their excess coverage policy. The financial statements reflect an accrual of \$168,623 to cover all reimbursable claims incurred as of December 31, 1997. 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 1997 and 1996 were as follows:

	<u>1997</u>	<u>1996</u>
Beginning of Year Aggregate Liabilities	\$ 1,699,530	\$ 1,378,792
Current Year Claims and Changes in Estimates	1,908,138	1,850,569
Claims Payments	(1,800,882)	(1,673,882)
End of Year Aggregate Liabilities	\$ 1,806,886	\$ 1,699,530

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

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

NOTE M

LEASE

The Parish has entered into leases, for office space, which begin January 1, 1998 and expiring through December 31, 2000.

The Parish Library Fund (a Special Revenue Fund) leases the Pontchartrain branch facility in Slidell, certain telephone equipment, and a vehicle. Lease expense for the year ended December 31, 1997 was \$21,213. Future minimum payments for these agreements are as follows:

	Building and Land	Telephone Equipment	Vehicle
1998	\$ 4,370	\$ 3,200	\$ 4,631
1999	-	3,200	1,659
2000	-	3,200	-
2001	-	1,800	-
	<u>\$ 4,370</u>	<u>\$ 11,400</u>	<u>\$ 6,690</u>

NOTE N

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 O

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 until 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 accounts, property, or rights are (and) paid or made available to the employee or other beneficiary) held in trust for the exclusive benefit of the participants and their beneficiaries, and the benefits may not be diverted to any other use.

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.

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

NOTE F

FUND DEFICITS

The general purpose financial statements include the following funds with cumulative fund deficits at December 31, 1997:

	<u>Deficit Amount</u>
Capital Street Improvement District No. 1	<u>\$ 5,700</u>
Capital Street Improvement District No. 4	<u>\$ 25,000</u>
Capital Street Improvement District No. 10	<u>\$ 25,000</u>

During 1998, transfers will be made from other funds to cover expenditures in excess of revenues.

NOTE G

SUBSEQUENT EVENTS

DEBT ISSUANCE

In 1998, the St. Tammany Parish Police Jury approved the issuance of two separate Sales Tax Bonds Series, in the amount of \$40,000,000 and \$18,000,000, respectively. The bond issuances pertain to the design and construction of the St. Tammany Parish Justice Center and a new Parish jail. An increase in the sales tax percentage was approved by the voters of St. Tammany Parish to provide for the debt service of the bond issuances.

POST EMPLOYMENT HEALTH PLAN

Effective for 1998, the Parish has established a Post Employment Health plan for employees hired by the Police Jury. The plan provides for individual employee accounts, in which the funds within these accounts can be used for post employment medical premiums and expenses.

Employees with three or more years of service who resign and do not retire are paid for one-third of their accumulated sick time. The remaining two-thirds is deposited into individual employee accounts. Any annual leave in excess of 160 hours is deposited into the employee accounts.

Employees who retire with a minimum of ten years of service have the option, until January 1, 2003, to roll the remaining two-thirds of sick time and the excess of 160 hours of annual leave into their post-employment health account or roll the excess over to service time to their retirement accounts.

GENERAL FUND

EXHIBIT B-1

**ST. TAMMANY PARISH
GENERAL FUND
COMPARATIVE BALANCE SHEETS**

	December 31,	
	1997	1996
ASSETS		
CURRENT ASSETS		
Cash and Temporary Cash Investments	\$ 538,815	\$ 728,815
Receivables:		
Ad Valorem	1,218,432	1,184,158
Other	1,161,779	947,138
Other Assets	888	1,238
Due From Other Funds	<u>3,898</u>	<u>-</u>
Total Assets	<u>\$ 2,954,348</u>	<u>\$ 2,791,311</u>
LIABILITIES AND FUND BALANCE		
LIABILITIES		
Accounts Payable	\$ 334,348	\$ 397,194
Accrued Liabilities	-	289,320
Due to Other Funds	-	-
Other Liabilities	<u>1,365,588</u>	<u>1,864,088</u>
Total Liabilities	<u>1,699,936</u>	<u>1,670,584</u>
FUND BALANCE		
Reserved for Encumbrances	34,505	7,082
Unreserved and Unallocated	<u>1,251,314</u>	<u>1,093,825</u>
Total Fund Balance	<u>1,285,819</u>	<u>1,100,907</u>
Total Liabilities and Fund Balance	<u>\$ 2,985,755</u>	<u>\$ 2,771,491</u>

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

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

EXHIBIT 0.1

REVENUES	For The Years Ended	
	(December 31,	
	1997	1996
Taxes		
Ad Valorem	\$ 1,270,216	\$ 1,149,688
Other Taxes, Penalties and Interest	922,864	952,074
Licenses and Permits	2,021,650	1,149,792
Intergovernmental Revenues		
Federal Grants	118,759	28,224
Other Federal Funds	128,222	74,023
State Revenue Sharing	240,127	228,880
Other State Funds	222,079	151,884
Fees, Charges and Commissions for Services	380,671	488,321
Fines and Penalties	8,525	4,844
Other Revenues, Primarily Interest	209,180	122,626
Total Revenues	5,431,185	4,027,458
EXPENDITURES		
General Government		
Legislative	641,576	655,684
Judicial	1,288,240	1,142,781
Executive	111,160	128,719
Finance and Administrative	294,785	387,333
Other - General Government	602,584	75,486
Public Safety	2,176,998	2,075,003
Public Works	1,170,818	1,209,987
Health and Welfare	121,500	118,833
Culture and Recreation	126,879	127,336
Total Expenditures	6,918,640	6,027,458
EXCESS OF REVENUES OVER EXPENDITURES	752,545	100,000
OTHER FINANCING SOURCES (USES)		
Fund Transfers-In	291,280	276,622
Fund Transfers-Out	(112,680)	(88,500)
Total Other Financing Sources (Uses)	178,600	188,122
EXCESS OF REVENUES OVER EXPENDITURES AND OTHER SOURCES (USES)	931,145	288,122
FUND BALANCES - BEGINNING	1,118,987	811,798
FUND BALANCES - ENDING	\$ 2,049,132	\$ 1,100,920

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

VT. TOWN OF FERRIS
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
ACTUAL AND BUDGET (GAAP BASIS)
For The Year Ended December 31, 1997
With Comparative Actual Accounts For The Year Ended December 31, 1996

	1997		Variance Favorable (Unfavorable)	1996 Actual
	Actual	Budget		
REVENUES				
Taxes				
Ad Valorem	\$ 1,776,016	\$ 1,716,000	\$ 160,016	\$ 1,746,000
Other Taxes, Licenses and Interest	933,864	860,000	133,864	950,576
Licenses and Permits	3,333,438	3,344,000	(10,562)	3,346,700
Intergovernmental Revenues:				
Federal Grants	118,739	171,333	(52,594)	28,234
Other Federal Funds	158,355	74,000	84,355	79,150
State Revenue Sharing	346,037	330,000	16,037	326,000
Other State Funds	233,078	263,000	(30,922)	191,880
Fees, Charges and Commissions for Services	788,675	934,000	(145,325)	980,021
Fines and Penalties	8,330	3,000	5,330	6,000
Other Revenues, Primarily Interest	268,262	312,334	(44,072)	157,646
Total Revenues	<u>7,334,360</u>	<u>7,186,636</u>	<u>147,724</u>	<u>7,624,628</u>
EXPENDITURES				
General Government:				
Legislative	471,876	478,707	(6,831)	493,494
Judicial	1,363,343	1,279,440	113,903	1,340,760
Police	113,380	136,341	(22,961)	128,718
Finance and Administrative	754,381	460,481	293,900	597,332
Other General Government	101,884	156,044	(54,160)	73,480
Public Safety	1,716,893	1,731,479	(14,586)	1,673,332
Public Works	1,716,838	1,740,700	(23,862)	1,629,987
Health and Welfare	113,861	404,830	(290,969)	118,893
Culture and Recreation	134,879	144,000	(9,121)	123,238
Total Expenditures	<u>6,234,641</u>	<u>6,662,126</u>	<u>427,485</u>	<u>6,333,628</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>1,100,000</u>	<u>(475,490)</u>	<u>1,575,490</u>	<u>1,291,000</u>
OTHER FINANCING SOURCES (USES)				
Fund Transfers-In	591,266	505,000	86,266	576,613
Fund Transfers-Out	(312,460)	(282,000)	(30,460)	(288,960)
Total Other Financing Sources (Uses)	<u>(221,194)</u>	<u>(277,000)</u>	<u>55,806</u>	<u>(112,347)</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER SOURCES (USES)	<u>878,806</u>	<u>(752,490)</u>	<u>1,631,296</u>	<u>1,178,653</u>
FUND BALANCE - BEGINNING	<u>1,118,892</u>	<u>1,118,892</u>	-	<u>961,128</u>
FUND BALANCE - ENDING	<u>\$ 1,997,698</u>	<u>\$ 366,402</u>	<u>\$ 1,631,296</u>	<u>\$ 1,118,653</u>

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

SPECIAL REVENUE FUNDS

ST. SARAH'S PARISH
SPECIAL REVENUES
COMBINED BALANCE SHEET
December 31, 1997

ASSETS

Cash and Temporary Cash Investments

Reserves:

- Ad Valorem
- Sales and Use Taxes
- Other
- Other Assets
- Endowment Funds

Total Assets

	French Library Fund	Clarey Challenge No. 2 Fund	Transportation Administration Operating Fund	Community Action Agency Fund	Diocesan Caret Fund
	\$ 2,113,296	-	\$ 271	\$ 154	\$ 4,633
	1,471,076	-	-	-	-
	379,248	-	94,523	128,841	14,074
	2,081	-	-	-	-
	-	-	-	-	-
	\$ 5,525,481	\$ -	\$ 262,294	\$ 128,995	\$ 14,633

LIABILITIES AND FUND BALANCES

LIABILITIES

- Accounts Payable
- Accrued Liabilities
- Due to Other Funds
- Other Liabilities

Total Liabilities

FUND BALANCES

- Monies for Disbursements
- Unexpended
- Designated for Capital Outlay
- Unobligated

Total Fund Balances

Total Liabilities and Fund Balances

	\$ 14,091	-	\$ 8,774	\$ 11,228	\$ 46,997
	94,087	-	-	1,718	18,064
	-	-	16,643	94,335	-
	13,227	-	-	-	-
	144,405	-	25,417	106,563	65,061
	46,095	-	-	2,413	-
	-	-	-	-	-
	1,020,676	-	15,128	2,684	8,226
	1,066,556	-	15,128	1,111	16,256
	\$ 5,525,481	\$ -	\$ 262,294	\$ 128,995	\$ 14,633

FT. TARRANT PLAZA
SPECIAL REVENUE FUND
COMPARING BALANCE SHEET
December 31, 1991

ASSETS	Leasing and Insurance Fund		Leasing District No. 1 Fund		Leasing District No. 4 Fund		Leasing District No. 1 Fund		Leasing District No. 4 Fund		Leasing District No. 7 Fund	
Cash and Temporary Cash Investments	\$ 1,040,117	\$ -	\$ 81,830	\$ 8,520	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 400,442
Investments:												
M/T Vehicles	461,346	46,080	107,081	11,000	-	-	-	-	-	-	-	96,177
Sewer and Water Taxes	-	-	-	-	-	-	-	-	-	-	-	-
Other	6,294	-	4,019	44	-	-	-	-	-	-	-	4,418
Other Assets	-	-	-	-	-	-	-	-	-	-	-	-
Due from Other Funds	-	-	-	-	-	-	-	-	-	-	-	-
Total Assets	\$ 1,507,757	\$ -	\$ 193,930	\$ 20,564	\$ 107,081	\$ 11,044	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 501,637
LIABILITIES AND FUND BALANCES												
LIABILITIES												
Accounts Payable	\$ 26,120	\$ 4,151	\$ 16,756	\$ 1,117	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,892
Accrued Liabilities	2,211	-	-	-	-	-	-	-	-	-	-	-
Due to Other Funds	-	11,298	-	-	-	-	-	-	-	-	-	-
Other Liabilities	-	-	-	-	-	-	-	-	-	-	-	-
Total Liabilities	\$ 28,331	\$ 15,449	\$ 16,756	\$ 1,117	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,892
FUND BALANCES												
Reserved for Contingencies	-	-	-	-	-	-	-	-	-	-	-	-
Unreserved	1,479,426	46,929	177,174	19,447	107,081	11,044	-	-	-	-	-	496,745
Designated for Capital Outlay	-	-	-	-	-	-	-	-	-	-	-	-
Unassigned	1,008,331	35,482	216,111	35,078	216,111	216,111	35,078	35,078	35,078	35,078	35,078	500,813
Total Fund Balances	\$ 1,008,331	\$ 71,911	\$ 392,282	\$ 70,125	\$ 392,282	\$ 392,282	\$ 70,125	\$ 70,125	\$ 70,125	\$ 70,125	\$ 70,125	\$ 536,623
Total Liabilities and Fund Balances	\$ 1,507,757	\$ -	\$ 193,930	\$ 20,564	\$ 107,081	\$ 11,044	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 501,637

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

ST. TAMMANSKY PARISH
SPECIAL REVENUE FUND
COMBINED BALANCE SHEET
December 31, 2007

ASSETS		Lighting Disburse. - P Fund	Lighting Disburse. No. 10 Fund	Lighting Disburse. No. 11 Fund	Public Benefits Fund	Public Bond Maturities Fund	B. Treasury Revenue, & Industrial Development Disburse Fund
ASSETS							
Cash and Treasury Cash Investments							
Investments:							
		-	-	-	163,346	-	-
		-	-	-	-	5,070,000	-
		24,803	1,473	6,279	1,411	-	-
		-	-	-	-	81,000	-
		-	-	-	100,000	-	-
		<u>24,803</u>	<u>1,473</u>	<u>6,279</u>	<u>1,411</u>	<u>81,000</u>	<u>-</u>
	Total Assets					<u>\$ 11,031,000</u>	<u>\$ -</u>
LIABILITIES AND FUND BALANCES							
LIABILITIES							
	Accounts Payable	4,213	100	444	20,000	194,200	-
	Accrued Liabilities	-	-	-	68	8,278	-
	Due to Other Funds	-	1,265	6,666	-	-	-
	Other Liabilities	-	-	-	-	30,000	-
	Total Liabilities	<u>4,213</u>	<u>1,365</u>	<u>7,110</u>	<u>20,068</u>	<u>232,478</u>	<u>-</u>
FUND BALANCES							
	Reserved for Contingencies	-	-	-	1,000	101,200	-
	Unreserved	20,590	1,103	4,169	2,383,143	14,060,000	-
	Designated for Capital Expenditures	-	-	-	-	-	-
	Undesignated	4,003	113	4,099	2,598,233	34,928,382	-
	Total Fund Balances	<u>24,593</u>	<u>1,216</u>	<u>8,268</u>	<u>2,599,343</u>	<u>35,090,582</u>	<u>-</u>
	Total Liabilities and Fund Balances	<u>24,593</u>	<u>1,213</u>	<u>8,268</u>	<u>2,599,343</u>	<u>35,090,582</u>	<u>0</u>

ST. PASCAGO PARISH
SPECIAL REVENUE FUND
COMBINED BALANCE SHEET
November 30, 1997

ASSETS

Cash and Treasury Cash Investments

Investments

Ad Valorem
Sales and Use Taxes
Other
Other Assets
Due from Other Funds

Special Fund Debit No. 28	Cash		Special Debit No. 8 of FDS 13	Special Debit No. 11 of FDS 14	Special Debit No. 12 of FDS 15	Special Debit Fund
	Balance	Change				
\$ -	\$ -	\$ 11,144	\$ 64,296	\$ 6,491	\$ -	\$ 81,931
-	-	-	-	-	-	-
-	-	1,071	623	166	-	-
-	-	1,495	-	-	-	-
-	-	-	-	-	-	-
<u>\$ -</u>	<u>\$ 2,566</u>	<u>\$ 11,144</u>	<u>\$ 64,919</u>	<u>\$ 6,657</u>	<u>\$ -</u>	<u>\$ 84,286</u>

Total Assets

LIABILITIES AND FUND BALANCES

LIABILITIES

Accounts Payable
Accounts Payable
Due to Other Funds
Other Liabilities

Total Liabilities

FUND BALANCES

Reserved for Encumbrances
Unreserved
Designated for Capital Outlay
Undesignated

Total Fund Balances

Total Liabilities and Fund Balances

\$ -	\$ -	\$ 18,480	\$ -	\$ -	\$ -	\$ 18,480
-	-	-	-	-	-	-
-	-	164	-	-	-	164
-	-	-	-	-	-	-
<u>\$ -</u>	<u>\$ 1,644</u>	<u>\$ 18,644</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 20,288</u>
-	-	-	-	-	-	-
-	-	6,657	61,262	6,657	-	74,526
-	-	5,022	65,421	6,657	-	77,100
<u>\$ -</u>	<u>\$ 2,566</u>	<u>\$ 11,144</u>	<u>\$ 65,931</u>	<u>\$ 6,657</u>	<u>\$ -</u>	<u>\$ 86,288</u>

THE TRIMAST FUND
SPECIAL DIVIDEND FUNDS
COMMON FUND INCORPORATED
December 31, 1997

ASSETS

Cash and Temporary Cash Investments

Receivables

- Accruals
- Sales and Use Taxes
- Other
- Other Assets
- Due from Other Funds

Total Assets

	Less Reserve Fund	Environmental Service Commitment Fund	Empty Deductions (Share No. 4 Fund)	Total	
				1997	December 31, 1996
\$ 10,944	\$ (8,901)	\$ -	\$ -	\$ 10,944	\$ 14,993
-	-	-	-	481,089	471,483
-	-	-	-	1,223,881	1,223,881
8,204	37,719	-	-	87,249	96,311
-	-	-	-	67,631	71,429
-	-	-	-	208,246	208,246
\$ 181,131	\$ (8,182)	\$ -	\$ -	\$ 181,131	\$ 211,702

LIABILITIES AND FUND BALANCES

LIABILITIES

- Accounts Payable
- Accrued Liabilities
- Due to Other Funds
- Other Liabilities

Total Liabilities

FUND BALANCES

- Reserve for Distributions
- Unreserved
- Designated for Capital Study
- Unassigned

Total Fund Balances

Total Liabilities and Fund Balances

\$ -	\$ 20,499	\$ -	\$ -	\$ 91,673	\$ 206,648
-	4,214	-	-	111,718	180,124
-	-	-	-	146,085	134,088
-	11,521	-	-	262,588	21,284
-	84,648	-	-	1,339,221	1,114,852
-	2,079	-	-	173,881	348,000
-	-	-	-	24,202,444	14,481,299
114,121	23,826	-	-	4,502,428	4,280,122
114,121	25,905	-	-	26,704,716	24,925,911
181,131	16,723	-	-	1,814,127	2,211,482

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

**ELI LILLY FOUNDATION
FINANCIAL STATEMENTS
COMBINED STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND BALANCES
For The Year Ended December 31, 2017**

REVENUES	Funds (Lobby) Total	Grant Donations Total	Donations (No. 2) Specialty Fund	Community Assets (Arts) Fund	United Overseas Fund
<ul style="list-style-type: none"> Salaries Rent and Office Fees Other Fees, Pensions and Benefits Investment Income Interest Income Grant Income Net Investment Income Net Income (Loss) Don., Charge and Contributions to Services Fees and Fines Other Revenues 	<ul style="list-style-type: none"> 1,400,048 - - - 18,028 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 1,000 	<ul style="list-style-type: none"> - - - - - - - - - - - - - - 	<ul style="list-style-type: none"> - - - - - - - - - - - - - - 	<ul style="list-style-type: none"> - - - - - - - - - - - - - - 	<ul style="list-style-type: none"> - - - - - - - - - - - - - -
Total Revenues	1,400,048	-	-	-	-
EXPENSES					
<ul style="list-style-type: none"> General Administration Public Other Special Operations Public Art Public Works Health and Safety Culture and Recreation 					
Total Expenditures					
NET INVESTMENT GAIN OR (LOSS) FROM INVESTMENTS	20,000	-	-	-	-
OPERATING SURPLUS (DEFICIT)	1,420,048	-	-	-	-
<ul style="list-style-type: none"> Net Transfers Net Transfers-In Net Inter-Fund Loans (Due) 					
NET ASSETS OR LIABILITIES AT BEGINNING AND END OF YEAR					
ASSETS - PERMANENT - (LIABILITIES)	1,350,048	-	-	-	-
ASSETS - TEMPORARY	70,000	-	-	-	-

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

15. FINANCIAL STATEMENTS
SPECIAL REPORT - FINANCIAL STATEMENTS
COMPARISON OF BUDGETED AND ACTUAL RESULTS
For The Year Ended December 31, 2022

	Budget		Actual		Variance		Lighting (Contract) (Contract No.)		Lighting (Contract) (Contract No.)		Lighting (Contract) (Contract No.)	
EXPENSES												
Tax	\$ 82,000	\$ 82,000	\$ 82,000	\$ 82,000	\$ 0	\$ 0						
Utilities	10	10	10	10	0	0						
Administrative Fees												
Other Fees, Audits and Legal												
Depreciation Expense												
Interest Expense												
Travel												
Food & Beverage Costs												
Post Income Taxing												
Net Change and Contributions from												
Donor Activities												
Other Activities												
Total Income	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0						
	\$ 82,000	\$ 82,000	\$ 82,000	\$ 82,000	\$ 0	\$ 0						
EXPENSES												
State Government												
Local												
Other Government												
Public Works	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 0	\$ 0						
Public Works												
Health and Welfare												
Culture and Recreation												
Total Expenses	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 0	\$ 0						
	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 0	\$ 0						
EXPENSES (NET OF CONTRIBUTIONS)												
Expenses Total												
Other Expenses (Contract)												
Food Services &												
Food Services												
Total Other Expenses (Net)												
EXPENSES (NET OF CONTRIBUTIONS)												
CONTRIBUTIONS AND OTHER REVENUE												
Other Revenue	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0						
CONTRIBUTIONS AND OTHER REVENUE	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0						
FINANCIAL STATEMENTS												
FINANCIAL STATEMENTS												

Financial statements are prepared on the accrual basis.

15. **LABORATORY EXPENSES**
2023-24 BUDGETED EXPENSES
COMPARISON OF EXPENSES, ENCUMBRANCES, AND BALANCES IN FISCAL BALANCE
FOR THE FISCAL YEAR ENDED 6/30/23

	Approved Budget (Actual or Approved)	Actual Through 6/30/23	Encumbrances 6/30/23	Available for Other Programs (Total)	Actual Through 6/30/23	Encumbrances 6/30/23	Total Available for Other Programs (Total)
EXPENSES							
Travel							
All Trainers	-	-	-	-	-	-	-
Staff and Site Team	-	-	-	-	-	-	-
Other Team, Facilities and/or other	-	-	-	-	-	-	-
Supplemental Services							
Contract Work	-	-	-	-	-	-	80,000
Travel Compensation (VISA)	-	-	-	-	-	-	-
Fuel Expenses (BUDGET)	5,000	-	-	-	-	-	-
Fuel (Budgeted) Contributions to Services	-	1,000	1,000	1,000	1,000	1,000	-
Other Services	-	-	-	-	-	-	-
Total Expenses	5,000	1,000	1,000	1,000	1,000	1,000	81,000
ENCUMBRANCES							
Travel							
Contract Work	-	-	-	-	-	-	-
Travel Compensation (VISA)	-	-	-	-	-	-	-
Fuel Expenses (BUDGET)	5,000	5,000	5,000	5,000	5,000	5,000	-
Fuel (Budgeted) Contributions to Services	-	-	-	-	-	-	-
Other Services	-	-	-	-	-	-	-
Total Encumbrances	5,000	5,000	5,000	5,000	5,000	5,000	5,000
ENCUMBRANCES AVAILABLE FOR OTHER PROGRAMS							
Travel							
Contract Work	-	-	-	-	-	-	-
Travel Compensation (VISA)	-	-	-	-	-	-	-
Fuel Expenses (BUDGET)	5,000	5,000	5,000	5,000	5,000	5,000	-
Fuel (Budgeted) Contributions to Services	-	-	-	-	-	-	-
Other Services	-	-	-	-	-	-	-
Total Encumbrances	5,000	5,000	5,000	5,000	5,000	5,000	5,000
ENCUMBRANCES AVAILABLE FOR OTHER PROGRAMS (TOTAL)							
Travel							
Contract Work	-	-	-	-	-	-	-
Travel Compensation (VISA)	-	-	-	-	-	-	-
Fuel Expenses (BUDGET)	5,000	5,000	5,000	5,000	5,000	5,000	-
Fuel (Budgeted) Contributions to Services	-	-	-	-	-	-	-
Other Services	-	-	-	-	-	-	-
Total Encumbrances	5,000	5,000	5,000	5,000	5,000	5,000	5,000
ENCUMBRANCES AVAILABLE FOR OTHER PROGRAMS (TOTAL)							
Travel							
Contract Work	-	-	-	-	-	-	-
Travel Compensation (VISA)	-	-	-	-	-	-	-
Fuel Expenses (BUDGET)	5,000	5,000	5,000	5,000	5,000	5,000	-
Fuel (Budgeted) Contributions to Services	-	-	-	-	-	-	-
Other Services	-	-	-	-	-	-	-
Total Encumbrances	5,000	5,000	5,000	5,000	5,000	5,000	5,000

BT COMPANY LIMITED
SPECIAL RECEIVED FUND
CONDENSED STATEMENT OF REVENUES, EXPENSES, BALANCE CHANGES BY FUND BALANCE
For The Year Ended December 31, 2017

	Fund		Special		Subsidy		Contingency	
	Local	Revenue	Received	of (BT Co.)	of (BT Co.)	of (BT Co.)	Transfer (to /	From)
	Part	Part	Part	Part	Part	Part	Part	Part
REVENUES								
Taxes	0	0	0,000	0	0	0,000	0	
Grants	-	-	-	-	-	-	-	
Interest on Loans	-	-	-	-	-	-	-	
Interest on Financial Assets	-	-	-	-	-	-	-	
Administrative Revenues	0,000	-	-	-	-	-	-	
Land Sales	-	-	-	-	-	-	-	
Interest Income	-	0,000	-	-	-	-	-	
Other Income	-	-	0,000	-	-	-	-	
Net, Change and Transfers-in/Out	0,000	0,000	0,000	-	-	0,000	0,000	
Other Revenues	0,000	0,000	0,000	-	-	0,000	0,000	
Total Revenues								
	0	0	0,000	0	0	0,000	0	
EXPENSES								
Personnel	-	-	-	-	-	-	-	
Travel	-	-	-	-	-	-	-	
Other-Operational Expenses	0,000	-	-	-	-	-	-	
Public Works	-	-	-	-	-	-	-	
Health and Welfare	-	-	-	-	-	-	-	
Culture and Recreation	-	-	-	-	-	-	-	
Other Expenses	-	-	-	-	-	-	-	
Total Expenses								
	0	0	0,000	0	0	0,000	0	
NET BALANCE (OF DEFICIT) FROM OPERATIONS								
	0	0	0,000	0	0	0,000	0	
OTHER BALANCE CHANGES FROM								
Transfer-in	-	-	-	-	-	-	-	
Transfer-out	-	-	-	-	-	-	-	
Other (Transfers-in/Out)	-	-	-	-	-	-	-	
Total Other Balance Changes								
	0	0	0,000	0	0	0,000	0	
NET BALANCE (OF DEFICIT) FROM OPERATIONS AND OTHER BALANCE CHANGES								
	0	0	0,000	0	0	0,000	0	
FROM BALANCE - 2016								
	0	0	0,000	0	0	0,000	0	

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

ST. LOUIS-GATEWAY AIRPORT
GENERAL SERVICES FUND
COMPARISON OF BUDGETED EXPENDITURES, ACTUALS AND PERCENTAGE
ACTUAL AND BUDGETED DOLLAR AMOUNTS
For the Year Ended December 31, 2007

	Community and Support Fund			General Services Fund			Emergency and Maintenance Fund		
	Actual	Budget	Variance (Adverse/ Favorable)	Actual	Budget	Variance (Adverse/ Favorable)	Actual	Budget	Variance (Adverse/ Favorable)
EXPENSES									
Taxes									
Ad Valorem	88,000	79,000	(9,000)	-	-	-	88,000	88,000	-
Industrial Use Tax	-	-	-	-	-	-	-	-	-
Other Taxes, Nonadvalorem (State)	-	-	-	-	-	-	-	-	-
Intergovernmental Services	-	-	-	-	-	-	-	-	-
Federal Aids	-	-	-	-	-	-	-	-	-
Fuel Tax	-	-	-	-	-	-	-	-	-
State Income Tax	1,700	1,700	-	8,000	8,000	-	-	-	-
Payroll Deductions	3,400	3,400	-	1,000,000	1,000,000	-	-	-	
Payroll Deductions for Social Security	3,400	3,400	-	1,000	1,000	-	3,400	3,400	
Other Income	80,300	80,300	-	1,000,000	1,000,000	-	80,300	80,300	
Total Income	93,100	164,400	(71,300)	1,008,000	1,008,000	800	88,300	88,300	(71,300)
EXPENSES									
Direct Expenses									
Salaries	-	-	-	1,000,000	1,000,000	800	-	-	-
Other Personnel Expenses	-	-	-	-	-	-	-	-	-
Public Works	-	-	-	-	-	-	88,000	1,000,000	912,000
Public Works	77,000	77,000	-	-	-	-	-	-	-
Health and Welfare	-	-	-	-	-	-	-	-	-
Operation and Maintenance	-	-	-	-	-	-	-	-	-
Total Expenses	77,000	77,000	-	1,000,000	1,000,000	800	88,000	1,000,000	(912,000)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES	16,100	87,400	(71,300)	808,000	808,000	800	80,300	(911,700)	288,300
GENERAL FUNDING (DEFICIENCY) (SEE)	16,100	87,400	(71,300)	808,000	808,000	800	80,300	(911,700)	288,300
Payroll Deductions	-	-	-	-	-	-	-	-	-
Payroll Deductions	-	-	-	-	-	-	-	-	-
Total Other Funding (Income) (See)	16,100	87,400	(71,300)	808,000	808,000	800	80,300	(911,700)	288,300
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES LESS OTHER DEFENSES (SEE)	1,700	1,700	(900)	808,000	808,000	800	80,300	(911,700)	288,300
PERCENTAGE - EXPENSES									
PERCENTAGE - BUDGET	100%	100%	-	100%	100%	-	100%	100%	-
PERCENTAGE - ACTUAL	100%	100%	-	100%	100%	-	100%	100%	-

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

REVENUE FUND
PERMANENT REVENUE
COMPARISON STATEMENT OF BUDGET, ENCUMBRANCE, APPROPRIATION AND FUND BALANCE
BY FUND ACCOUNTABLE (GLAR BALD)
 For the Year Ended December 31, 1997

ACCOUNTS	Lighting (Account No. 1) Fund			Lighting (Account No. 4) Fund			Lighting (Account No. 5) Fund		
	Actual	Budget	Encumbrance	Actual	Budget	Encumbrance	Actual	Budget	Encumbrance
Total	\$ 4,227	\$ 4,228	\$ 4,227	\$ 13,324	\$ 13,324	\$ 13,324	\$ 13,324	\$ 13,324	\$ 13,324
All Other	-	-	-	-	-	-	-	-	-
Interest On Loan	-	-	-	-	-	-	-	-	-
Other Taxes, Fines and Fees	-	-	-	-	-	-	-	-	-
Miscellaneous Revenue	-	-	-	-	-	-	-	-	-
Paints/Coats	-	-	-	-	-	-	-	-	-
Public Transportation/Lease	-	-	-	-	-	-	-	-	-
Tax Income/Leasing	-	-	-	-	-	-	-	-	-
Tax Collection/Contributions for Services	-	-	-	-	-	-	-	-	-
Taxes and Licenses	-	-	-	-	-	-	-	-	-
Other Revenue	-	-	-	-	-	-	-	-	-
Total Encumbrances	\$ 4,227	\$ 4,228	\$ 4,227	\$ 13,324	\$ 13,324	\$ 13,324	\$ 13,324	\$ 13,324	\$ 13,324
Encumbrances	-	-	-	-	-	-	-	-	-
Street Overruns	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-
Other General Accounts	-	-	-	-	-	-	-	-	-
Public Works	\$ 4,227	\$ 4,228	\$ 4,227	\$ 13,324	\$ 13,324	\$ 13,324	\$ 13,324	\$ 13,324	\$ 13,324
Roads and Bridges	-	-	-	-	-	-	-	-	-
Closures and Restorations	-	-	-	-	-	-	-	-	-
Total Encumbrances	\$ 4,227	\$ 4,228	\$ 4,227	\$ 13,324	\$ 13,324	\$ 13,324	\$ 13,324	\$ 13,324	\$ 13,324
ENCUMBRANCES (OF ACCOUNTS) PER ENCUMBRANCE	\$ 4,227	\$ 4,228	\$ 4,227	\$ 13,324	\$ 13,324	\$ 13,324	\$ 13,324	\$ 13,324	\$ 13,324
ENCUMBRANCE DEFICIT (SUR)	-	-	-	-	-	-	-	-	-
Total Available	-	-	-	-	-	-	-	-	-
Total Available/Use	-	-	-	-	-	-	-	-	-
Total Other Funding Sources (Use)	-	-	-	-	-	-	-	-	-
ENCUMBRANCE DEFICIT (SUR)	\$ 4,227	\$ 4,228	\$ 4,227	\$ 13,324	\$ 13,324	\$ 13,324	\$ 13,324	\$ 13,324	\$ 13,324
ENCUMBRANCE DEFICIT (SUR)	\$ 4,227	\$ 4,228	\$ 4,227	\$ 13,324	\$ 13,324	\$ 13,324	\$ 13,324	\$ 13,324	\$ 13,324
FUND BALANCE - BUDGET	\$ 4,227	\$ 4,228	\$ 4,227	\$ 13,324	\$ 13,324	\$ 13,324	\$ 13,324	\$ 13,324	\$ 13,324
FUND BALANCE - ENCUM	\$ 4,227	\$ 4,228	\$ 4,227	\$ 13,324	\$ 13,324	\$ 13,324	\$ 13,324	\$ 13,324	\$ 13,324

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

IT SERVICES BUDGET
SPECIAL SERVICES FUND
COMPARISON OF BUDGET, ENCUMBRANCES, AND BALANCE TO FUND BALANCE
ACTUAL, ENCUMBRANCES, AND BALANCE TO FUND BALANCE
for the Year Ended December 31, 2021

	Budget			Encumbrances			Actual			Balance to Fund Balance		
	Actual	Budget	Percent (Actual/Budget)	Actual	Budget	Percent (Actual/Budget)	Actual	Budget	Percent (Actual/Budget)	Actual	Budget	Percent (Actual/Budget)
REVENUE												
Taxes	\$ 24.0	\$ 24.0	1.0	\$ 24.0	\$ 24.0	1.0	\$ 24.0	\$ 24.0	1.0	\$ 0.0	\$ 0.0	1.0
Grants	-	-	-	-	-	-	-	-	-	-	-	-
Other State, Federal and Other	-	-	-	-	-	-	-	-	-	-	-	-
EXPENDITURES												
Salaries	-	-	-	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-	-	-	-
Other Personal Services	-	-	-	-	-	-	-	-	-	-	-	-
Public Works	1.0	1.0	1.0	0.0	1.0	0.0	0.0	1.0	0.0	0.0	1.0	
Health	-	-	-	-	-	-	-	-	-	-	-	-
Health Insurance	-	-	-	-	-	-	-	-	-	-	-	-
Other and Benefits	-	-	-	-	-	-	-	-	-	-	-	-
Food Expenses	-	-	-	-	-	-	-	-	-	-	-	-
Other Services	2.0	2.0	1.0	0.0	2.0	0.0	0.0	2.0	0.0	0.0	2.0	
Total Expenditures	3.0	3.0	1.0	0.0	3.0	0.0	0.0	3.0	0.0	0.0	3.0	
ENCUMBRANCES												
General Encumbrances	-	-	-	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-	-	-	-
Other Personal Services	-	-	-	-	-	-	-	-	-	-	-	-
Public Works	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
Health	-	-	-	-	-	-	-	-	-	-	-	-
Health Insurance	-	-	-	-	-	-	-	-	-	-	-	-
Other and Benefits	-	-	-	-	-	-	-	-	-	-	-	-
Food Expenses	-	-	-	-	-	-	-	-	-	-	-	-
Total Encumbrances	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
ENCUMBRANCE TO BUDGET PERCENT												
General Encumbrances	-	-	-	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-	-	-	-
Other Personal Services	-	-	-	-	-	-	-	-	-	-	-	-
Public Works	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
Health	-	-	-	-	-	-	-	-	-	-	-	-
Health Insurance	-	-	-	-	-	-	-	-	-	-	-	-
Other and Benefits	-	-	-	-	-	-	-	-	-	-	-	-
Food Expenses	-	-	-	-	-	-	-	-	-	-	-	-
Total Encumbrances	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
OTHER ENCUMBRING BUDGET PERCENT												
Travel	-	-	-	-	-	-	-	-	-	-	-	-
Food Expenses	-	-	-	-	-	-	-	-	-	-	-	-
Total Other Encumbring	-	-	-	-	-	-	-	-	-	-	-	-
ENCUMBRANCE TO BUDGET PERCENT												
General Encumbrances	-	-	-	-	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-	-	-	-	-
Other Personal Services	-	-	-	-	-	-	-	-	-	-	-	-
Public Works	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
Health	-	-	-	-	-	-	-	-	-	-	-	-
Health Insurance	-	-	-	-	-	-	-	-	-	-	-	-
Other and Benefits	-	-	-	-	-	-	-	-	-	-	-	-
Food Expenses	-	-	-	-	-	-	-	-	-	-	-	-
Total Encumbrances	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	
FUND BALANCE - BUDGET												
Original	\$ 21.0	\$ 21.0	1.0	\$ 21.0	\$ 21.0	1.0	\$ 21.0	\$ 21.0	1.0	\$ 21.0	\$ 21.0	1.0
Transferring out to other part of the General Fund	-	-	-	-	-	-	-	-	-	-	-	-

Transferring out to other part of the General Fund

**EL LABORATORY BUDGET
FISCAL YEAR 2018
COMPARISON STATMENT OF BUDGETED EXPENDITURES AND CHANGES IN FOOD BUDGETS
ACTUAL AND BUDGET (FARM BARS)
for the Year Ended December 31, 2017**

	Lighting (Food No. 1) Fuel			Lighting (Food No. 2) Fuel			Lighting (Food No. 3) Fuel		
	Budget	Actual	Change	Budget	Actual	Change	Budget	Actual	Change
EXPENSES									
Fuel									
Fuel	1,000	1,000	-	1,000	1,000	-	1,000	1,000	-
Fuel with On Fuel	-	-	-	-	-	-	-	-	-
Other Taxes, Depreciation and Interest	-	-	-	-	-	-	-	-	-
Impassment/Accessories									
Paper (Fuel)	-	-	-	-	-	-	-	-	-
Fuel	-	-	-	-	-	-	-	-	-
Fuel (Transportation Fuel)	-	-	-	-	-	-	-	-	-
Fuel (Accessories)	-	-	-	-	-	-	-	-	-
Fuel (Transportation Services)	-	-	-	-	-	-	-	-	-
Fuel (Facilities)	-	-	-	-	-	-	-	-	-
Other Expenses	-	-	-	-	-	-	-	-	-
Total Expenses	1,000	1,000	-	1,000	1,000	-	1,000	1,000	-
EXPENSES									
Food Expenses	-	-	-	-	-	-	-	-	-
Other Expenses	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-
Public Works	100	100	-	1,000	1,000	-	-	-	-
Public Utilities	-	-	-	-	-	-	4,000	4,000	-
Other expenditures	-	-	-	-	-	-	-	-	-
Total Expenditures	100	1,000	-	1,000	1,000	-	4,000	4,000	-
FOOD DEFICIT/IN SURPLUS (OVER)	-	-	-	-	-	-	-	-	-
EXPLOITABLE									
Food Production, Distribution	-	-	-	-	-	-	-	-	-
Food Expenses	-	-	-	-	-	-	-	-	-
Food (Other) CA	-	-	-	-	-	-	-	-	-
Total (Other) Expenditures (Over)	-	-	-	-	-	-	-	-	-
FOOD DEFICIT/IN SURPLUS (OVER)	-	-	-	-	-	-	-	-	-
FOOD BUDGET - BUDGETED	1,000	1,000	-	1,000	1,000	-	1,000	1,000	-
FOOD BUDGET - ACTUAL	1,000	1,000	-	1,000	1,000	-	1,000	1,000	-

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

EL TECHNOLOGY TRADER
FINANCIAL STATEMENTS
COMPARISON OF RECEIVED INVESTMENTS AND EXPENSES BY FISCAL YEAR
ACTUAL AND BUDGET FISCAL YEAR
 For the Year Ending December 31, 2001

	Fiscal Year Measurement Total			A. Training Expenses in Individual Development/Onsite Training			Special Investments in Offsite Training		
	Actual	Budget	(Favorable)/Unfavorable	Actual	Budget	(Favorable)/Unfavorable	Actual	Budget	(Favorable)/Unfavorable
REVENUES									
Total	1,748,271	1,748,271	0	0	0	0	0	0	0
All Values	-	-	-	-	-	-	-	-	-
Sales and/or Fees	-	-	-	-	-	-	-	-	-
Other Taxes, Profits and Gains	-	-	-	-	-	-	-	-	-
EXPENSES									
Total	1,712,000	1,712,000	36,271	1,180	1,180	0	1,180	1,180	0
Administrative Expenses	-	-	-	-	-	-	-	-	-
Capital Expenditures	-	-	-	-	-	-	-	-	-
Fuel Expenses	-	-	-	-	-	-	-	-	-
Fuel (Transportation) Costs	-	-	-	-	-	-	-	-	-
Fuel Expenses (Storage)	-	-	-	-	-	-	-	-	-
Fuel, Oils and Lubricants/related Supplies	-	-	-	-	-	-	-	-	-
Fuel and/or Oils/related	-	-	-	-	-	-	-	-	-
Other Expenses	-	-	-	-	-	-	-	-	-
Total Expenses	1,180,000	1,180,000	0	1,180	1,180	0	1,180	1,180	0
EXPENSES									
Total	1,180,000	1,180,000	0	1,180	1,180	0	1,180	1,180	0
Direct Investments	-	-	-	-	-	-	-	-	-
Indirect	-	-	-	-	-	-	-	-	-
Other (Special Investments)	-	-	-	-	-	-	-	-	-
Private Equity	1,180,000	1,180,000	0	-	-	-	1,180	1,180	0
Bonds and Stocks	-	-	-	-	-	-	-	-	-
Capital and Securities	-	-	-	-	-	-	-	-	-
Total Expenses	1,180,000	1,180,000	0	1,180	1,180	0	1,180	1,180	0
EXPENSES									
Total	1,180,000	1,180,000	0	1,180	1,180	0	1,180	1,180	0
OTHER FINANCIAL SOURCE CENTS									
Total	0	0	0	0	0	0	0	0	0
Fund Transfers	-	-	-	-	-	-	-	-	-
Fund Transfers On	-	-	-	-	-	-	-	-	-
Total (Other Financing Source Cents)	0	0	0	0	0	0	0	0	0
EXPENSES									
Total	0	0	0	0	0	0	0	0	0
EXPENSES									
Total	0	0	0	0	0	0	0	0	0
NET BALANCE - EXPENSES									
Total	1,476,271	1,476,271	0	0	0	0	0	0	0
NET BALANCE - EXPENSES									
Total	1,476,271	1,476,271	0	0	0	0	0	0	0

The accompanying schedule is integral part of these financial statements.

INVESTMENT TABLE
GENERAL INVESTMENT
FINANCIAL INVESTMENT
GENERAL INVESTMENT
FOR THE YEAR ENDED DECEMBER 31, 1997

	INVESTMENT TABLE			FINANCIAL INVESTMENT			GENERAL INVESTMENT		
	Actual	Budget	Variance (Adverse)	Actual	Budget	Variance (Adverse)	Actual	Budget	Variance (Adverse)
EXPENSES									
Travel	1.00	1.00	0.00	1.00	1.00	0.00	1.00	1.00	0.00
Admission	1.00	1.00	0.00	1.00	1.00	0.00	1.00	1.00	0.00
Room and Board	1.00	1.00	0.00	1.00	1.00	0.00	1.00	1.00	0.00
Other (Travel, Postage and Interest)	1.00	1.00	0.00	1.00	1.00	0.00	1.00	1.00	0.00
Entertainment Expenses	1.00	1.00	0.00	1.00	1.00	0.00	1.00	1.00	0.00
Subsistence	1.00	1.00	0.00	1.00	1.00	0.00	1.00	1.00	0.00
Room Transportation	1.00	1.00	0.00	1.00	1.00	0.00	1.00	1.00	0.00
Other (Room, Board)	1.00	1.00	0.00	1.00	1.00	0.00	1.00	1.00	0.00
Post-Organization (Postage and Interest)	1.00	1.00	0.00	1.00	1.00	0.00	1.00	1.00	0.00
Other (Postage)	1.00	1.00	0.00	1.00	1.00	0.00	1.00	1.00	0.00
Total Expenses	10.00	10.00	0.00	10.00	10.00	0.00	10.00	10.00	0.00
EXPENSES									
General Investment	1.00	1.00	0.00	1.00	1.00	0.00	1.00	1.00	0.00
Financial Investment	1.00	1.00	0.00	1.00	1.00	0.00	1.00	1.00	0.00
Other (General Investment)	1.00	1.00	0.00	1.00	1.00	0.00	1.00	1.00	0.00
Other (Financial Investment)	1.00	1.00	0.00	1.00	1.00	0.00	1.00	1.00	0.00
Other (General and Financial)	1.00	1.00	0.00	1.00	1.00	0.00	1.00	1.00	0.00
Other (General and Financial)	1.00	1.00	0.00	1.00	1.00	0.00	1.00	1.00	0.00
Total Expenses	5.00	5.00	0.00	5.00	5.00	0.00	5.00	5.00	0.00
EXPENSES									
General Investment	1.00	1.00	0.00	1.00	1.00	0.00	1.00	1.00	0.00
Financial Investment	1.00	1.00	0.00	1.00	1.00	0.00	1.00	1.00	0.00
Other (General Investment)	1.00	1.00	0.00	1.00	1.00	0.00	1.00	1.00	0.00
Other (Financial Investment)	1.00	1.00	0.00	1.00	1.00	0.00	1.00	1.00	0.00
Other (General and Financial)	1.00	1.00	0.00	1.00	1.00	0.00	1.00	1.00	0.00
Other (General and Financial)	1.00	1.00	0.00	1.00	1.00	0.00	1.00	1.00	0.00
Total Expenses	5.00	5.00	0.00	5.00	5.00	0.00	5.00	5.00	0.00

	INVESTMENT TABLE			FINANCIAL INVESTMENT			GENERAL INVESTMENT		
	Actual	Budget	Variance (Adverse)	Actual	Budget	Variance (Adverse)	Actual	Budget	Variance (Adverse)
EXPENSES									
Travel	1.00	1.00	0.00	1.00	1.00	0.00	1.00	1.00	0.00
Admission	1.00	1.00	0.00	1.00	1.00	0.00	1.00	1.00	0.00
Room and Board	1.00	1.00	0.00	1.00	1.00	0.00	1.00	1.00	0.00
Other (Travel, Postage and Interest)	1.00	1.00	0.00	1.00	1.00	0.00	1.00	1.00	0.00
Entertainment Expenses	1.00	1.00	0.00	1.00	1.00	0.00	1.00	1.00	0.00
Subsistence	1.00	1.00	0.00	1.00	1.00	0.00	1.00	1.00	0.00
Room Transportation	1.00	1.00	0.00	1.00	1.00	0.00	1.00	1.00	0.00
Other (Room, Board)	1.00	1.00	0.00	1.00	1.00	0.00	1.00	1.00	0.00
Post-Organization (Postage and Interest)	1.00	1.00	0.00	1.00	1.00	0.00	1.00	1.00	0.00
Other (Postage)	1.00	1.00	0.00	1.00	1.00	0.00	1.00	1.00	0.00
Total Expenses	10.00	10.00	0.00	10.00	10.00	0.00	10.00	10.00	0.00
EXPENSES									
General Investment	1.00	1.00	0.00	1.00	1.00	0.00	1.00	1.00	0.00
Financial Investment	1.00	1.00	0.00	1.00	1.00	0.00	1.00	1.00	0.00
Other (General Investment)	1.00	1.00	0.00	1.00	1.00	0.00	1.00	1.00	0.00
Other (Financial Investment)	1.00	1.00	0.00	1.00	1.00	0.00	1.00	1.00	0.00
Other (General and Financial)	1.00	1.00	0.00	1.00	1.00	0.00	1.00	1.00	0.00
Other (General and Financial)	1.00	1.00	0.00	1.00	1.00	0.00	1.00	1.00	0.00
Total Expenses	5.00	5.00	0.00	5.00	5.00	0.00	5.00	5.00	0.00
EXPENSES									
General Investment	1.00	1.00	0.00	1.00	1.00	0.00	1.00	1.00	0.00
Financial Investment	1.00	1.00	0.00	1.00	1.00	0.00	1.00	1.00	0.00
Other (General Investment)	1.00	1.00	0.00	1.00	1.00	0.00	1.00	1.00	0.00
Other (Financial Investment)	1.00	1.00	0.00	1.00	1.00	0.00	1.00	1.00	0.00
Other (General and Financial)	1.00	1.00	0.00	1.00	1.00	0.00	1.00	1.00	0.00
Other (General and Financial)	1.00	1.00	0.00	1.00	1.00	0.00	1.00	1.00	0.00
Total Expenses	5.00	5.00	0.00	5.00	5.00	0.00	5.00	5.00	0.00

The accompanying notes are integral parts of these financial statements.

**REVENUE FROM
 SPECIAL SERVICES LEASES
 COMPARING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 BY FUND AND REPORT (SALAR BASIS)
 For The Year Ended September 30, 2017**

	Revenue From Special Services Leases			Special Services Leases by (1) FUND (2) FUND			Special Services Leases by (1) FUND (2) FUND		
	Actual	Budget	Percentage	Actual	Budget	Percentage	Actual	Budget	Percentage
REVENUES									
Total	\$ 2,025	\$ 2,025	100%	\$ -	\$ -	0%	\$ 2,025	\$ 2,025	100%
All Revenue	-	-	-	-	-	-	-	-	-
Sales and Use Taxes	-	-	-	-	-	-	-	-	-
Other Taxes, Licenses and Fees	-	-	-	-	-	-	-	-	-
Intergovernmental Revenue	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-
Sales Tax Incremental Tax	625	625	100%	-	-	-	-	-	-
Special Services Leases	-	-	-	1,399	1,399	100%	-	-	-
Fees, Charges and Contributions for Services	-	-	-	-	-	-	-	-	-
Transfers from Other Funds	-	-	-	-	-	-	-	-	-
Other Revenue	1,399	1,399	100%	-	-	-	-	-	-
Total Revenue	\$ 2,025	\$ 2,025	100%	\$ 1,399	\$ 1,399	100%	\$ 625	\$ 625	100%
EXPENDITURES									
Total Expenditures	-	-	-	-	-	-	-	-	-
Salaries and Benefits	-	-	-	-	-	-	-	-	-
Contractual Services	-	-	-	-	-	-	-	-	-
Other Contract Services	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-
Public Works	-	-	-	-	-	-	-	-	-
Health and Welfare	-	-	-	-	-	-	-	-	-
Capital and Equipment	3,425	3,425	100%	-	-	-	-	-	-
Other Expenditures	1,499	1,499	100%	-	-	-	-	-	-
Total Expenditures	\$ 4,924	\$ 4,924	100%	\$ -	\$ -	0%	\$ 3,425	\$ 3,425	100%
CHANGES IN FUND BALANCES									
Special Services Leases (SALAR)	-	-	-	1,399	1,399	100%	-	-	-
Total Expenditures	-	-	-	-	-	-	-	-	-
Total Fund Balance	-	-	-	1,399	1,399	100%	-	-	-
Total Special Services Leases (SALAR)	-	-	-	1,399	1,399	100%	-	-	-
RECONCILIATION OF REVENUES FROM EXPENDITURES AND FUND BALANCES (SALAR)									
FUND BALANCE - REVENUES	\$ 1,399	\$ 1,399	100%	-	-	-	\$ 1,399	\$ 1,399	100%
FUND BALANCE - EXPENDITURES	1,399	1,399	100%	-	-	-	1,399	1,399	100%

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

ELDERHOPE TALKER
FINANCIAL REVIEW FROM
COMPARISON OF BUDGETED EXPENDITURES AND REVENUES BY FUND BALANCE
ACTUAL AND BUDGET (BASED BARS)
For the Year Ended December 31, 2017

REVENUES	Governmental Funds - Used Values			Law Enforcement Fund Values			Environmental Services Commission Fund Values		
	Budget	Actual	Variance (Under/Over)	Budget	Actual	Variance (Under/Over)	Budget	Actual	Variance (Under/Over)
Total	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Ad Valorem	-	-	-	-	-	-	-	-	-
State of the Year	-	-	-	-	-	-	-	-	-
Other State, Foundation and Grant	-	-	-	-	-	-	-	-	-
Intergovernmental Revenue	-	-	-	-	-	-	-	-	-
Interest/Divid	-	-	-	-	-	-	-	-	-
State Transfers/Grants	-	-	-	-	-	-	-	-	-
State Transfers/Grants	26,751	26,200	(551)	63,000	6,000	(57,000)	24,270	23,400	(870)
State Revenue Sharing	-	-	-	-	-	-	-	-	-
State Charge and Contribution for Services	-	-	-	-	-	-	-	-	-
State and Utilities	48,423	50,000	1,577	1,000	4,200	3,200	3,000	(200)	
Other Revenue	29,826	29,826	0	13,200	13,200	0	19,000	19,000	0
Total Revenue									
EXPENDITURES									
General Government	-	-	-	-	-	-	-	-	-
Public Health	1,000,000	1,000,000	0	70,000	67,000	3,000	0	0	
Police Department	-	-	-	-	-	-	24,000	41,000	17,000
Public Works	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-
Public Utilities	-	-	-	-	-	-	-	-	-
Cultural and Recreation	1,000,000	1,000,000	0	63,000	67,000	4,000	24,000	41,000	17,000
Total Expenditures									
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
OTHER REVENUES SOURCE (DED)									
Total Transfers In	-	-	-	-	-	-	-	-	-
Total Transfers Out	-	-	-	-	-	-	-	-	-
Total Other/Transfers Source (Ded)									
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES ADJUSTED FOR OTHERS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL BALANCE - BUDGET	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL BALANCE - ACTUAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

The accounting system is comprised of the General Fund and

III. LIABILITIES FUNDING
GENERAL FUNDING FUND
CONSERVATION OF FOREST RESOURCES - JOY-CALDERON IN FUND BALANCE
ACTUAL AND BUDGET (FUND BALANCE)
For The Year Ended December 31, 2017

DETAILS	2017			2016		
	Actual	Budget	Variance (Under/Over)	Actual	Budget	Variance (Under/Over)
LIABILITIES						
Total	1	1	0	1	1	0
Bonds Payable						
Accounts Payable						
Accrued Payroll						
Deferred Compensation						
Capital Assets						
Other Liabilities						
Total Liabilities						
NET POSITION						
Net Assets						
Total Net Assets						
Total	1	1	0	1	1	0
LIABILITIES AND NET POSITION						
Total Liabilities						
Total Net Assets						
Total	1	1	0	1	1	0

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

DEBT SERVICE FUNDS

**ST. TAMMANY PARISH
DEBT SERVICE FUND
COMBINED BALANCE SHEET**
December 31, 1997

EXHIBIT D-1

ASSETS

Cash and Temporary Cash Investments

Investments					
All Maturity	261,540	-	261,520	40,078	-
Special Assessments	1,627	6,968	6,965	95	1,496
Other	-	1,622,824	-	-	-
Restricted Assets					
	57,040	2,892,682	448,034	1,011,231	20,000
Total Assets					

LIABILITIES AND FUND BALANCES

LIABILITIES

Accounts Payable	4,188	-	5	1,247	-
Deferred Assessment Revenue	-	-	-	-	152
Total Liabilities	<u>4,188</u>	<u>-</u>	<u>5</u>	<u>1,247</u>	<u>152</u>

FUND BALANCES

Reserved for Bond Retirement	80,000	1,190,182	500,000	1,004,408	20,000
Reserved for Debt Service	20,400	8,062,487	300,000	1,004,495	50,000
Total Fund Balances	<u>100,400</u>	<u>9,252,669</u>	<u>800,000</u>	<u>2,008,903</u>	<u>70,000</u>

Total Liabilities and Fund Balances

	<u>104,588</u>	<u>9,252,669</u>	<u>805,005</u>	<u>2,010,151</u>	<u>70,000</u>
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The accompanying notes are an integral part of these financial statements.

PT. TARRANT PARTNERS
 BEST SERVICE FUNDS
 COMBINED BALANCE SHEET
 December 31, 1999

EXHIBIT B-4

ASSETS

Cash and Temporary Cash Investments

Receivables:

- Ad Valorem
- Special Assessments
- Other
- Accounts Payable

Total Assets

	Savings Trust No. 8 Fund	Savings Trust No. 14 Fund	Savings Trust Fund	Total	
				1999	December 31, 1998
	\$ 61,684	\$ 64,979	\$ 218,261	\$ 8,247,629	\$ 8,466,347
	-	-	216,460	1,874,491	2,090,951
	8,085	5,074	36,028	40,820	186,344
	919	814	5,299	29,728	30,774
	-	-	-	1,622,628	1,179,228
	\$ 71,688	\$ 71,224	\$ 264,658	\$ 11,213,411	\$ 12,775,524

LIABILITIES AND FUND BALANCES

LIABILITIES

- Accounts Payable
- Deferred Assessment Revenue

Total Liabilities

FUND BALANCES

- Reserved for Bond Redemption
- Reserved for Debt Service

Total Fund Balances

Total Liabilities and Fund Balances

	\$ -	\$ -	\$ -	\$ 2,487	\$ 41,118
	3,628	1,000	8,724	13,053	24,678
	3,628	1,000	8,724	21,548	29,316
	-	-	-	5,290,598	1,728,500
	8,085	6,024	217,284	3,541,682	4,485,856
	8,085	6,024	217,284	3,188,207	3,893,526
	\$ 7,128	\$ 7,124	\$ 244,628	\$ 11,213,411	\$ 12,775,524

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

**SL TOWNSHIPS PARKS
DEPT SERVICE FUND
COMBINED STATEMENT OF REVENUES, EXPENDITURES, ASSET-CHANGES IN FUND BALANCES
For The Year Ended December 31, 2017**

	Library State Service Fund	Sales Tax District No. 2 of TRS Fund	Subsidy District No. 2 of TRS Fund	Sub-Grant District No. 2 of TRS Fund	Contributions Trust Subsidies Fund
REVENUES					
Taxes	\$ 32,400	\$ -	\$ 4,134	\$ 40,287	\$ -
All Vendors	11	-	4	-	-
Other Income, Inquiries and Interest	-	-	-	-	1,474
Special Assessments	30,712	14,000	47,582	10,111	1,118
Other Revenues, primarily Interest	284,127	14,000	18,436	59,118	1,657
Total Revenues	347,250	28,000	70,156	109,416	2,249
EXPENDITURES					
Contract Obligations	51,104	-	24,400	4,128	-
Other-Owned Governmental Public Service	3,367,141	4,088,231	17,055	19,898	11,548
Total Expenditures	3,418,245	4,088,231	17,483	24,026	11,548
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	6,001,705	1,652,000	48,229	79,390	11,601
OTHER FINANCING SOURCES (USES)					
Proceeds of Outstanding Bonds	10,000	-	-	-	-
Payment in Anticipated Bond (Income) Agent	(71,123)	-	-	-	-
Fund Transfers In	4,724,495	-	-	-	-
Fund Transfers Out	-	-	-	-	-
Total Other Financing Sources (Uses)	4,663,372	0	0	0	0
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER FINANCING SOURCES	1,338,333	1,652,000	48,229	79,390	11,601
FUND BALANCES - BEGINNING	1,338,333	1,652,000	48,229	79,390	11,601
FUND BALANCES - ENDING	2,676,666	3,304,000	96,458	158,780	23,202

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

**DE LA SALLE HIGHER EDUCATION FUND
 REPORT SERVICE FUNDS
 CHANGING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 For The Year Ended December 31, 1997**

REVENUES	Amount Excess To, or Fund	Interim Control No. 14 Fund	Total Transfers Fund	Total	
				1997	December 31, 1998
Item	\$	\$	\$	\$	\$
Admissions	-	-	-	200,000	1,074,000
Other Tuition, Prorated and Tuition	-	-	-	20	94,750
Special Assessments	4,700	5,410	14,910	24,210	46,000
Other Revenues, primarily Income	3,000	2,100	11,600	69,600	252,711
Total Revenues	7,700	7,610	26,520	1,003,810	1,467,461
EXPENDITURES					
Contractual Services	-	-	-	24,000	60,000
Other Contractual Services	11,000	26,711	166,571	4,020,240	6,120,666
Other Services	11,000	26,711	166,571	4,020,240	6,120,666
Total Expenditures	22,000	53,422	1,653,142	4,244,540	12,281,332
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES					
OTHER FINANCING SOURCES (USES)					
Proceeds of Issuance of Bonds	-	-	-	100,000	-
Payment to Included Bond Issuance Agent	-	-	-	(100,000)	1,000,000
Fund Transfers to	-	-	-	-	(200,000)
Fund Transfers to	-	-	-	-	1,000,000
Total Other Financing Sources (Uses)	-	-	-	100,000	1,000,000
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER FINANCING SOURCES (USES)	(14,300)	(45,812)	(138,622)	(3,244,540)	(6,813,871)
FUND BALANCES - BEGINNING OF YEAR	10,000	10,000	10,000	10,000	10,000
FUND BALANCES - ENDING	(4,300)	(35,812)	(128,622)	(3,344,540)	(6,803,871)

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

CAPITAL PROJECTS FUNDS

**IT, TOWNSHIPS AND
CAPITAL PROJECT FUNDS
COMBINED BALANCE SHEET**
December 31, 1997

ASSETS		Capital Stock Improvements		Capital Stock Improvements		Capital Stock Improvements		Capital Stock Improvements		Capital Stock Improvements		Capital Stock Improvements	
		District No. 1		District No. 2		District No. 3		District No. 4		District No. 5		Capital Stock Improvements	
		Fund	Fund	Fund	Fund	Fund	Fund	Fund	Fund	Fund	Fund	Fund	Fund
Cash and Temporary Cash Investments	\$ 450,086	\$ 22,679	\$ 146,258	\$ 81,211	\$ 229	\$ 229	\$ 196,229						
Receivables	5,258	728	1,652	862			1,624						
Total Assets	\$ 455,344	\$ 23,407	\$ 147,910	\$ 82,073	\$ 229	\$ 229	\$ 197,853						

LIABILITIES AND FUND BALANCES

LIABILITIES		Capital Stock Improvements		Capital Stock Improvements		Capital Stock Improvements		Capital Stock Improvements		Capital Stock Improvements		Capital Stock Improvements	
		District No. 1		District No. 2		District No. 3		District No. 4		District No. 5		Capital Stock Improvements	
		Fund	Fund	Fund	Fund	Fund	Fund	Fund	Fund	Fund	Fund	Fund	Fund
Accounts Payable	\$ -	\$ 21,128	\$ 52,679	\$ 21,248	\$ 20,613	\$ 20,613	\$ 128,247						
Due to Other Funds													
Total Liabilities		\$ 21,128	\$ 52,679	\$ 21,248	\$ 20,613	\$ 20,613	\$ 128,247						
FUND BALANCES													
Reserve for Encumbrances	-	24,219	69,693	24,190	21,140	21,140	60,440						
Unexpended	423,852	(23,249)	(15,481)	(18,492)	(18,492)	(18,492)	(81,200)						
Designated for Capital Outlay		(1,200)	31,628	31,628			61,128						
Total Fund Balances	\$ 422,652	\$ 0,370	\$ 45,840	\$ 34,326	\$ 2,648	\$ 2,648	\$ 40,368						
Total Liabilities and Fund Balances	\$ 455,344	\$ 23,407	\$ 147,910	\$ 82,073	\$ 229	\$ 229	\$ 197,853						

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

ST. TAMMARAUX PARISH
CAPITAL PROJECT FUNDS
COMBINED BALANCE SHEET
December 31, 1997

	ASSETS		Capital Street Improvement District No. 4		Capital Street Improvement District No. 7		Capital Street Improvement District No. 8		Capital Street Improvement District No. 9		Capital Street Improvement District No. 10	
		Fund		Fund		Fund		Fund		Fund		Fund
Cash and Temporary-Cash Investments	\$ 214,057	\$ 262,180	\$ 134,040	\$ 134,040					\$ 140,346	\$ 140,346		\$ 11,149
Receivables	1,682	1,881	202	202					1,211	1,211		452
Total Assets	\$ 215,739	\$ 264,061	\$ 134,242	\$ 134,242					\$ 141,557	\$ 141,557		\$ 11,601

LIABILITIES AND FUND BALANCES

	LIABILITIES		Fund Balances	
		Fund		Fund
Accounts Payable	\$ 5,038	\$ 36,114	\$ -	\$ 31,140
Due to Other Funds				
Total Liabilities	\$ 5,038	\$ 36,114		\$ 31,140
FUND BALANCES				
Reserve for Encumbrances	469,414	140,671	111,418	154,331
Unreserved	(241,659)	(88,262)	(77,432)	(9,863)
Designated for Capital Outlay				
Total Fund Balances	227,755	552,409	33,986	144,468
Total Liabilities and Fund Balances	\$ 232,793	\$ 588,523	\$ 33,986	\$ 175,608

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

**ST. TAMMANY PARISH
CAPITAL PROJECT FUND
COMBINED BALANCE SHEET**
December 31, 1991

ASSETS		Capital Stock Quota No. 11		Capital Stock Quota No. 12		Capital Stock Quota No. 13		Capital Stock Quota No. 14		Total	
		Fund		Fund		Fund		Fund		1991	
										December 31, 1991	
Cash and Temporary Cash Investments	\$ 661,000	\$ 206	\$ 414,452	\$ 115,000	\$ 3,948,619	\$ 3,948,619	\$ 3,948,619	\$ 3,948,619	\$ 3,948,619	\$ 3,948,619	\$ 3,948,619
Reserve	1,118	-	1,651	1,288	78,262	78,262	78,262	78,262	78,262	78,262	78,262
Total Assets	\$ 662,118	\$ 206	\$ 416,103	\$ 116,288	\$ 4,026,881	\$ 4,026,881	\$ 4,026,881	\$ 4,026,881	\$ 4,026,881	\$ 4,026,881	\$ 4,026,881
LIABILITIES AND FUND BALANCES											
Accounts Payable	\$ 104,000	\$ -	\$ 28,000	\$ 50,000	\$ 444,780	\$ 444,780	\$ 444,780	\$ 444,780	\$ 444,780	\$ 444,780	\$ 444,780
Debt (Other Funds)	-	-	-	-	31,072	31,072	31,072	31,072	31,072	31,072	31,072
Total Liabilities	\$ 104,000	\$ -	\$ 28,000	\$ 50,000	\$ 475,852	\$ 475,852	\$ 475,852	\$ 475,852	\$ 475,852	\$ 475,852	\$ 475,852
FUND BALANCES											
Reserve for Encumbrances	145,000	-	20,000	170,000	2,271,600	2,271,600	2,271,600	2,271,600	2,271,600	2,271,600	2,271,600
Unassigned	411,000	206	388,103	3,000	1,080,000	1,080,000	1,080,000	1,080,000	1,080,000	1,080,000	1,080,000
Designated for Capital Outlay	96,118	200	200,000	180,000	3,495,289	3,495,289	3,495,289	3,495,289	3,495,289	3,495,289	3,495,289
Total Fund Balances	\$ 657,118	\$ 406	\$ 608,103	\$ 350,000	\$ 6,846,889	\$ 6,846,889	\$ 6,846,889	\$ 6,846,889	\$ 6,846,889	\$ 6,846,889	\$ 6,846,889
Total Liabilities and Fund Balances	\$ 761,118	\$ 406	\$ 636,103	\$ 400,000	\$ 7,322,778	\$ 7,322,778	\$ 7,322,778	\$ 7,322,778	\$ 7,322,778	\$ 7,322,778	\$ 7,322,778

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

**IT, TUMULTUOUS POLICE JURY
CAPITAL PROJECTS FUND
COMPARING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
for the Year Ended December 31, 1997**

	Funds Using Fund	Fuel Fund	TEC Fund	TEC Fund	TEC Fund	TEC Fund	TEC Fund	TEC Fund	TEC Fund	TEC Fund	TEC Fund
REVENUES											
Federal Grants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Revenues, Primarily Interest	10,000	6,000	-	-	-	-	-	-	-	-	-
Total Revenues	10,000	6,000	-	-	-	-	-	-	-	-	-
EXPENDITURES											
Fuels	21,700	-	-	-	-	-	-	-	-	-	-
Capital and Maintenance	-	-	-	-	-	-	-	-	-	-	-
Total Expenditures	21,700	-	-	-	-	-	-	-	-	-	-
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	2,300	6,000	-	-	-	-	-	-	-	-	-
OTHER FINANCING SOURCES (USES)											
Fund Transfers-In	-	-	-	-	-	-	-	-	-	-	-
Fund Transfers-Out	-	-	-	-	-	-	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-	-	-	-	-	-	-
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER SOURCES (USES)	2,300	6,000	-	-	-	-	-	-	-	-	-
FUND BALANCES - BEGINNING	100,000	100,000	-	-	-	-	-	-	-	-	-
FUND BALANCES - ENDING	\$ 102,300	\$ 106,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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

NY TARRANT POLICE PENSION FUND
CAPITAL PROJECTS FUND
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 For The Year Ended December 31, 2017

	Capital Stock		Capital Stock		Capital Stock		Capital Stock		Capital Stock		Capital Stock	
	Revenues	Expenditures	Revenues	Expenditures	Revenues	Expenditures	Revenues	Expenditures	Revenues	Expenditures	Revenues	Expenditures
REVENUES												
Federal Grants												
Other Revenues, Primarily Interest	22,578	11,827	20,528	11,827	-	-	-	-	-	-	20,528	-
Total Revenues	22,578	11,827	20,528	11,827	-	-	-	-	-	-	20,528	20,528
EXPENDITURES												
Public Works	-	265,484	265,478	265,478	-	-	-	-	-	-	-	-
Cultural Activities	-	265,488	265,472	265,472	-	-	-	-	-	-	-	-
Total Expenditures	-	530,972	530,950	530,950	-	-	-	-	-	-	-	-
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	22,578	11,827	20,528	11,827	-	-	-	-	-	-	20,528	20,528
OTHER FINANCING SOURCES (USES)												
Fund Transfer-In	-	202,114	202,112	202,112	-	-	-	-	-	-	202,112	202,112
Fund Transfer-Out	-	202,114	202,112	202,112	-	-	-	-	-	-	202,112	202,112
Total Other Financing Sources (Uses)	-	202,114	202,112	202,112	-	-	-	-	-	-	202,112	202,112
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER FINANCING SOURCES	22,578	11,827	20,528	11,827	-	-	-	-	-	-	20,528	20,528
FUND BALANCE - BEGINNING	46,254	2,222	46,252	46,252	46,252	46,252	46,252	46,252	46,252	46,252	46,252	46,252
FUND BALANCE - ENDING	68,832	15,399	66,780	58,079	66,780	66,780	66,780	66,780	66,780	66,780	66,780	66,780

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

ST. TAMMANY PARISH POLICE JURY
 CAPITAL PROJECTS FUNDS
 COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 For the Year Ended December 31, 2007

	Capital Fund		Capital Fund		Capital Fund		Capital Fund		Capital Fund	
	Revenue	Expenditures	Revenue	Expenditures	Revenue	Expenditures	Revenue	Expenditures	Revenue	Expenditures
REVENUES										
Police/Jury	14,578	—	14,578	—	—	—	—	—	—	—
Other Revenues, Primarily Interest	14,274	—	14,274	—	6,792	—	6,792	—	16,870	—
Total Revenues	28,852	—	28,852	—	6,792	—	6,792	—	16,870	—
EXPENDITURES										
Public Works	—	44,000	—	44,000	—	—	—	—	—	—
Capital Projects	—	—	—	—	—	—	—	—	—	—
Police/Jury	—	—	—	—	—	—	—	—	—	—
Other Revenues, Primarily Interest	—	—	—	—	—	—	—	—	—	—
Total Expenditures	—	44,000	—	44,000	—	—	—	—	—	—
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	28,852	(44,000)	28,852	(44,000)	6,792	(44,000)	6,792	(44,000)	16,870	(44,000)
OTHER FINANCED RESOURCES (FUND)										
Fund Transfer-In	79,200	—	79,200	—	11,474	—	11,474	—	21,040	—
Fund Transfer-Out	—	—	—	—	—	—	—	—	—	—
Total Other Financed Resources (Fund)	79,200	—	79,200	—	11,474	—	11,474	—	21,040	—
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER FINANCED RESOURCES	108,052	(44,000)	64,052	(44,000)	18,266	(44,000)	18,266	(44,000)	37,910	(44,000)
FUND BALANCES - BEGINNING	(11,417)	28,449	(11,417)	28,449	—	—	—	—	69,872	—
FUND BALANCES - ENDING	96,635	(15,551)	81,084	(16,551)	18,266	(44,000)	18,266	(44,000)	107,782	(44,000)

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

**NY TOLLWAY FUNDING POLICE FUND
CAPITAL PROJECTS FUND
COMPARING BALANCE SHEETS OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
For The Year Ended December 31, 1997**

	Capital Stock Statute No. 11		Capital Stock Statute No. 12		Capital Stock Statute No. 13		Capital Stock Statute No. 14		Totals December 31,	
	Fund		Fund		Fund		Fund		1997	1996
REVENUES										
Federal Grants										
Other Revenues, Primarily Interest	20,828	-	44	-	28,271	-	11,258	-	1,076,479	3,649,128
Total Revenues	20,828	44	28,271	44	11,258	-	1,076,479	-	3,649,128	3,649,128
EXPENDITURES										
Police, Patrol	88,428	-	280,228	-	-	-	11,279	-	5,491,441	6,218,354
Police and Maintenance	-	-	-	-	-	-	-	-	-	-
Total Expenditures	88,428	-	280,228	-	-	-	11,279	-	5,491,441	6,218,354
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	12,400	44	1,000,000	44	1,000,000	-	1,065,200	-	1,158,110	1,430,774
OTHER FINANCING SOURCES (USES)										
Fund Transfers-In	11,654	20,248	171,419	20,248	38,487	-	4,884,782	-	4,984,498	3,984,498
Fund Transfers-Out	-	-	-	-	-	-	-	-	-	(2,883)
Total Other Financing Sources (Uses)	11,654	20,248	171,419	20,248	38,487	-	4,884,782	-	4,981,615	3,981,615
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER FINANCING SOURCES	(24,000)	20,200	(71,406)	20,200	(71,406)	-	(6,000)	-	216,005	(2,447,250)
FUND BALANCES - BEGINNING	178,621	(22,000)	238,210	(49,200)	49,200	-	3,120,528	-	3,120,528	2,883,200
FUND BALANCES - ENDING	154,621	200	166,804	200	166,804	-	3,114,528	-	3,336,533	3,116,050

INTERNAL SERVICE FUNDS

ST. TAMMARA TRUST
 INTERNAL SERVICE FUNDS
 COMBINED BALANCE SHEET
 December 31, 1997

ASSETS

Cash and Temporary Cash Investments
 Receivables
 Prepaid Expenses
 Due From Other Funds
 Restricted Assets
 Fixed Assets, Net of Depreciation

Total Assets

	Overseas Building Fund	Unemployed Fund	Public-Works Administration Fund	Risk Management Insurance Fund	Health Insurance Fund	Workers' Compensation Insurance Fund
\$	26,000	300,700	11,000	1,070,414	1,120,000	1,021,000
	419	1,300	14,571	141,391	60,000	10,000
	-	-	-	4,697	-	-
	-	-	-	1,000,000	210,000	-
	1,000,000	-	124,000	-	-	-
\$	1,126,419	302,000	125,571	2,075,405	1,490,000	1,031,000

LIABILITIES AND FUND EQUITY

LIABILITIES

Accounts Payable
 Accrued Liabilities
 Salaries and Wages Payable
 Due to Other Funds
 Bonds Payable

Total Liabilities

EQUITY

Retained Earnings
 Reserved for Self Insurance
 Reserved for Bondholder Claims
 Unreserved

Total Fund Equity

Total Liabilities and Fund Equity

\$	120,770	264	11,877	24,229	489	-
	-	-	-	2,081,210	180,000	841,000
	1,000,000	-	10,000	-	-	-
	-	-	-	-	-	-
	1,120,770	264	11,877	2,081,210	180,489	841,000
	-	-	-	-	1,200,000	91,000
	110,000	200,000	110,000	-	-	-
	210,000	200,000	110,000	11,000	1,200,000	91,000
\$	1,120,770	302,000	124,000	2,093,210	1,480,489	1,032,000

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

EL TORO COUNTY FUND
 INTERNAL SERVICES FUND
 COMPARING BALANCE SHEET
 December 31, 1997

	ASSETS		B. Treasury		Highway		GIS		Total	
	Financial Services Fund	Administrative Complete Fund	Funds-Pay-Complete Fund	Complete Fund	Complete Fund	Building Fund	Building Fund	1997	December 31, 1996	
Cash and Temporary Cash Investments	\$ 18,971	\$ 88,479	\$ 18,950	\$ 84,499	\$ 1,048,024	\$ 1,048,024	\$ 1,050,000	\$ 1,050,000	\$ 4,990,499	
Receivables	-	113	1,137	444	-	14,399	-	28,014	7,448	
Prepaid Expenses	-	-	-	-	-	-	-	7,943	10,977	
Due from Other Funds	-	-	-	-	-	-	-	1,263,144	1,004,099	
Restricted Assets	-	88,113	-	-	-	-	-	88,113	78,113	
Fund Assets, Net of Depreciation	\$ 18,971	\$ 1,381,125	\$ 1,179,726	\$ 1,113,117	\$ 418,024	\$ 418,024	\$ 418,024	\$ 4,209,498	\$ 3,330,236	
Total Assets	\$ 18,971	\$ 1,381,124	\$ 1,179,726	\$ 1,113,117	\$ 1,466,048	\$ 1,466,048	\$ 1,466,048	\$ 4,209,498	\$ 3,330,236	

LIABILITIES AND FUND EQUITY

ELIABILITIES									
Accounts Payable	\$ 11,899	\$ 7,071	\$ 2,499	\$ 1,511	\$ 14,749	\$ 14,749	\$ 14,749	\$ 28,173	\$ 8,144
Accrued Liabilities	-	-	-	-	-	-	-	2,880,044	2,880,000
Due to Other Funds	1,641	793	899	-	-	-	-	16,443	20,443
Due to Other Funds	-	-	218,288	-	-	-	-	1,209,008	1,489,008
Bank Deposits	-	63,836	-	-	-	1,179,899	-	2,899,005	602,005
Total Liabilities	\$ 11,899	\$ 68,899	\$ 219,486	\$ 1,511	\$ 1,179,748	\$ 1,179,748	\$ 1,179,748	\$ 2,927,271	\$ 4,652,236

FUND EQUITY

Retained Earnings	-	-	-	-	-	-	-	2,140,499	1,850,000
Reserve for Fund Income	-	88,113	-	-	-	-	-	180,113	179,113
Reserve for Impaired Assets	\$ 98,441	\$ 88,494	\$ 89,022	\$ 141,118	\$ 63,495	\$ 63,495	\$ 63,495	\$ 533,643	\$ 482,112
Unreserved	\$ 98,441	\$ 1,462,128	\$ 89,022	\$ 2,449,118	\$ 74,499	\$ 74,499	\$ 74,499	\$ 811,021	\$ 612,021
Total Fund Equity	\$ 98,441	\$ 1,462,124	\$ 1,179,486	\$ 2,449,118	\$ 1,179,486	\$ 1,179,486	\$ 1,179,486	\$ 2,244,269	\$ 1,413,241

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

ST. LAWRENCE PARISH
EXTERNAL FINANCE FUNDS
COMBINED STATEMENT OF REVENUES, EXPENSES, ASSET CHANGES IN REVENUES FUNDINGS
 For The Year Ended December 31, 2007

	Contributions		Comprehensive		Public-Works		Risk		Health		Newly	
	Pool	Pool	Pool	Pool	Administration	Pool	Management	Pool	Insurance	Pool	Commodities	Pool
OPERATING REVENUES												
Charges for Services	\$ -	\$ -	\$ -	\$ 94,007	\$ -	\$ 1,146,828	\$ -	\$ 1,240,835	\$ -	\$ -	\$ -	\$ 252,294
Interest and Other Items				6,225								
Subsidies				36,514		4,581		39,095		8,501		88,111
Year Operating Revenue				36,514		1,151,409		1,280,930		1,141,131		340,405
OPERATING EXPENSES												
Personnel Expenses						174,991						
Materials and Supplies						18,066						
Contractor Expense						42,589						
Fuel and Miscellaneous						2,348						
Professional Services				3,026		46,713		1,177				
Insurance Expense				19,403		10,488		191,364		1,000,873		114,604
Maintenance Expense						7,423						
Rental Expense						46,818						
Interest Expense												
Depreciation						44,184						
Other						2,098		83,883				
Total Operating Expenses				21,837		355,313		838,461		1,001,841		115,208
Operating Income (Loss)				14,677		796,096		442,469		141,290		225,197
TRANSFERS-IN												
See Income (Loss)				14,677		796,096		442,469		141,290		225,197
REVENUES SURPLUS--REVENUES												
REVENUES SURPLUS--REVENUES												
				14,677		14,677		14,677		14,677		225,197

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

ST. TAMMASEE BARBER
INTERVAL SERVICE FEES
COMPARING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS
For The Year Ended December 31, 1997

	Financial Services		St. Tammany Administration		Highway 90 Public Safety		Other Building Fund		Total	
	Total	1997	Total	1997	Total	1997	Total	1997	Total	1997
OPERATING REVENUES										
Charges for Services	\$ 911,494	\$ 200,000	\$ 289,756	\$ 150,000	\$ -	\$ -	\$ -	\$ -	\$ 1,201,250	\$ 4,010,040
Federal and State Grants (Subsidies)	4,728	33,281	11,276	18,761	18,761	18,761	18,761	18,761	67,800	218,211
	<u>916,222</u>	<u>233,281</u>	<u>301,032</u>	<u>168,761</u>	<u>18,761</u>	<u>18,761</u>	<u>18,761</u>	<u>18,761</u>	<u>1,269,050</u>	<u>4,228,251</u>
Total Operating Revenues										
OPERATING EXPENSES										
Personnel Expenses	14,111	39,009	54,009	38,000	38,000	-	-	-	1,097,041	1,208,094
Materials and Supplies	41,493	2,771	4,000	3,000	3,000	-	-	-	194,000	198,148
Contracting Expenses	14,046	64,011	64,011	60,111	60,111	-	-	-	207,000	213,148
Travel and Subscriptions	2,118	-	-	-	-	-	-	-	4,000	4,000
Professional Services	14,117	76	44,000	4,000	4,000	-	-	-	109,000	124,000
Investment Expenses	1,208	27,917	-	-	-	-	-	-	1,208,000	2,000,000
Administrative Expenses	11,071	-	-	-	-	-	-	-	10,000	11,000
Rental Expenses	12,487	62,200	-	-	-	-	-	-	14,000	163,148
Interest Expenses	-	49,222	-	-	-	-	-	-	49,222	49,222
General Expenses	1,179	28,750	13,100	4,000	4,000	-	-	-	11,700	129,641
Depreciation	8,211	-	-	-	-	-	-	-	14,100	14,100
									<u>1,212,000</u>	<u>1,272,000</u>
Total Operating Expenses	<u>88,874</u>	<u>304,932</u>	<u>234,009</u>	<u>207,000</u>	<u>207,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,894,060</u>	<u>3,025,395</u>
Operating Income (Loss)	258,000	14,000	67,023	11,761	18,761	18,761	18,761	18,761	364,990	1,202,856
TOTAL OPERATIONS										
Net Income (Loss)	258,000	14,000	67,023	11,761	18,761	18,761	18,761	18,761	364,990	1,202,856
REVENUES SURPLUS - REVENUES	<u>258,000</u>	<u>14,000</u>	<u>67,023</u>	<u>11,761</u>	<u>18,761</u>	<u>18,761</u>	<u>18,761</u>	<u>18,761</u>	<u>364,990</u>	<u>1,202,856</u>
REVENUES SURPLUS - EXPENSES	<u>1,058,252</u>	<u>1,199,281</u>	<u>1,037,009</u>	<u>1,021,761</u>	<u>1,037,009</u>	<u>1,037,009</u>	<u>1,037,009</u>	<u>1,037,009</u>	<u>1,037,009</u>	<u>1,021,761</u>

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

**DE FARMHART FUND
INTERNAL SERVICE FUNDS
COMBINED STATEMENT OF CASH FLOWS
For The Year Ended December 31, 1991**

CASH FLOWS FROM OPERATING ACTIVITIES
 Operating Income (Loss)
 Adjustment to reconcile Operating Income/Loss to
 Net Cash Provided by (Used in) Operating Activities
 Depreciation
 Changes in Assets and Liabilities:
 (Increase) Decrease in Accounts Receivable
 (Increase) Decrease in Accounts Payable
 (Increase) Decrease in Prepaid Insurance
 (Increase) Decrease in Due from Other Funds
 Increase (Decrease) in Accounts Payable
 and Accrued Liabilities
 Increase (Decrease) in Due to Other Funds

	Combiner Building Fund	Management Administration Fund	End Management Insurance Fund	Health Insurance Fund	Health Comprehensive Insurance Fund
3	\$ 18,498	\$ 1,229	\$ 23,445	\$ 23,427	\$ (1,428)
	-	-	44,154	-	-
	4,479	762	(4,272)	(23,221)	(2,295)
	-	-	481	(5,667)	-
	-	-	-	-	13,244
	13,079	(2,141)	4,377	23,129	10,794
	31,576	1,088	41,262	36,228	17,266

Net Cash Provided by (Used in) Operating Activities

CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES
 Issues and Payments to/from Other Funds
 Receipts from Debt Issuance
 Receipts (Payments) from Insurance
 Payments to (From) Loans

	-	-	-	-	-
	-	-	-	-	-
	(1,854,216)	-	(15,229)	-	-
	(1,854,216)	-	(15,229)	-	-

Net Cash Provided by (Used in) Capital and Related Financing

CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES
 Operating Transfers to (to)

	20,628	-	-	-	-
--	--------	---	---	---	---

NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS

CASH AND CASH EQUIVALENTS - BEGINNING

CASH AND CASH EQUIVALENTS - ENDING

	(94,485)	3,346	821	14,120	158,114
	1,833,600	29,292	1,624,211	791,724	2,980,851
	1,739,115	32,638	1,625,032	805,834	3,139,965

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

DEFERRED COMPENSATION AGENCY FUND

ST. TAMMANY PARISH
DEFERRED COMPENSATION AGENCY FUND
STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
For The Year Ended December 31, 1997

	Balance December 31, 1996	Additions	Deletions	Balance December 31, 1997
ASSETS				
Investments	\$ 78,522	\$ 35,551	\$ 4,678	\$ 109,418
Total Assets	<u>\$ 78,522</u>	<u>\$ 35,551</u>	<u>\$ 4,678</u>	<u>\$ 109,418</u>
LIABILITIES				
Deferred Compensation				
Benefits Payable	\$ 78,522	\$ 78,551	\$ 4,678	\$ 156,418
Total Liabilities	<u>\$ 78,522</u>	<u>\$ 78,551</u>	<u>\$ 4,678</u>	<u>\$ 156,418</u>

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

SUPPORTING SCHEDULES

SCHEDULE I

ST. TAMMANY PARISH POLICE JURY
 SCHEDULE OF COMPENSATION PAID TO JURY MEMBERS
 For The Year Ended December 31, 1997

This schedule of compensation paid to members of the Police Jury was prepared in compliance with House Concurrent Resolution 24 of the 1979 Session of the Louisiana Legislature.

<u>Police Jury</u>	<u>Amount</u>
Stephen Sefranick, President	\$ 12,000
Floyd Glass, Vice President	11,200
John B. Pappaman	11,200
David Delaney	11,200
Mary Dean Bagot	11,200
Kevin Davis	11,200
James A. Thompson, II	11,200
Wilfred C. Griffin, Jr.	11,200
Gary Slegatory	11,200
Kerry Harwell, Sr.	11,200
Thomas J. Smith, Jr.	11,200
Ray B. Willis, Jr.	11,200
Joseph Thomas	11,200
Connie Glockner	<u>11,200</u>
	<u>\$ 122,000</u>

**ST. TAMMANY PARISH POLICE JURY
 SCHEDULE OF INSURANCE COVERAGE
 In Effect as of December 31, 1997**

<u>Policy Number</u>	<u>Insurer</u>	<u>Expires</u>	<u>Type of Coverage</u>
484-55-05	National Union Fire Insurance Company of Pittsburgh, PA	January 1, 1998	Public Officials & Employee Liabilities
AIC39480-LA	Safety National Casualty Corp.	January 1, 1998	Excess Workers's Compensation and Employers' Liability
BRD 305478	Royal Indemnity Company	January 1, 1998	Building and Business Property Coverage
086469-B	Comgle Insurance Company	January 1, 1998	Comprehensive General Liability Automobile Liability Inland/Marine Property Insurance Crisis Insurance Employee Benefit Liability
583 146481-2	Comgle Insurance Company	January 1, 1998	Excess General and Auto-Liability
3-0087-2181-3	Cresco Property & Casualty	January 1, 1998	Flood Insurance
3-0087-2184-1	Cresco Property & Casualty	January 1, 1998	Flood Insurance
3-0087-2811-2	Cresco Property & Casualty	January 1, 1998	Flood Insurance
3-0087-2814-3	Cresco Property & Casualty	January 1, 1998	Flood Insurance
3-0087-2816-6	Cresco Property & Casualty	January 1, 1998	Flood Insurance
3-0087-2 820-8	Cresco Property & Casualty	January 1, 1998	Flood Insurance
3-0861-8176-6	Cresco Property & Casualty	October 2, 1998	Flood Insurance
LBN006	Lloyd's of London	February 15, 1998	Property Insurance for Community Access Channel Equipment
BA,BB&C-4718,700HT	The Traveler	January 1, 1998	Boiler and Machinery Coverage

NOTE: For calendar year 1998, St. Tammany Parish has obtained insurance coverage similar to that provided by the above listed policies.

FEDERAL FINANCIAL ASSISTANCE SECTION

**REPORT ON COMPLIANCE AND ON INTERNAL CONTROL
OVER FINANCIAL REPORTING BASED ON AN AUDIT OF
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE
WITH GOVERNMENT AUDITING STANDARDS**

To the St. Tammany Parish Police Jury

We have audited the 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, 1997, and have issued our report thereon dated May 28, 1998. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial statements contained in Government Auditing Standards, issued by the Comptroller General of the United States. In our report, our opinion on the financial statements was qualified because, as discussed in Note B to the financial statements, the general purpose financial statements do not include the financial activities of the component units listed in Note B, which should be included in order for the financial statements to conform with generally accepted accounting principles.

Compliance

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

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Member of AICPA Section for City and State Government Finance Section and NACI Finance Section
International Affiliates with Accounting Firm Associated, Inc.

Internal Control Over Financial Reporting

In planning and performing our audit we considered the Parish's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the 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 over financial reporting and its operation that we consider to be material weaknesses.

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


A Professional Accounting Corporation

May 26, 1998

**REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE
TO EACH MAJOR PROGRAM AND INTERNAL CONTROL
(OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133)**

To the St. Tammany Parish Police Jury

Compliance

We have audited the compliance of St. Tammany Parish (a political subdivision of the State of Louisiana) (the "Parish"), with the types of compliance requirements described in the United States Office of Management and Budget (OMB) Circular A-133 Compliance Supplement that are applicable to each of its major federal programs for the year ended December 31, 1997. The Parish's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of the Parish's management. Our responsibility is to express an opinion on the Parish's compliance based on our audit.

We conducted our audit of compliance in accordance with generally accepted auditing standards; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; and (OMB) Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations. These standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the Parish's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on the Parish's compliance with those requirements.

A Professional Accounting Corporation

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In our opinion, the Parish complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended December 31, 1993.

Internal Control Over Compliance

The management of the Parish is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered the Parish's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing an opinion on compliance and to test and report on internal over-compliance in accordance with OBIA Circular A-133.

Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that non-compliance with applicable requirements of laws, regulations, contracts and grants that would be material in relation to the major federal program 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 over compliance that we consider to be material weaknesses.

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



A Professional Accounting Corporation

May 25, 1994

ST. TAMMANY PARISH POLICE JURY
SCHEDULE OF FINDINGS AND QUESTIONED COST
For The Year ended December 31, 1997

A. SUMMARY OF AUDIT RESULTS

1. The auditor's report expresses a qualified opinion on the financial statements of the Parish.
2. No reportable conditions relating to the audit of the financial statements of the Parish were disclosed during the audit.
3. No instances of noncompliance material to the financial statements of the Parish were disclosed during the audit.
4. No reportable conditions relating to the audit of the major federal award programs is reported in the Report on Compliance With Requirements Applicable to Each Major Program and Internal Control Over Compliance in Accordance with OMB Circular A-133.
5. The auditor's report on compliance for the major federal award programs for the Parish expresses an unqualified opinion.
6. Audit findings relative to the major federal award programs for the Parish are reported in Part C of this Schedule.
7. The programs tested as major programs included:

<u>PROGRAM</u>	<u>CFDA No.</u>
National Recreational Trails Funding Program	20.219
Capital Improvement Grant	20.500
Emergency Management	81.516

8. The threshold for distinguishing Types A and B programs was \$200,000.
9. The Parish was not determined to be a low-risk entity.

B. FINDINGS - FINANCIAL STATEMENTS AUDIT

None

C. FINDINGS AND QUESTIONED COSTS - MAJOR FEDERAL AWARD PROGRAMS AUDIT

None

**ST. TAMMANY PARISH
STATUS OF PRIOR YEAR AUDIT OF FINANCES
FOR THE YEAR ENDED DECEMBER 31, 1997**

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

Findings

Prior to awarding construction contracts, the Parish is required to contact the U.S. Department of Treasury to verify that the bonding agency 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.

Findings

For the contractor 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 LCDBG projects, the Parish's Labor Compliance Office will make such required interviews of each classification.

Findings

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

ST. TAMMANY PARISH
STATUS OF PRIOR YEAR AUDIT OF FINDINGS (Continued)
FOR THE YEAR ENDED DECEMBER 31, 1997

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 LCTBO projects will be submitted within the required 30 day period following contract awards.

Current Status

Per the Office of Community Development's letter dated April 17, 1997 to Police Jury President, all of the monitoring findings noted in their report have been cleared.

ST. TAMMART PAPER MILLS REVENUE
 SCHEDULE OF EXPENDITURES BY FEDERAL AGENCY
 For the Year Ended December 31, 1997

Federal Agency Name Through Program Title	CFDA #	Funds	Cost Account	Total Amount	Committed Expenses		Unobligated Amounts	Expended	Available	
					December 31, 1997	December 31, 1997				
U.S. DEPT. OF TRANSPORTATION Federal Highway Administration National Incident Transportation System Planning	20.200	495 - 090	Build	\$	0.000	\$	2.000	\$	\$	\$
Road through LA Dept. of Transportation										
Capital Investment Cost	24.200	996 - 000		20.000	0.000	20.000	20.000	20.000	0.000	0.000
Federal Roadway Rehabilitation Program - Bridges	24.210	996 - 000		24.000	0.000	24.000	24.000	24.000	0.000	0.000
Federal Roadway Rehabilitation Program - Bridges	24.210	996 - 000		21.000	0.000	21.000	21.000	21.000	0.000	0.000
Federal Roadway Rehabilitation Program - Bridges	24.210	996 - 000		23.000	0.000	23.000	23.000	23.000	0.000	0.000
Road through Office of Transportation National Transportation Trust Funding Program	24.210	1004 - 001		34.000	0.000	34.000	34.000	34.000	0.000	0.000
U.S. DEPT. OF ECONOMIC AND COMMERCIAL DEVELOPMENT Federal Small Business Administration Small Business Administration U.S. Community Development Bank System - FD Insurances	14.220	1204 - 0207		250.000	0.000	250.000	250.000	250.000	0.000	0.000
Federal through LA Dept. of Social Services Small Business Administration Small Business Administration Small Business Administration Small Business Administration	14.221	1204 - 0207		20.000	0.000	20.000	20.000	20.000	0.000	0.000
Small Business Administration	14.221	1204 - 0207		20,000	0.000	20,000	20,000	20,000	0.000	0.000
Small Business Administration	14.221	1204 - 0207		20,000	0.000	20,000	20,000	20,000	0.000	0.000
Small Business Administration	14.221	1204 - 0207		20,000	0.000	20,000	20,000	20,000	0.000	0.000
Small Business Administration	14.221	1204 - 0207		20,000	0.000	20,000	20,000	20,000	0.000	0.000
U.S. DEPT. OF EDUCATION AND HEALTH SERVICES Federal Health Resources and Services Administration Community Services Block Grant (CSBG) Community Services Block Grant (CSBG) Community Services Block Grant (CSBG)	93.040	1004 - 1200		340.000	0.000	340.000	340.000	340.000	0.000	0.000
Federal through State Dept. of Labor Community Services Block Grant (CSBG) Community Services Block Grant (CSBG) Community Services Block Grant (CSBG)	93.040	1004 - 1200		300.000	0.000	300.000	300.000	300.000	0.000	0.000
Federal through State Dept. of Social Services Low Income Home Energy Assistance Program Low Income Home Energy Assistance Program Low Income Home Energy Assistance Program	93.040	1004 - 1200		40.000	0.000	40.000	40.000	40.000	0.000	0.000
Federal through State Dept. of Social Services Food Stamp Program Food Stamp Program Food Stamp Program	93.040	1004 - 1200		20.000	0.000	20.000	20.000	20.000	0.000	0.000
Federal through State Dept. of Agriculture and Forestry Community Development Community Development	93.040	1004 - 1200		80.000	0.000	80.000	80.000	80.000	0.000	0.000

ST. TAMMANY PARISH
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For The Year Ended December 31, 1997

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 Safe in Their 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 Housing Preservation Grant.

2. **Summary of Significant Accounting Policies**

Basis 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.

Accrual Reimbursement

Various reimbursement procedures are used for Federal awards received by the Parish. Consequently, timing differences between expenditures and program reimbursements exist at the beginning and end of the year. Accrual revenue included in the accompanying schedule represents an excess of expenditures over cash reimbursements received grant inception to date. Deferred revenue represents an excess of cash reimbursements over expenditures.

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, 1997, and have issued our report thereon dated May 29, 1998, in which our opinion was qualified with respect to presentation in accordance with generally accepted accounting principles.

In connection with our audit, working paper to our attention that caused us to believe that the Parish was not in compliance with the terms, covenants, provisions, or conditions of the Parish Transportation Act. (Act 588 of 1993), Louisiana Revised Statutes 48:751-754, insofar 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 limitation is not intended to limit the distribution of this report which is a matter of public record.



A Professional Accounting Corporation

May 29, 1998

**INDEPENDENT AUDITOR'S REPORT ON
COMPLIANCE WITH THE SOUTHERN HOTEL REVENUE BOND AGREEMENT**

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, 1997, and have issued our report thereon dated May 29, 1998, 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, provisions, or conditions of the Southern Hotel Revenue Bond Agreement, particularly Section 9 and 24, insofar 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, the Legislative Auditor of the State of Louisiana, and the National Oceanic and Atmospheric Administration and should not be used for any other purpose. This restriction is not intended to limit the distribution of this report which is a matter of public record.

Anthony John Long, III
A Professional Accounting Corporation

May 29, 1998