

10-11-98 P.3

# ST. TAMMANY PARISH

December 31, 1998

## PARISH CLERK OF COURT

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LSA-RS 24:516 provides that this report shall be available for public inspection for a period of not less than one year from the date of receipt.

Legislative Auditor

Audit of Financial Statements

December 31, 1998

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Release Date 7-28-99



## CONTENTS

<u>EXHIBIT</u>	<u>FINANCIAL SECTION:</u>	<u>PAGE</u>
	<b>INDEPENDENT AUDITOR'S REPORT ON GENERAL PURPOSE FINANCIAL STATEMENTS AND SUPPORTING SCHEDULES</b>	1 - 2
	<b>GENERAL PURPOSE FINANCIAL STATEMENTS:</b>	
A-1	Combined Balance Sheet - All Fund Types and Account Groups	3
A-2	Combined Statement of Revenues, Expenditures and Changes in Fund Balances - All Governmental Fund Types	4
A-3	Combined Statement of Revenues, Expenditures and Changes in Fund Balances - Actual and Budget (GAAP Basis) - General and Special Revenue Funds	5
A-4	Combined Statement of Revenues, Expenses and Changes in Retained Earnings - Proprietary Fund Types	6
A-5	Combined Statement of Cash Flows - Proprietary Fund Types	7
	Notes to Financial Statements	8 - 27
	<b>FINANCIAL STATEMENTS OF INDIVIDUAL FUNDS TYPES</b>	
	<b>GENERAL FUND:</b>	
B-1	Comparative Balance Sheet	29
B-2	Statement of Revenues, Expenditures and Changes in Fund Balances	30
B-3	Statement of Revenues, Expenditures and Changes in Fund Balance - Actual and Budget (GAAP Basis)	31
	<b>SPECIAL REVENUE FUNDS:</b>	
C-1	Combining Balance Sheet	33 - 38
C-2	Combining Statement of Revenues, Expenditures and Changes in Fund Balances	39 - 44
C-3	Combining Statement of Revenues, Expenditures and Changes in Fund Balances - Actual and Budget (GAAP Basis)	45 - 56
	<b>DEBT SERVICE FUNDS:</b>	
D-1	Combining Balance Sheet	58 - 59
D-2	Combining Statement of Revenues, Expenditures and Changes in Fund Balances	60 - 61
	<b>CAPITAL PROJECTS FUNDS:</b>	
E-1	Combining Balance Sheet	63 - 66
E-2	Combining Statement of Revenues, Expenditures and Changes in Fund Balances	67 - 70

## CONTENTS

<u>EXHIBIT</u>	<u>FINANCIAL SECTION:</u>	<u>PAGE</u>
	<b><u>INTERNAL SERVICE FUNDS:</u></b>	
F-1	Combining Balance Sheet	72 - 73
F-2	Combining Statement of Revenues, Expenses and Changes in Retained Earnings	74 - 75
F-3	Combining Statement of Cash Flows	76 - 77
<u>Schedule</u>	<b><u>SUPPORTING SCHEDULES:</u></b>	
1	SCHEDULE OF COMPENSATION PAID TO JURY MEMBERS	79
2	SCHEDULE OF INSURANCE COVERAGE	80
	<b><u>FEDERAL FINANCIAL ASSISTANCE SECTION:</u></b>	
	Independent Auditor's Reports	
	Report on Compliance and on Internal Control Over Financial Reporting Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	82 -- 83
	Report on Compliance with Requirements Applicable to each Major Program and Internal Control over Compliance in Accordance with OMB Circular A-133	84 - 85
	Schedule of Findings and Questioned Cost	86 - 87
	Status of Prior Year Audit of Findings	88
	Schedule of Expenditures of Federal Awards	89 - 90
	Notes to Schedule of Expenditures of Federal Awards	91
	<b><u>SPECIAL REPORTS OF INDEPENDENT AUDITORS:</u></b>	
	Report on Compliance with the Parish Transportation Act	92
	Report on Compliance with the Southern Hotel Revenue Bond Agreement	93
	<b><u>CORRECTIVE ACTION PLAN</u></b>	94



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, 1998, 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 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. Those 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, 1998 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.

In accordance with *Government Auditing Standards*, we have also issued our report dated May 30, 1999 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 the U.S. Office of Management and Budget (OMB) Circular A-133, *Audits 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 30, 1999



ST. TAMMANY PARISH  
COMBINED BALANCE SHEET  
ALL FUND TYPES AND ACCOUNT GROUPS  
December 31, 1998  
With Comparative Totals for 1997

	Governmental Fund Types			Proprietary Fund Types			Account Groups			Totals	
	General Fund	Special Revenues Funds	Debt Service Funds	Capital Project Funds	Internal Service Funds	General Fixed Assets	Long-Term Debt	(Memorandum Only)		1998	1997
								December 31,			
<b>ASSETS AND OTHER DEBITS</b>											
Cash and Temporary Cash	\$ 454,951	\$ 16,721,235	\$ 3,772,619	\$ 63,137,475	\$ 6,097,715	\$ -	\$ -	\$ -	\$ 90,183,995	\$ 34,335,891	
Investments											
Receivables											
Ad Valorem	1,232,721	4,799,768	279,593	-	-	-	-	-	6,312,082	6,104,441	
Sales and Use Taxes	-	4,628,224	-	-	-	-	-	-	4,628,224	3,233,935	
Special Assessments	-	-	25,010	-	-	-	-	-	25,010	42,823	
Other	1,133,251	1,850,001	323,095	1,518,098	307,740	-	-	-	5,132,185	2,383,761	
Other Assets	75	2,381	-	-	-	-	-	-	2,456	65,710	
Due from Other Funds	-	300,000	-	-	629,708	-	-	-	929,708	1,565,355	
Restricted Assets	-	-	15,302,714	-	179,750	-	-	-	15,482,464	7,803,237	
Prepaid Insurance	-	-	-	-	7,750	-	-	-	7,750	7,053	
Fixed Assets, Net of Accumulated Depreciation	-	-	-	-	8,834,714	46,149,435	-	-	54,984,149	42,212,437	
Amount Available in Debt Service Funds	-	-	-	-	-	-	19,578,295	-	19,578,295	11,191,587	
Amount to be Provided for Retirement of General Long-Term Debt	-	-	-	-	-	-	-	-	78,625,337	29,456,778	
<b>Total Assets and Other Debits</b>	<b>\$ 2,820,998</b>	<b>\$ 28,301,609</b>	<b>\$ 19,703,031</b>	<b>\$ 64,655,573</b>	<b>\$ 16,057,377</b>	<b>\$ 46,149,435</b>	<b>\$ 98,203,632</b>	<b>\$ 275,891,655</b>	<b>\$ 275,891,655</b>	<b>\$ 138,403,008</b>	

	Governmental Fund Types				Proprietary Fund Types		Account Groups		Totals	
	General Fund	Special Revenues Funds		Debt Service Funds	Capital Project Funds	Internal Service Funds	General Fixed Assets	Long-Term Debt	(Memorandum Only)	
		776,326	214,173						24,179	3,466,659
<b>LIABILITIES</b>										
Accounts Payable	\$ 736,362	\$ 776,326	\$ 24,179	\$ 3,466,659	\$ 921,394	\$ -	\$ -	\$ -	\$ 5,924,920	\$ 2,165,820
Accrued Liabilities	-	214,173	-	-	3,332,680	-	-	-	3,546,853	3,016,414
Due to Other Funds	-	391,023	100,557	-	438,128	-	-	-	929,708	1,565,355
Deferred Compensation Benefits Payable	-	-	-	-	-	-	-	-	-	150,410
Deferred Assessment Revenue	-	-	-	-	-	-	-	-	-	13,353
Bonds Payable	-	-	-	-	2,740,000	-	-	97,276,428	100,016,428	42,197,649
Other Liabilities	<u>1,611,777</u>	<u>339,883</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>927,204</u>	<u>2,878,864</u>	<u>3,042,825</u>
Total Liabilities	<u>2,348,139</u>	<u>1,721,405</u>	<u>124,736</u>	<u>3,466,659</u>	<u>7,432,202</u>	<u>-</u>	<u>-</u>	<u>98,203,632</u>	<u>113,296,773</u>	<u>52,151,826</u>

**FUND EQUITY**

Investment in General Fixed Assets	-	-	-	-	-	-	-	-	46,149,435	35,481,951
Retained Earnings:										
Reserved for Restricted Assets	-	-	-	-	179,750	-	-	-	179,750	180,313
Reserved for Self-Insurance	-	-	-	-	2,112,132	-	-	-	2,112,132	2,195,959
Unreserved	-	-	-	-	6,333,293	-	-	-	6,333,293	5,536,663
Fund Balances:										
Reserved for Encumbrances	31,753	282,104	-	8,492,896	-	-	-	-	8,806,753	2,436,507
Reserved for Bond Retirement	-	-	-	-	-	-	-	-	-	-
Fund	-	-	-	-	-	-	-	-	12,589,861	5,250,500
Reserved for Debt Service	-	-	-	-	-	-	-	-	6,988,434	5,941,087
Unreserved	-	-	-	-	-	-	-	-	-	-
Designated for Capital Outlay	-	18,858,404	-	52,696,018	-	-	-	-	71,554,422	21,362,010
Undesignated	<u>441,106</u>	<u>7,439,696</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>7,880,802</u>	<u>7,766,192</u>
Total Equity and Other Credits	<u>472,859</u>	<u>26,580,204</u>	<u>19,578,295</u>	<u>61,188,914</u>	<u>8,625,175</u>	<u>46,149,435</u>	<u>-</u>	<u>-</u>	<u>162,594,882</u>	<u>86,251,182</u>
Total Liabilities, Equity and Other Credits	<u>\$ 2,820,998</u>	<u>\$ 28,301,609</u>	<u>\$ 19,703,031</u>	<u>\$ 64,655,573</u>	<u>\$ 16,057,377</u>	<u>\$ 46,149,435</u>	<u>\$ 98,203,632</u>	<u>\$ 275,891,655</u>	<u>\$ 138,403,008</u>	<u>\$ 138,403,008</u>

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, 1998  
 With Comparative Totals for 1997

	Governmental Fund Types					Totals	
	General Funds	Special Revenue Funds	Debt Service Funds	Capital Project Funds	(Memorandum Only)		
					1998	1997	
<b>REVENUES</b>							
Taxes							
Ad Valorem	\$ 1,249,055	\$ 4,967,566	\$ 286,077	\$ -	\$ 6,502,698	\$ 6,562,429	
Sales and Use Taxes	-	27,313,530	-	-	27,313,530	17,971,564	
Other Taxes, Penalties and Interest	976,951	-	-	-	976,951	926,048	
Licenses and Permits	3,478,316	-	-	-	3,478,316	3,325,430	
Intergovernmental Revenues							
Federal Grants	321,684	1,185,224	-	181,139	1,688,047	2,244,933	
Other Federal Funds	123,366	-	-	-	123,366	138,322	
Parish Transportation Funds	-	1,741,239	-	-	1,741,239	1,620,876	
State Revenue Sharing	247,643	180,916	-	-	428,559	422,840	
Other State Funds	237,009	-	-	-	237,009	255,079	
Fees, Charges and Commissions for Services	880,776	1,802,689	-	123,110	2,806,575	2,319,170	
Fines and Forfeitures	8,466	1,463,364	-	-	1,471,830	1,403,882	
Special Assessments	-	-	16,063	-	16,063	25,255	
Other Revenues	228,236	2,163,255	1,079,379	3,146,224	6,617,094	2,690,502	
<b>Total Revenues</b>	<b>7,751,502</b>	<b>40,817,783</b>	<b>1,381,519</b>	<b>3,450,473</b>	<b>53,401,277</b>	<b>39,906,330</b>	
<b>EXPENDITURES</b>							
General Government:							
Legislative	734,913	-	-	-	734,913	647,576	
Judicial	1,553,910	1,474,634	-	-	3,028,544	2,678,319	
Elections	129,541	-	-	-	129,541	113,160	
Finance and Administrative	504,924	-	-	-	504,924	394,785	
Other General Government	290,373	443,615	13,836	-	747,824	414,062	
Public Safety	3,196,908	5,020,882	-	4,847,596	13,065,386	4,090,692	
Public Works	1,696,732	11,267,973	-	5,704,921	18,669,626	16,929,244	
Health and Welfare	117,811	1,467,551	-	-	1,585,362	1,306,011	
Culture and Recreation	210,283	4,011,747	-	-	4,222,030	3,045,352	
Debt Service	-	-	6,083,432	-	6,083,432	8,223,582	
<b>Total Expenditures</b>	<b>8,435,395</b>	<b>23,686,402</b>	<b>6,097,268</b>	<b>10,552,517</b>	<b>48,771,582</b>	<b>37,842,783</b>	

	Governmental Fund Types				Totals	
	General Funds	Special Revenue Funds	Debt Service Funds	Capital Project Funds	(Memorandum Only)	
					1998	1997
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u>(683,893)</u>	<u>17,131,381</u>	<u>(4,715,749)</u>	<u>(7,102,044)</u>	<u>4,629,695</u>	<u>2,063,547</u>
<b>OTHER FINANCING SOURCES (USES)</b>						
Proceeds of Refunding Bonds	-	-	-	61,900,000	61,900,000	810,000
Payment to Refunded Bond Escrow Agent	-	-	-	-	-	(781,313)
Fund Transfers-In	475,000	511,004	13,107,743	11,334,738	25,428,485	9,365,098
Fund Transfers-Out	<u>(601,697)</u>	<u>(18,253,862)</u>	<u>-</u>	<u>(7,201,050)</u>	<u>(26,056,609)</u>	<u>(9,680,098)</u>
Total Other Financing Sources (Uses)	<u>(126,697)</u>	<u>(17,742,858)</u>	<u>13,107,743</u>	<u>66,033,688</u>	<u>61,271,876</u>	<u>(286,313)</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER SOURCES (USES)</b>	<u>(810,590)</u>	<u>(611,477)</u>	<u>8,391,994</u>	<u>58,931,644</u>	<u>65,901,571</u>	<u>1,777,234</u>
<b>FUND BALANCES - BEGINNING</b>	1,283,449	26,935,516	11,191,587	3,345,744	42,756,296	40,979,062
<b>RESIDUAL EQUITY TRANSFER</b>	-	256,165	(5,286)	(1,088,474)	(837,595)	-
<b>FUND BALANCES - ENDING</b>	<u>\$ 472,859</u>	<u>\$ 26,580,204</u>	<u>\$ 19,578,295</u>	<u>\$ 61,188,914</u>	<u>\$ 107,820,272</u>	<u>\$ 42,756,296</u>

EXHIBIT A-3

ST. TAMMANY PARISH  
 COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
 ACTUAL AND BUDGET (GAAP BASIS) - GENERAL AND SPECIAL REVENUE FUNDS  
 For The Year Ended December 31, 1998

	General Fund			Special Revenue Fund Types		
	Actual	Budget	Variance - Favorable (Unfavorable)	Actual	Budget	Variance - Favorable (Unfavorable)
<b>REVENUES</b>						
Taxes						
Ad Valorem	\$ 1,249,055	\$ 1,248,625	\$ 430	\$ 4,967,566	\$ 4,904,476	\$ 63,090
Sales and Use Taxes	-	-	-	27,313,530	24,907,500	2,406,030
Other Taxes, Penalties and Interest	976,951	975,900	1,051	-	-	-
Licenses and Permits	3,478,316	3,477,340	976	-	-	-
Intergovernmental Revenues						
Federal Grants	321,684	321,677	7	1,185,224	1,055,991	129,233
Other Federal Funds	123,366	123,000	366	-	-	-
Parish Transportation Funds	-	-	-	1,741,239	1,399,800	341,439
State Revenue Sharing	247,643	247,500	143	180,916	200,000	(19,084)
Other State Funds	237,009	236,900	109	-	-	-
Fees, Charges and Commissions for Services	880,776	880,615	161	1,802,689	1,431,755	370,934
Fines and Forfeitures	8,466	8,425	41	1,463,364	1,477,775	(14,411)
Other Revenues	228,236	240,990	(12,754)	2,163,255	1,927,992	235,263
<b>Total Revenues</b>	<b>7,751,502</b>	<b>7,760,972</b>	<b>(9,470)</b>	<b>40,817,783</b>	<b>37,305,289</b>	<b>3,512,494</b>
<b>EXPENDITURES</b>						
General Government:						
Legislative	734,913	753,160	18,247	-	-	-
Judicial	1,553,910	1,554,168	258	1,474,634	1,464,698	(9,936)
Elections	129,541	134,850	5,309	-	-	-
Finance and Administrative	504,924	528,422	23,498	-	-	-
Other General Government	290,373	294,059	3,686	443,615	477,299	33,684
Public Safety	3,196,908	3,194,698	(2,210)	5,020,882	5,139,396	118,514
Public Works	1,696,732	1,699,415	2,683	11,267,973	17,560,875	6,292,902
Health and Welfare	117,811	144,580	26,769	1,467,551	1,485,865	18,314
Culture and Recreation	210,283	212,600	2,317	4,011,747	4,801,276	789,529
<b>Total Expenditures</b>	<b>8,435,395</b>	<b>8,515,952</b>	<b>80,557</b>	<b>23,686,402</b>	<b>30,929,409</b>	<b>7,243,007</b>

EXHIBIT A-3

	General Fund			Special Revenue Fund Types		
	Actual	Budget	Variance - Favorable (Unfavorable)	Actual	Budget	Variance - Favorable (Unfavorable)
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	(683,893)	(754,980)	71,087	17,131,381	6,375,880	10,755,501
<b>OTHER FINANCING SOURCES (USES)</b>						
Fund Transfers-In	475,000	475,000	-	511,004	511,004	-
Fund Transfers-Out	(601,697)	(576,700)	(24,997)	(18,253,862)	(18,321,395)	67,533
Total Other Financing Sources (Uses)	(126,697)	(101,700)	(24,997)	(17,742,858)	(17,810,391)	67,533
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER SOURCES (USES)</b>	(810,590)	(856,680)	46,090	(611,477)	(11,434,511)	10,823,034
<b>FUND BALANCES - BEGINNING</b>	1,283,449	1,283,449	-	26,935,516	26,935,516	-
<b>RESIDUAL EQUITY TRANSFER</b>	-	-	-	256,165	(615)	256,780
<b>FUND BALANCES - ENDING</b>	<u>\$ 472,859</u>	<u>\$ 426,769</u>	<u>\$ 46,090</u>	<u>\$ 26,580,204</u>	<u>\$ 15,500,390</u>	<u>\$ 11,079,814</u>

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

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

	Totals (Memorandum Only)	
	For The Years Ended	
	December 31,	
	1998	1997
<b>OPERATING REVENUES</b>		
Charges for Services	\$ 5,780,689	\$ 5,305,672
Federal and State Grants	250,322	43,225
Miscellaneous	487,941	478,660
Total Operating Revenues	<u>6,518,952</u>	<u>5,827,557</u>
<b>OPERATING EXPENSES</b>		
Personnel Expenses	1,670,896	1,247,615
Materials and Supplies	144,385	144,062
Occupancy Expense	225,555	317,069
Dues and Subscriptions	5,426	4,858
Professional Services	144,080	139,808
Insurance Expense	3,222,966	2,380,968
Maintenance Expense	173,379	23,298
Rental Expense	100,956	142,881
Interest Expense	47,250	49,125
Depreciation	163,368	151,745
Other	425,959	141,168
Total Operating Expenses	<u>6,324,220</u>	<u>4,742,597</u>
Operating Income	194,732	1,084,960
<b>OPERATING TRANSFERS-IN</b>	<u>628,124</u>	<u>315,000</u>
<b>NET INCOME</b>	822,856	1,399,960
<b>RETAINED EARNINGS - BEGINNING</b>	8,012,935	6,612,975
<b>PRIOR PERIOD ADJUSTMENT</b>	(1,304,376)	-
<b>RESIDUAL EQUITY TRANSFER</b>	<u>1,093,760</u>	<u>-</u>
<b>RETAINED EARNINGS - ENDING</b>	<u>\$ 8,625,175</u>	<u>\$ 8,012,935</u>

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



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

	<u>Totals (Memorandum Only)</u>	
	<u>For The Years Ended</u>	
	<u>December 31,</u>	
	<u>1998</u>	<u>1997</u>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Operating Income	\$ 194,732	\$ 1,084,960
Adjustments to Reconcile Operating Income to Net Cash Provided by Operating Activities:		
Depreciation	163,368	151,745
Change in Assets and Liabilities:		
(Increase) in Accounts Receivable	(50,924)	(183,348)
(Increase) Decrease in Restricted Assets	563	(781)
(Increase) Decrease in Prepaid Insurance	(697)	5,984
Decrease in Due from Other Funds	580,648	313,720
Increase in Accounts Payable and Accrued Liabilities	1,156,103	289,675
(Decrease) in Due to Other Funds	<u>(911,872)</u>	<u>(50,000)</u>
Net Cash Provided by Operating Activities	<u>1,131,921</u>	<u>1,611,955</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>		
Loans and Transfers-in From Other Funds	1,093,760	-
Proceeds from Debt Issuance	-	2,500,000
Principal Paid on Debt Issuance	(240,000)	(175,000)
Investment in Fixed Assets	<u>(3,571,973)</u>	<u>(2,139,531)</u>
Net Cash Provided by (Used in) Capital and Related Financing Activities	<u>(2,718,213)</u>	<u>185,469</u>
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>		
Operating Transfers-in	<u>628,124</u>	<u>315,000</u>
<b>NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</b>	(958,168)	2,112,424
<b>CASH AND CASH EQUIVALENTS - BEGINNING</b>	<u>7,055,883</u>	<u>4,943,459</u>
<b>CASH AND CASH EQUIVALENTS - ENDING</b>	<u><u>\$ 6,097,715</u></u>	<u><u>\$ 7,055,883</u></u>

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



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

**NOTE A**

**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 secured 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 K). 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 K).

**CAPITAL PROJECTS FUNDS**

These funds are utilized to account for the purchase, construction and renovation of the Parish's road and drainage systems, as well as the construction and renovation of the St. Tammany Parish Justice Complex and the Jail. 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.

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

**NOTE A**

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

**GENERAL FIXED ASSETS ACCOUNT GROUP**

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

**GENERAL LONG-TERM DEBT ACCOUNT GROUP**

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

**NOTE B**

**DEFINITION OF THE PARISH ENTITY**

For years beginning after December 15, 1992, Governmental Accounting Standards Board Statement No. 14, "The Financial Reporting Entity" (GASB 14), is effective and requires the presentation of financial statements for the primary government and its component units. A primary government is defined as an entity that has a separately elected governing body, is legally separate (i.e., created as a corporate body) and is 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-criterion for including a potential component unit within the reporting entity is the governing body's ability to exercise oversight responsibility. The most significant manifestation of this ability is financial interdependency. Other manifestations of the ability to exercise oversight responsibility include, but are not limited to, the selection of governing authority, the designation of management, the ability to significantly influence operations, and accountability for fiscal matters. A second criterion used in evaluating potential component units is the scope of public service. Application of this criterion involves considering whether the activity benefits the government and/or its citizens, or whether the activity is conducted within the geographic boundaries of the government and is generally available to its citizens. A third criterion used to evaluate potential component units for inclusion or exclusion from the reporting entity is the existence of special financing relationships, regardless of whether the government is able to exercise oversight responsibilities.

**ST. 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, 4, 5, 6, 7, 10, 14  
Drainage District Nos. 3, 5  
Waterworks District Nos. 2, 3, 14, 15, 16  
Mosquito Abatement District No. 2  
Recreation District Nos. 1, 2, 4, 5, 6, 7, 9, 10, 11, 12, 14  
Airport Hazard Adjustment Board  
Animal Control District No. 1  
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 Coroner

**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.

**ACCRUAL 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.

**USE OF ESTIMATES**

The preparation financial statements in conformity with generally accepted accounting principles includes the use of estimates that affect the financial statements. Accordingly, actual results could differ from those estimates.

**MODIFIED ACCRUAL 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 1998, 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 Policy Jury, the Parish may also transfer budgeted amounts from one department to another. The budget data reflected in the aforementioned schedules includes the effect of such approved budget transfers. The total budgeted amounts by department agree with the amounts in the budget ordinances approved by the Police Jury.

**ENCUMBRANCES**

Encumbrance accounting, under which purchase orders, contracts and other commitments for the expenditures of monies are recorded in order to reserve that portion of the applicable appropriation, is employed as an extension of 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.

During 1998, by an act of the Louisiana State Legislature, the St. Tammany Parish Levee District (the "Levee District") was abolished. The legislature approved that all remaining assets of the Levee District, including land and building, be transferred to the Parish. The net current assets of the Levee District at the time the transfer took place were set up in a special revenue fund by the Parish (St. Tammany Parish Levee District Special Revenue Fund), and the reported value of the land and building was recorded in the Parish's General Fixed Asset Account Group. The net current assets recorded in the special revenue fund was recognized as a residual equity transfer.

**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 that are required to be maintained pursuant to the Sales Tax Bond Series 1988A, 1989A, 1992A, and 1993A 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 Judicial Complex Debt Service Fund and the Jail Debt Service Fund represent the bond sinking funds and bond reserve funds that are required to be maintained pursuant to their respective Sales Tax 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 Complex Internal Service Fund represent the bond sinking fund, bond reserve fund and depreciation reserve fund which are required to be maintained pursuant to the Southern Hotel Revenue Bond ordinance. A corresponding amount of the fund's retained earnings is reserved as these monies are legally segregated for a specific future use.

**FIXED ASSETS AND DEPRECIATION**

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

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

**NOTE C**

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

**FIXED ASSETS AND DEPRECIATION (Continued)**

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 that 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 five-year useful life.

Interest costs for fixed-asset construction within the Internal Service Funds are capitalized. All other interest costs are expressed in the Debt Service Funds. Interest costs incurred during 1998 were \$2,320,479, of which \$110,005 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**

**1986 ISSUE**

Pursuant to a tax proposition approved by the voters on November 4, 1986, the Parish levies a two percent sales and use tax in Sales Tax District No. 3 (the "District") through November 2006. This District includes all unincorporated areas of the Parish at the time the proposition was passed. All taxes are collected by the Sheriff's Department and the State of Louisiana Vehicle Commissioner. 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.

Dedication of the 1986 tax requires the net proceeds, after paying the reasonable and necessary costs of collecting and administering the tax, to be used for constructing, overlaying and improving Priority I and Priority II roads, streets and bridges in the District (as designated by Ordinance No. 86-693 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 1993, 1992, 1989 and 1988, the Parish issued \$18.6 million, \$9.5 million, \$15 million and \$25 million, respectively, in Sales Tax Bonds secured by the two percent sales and use tax (see Note K).



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

**NOTE C**

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

**SALES AND USE TAXES (Continued)**

**1986 ISSUE (Continued)**

As of December 31, 1998, approximately \$12 million of the Parish Road Maintenance Fund's balance represented unexpended sales tax revenue. This amount is appropriately included in fund balance designated for capital outlay.

**1998 ISSUES**

On January 17, 1998, the voters of St. Tammany Parish approved the levy of two one-quarter of one percent tax propositions. These two new levies are to be used for the expansion and operation of a new Jail and for the construction and operation of a new Justice Center Complex, respectively. The total one-half of one percent sales and use tax is levied in all unincorporated areas of the Parish at the time the proposition was passed, and is effective through March 2018. All taxes are collected by the Sheriff's Department. Taxes are due the month after sale and are accounted for in Jail Special Revenue Fund and the Justice Complex Special Revenue Fund, respectively.

Dedication of the 1998 tax requires the net proceeds, after paying the reasonable and necessary costs of collecting and administering the tax, to be used for the constructing, improving, operating and maintaining a St. Tammany Parish Justice Complex Center, and for providing and maintaining jail facilities for the Sheriff of St. Tammany Parish. During 1998, the Parish issued \$43 million and \$18.9 million in Sales Tax Bonds for the Justice Complex and for the Jail, respectively. These two bond issues are secured by the two one-quarter of one percent sales and use tax.

**NOTE D**

**TOTAL COLUMNS**

Total columns on the Combined 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 elimination's have not been made in the aggregation of this data.

The amounts shown for 1997 in the general purpose financial statements are included to provide a basis for comparison with 1998 and are not intended to present all information necessary for a fair presentation in accordance with generally accepted accounting principles.

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

**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 statutes 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, 1998, interest income allocated to the various funds was \$4,857,943.

At year-end, the carrying amount of the Parish's bank deposits was \$5,373,632 and the bank balance was \$6,611,319. The difference was primarily due to outstanding checks. Of the bank balance, approximately \$200,000 was covered by federal depository insurance. In compliance with State laws, the remaining balance of \$6,411,319 of these deposits was secured by bank-owned securities specifically pledged to the Parish and held by an independent custodian bank jointly in the name of the Parish and the bank. Louisiana Revised Statutes 39:1229 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.

Statutes authorize the Parish to invest in the following types of securities:

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

Investments are stated at cost, which approximates market. Interest is accrued as earned. The Parish's investments are categorized to give an indication of the level of risk assumed by the Parish at year-end. Category 1 includes investments that are insured or registered or for which the securities are held by the Parish or its agent in the Parish's name. Category 2 includes uninsured and unregistered investments for which the securities are held by the financial institution's trust department or agent in the Parish's name. Category 3 includes uninsured and unregistered investments for which the securities are held by the financial institution, or by its trust department or agent, but not in the Parish's name. At December 31, 1998, 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, 1998 were \$84,770,125 and \$85,561,737, respectively, and consisted of direct obligations of the U.S. Government and its agencies that had maturities of one year or less.

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

**NOTE F**

**CHANGES IN FIXED ASSETS**

A summary of changes in general fixed assets follows:

	Balance at December 31, 1997	Additions	Retirements	Other Adjustments	Balance at December 31, 1998
<b>General Fixed Assets:</b>					
Land	\$ 4,914,498	\$ 1,343,315	\$ -	\$ 1,097,822	\$ 7,355,635
Buildings	14,620,734	859,890	-	-	15,480,624
Construction in Progress	-	4,990,037	-	206,554	5,196,591
Machinery and Equipment	7,312,319	1,410,849	359,627	-	8,363,541
Library	7,378,351	1,091,081	-	-	8,469,432
Other Fixed Asset Classes	1,256,049	27,563	-	-	1,283,612
<b>Total General Fixed Assets</b>	<b>35,481,951</b>	<b>9,722,735</b>	<b>359,627</b>	<b>1,304,376</b>	<b>46,149,435</b>
<b>Internal Service Funds:</b>					
Land	2,275,992	37,409	-	(1,097,822)	1,215,579
Buildings	4,645,986	3,397,358	-	(206,554)	7,836,790
Other Fixed Asset Classes	592,148	137,206	-	-	729,354
<b>Total Internal Service Funds</b>	<b>7,514,126</b>	<b>3,571,973</b>	<b>-</b>	<b>(1,304,376)</b>	<b>9,781,723</b>
Less: Accumulated Depreciation	(783,640)	(163,369)	-	-	(947,009)
<b>Net Internal Service Fund Assets</b>	<b>6,730,486</b>	<b>3,408,604</b>	<b>-</b>	<b>(1,304,376)</b>	<b>8,834,714</b>
<b>Total Fixed Assets</b>	<b>\$ 42,212,437</b>	<b>\$ 13,131,339</b>	<b>\$ 359,627</b>	<b>\$ -</b>	<b>\$ 54,984,149</b>

Included in General Fixed Asset additions for 1998 is \$75,000 of land and \$89,000 of buildings that were transferred to the Parish from the St. Tammany Parish Levee District (See Note C). During 1998, by an act of the Louisiana State Legislature, the St. Tammany Parish Levee District was abolished. All of the remaining assets, including the land and building, were transferred to the St. Tammany Parish Police Jury. The recorded value of the fixed assets transferred from the St. Tammany Parish Levee District was at historical cost.

“Other Adjustments” consists of reclassifications of fixed assets from an internal service fund to the General Fixed Asset Account Group (See Note R). During 1997, the Parish established an internal service fund for planned Justice Complex. During 1998, it was determined that the transactions associated with the Justice Complex should be accounted for in governmental fund types and account groups (i.e., Special Revenue Fund, Capital Projects Fund, Debt Service Fund, General Fixed Asset Account Group, and General Long-Term Debt Account Group). As such, the costs associated with the acquisition of land and the design costs incurred in 1997 were reclassified to the General Fixed Asset Account Group.



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

**NOTE G**

**GRANTS FROM OTHER GOVERNMENTAL ENTITIES**

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

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

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

General Fund	\$ 321,684
Special Revenue Funds	1,185,224
Capital Projects Funds	181,139
Internal Service Funds	<u>66,471</u>
	<u>\$ 1,754,518</u>

**NOTE H**

**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, 1953, by act 205 of 1952. 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, CFA, Administrative Director, P.O. Box 14619, Baton Rouge, LA 70898-4619, or by calling 504-928-1361.

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 10 years of creditable service, at age 55 with 25 years of creditable service, or at any age with 30 years of creditable service. The retirement benefit is generally 1% of the member's final compensation plus \$2 per month for each year of service credited prior to January 1, 1980, and 3% 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 7.75% and 9.5% of covered salaries, respectively. The Parish's contributions to the Plan for the years ending December 31, 1998, 1997, and 1996 were \$502,587, \$448,139, and \$380,011, respectively, equal to the required contributions for each year.

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

**NOTE H**

**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 employers. The pension benefit obligation at December 31, 1997 (the latest available date), for the Plan as a whole, determined through an actual valuation performed as of that date, was approximately \$882 million. The Plan's net assets available for benefits on that date (valued at market) was approximately \$984 million. The Parish's contribution represented 2.04% of total contributions required of all participating entities.

**NOTE I**

**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 300 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, 1998, the Parish had accumulated and vested \$655,794 of accrued compensatory absences, which includes \$57,133 pertaining to the St. Tammany Parish Library (Parish Library Special Revenue Fund). The \$655,794 of accrued compensatory absences is included in other liabilities in the General Long-Term Debt Account Group (See Note K).

**NOTE J**

**POST EMPLOYMENT HEALTH PLAN**

During 1998, the Parish 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 300 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 300 hours of annual leave into their post-employment health account or roll the excess over as service time to their retirement accounts. At December 31, 1998, the estimated liability associated with the post employment health benefits is \$324,717, and is recognized in the Post Employment Health Plan Internal Service Fund.

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

**NOTE K**

**LONG-TERM DEBT**

The following is a summary of the long-term debt transactions of the Parish for the year ended December 31, 1998:

	<u>General Obligation</u>	<u>Sales Tax</u>	<u>Special Assessment</u>	<u>Other Liabilities</u>	<u>Total General Long-Term Debt</u>	<u>Revenue Bonds</u>	<u>Certificates of Indebtedness DIII Bldg.</u>
Debt payable at December 31, 1997	\$ 2,956,934	\$ 35,920,000	\$ 340,715	\$ 1,430,716	\$ 40,648,365	\$ 630,000	\$ 2,350,000
Additions	-	61,900,000	-	-	61,900,000	-	-
Reductions	<u>(542,509)</u>	<u>(3,120,000)</u>	<u>(178,712)</u>	<u>(503,512)</u>	<u>(4,344,733)</u>	<u>(30,000)</u>	<u>(210,000)</u>
Debt Payable at December 31, 1998	<u>\$ 2,414,425</u>	<u>\$ 94,700,000</u>	<u>\$ 162,003</u>	<u>\$ 927,204</u>	<u>\$ 98,203,632</u>	<u>\$ 600,000</u>	<u>\$ 2,140,000</u>

Detail of the Parish's long-term debt as of December 31, 1998 are as follows:

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

St. Tammany Parish 1982-B Bonds, bearing interest from 10.6% to 10.7%, payable semi-annually through 2002	\$ 89,425
St. Tammany Parish General Obligation Refunding Bonds, Series 1997, bearing interest at 4.9%, payable semi-annually through 2004	800,000
St. Tammany Parish 1981-B Refunding Bonds, bearing interest at 5.3%, payable semi-annually through 2006	590,000
Sub-Road District No. 2 of Special Road District No. 14 - Refunding, bearing interest from 3.1% to 9.8%, payable semi-annually through 2006	785,000
Sub-Road District No. 5 of Special Road District No. 14, bearing interest from 7.1% to 11.0%, payable semi-annually through 2002	<u>150,000</u>
<b>Total General Obligation Bonds Payable</b>	<u><b>\$ 2,414,425</b></u>



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

**NOTE K  
LONG-TERM DEBT (Continued)**

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

Sales Tax Bonds Series 1999 (Jail), bearing interest of 5.3%, payable semi-annually through 2018	\$ 18,900,000
Sales Tax Bonds Series 1988 (Justice Complex), bearing interest of 5.3%, payable semi-annually through 2018	43,000,000
Sales Tax District No. 3 Sales Tax Bonds Series 1989A, bearing interest from 6.5% to 11.0%, payable semi-annually through 2006	9,220,000
Sales Tax District No. 3 Sales Tax Bonds Series 1992A, bearing interest from 5.4% to 9.0%, payable semi-annually through 2006	6,515,000
Sales Tax District No. 3 Sales Tax Bonds Series 1993A, bearing interest from 2.4% to 5.3%, payable semi-annually through 2006	<u>17,065,000</u>
Total Sales Tax Bonds payable	<u>\$ 94,700,000</u>

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

St. Tammany Parish Paving Certificates Series 1989, bearing interest from 8.4% to 12.0%, payable annually through 1999	\$ 111,097
St. Tammany Parish Sewerage District No. 8 1989 sewerage certificates, bearing interest from 8.4% to 12.0%, payable annually through 1999	29,912
St. Tammany Parish Waterworks District No. 14 1989 water certificates, bearing interest from 8.4% to 12.0%, payable annually through 1999	<u>20,994</u>
Total Certificates of Indebtedness	<u>\$ 162,003</u>

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

**NOTE K  
LONG-TERM DEBT (Continued)**

**Other Liabilities**

Notes payable - George S. Davis - Building, bearing interest at 8.5%, payable annually through 2000	\$ 25,537
Lease Purchase - Bell South Financial Service, bearing interest at 7.1%, payable monthly through 1999	6,053
Lease Buyout - St. Tammany Airport Authority No. 2 (Abita Airport), bearing interest at 8.0%, payable monthly through December 1999	<u>31,177</u>
	62,767
Accrual for Compensated Absences (Note I)	655,794
Accrued for Landfill Postclosure Care Costs (See Page 23)	<u>208,643</u>
Total Other Liabilities	<u><u>\$ 927,204</u></u>

**Revenue Bonds Secured by the Operations of the  
St. Tammany Administrative Complex**

CEIP Southern Hotel, bearing interest at 7.5%, payable annually through October 2011	<u>\$ 600,000</u>
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**Certificates of Indebtedness Secured by the Operations  
of the DHH Building**

DHH Building, Certificates of Indebtedness, bearing interest at 4.9%, payable semi-annually through December 2006	<u>\$ 2,140,000</u>
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Interest expense incurred in 1998 pertaining to General Long-Term Debt, Revenue Bonds, and Certificates of Indebtedness totaled \$2,210,474.

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

**NOTE K**

**LONG-TERM DEBT (Continued)**

The annual requirement to amortize all debt outstanding, excluding the accruals for compensated absences and landfill postclosure care costs, as of December 31, 1998, including interest payments of \$50,660,063, \$348,375, and \$448,350 for General Long-Term Debt, Revenue Bonds, and Certificates of Indebtedness pertaining to the DHH Building, respectively, is as follows:

For The Year Ended December 31,	General Obligation	Sales Tax	Special Assessment	Other Liabilities Net of Compensated Absences and Landfill Costs	Total General Long-Term Debt	Revenue	Certificates of Indebtedness DHH Bldg.
1999	\$ 532,840	\$ 10,298,230	\$ 175,613	\$ 52,783	\$ 11,059,466	\$ 75,000	\$ 319,470
2000	521,877	10,307,604	-	14,764	10,844,245	77,750	323,323
2001	529,860	10,319,141	-	-	10,849,001	75,125	321,563
2002	517,290	10,330,036	-	-	10,847,326	77,500	324,190
2003	424,469	10,342,074	-	-	10,766,543	74,500	321,205
Thereafter	1,014,149	92,618,528	-	-	93,632,677	568,500	978,599
	<u>\$ 3,540,485</u>	<u>\$ 144,215,613</u>	<u>\$ 175,613</u>	<u>\$ 67,547</u>	<u>\$ 147,999,258</u>	<u>\$ 948,375</u>	<u>\$ 2,588,350</u>

At December 31, 1998 \$19,578,295 is available in the Debt Service Funds of which \$1,746,321, \$17,640,665 and \$191,309 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, 1998, the Parish was in compliance with these statutes.

In prior years, the Parish defeased a portion of the 1988A Series bond issue and the 1986 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 defeased bonds until the bonds are called or mature. For financial reporting purposes, the bonds have been considered defeased and therefore removed as a liability from the Parish's General Long-Term Debt Account Group. As of December 31, 1998, all of the defeased bonds removed from the General Long-Term Debt Account Group have matured and no balance remains outstanding.

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

**NOTE K**

**LONG-TERM DEBT (Continued)**

State and federal laws and regulations require that the Parish perform certain maintenance and monitoring functions at its landfill site (which closed on December 20, 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 at December 31, 1998. The estimated total current cost of the landfill postclosure care (\$208,643 at December 31, 1998) 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, 1998. However, the actual cost of postclosure care may be higher due to inflation, changes in technology, or changes in landfill laws and regulations. During 1998, closure and postclosure expenditures totaling \$117,811 were incurred and are included in health and welfare expenditures on the General Fund Statement of Revenues, Expenditures, and Changes in Fund Balance.

**NOTE L**

**DUE TO/FROM OTHER FUNDS**

Individual fund balances due to/from other funds at December 31, 1998 follows:

	<u>Due To Other Funds</u>	<u>Due From Other funds</u>
Special Revenue Funds		
Greater St. Tammany Airport	\$ 233,783	\$ -
22 <sup>nd</sup> Judicial District Court Commissioner	2,445	-
Public Health	-	300,000
Lighting District No. 1	10,956	-
Lighting District No. 10	569	-
Criminal Court	108,207	-
Community Action Agency	35,063	-
Debt Service Funds		
St. Tammany Parish Jail	100,557	-
Internal Service Funds		
Police Jury Complex	300,000	-
DHH Building Fund	138,128	-
Health Insurance	<u>-</u>	<u>629,708</u>
Total	<u>\$ 929,708</u>	<u>\$ 929,708</u>

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

**NOTE M**

**CONTINGENT LIABILITIES**

The Parish is a defendant in several lawsuits that 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 1998, 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 \$2,553,250. 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, 1998. 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 at December 31, 1998. The Parish's maximum exposure for employee health insurance is limited to \$1,432,565 (or \$50,000 for each individual claim) under their excess coverage policy. The financial statements reflect an accrual of \$338,042 to cover all reimbursable claims incurred as of December 31, 1998. 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 1998 and 1997 were as follows:

	<u>1998</u>	<u>1997</u>
Beginning of Year Aggregate Liabilities	\$ 2,806,056	\$ 2,699,520
Current Year Claims and Changes in		
Estimates	2,535,423	1,908,338
Claim Payments	<u>(2,366,034)</u>	<u>(1,801,802)</u>
End of Year Aggregate Liabilities	<u>\$ 2,975,445</u>	<u>\$ 2,806,056</u>

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 N**

**LEASES**

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, 1998 was \$23,977. Future minimum payments for these agreements are as follows:

	<u>Building and Land</u>	<u>Telephone Equipment</u>	<u>Vehicle</u>
1999	\$ 43,110	\$ 7,200	\$ 1,650
2000	45,852	7,200	-
2001	41,652	1,800	-
2002	41,652	-	-
2003	41,652	-	-
Thereafter	<u>6,942</u>	<u>-</u>	<u>-</u>
	<u>\$220,860</u>	<u>\$ 16,200</u>	<u>\$ 1,650</u>

**NOTE O**

**CASH FLOW STATEMENT**

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

**NOTE P**

**DEFERRED COMPENSATION PLAN**

The Parish offers its employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The Plan, available to all permanent Parish employees, permits them to defer a portion of their salary until future years. The deferred compensation is not available to employees 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 amounts, property, or rights are (until 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. As such, the Parish is no longer required to account for the assets and related liabilities in an agency fund.



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

**NOTE Q**

**FUND DEFICITS**

The general purpose financial statements include the following fund which has a cumulative fund deficit at December 31, 1998:

	<u>Deficit Amount</u>
Criminal Court Fund	<u>\$ 24,355</u>

During 1999, anticipated excess revenues will be sufficient to remove the deficit.

**NOTE R**

**PRIOR PERIOD ADJUSTMENT**

As described in Note F, during 1997 the Parish established an Internal Service Fund to account for the financial transactions pertaining to the construction and operation of the Justice Complex. However, during 1998 it was determined that the transactions of the Justice Complex should be accounted for in governmental fund types and account groups (i.e., Special Revenue Fund, Capital Projects Fund, Debt Service Fund, General Fixed Asset Account Group, and General Long-Term Debt Account Group).

**NOTE S**

**HOME RULE ELECTION**

In an election held on October 3, 1998, the voters of St. Tammany Parish approved a Home-Rule charter and a new form of government that will replace the Police Jury system of parish government. The charter, which becomes effective January 1, 2000, will establish a parish president – council form of government. The position of parish president will be a parish-wide elected position.

**NOTE T**

**YEAR 2000 COMPLIANCE (UNAUDITED)**

Time and space saving programming decisions made in prior years resulted in two-digit codes that may not correctly recognize “00” as the year 2000. Serious processing error or system failure could result. To prevent this error, computer systems and equipment must be reprogrammed or replaced to make them year 2000 compliant.

The Parish is significantly dependent on computerized systems for essential operations and to provide services to citizens. As a continuing process, the Parish is actively engaged in making necessary changes to its systems and equipment to achieve year 2000 compliance. These changes included system upgrades and equipment replacements. The Parish has included in its 1999 operating budget the estimated costs associated for the replacement of computer software.

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

**NOTE T**

**YEAR 2000 COMPLIANCE (UNAUDITED) (Continued)**

Currently, the Parish's systems, which include Financial, Personnel-Payroll, Public Safety, and Public Works, are in the Remediation Stage of year 2000 compliance. Remediation Stage is defined as having completed the technical conversion of existing systems. The Parish's primary software vendor has certified to the Parish in writing that the software is year 2000 compliant. However, Parish personnel continue to perform tests to ensure year 2000 compliance.

**NOTE U**

**SUBSEQUENT EVENTS**

In 1999, the Parish issued \$9,200,000 of Sales Tax Refunding Bonds in order to advance refund \$8,305,000 of Series 1989A Sales Tax Bonds. The bonds are secured by an irrevocable pledge of the net proceeds of the Parish's special two percent sales and use tax.

Also, in May 1999, the Parish issued \$4,200,000 in General Obligation Bonds. The proceeds of this bond issue are to be used as follows:

- Pay off outstanding debt associated with the Parish jail totaling \$602,288 - \$590,000 in principal and \$12,288 in interest.
- Pay off outstanding debt associated with the DHH Building totaling \$2,181,361 - \$2,140,000 in principal and \$41,361 in interest.
- The remaining balance of the bond proceeds will be used to complete the construction of the DHH Building.

**GENERAL FUND**

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

	December 31,	
	1998	1997
<b>ASSETS</b>		
<b>CURRENT ASSETS</b>		
Cash and Temporary Cash Investments	\$ 454,951	\$ 538,955
Receivables:		
Ad Valorem	1,232,721	1,218,432
Other	1,133,251	1,161,773
Other Assets	75	189
Due From Other Funds	-	5,000
	-	5,000
Total Assets	\$ 2,820,998	\$ 2,924,349
<b>LIABILITIES AND FUND BALANCE</b>		
<b>LIABILITIES</b>		
Accounts Payable	\$ 736,362	\$ 334,340
Accrued Liabilities	-	-
Due to Other Funds	-	-
Other Liabilities	1,611,777	1,306,560
	2,348,139	1,640,900
Total Liabilities	2,348,139	1,640,900
<b>FUND BALANCE</b>		
Reserved for Encumbrances	31,753	24,935
Unreserved and Undesignated	441,106	1,258,514
	472,859	1,283,449
Total Fund Balance	472,859	1,283,449
Total Liabilities and Fund Balance	\$ 2,820,998	\$ 2,924,349

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**

	For The Years Ended December 31,	
	1998	1997
<b>REVENUES</b>		
Taxes		
Ad Valorem	\$ 1,249,055	\$ 1,270,216
Other Taxes, Penalties and Interest	976,951	925,864
Licenses and Permits	3,478,316	3,325,430
Intergovernmental Revenues		
Federal Grants	321,684	118,739
Other Federal Funds	123,366	138,322
State Revenue Sharing	247,643	240,127
Other State Funds	237,009	255,079
Fees, Charges and Commissions for Services	880,776	780,671
Fines and Forfeitures	8,466	8,555
Other Revenues, Primarily Interest	228,236	269,383
Total Revenues	<u>7,751,502</u>	<u>7,332,386</u>
<b>EXPENDITURES</b>		
General Government:		
Legislative	734,913	647,576
Judicial	1,553,910	1,262,343
Elections	129,541	113,160
Finance and Administrative	504,924	394,785
Other General Government	290,373	102,584
Public Safety	3,196,908	2,576,995
Public Works	1,696,732	1,570,818
Health and Welfare	117,811	133,503
Culture and Recreation	210,283	136,879
Total Expenditures	<u>8,435,395</u>	<u>6,938,643</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u>(683,893)</u>	<u>393,743</u>
<b>OTHER FINANCING SOURCES (USES)</b>		
Fund Transfers-In	475,000	291,205
Fund Transfers-Out	<u>(601,697)</u>	<u>(512,406)</u>
Total Other Financing Sources (Uses)	<u>(126,697)</u>	<u>(221,201)</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER SOURCES (USES)</b>	(810,590)	172,542
<b>FUND BALANCES - BEGINNING</b>	<u>1,283,449</u>	<u>1,110,907</u>
<b>FUND BALANCES - ENDING</b>	<u>\$ 472,859</u>	<u>\$ 1,283,449</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  
ACTUAL AND BUDGET (GAAP BASIS)  
For The Year Ended December 31, 1998  
With Comparative Actual Amounts For The Year Ended December 31, 1997**

	1998		Variance Favorable (Unfavorable)	1997 Actual
	Actual	Budget		
<b>REVENUES</b>				
Taxes				
Ad Valorem	\$ 1,249,055	\$ 1,248,625	\$ 430	\$ 1,270,216
Other Taxes, Penalties and Interest	976,951	975,900	1,051	925,864
Licenses and Permits	3,478,316	3,477,340	976	3,325,430
Intergovernmental Revenues				
Federal Grants	321,684	321,677	7	118,739
Other Federal Funds	123,366	123,000	366	138,322
State Revenue Sharing	247,643	247,500	143	240,127
Other State Funds	237,009	236,900	109	255,079
Fees, Charges and Commissions for Services	880,776	880,615	161	780,671
Fines and Forfeitures	8,466	8,425	41	8,555
Other Revenues, Primarily Interest	228,236	240,990	(12,754)	269,383
Total Revenues	<u>7,751,502</u>	<u>7,760,972</u>	<u>(9,470)</u>	<u>7,332,386</u>
<b>EXPENDITURES</b>				
General Government:				
Legislative	734,913	753,160	18,247	647,576
Judicial	1,553,910	1,554,168	258	1,262,343
Elections	129,541	134,850	5,309	113,160
Finance and Administrative	504,924	528,422	23,498	394,785
Other General Government	290,373	294,059	3,686	102,584
Public Safety	3,196,908	3,194,698	(2,210)	2,576,995
Public Works	1,696,732	1,699,415	2,683	1,570,818
Health and Welfare	117,811	144,580	26,769	133,503
Culture and Recreation	210,283	212,600	2,317	136,879
Total Expenditures	<u>8,435,395</u>	<u>8,515,952</u>	<u>80,557</u>	<u>6,938,643</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u>(683,893)</u>	<u>(754,980)</u>	<u>71,087</u>	<u>393,743</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Fund Transfers-In	475,000	475,000	-	291,205
Fund Transfers-Out	(601,697)	(576,700)	(24,997)	(512,406)
Total Other Financing Sources (Uses)	<u>(126,697)</u>	<u>(101,700)</u>	<u>(24,997)</u>	<u>(221,201)</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER SOURCES (USES)</b>	<u>(810,590)</u>	<u>(856,680)</u>	<u>46,090</u>	<u>172,542</u>
<b>FUND BALANCE - BEGINNING</b>	<u>1,283,449</u>	<u>1,283,449</u>	<u>-</u>	<u>1,110,907</u>
<b>FUND BALANCE - ENDING</b>	<u>\$ 472,859</u>	<u>\$ 426,769</u>	<u>\$ 46,090</u>	<u>\$ 1,283,449</u>

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



**SPECIAL REVENUE FUNDS**

ST. TAMMANY PARISH  
SPECIAL REVENUE FUNDS  
COMBINING BALANCE SHEET  
December 31, 1998

	121	113	125	110
	Parish Library Fund	Transportation Administrative Operating Fund	Community Action Agency Fund	Criminal Court Fund
Cash and Temporary Cash Investments	\$ 1,678,175	\$ 101,668	\$ 100	\$ -
Receivables:				
Ad Valorem	2,679,887	-	-	-
Sales and Use Taxes	-	-	-	-
Other	178,079	20,067	62,620	163,350
Other Assets	2,381	-	-	-
Due from Other Funds	-	-	-	-
<b>Total Assets</b>	<b>\$ 4,538,522</b>	<b>\$ 121,735</b>	<b>\$ 62,720</b>	<b>\$ 163,350</b>

LIABILITIES AND FUND BALANCES

Accounts Payable	\$ 8,308	\$ 9,455	\$ 3,607	\$ 61,524
Accrued Liabilities	106,280	6,785	8,346	17,974
Due to Other Funds	-	-	35,063	108,207
Other Liabilities	13,128	-	12,739	-
<b>Total Liabilities</b>	<b>127,716</b>	<b>16,240</b>	<b>59,755</b>	<b>187,705</b>
<b>FUND BALANCES</b>				
Reserved for Encumbrances	47,515	6,602	-	-
Unreserved				
Designated for Capital Outlay	-	-	-	-
Undesignated	4,363,291	98,893	2,965	(24,355)
<b>Total Fund Balances</b>	<b>4,410,806</b>	<b>105,495</b>	<b>2,965</b>	<b>(24,355)</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 4,538,522</b>	<b>\$ 121,735</b>	<b>\$ 62,720</b>	<b>\$ 163,350</b>

EXHIBIT C-1

ST. TAMMANY PARISH  
SPECIAL REVENUE FUNDS  
COMBINING BALANCE SHEET  
December 31, 1998

ASSETS		114	161	164	165	166	167
		Drainage and Maintenance Fund	Lighting District No. 1 Fund	Lighting District No. 4 Fund	Lighting District No. 5 Fund	Lighting District No. 6 Fund	Lighting District No. 7 Fund
Cash and Temporary Cash Investments		\$ 1,457,930	\$ -	\$ 652,528	\$ 14,656	\$ 32,962	\$ 456,883
Receivables:							
Ad Valorem		897,528	49,149	109,799	9,031	26,013	96,598
Sales and Use Taxes		-	-	-	-	-	-
Other		29,504	66	12,594	292	657	8,730
Other Assets		-	-	-	-	-	-
Due from Other Funds		-	-	-	-	-	-
Total Assets		\$ 2,384,962	\$ 49,215	\$ 774,921	\$ 23,979	\$ 59,632	\$ 562,211

LIABILITIES AND FUND BALANCES

LIABILITIES							
Accounts Payable		\$ 32,825	\$ 5,049	\$ 3,428	\$ 1,655	\$ 1,403	\$ 7,954
Accrued Liabilities		2,619	-	-	-	-	-
Due to Other Funds		-	10,956	-	-	-	-
Other Liabilities		-	-	-	-	-	-
Total Liabilities		\$ 35,444	\$ 16,005	\$ 3,428	\$ 1,655	\$ 1,403	\$ 7,954
FUND BALANCES							
Reserved for Encumbrances		20,000	-	-	-	-	-
Unreserved							
Designated for Capital Outlay		2,329,518	33,210	771,493	22,324	58,229	554,257
Undesignated		-	-	-	-	-	-
Total Fund Balances		\$ 2,349,518	\$ 33,210	\$ 771,493	\$ 22,324	\$ 58,229	\$ 554,257
Total Liabilities and Fund Balances		\$ 2,384,962	\$ 49,215	\$ 774,921	\$ 23,979	\$ 59,632	\$ 562,211

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

EXHIBIT C-1

ST. TAMMANY PARISH  
SPECIAL REVENUE FUNDS  
COMBINING BALANCE SHEET  
December 31, 1998

	169	162	163	117	115	182
	Lighting District No. 9 Fund	Lighting District No. 10 Fund	Lighting District No. 11 Fund	Public Health Fund	Parish Road Maintenance Fund	St. Tammany Economic & Industrial Development District Fund
<b>ASSETS</b>						
Cash and Temporary Cash Investments	\$ 63,063	\$ -	\$ 2,247	\$ 1,491,383	\$ 8,416,581	\$ -
Receivables:						
Ad Valorem	-	-	-	897,528	-	-
Sales and Use Taxes	-	-	-	-	3,661,550	-
Other	55,272	1,474	6,848	33,707	407,294	-
Other Assets	-	-	-	-	-	-
Due from Other Funds	-	-	-	300,000	-	-
<b>Total Assets</b>	<b>\$ 118,335</b>	<b>\$ 1,474</b>	<b>\$ 9,095</b>	<b>\$ 2,722,618</b>	<b>\$ 12,485,425</b>	<b>\$ -</b>

LIABILITIES AND FUND BALANCES

<b>LIABILITIES</b>						
Accounts Payable	\$ 5,049	\$ 124	\$ 265	\$ 33,541	\$ 304,728	\$ -
Accrued Liabilities	-	-	-	2,184	62,001	-
Due to Other Funds	-	569	-	-	-	-
Other Liabilities	-	-	-	-	5,000	-
<b>Total Liabilities</b>	<b>\$ 5,049</b>	<b>\$ 693</b>	<b>\$ 265</b>	<b>\$ 35,725</b>	<b>\$ 371,729</b>	<b>\$ -</b>
<b>FUND BALANCES</b>						
Reserved for Encumbrances	-	-	-	1,541	147,377	-
Unreserved						
Designated for Capital Outlay	113,286	781	8,830	2,685,352	11,966,319	-
Undesignated	-	-	-	-	-	-
<b>Total Fund Balances</b>	<b>\$ 113,286</b>	<b>\$ 781</b>	<b>\$ 8,830</b>	<b>\$ 2,686,893</b>	<b>\$ 12,113,696</b>	<b>\$ -</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 118,335</b>	<b>\$ 1,474</b>	<b>\$ 9,095</b>	<b>\$ 2,722,618</b>	<b>\$ 12,485,425</b>	<b>\$ -</b>



ST. TAMMANY PARISH  
SPECIAL REVENUE FUNDS  
COMBINING BALANCE SHEET

December 31, 1998

	140	122	186	148	147	112
	Special Road District No. 20 Fund	Greater St. Tammany Airport Fund	Special Sub-Road District No. 6 of SRD 14 Fund	Special Sub-Road District No. 91 of SRD 14 Fund	Special Sub-Road District No. 92 of SRD 12 Fund	Flood Hazard Mitigation Grant Program Fund
Cash and Temporary Cash Investments	\$ 9,679	\$ -	\$ -	\$ 67,366	\$ -	\$ 238,742
Receivables:						
Ad Valorem	-	-	-	-	-	-
Sales and Use Taxes	-	-	-	-	-	-
Other	-	499,066	-	1,246	-	1,382
Other Assets	-	-	-	-	-	-
Due from Other Funds	-	-	-	-	-	-
Total Assets	\$ 9,679	\$ 499,066	\$ -	\$ 68,612	\$ -	\$ 240,124

LIABILITIES AND FUND BALANCES

LIABILITIES						
Accounts Payable	\$ -	\$ 225,315	\$ -	\$ -	\$ -	\$ 6,000
Accrued Liabilities	-	-	-	-	-	-
Due to Other Funds	-	233,783	-	-	-	-
Other Liabilities	-	-	-	-	-	234,124
Total Liabilities	-	459,098	-	-	-	240,124
FUND BALANCES						
Reserved for Encumbrances	-	-	-	-	-	-
Unreserved						
Designated for Capital Outlay	-	-	-	68,612	-	-
Undesignated	9,679	39,968	-	-	-	-
Total Fund Balances	9,679	39,968	-	68,612	-	-
Total Liabilities and Fund Balances	\$ 9,679	\$ 499,066	\$ -	\$ 68,612	\$ -	\$ 240,124

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

ST. TAMMANY PARISH  
SPECIAL REVENUE FUNDS  
COMBINING BALANCE SHEET

December 31, 1998

	116	170	129	173	175
	Local	Recreation	Judicial District	Sub-Drainage	Communication
	Enforcement	District No. 7	Court	No. 1 of	District No. 1
	Fund	Fund	Commissioner	DD No. 3	Fund
	Fund	Fund	Fund	Fund	Fund
Cash and Temporary Cash Investments	\$ 38,331	\$ 85,216	\$ -	\$ 175,396	\$ 1,066,589
Receivables:					
Ad Valorem	-	34,235	-	-	-
Sales and Use Taxes	13,092	-	-	-	-
Other	418	4,458	14,451	73,582	148,505
Other Assets	-	-	-	-	-
Due from Other Funds	-	-	-	-	-
Total Assets	\$ 51,841	\$ 123,909	\$ 14,451	\$ 248,978	\$ 1,215,094

LIABILITIES AND FUND BALANCES

LIABILITIES					
Accounts Payable	\$ 34,096	\$ 1,882	\$ -	\$ 2,785	\$ 11,310
Accrued Liabilities	-	-	2,493	-	-
Due to Other Funds	-	-	2,445	-	-
Other Liabilities	14,979	-	9,513	-	-
Total Liabilities	49,075	1,882	14,451	2,785	11,310
FUND BALANCES					
Reserved for Encumbrances	-	-	-	-	8,000
Unreserved					
Designated for Capital Outlay	-	-	-	246,193	-
Undesignated	2,766	122,027	-	-	1,195,784
Total Fund Balances	2,766	122,027	-	246,193	1,203,784
Total Liabilities and Fund Balances	\$ 51,841	\$ 123,909	\$ 14,451	\$ 248,978	\$ 1,215,094

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

ST. TAMMANY PARISH  
SPECIAL REVENUE FUNDS  
COMBINING BALANCE SHEET

December 31, 1998

ASSETS	176	120	187	168	Total December 31, 1997
	Law Enforcement Fund	Environmental Service Commission Fund	Justice Complex Fund	St. Tammany Parish Jail Fund	
Cash and Temporary Cash Investments	\$ 165,047	\$ 254,768	\$ -	\$ -	\$ 19,402,456
Receivables:					
Ad Valorem	-	-	-	-	4,615,566
Sales and Use Taxes	-	-	953,582	-	3,233,935
Other	22,554	99,756	-	-	857,259
Other Assets	-	-	-	-	65,521
Due from Other Funds	-	-	-	-	350,000
Total Assets	\$ 187,601	\$ 354,524	\$ 953,582	\$ -	\$ 28,301,609

LIABILITIES AND FUND BALANCES

LIABILITIES					
Accounts Payable	\$ -	\$ 15,085	\$ -	\$ -	\$ 914,973
Accrued Liabilities	-	5,491	-	-	181,716
Due to Other Funds	-	-	-	-	186,983
Other Liabilities	-	50,400	-	-	305,549
Total Liabilities	-	70,976	-	-	1,589,221
FUND BALANCES					
Reserved for Encumbrances	-	15,070	-	-	173,892
Unreserved					
Designated for Capital Outlay	-	-	-	-	20,253,946
Undesignated	187,601	268,478	953,582	-	6,507,678
Total Fund Balances	187,601	283,548	953,582	-	26,935,516
Total Liabilities and Fund Balances	\$ 187,601	\$ 354,524	\$ 953,582	\$ -	\$ 28,524,737

ST. TAMMANY PARISH  
SPECIAL REVENUE FUNDS  
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
For The Year Ended December 31, 1998

	Parish	Levee	Transportation	Community	Criminal
	Library Fund	District	Administrative Operating Fund	Action Agency Fund	Court Fund
<b>REVENUES</b>					
Taxes					
Ad Valorem	\$ 2,674,191	\$ 170	\$ -	\$ -	\$ -
Sales and Use Taxes	-	-	21,606	-	-
Other Taxes, Penalties and Interest	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-
Federal Grants	-	-	-	703,935	-
Parish Transportation Funds	-	-	99,822	-	-
State Revenue Sharing	178,079	-	-	-	-
Fees, Charges and Commissions for Services	-	-	-	1,540	80,965
Fines and Forfeitures	135,239	-	-	-	1,328,125
Other Revenues	350,303	6,809	80,306	3,309	2
<b>Total Revenues</b>	<b>3,337,812</b>	<b>6,979</b>	<b>201,734</b>	<b>708,784</b>	<b>1,409,092</b>
<b>EXPENDITURES</b>					
General Government:					
Judicial	-	-	-	-	1,449,653
Other General Government	-	-	392,615	-	-
Public Safety	-	-	-	-	-
Public Works	-	8,128	-	-	-
Health and Welfare	-	-	-	822,887	-
Culture and Recreation	3,993,592	-	-	-	-
<b>Total Expenditures</b>	<b>3,993,592</b>	<b>8,128</b>	<b>392,615</b>	<b>822,887</b>	<b>1,449,653</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>(655,780)</b>	<b>(1,149)</b>	<b>(190,881)</b>	<b>(114,103)</b>	<b>(40,561)</b>
<b>OTHER FINANCING SOURCES (USES)</b>					
Fund Transfers-In	-	-	325,000	115,697	-
Fund Transfers-Out	-	-	(44,000)	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>281,000</b>	<b>115,697</b>	<b>-</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER SOURCES (USES)</b>	<b>(655,780)</b>	<b>(1,149)</b>	<b>90,119</b>	<b>1,594</b>	<b>(40,561)</b>
<b>FUND BALANCES - BEGINNING</b>	5,066,586	-	15,376	1,371	16,206
<b>RESIDUAL EQUITY TRANSFER</b>	-	256,165	-	-	-
<b>FUND BALANCES - ENDING</b>	<b>\$ 4,410,806</b>	<b>\$ 255,016</b>	<b>\$ 105,495</b>	<b>\$ 2,965</b>	<b>\$ (24,355)</b>

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



**ST. TAMMANY PARISH  
SPECIAL REVENUE FUNDS  
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
For The Year Ended December 31, 1998**

REVENUES	Drainage and Maintenance Fund	Lighting District No. 1 Fund	Lighting District No. 4 Fund	Lighting District No. 5 Fund	Lighting District No. 6 Fund	Lighting District No. 7 Fund
Taxes						
Ad Valorem	\$ 914,086	\$ 49,326	\$ 113,699	\$ 7,949	\$ 24,502	\$ 97,456
Sales and Use Taxes	-	-	-	-	-	-
Other Taxes, Penalties and Interest	-	-	-	-	-	-
Intergovernmental Revenues						
Federal Grants	1,029	-	-	-	-	-
Parish Transportation Funds	-	-	-	-	-	-
State Revenue Sharing	-	-	-	-	-	-
Fees, Charges and Commissions for Services	-	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-	-
Other Revenues	450,844	136	34,855	825	1,790	23,699
<b>Total Revenues</b>	<u>1,365,959</u>	<u>49,462</u>	<u>148,554</u>	<u>8,774</u>	<u>26,292</u>	<u>121,155</u>
<b>EXPENDITURES</b>						
General Government:						
Judicial	-	-	-	-	-	-
Other General Government	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-
Public Works	922,501	36,937	96,218	6,726	11,842	67,526
Health and Welfare	-	-	-	-	-	-
Culture and Recreation	-	-	-	-	-	-
<b>Total Expenditures</b>	<u>922,501</u>	<u>36,937</u>	<u>96,218</u>	<u>6,726</u>	<u>11,842</u>	<u>67,526</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u>443,458</u>	<u>12,525</u>	<u>52,336</u>	<u>2,048</u>	<u>14,450</u>	<u>53,629</u>
<b>OTHER FINANCING SOURCES (USES)</b>						
Fund Transfers-In	-	-	-	-	-	-
Fund Transfers-Out	-	-	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER SOURCES (USES)</b>	<u>443,458</u>	<u>12,525</u>	<u>52,336</u>	<u>2,048</u>	<u>14,450</u>	<u>53,629</u>
<b>FUND BALANCES - BEGINNING</b>	1,906,060	20,685	719,157	20,276	43,779	500,628
<b>RESIDUAL EQUITY TRANSFER</b>	-	-	-	-	-	-
<b>FUND BALANCES - ENDING</b>	<u>\$ 2,349,518</u>	<u>\$ 33,210</u>	<u>\$ 771,493</u>	<u>\$ 22,324</u>	<u>\$ 58,229</u>	<u>\$ 554,257</u>

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

ST. TAMMANY PARISH  
SPECIAL REVENUE FUNDS  
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
For The Year Ended December 31, 1998

	Lighting District No. 9 Fund	Lighting District No. 10 Fund	Lighting District No. 11 Fund	Public Health Fund	Parish Road Maintenance Fund	St. Tammany Economic & Industrial Development District Fund
<b>REVENUES</b>						
Taxes						
Ad Valorem	\$ 57,112	\$ 1,557	\$ 7,142	\$ 914,086	\$ -	\$ -
Sales and Use Taxes	-	-	-	-	19,512,353	-
Other Taxes, Penalties and Interest	-	-	-	-	-	-
Intergovernmental Revenues						
Federal Grants	-	-	-	-	140,536	-
Parish Transportation Funds	-	-	-	-	1,641,417	-
State Revenue Sharing	-	-	-	-	-	-
Fees, Charges and Commissions for Services	-	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-	-
Other Revenues	3,717	-	208	94,241	401,933	51,000
<b>Total Revenues</b>	<u>60,829</u>	<u>1,557</u>	<u>7,350</u>	<u>1,008,327</u>	<u>21,696,239</u>	<u>51,000</u>
<b>EXPENDITURES</b>						
General Government:						
Judicial	-	-	-	-	-	-
Other General Government	-	-	-	-	-	51,000
Public Safety	-	-	-	-	-	-
Public Works	36,738	929	3,504	-	8,957,530	-
Health and Welfare	-	-	-	644,664	-	-
Culture and Recreation	-	-	-	-	-	-
<b>Total Expenditures</b>	<u>36,738</u>	<u>929</u>	<u>3,504</u>	<u>644,664</u>	<u>8,957,530</u>	<u>51,000</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u>24,091</u>	<u>628</u>	<u>3,846</u>	<u>363,663</u>	<u>12,738,709</u>	<u>-</u>
<b>OTHER FINANCING SOURCES (USES)</b>						
Fund Transfers-In	-	-	-	-	-	-
Fund Transfers-Out	-	-	-	(275,000)	(14,831,523)	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>(275,000)</u>	<u>(14,831,523)</u>	<u>-</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER SOURCES (USES)</b>	<u>24,091</u>	<u>628</u>	<u>3,846</u>	<u>88,663</u>	<u>(2,092,814)</u>	<u>-</u>
<b>FUND BALANCES - BEGINNING</b>	<u>89,195</u>	<u>153</u>	<u>4,984</u>	<u>2,598,230</u>	<u>14,205,892</u>	<u>-</u>
<b>RESIDUAL EQUITY TRANSFER</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>618</u>	<u>-</u>
<b>FUND BALANCES - ENDING</b>	<u>\$ 113,286</u>	<u>\$ 781</u>	<u>\$ 8,830</u>	<u>\$ 2,686,893</u>	<u>\$ 12,113,696</u>	<u>\$ -</u>

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

ST. TAMMANY PARISH  
SPECIAL REVENUE FUNDS  
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
For The Year Ended December 31, 1998

	Special Road District No. 20 Fund	St. Tammany Airport Fund	Special Sub-Road District No. 6 of SRD 14 Fund	Special Sub-Road District No. 91 of SRD 14 Fund	Special Sub-Road District No. 92 of SRD 12 Fund	Flood Hazard Mitigation Grant Program Fund
<b>REVENUES</b>						
Taxes						
Ad Valorem	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales and Use Taxes	-	-	-	-	-	-
Other Taxes, Penalties and Interest	-	-	-	-	-	-
Intergovernmental Revenues						
Federal Grants	-	-	-	-	-	213,762
Parish Transportation Funds	-	-	-	-	-	-
State Revenue Sharing	-	-	-	-	-	-
Fees, Charges and Commissions for Services	95,942	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-	-
Other Revenues	-	507,370	27	3,410	305	2,122
<b>Total Revenues</b>	<u>95,942</u>	<u>507,370</u>	<u>27</u>	<u>3,410</u>	<u>305</u>	<u>215,884</u>
<b>EXPENDITURES</b>						
General Government:						
Judicial	-	-	-	-	-	-
Other General Government	-	-	-	-	-	-
Public Safety	-	-	-	-	-	215,884
Public Works	86,263	539,248	-	115	8,963	-
Health and Welfare	-	-	-	-	-	-
Culture and Recreation	-	-	-	-	-	-
<b>Total Expenditures</b>	<u>86,263</u>	<u>539,248</u>	<u>-</u>	<u>115</u>	<u>8,963</u>	<u>215,884</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u>9,679</u>	<u>(31,878)</u>	<u>27</u>	<u>3,295</u>	<u>(8,658)</u>	<u>-</u>
<b>OTHER FINANCING SOURCES (USES)</b>						
Fund Transfers-In	-	70,307	-	-	-	-
Fund Transfers-Out	-	-	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<u>-</u>	<u>70,307</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER SOURCES (USES)</b>	<u>9,679</u>	<u>38,429</u>	<u>27</u>	<u>3,295</u>	<u>(8,658)</u>	<u>-</u>
<b>FUND BALANCES - BEGINNING</b>	-	1,539	591	65,317	8,658	-
<b>RESIDUAL EQUITY TRANSFER</b>	-	-	(618)	-	-	-
<b>FUND BALANCES - ENDING</b>	<u>\$ 9,679</u>	<u>\$ 39,968</u>	<u>\$ -</u>	<u>\$ 68,612</u>	<u>\$ -</u>	<u>\$ -</u>

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

ST. TAMMANY PARISH  
SPECIAL REVENUE FUNDS  
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
For The Year Ended December 31, 1998

	Local Law Enforcement Fund	Recreation District No. 7 Fund	22nd Judicial District Court Commissioner Fund	Sub-Drainage No. 1 of DD No. 3 Fund	Communication District No. 1 Fund
<b>REVENUES</b>					
Taxes					
Ad Valorem	\$ -	\$ 34,637	\$ -	\$ 71,653	\$ -
Sales and Use Taxes	-	-	-	-	-
Other Taxes, Penalties and Interest	-	-	-	-	-
Intergovernmental Revenues					
Federal Grants	125,962	-	-	-	-
Parish Transportation Funds	-	-	-	-	-
State Revenue Sharing	-	2,837	-	-	-
Fees, Charges and Commissions for Services	-	2,925	24,950	-	952,933
Fines and Forfeitures	-	-	-	-	-
Other Revenues	14,582	4,354	31	8,979	51,419
<b>Total Revenues</b>	<u>140,544</u>	<u>44,753</u>	<u>24,981</u>	<u>80,632</u>	<u>1,004,352</u>
<b>EXPENDITURES</b>					
General Government:					
Judicial	-	-	24,981	-	-
Other General Government	-	-	-	-	-
Public Safety	140,396	-	-	-	702,930
Public Works	-	-	-	18,096	-
Health and Welfare	-	-	-	-	-
Culture and Recreation	-	18,155	-	-	-
<b>Total Expenditures</b>	<u>140,396</u>	<u>18,155</u>	<u>24,981</u>	<u>18,096</u>	<u>702,930</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u>148</u>	<u>26,598</u>	<u>-</u>	<u>62,536</u>	<u>301,422</u>
<b>OTHER FINANCING SOURCES (USES)</b>					
Fund Transfers-In	-	-	-	-	-
Fund Transfers-Out	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	-
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER SOURCES (USES)</b>	<u>148</u>	<u>26,598</u>	<u>-</u>	<u>62,536</u>	<u>301,422</u>
<b>FUND BALANCES - BEGINNING</b>	2,618	95,429	-	183,657	902,362
<b>RESIDUAL EQUITY TRANSFER</b>	-	-	-	-	-
<b>FUND BALANCES - ENDING</b>	<u>\$ 2,766</u>	<u>\$ 122,027</u>	<u>\$ -</u>	<u>\$ 246,193</u>	<u>\$ 1,203,784</u>

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



**ST. TAMMANY PARISH  
SPECIAL REVENUE FUNDS  
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
For The Year Ended December 31, 1998**

	Law Enforcement Fund	Environmental Service Commission Fund	Justice Complex Fund	St. Tammany Parish Jail Fund	Total December 31, 1998	Total December 31, 1997
<b>REVENUES</b>						
Taxes						
Ad Valorem	\$ -	\$ -	\$ -	\$ -	\$ 4,967,566	\$ 4,952,666
Sales and Use Taxes	-	-	3,889,797	3,889,774	27,313,530	17,971,564
Other Taxes, Penalties and Interest	-	-	-	-	-	161
Intergovernmental Revenues						
Federal Grants	-	-	-	-	1,185,224	1,047,721
Parish Transportation Funds	-	-	-	-	1,741,239	1,620,876
State Revenue Sharing	-	-	-	-	180,916	182,713
Fees, Charges and Commissions for Services	116,236	527,198	-	-	1,802,689	1,538,499
Fines and Forfeitures	-	-	-	-	1,463,364	1,395,327
Other Revenues	7,552	59,127	-	-	2,163,255	1,213,755
<b>Total Revenues</b>	<b>123,788</b>	<b>586,325</b>	<b>3,889,797</b>	<b>3,889,774</b>	<b>40,817,783</b>	<b>29,923,282</b>
<b>EXPENDITURES</b>						
General Government:						
Judicial	-	-	-	-	1,474,634	1,415,976
Other General Government	-	-	-	-	443,615	257,473
Public Safety	71,898	-	-	3,889,774	5,020,882	1,513,697
Public Works	-	466,709	-	-	11,267,973	9,862,944
Health and Welfare	-	-	-	-	1,467,551	1,172,508
Culture and Recreation	-	-	-	-	4,011,747	2,908,473
<b>Total Expenditures</b>	<b>71,898</b>	<b>466,709</b>	<b>-</b>	<b>3,889,774</b>	<b>23,686,402</b>	<b>17,131,071</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>51,890</b>	<b>119,616</b>	<b>3,889,797</b>	<b>-</b>	<b>17,131,381</b>	<b>12,792,211</b>
<b>OTHER FINANCING SOURCES (USES)</b>						
Fund Transfers-In	-	-	-	-	511,004	267,406
Fund Transfers-Out	-	(167,124)	(2,936,215)	-	(18,233,862)	(9,167,692)
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>(167,124)</b>	<b>(2,936,215)</b>	<b>-</b>	<b>(17,742,858)</b>	<b>(8,900,286)</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER SOURCES (USES)</b>	<b>51,890</b>	<b>(47,508)</b>	<b>953,582</b>	<b>-</b>	<b>(611,477)</b>	<b>3,891,925</b>
<b>FUND BALANCES - BEGINNING</b>	<b>135,711</b>	<b>331,056</b>	<b>-</b>	<b>-</b>	<b>26,935,516</b>	<b>23,043,591</b>
<b>RESIDUAL EQUITY TRANSFER</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>256,165</b>	<b>-</b>
<b>FUND BALANCES - ENDING</b>	<b>\$ 187,601</b>	<b>\$ 283,548</b>	<b>\$ 953,582</b>	<b>\$ -</b>	<b>\$ 26,580,204</b>	<b>\$ 26,935,516</b>

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

**ST. TAMMANY PARISH**  
**SPECIAL REVENUE FUNDS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**ACTUAL AND BUDGET (GAAP BASIS)**  
**For The Year Ended December 31, 1998**

	Parish Library Fund		Levee District		Transportation Administrative		Operating Fund	
	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES</b>								
Taxes								
Ad Valorem	\$ 2,674,191	\$ 2,763,438	\$ 170	\$ -	\$ -	\$ -	\$ -	\$ -
Sales and Use Taxes	-	-	-	-	21,606	21,500	-	106
Other Taxes, Penalties and Interest	-	-	-	-	-	-	-	-
Intergovernmental Revenues								
Federal Grants	-	-	-	-	-	-	-	-
Parish Transportation Funds	-	-	-	-	99,822	99,800	-	22
State Revenue Sharing	178,079	198,000	-	-	-	-	-	-
Fees, Charges and Commissions for Services	-	-	-	-	-	-	-	-
Fines and Forfeitures	135,239	135,000	-	-	-	-	-	-
Other Revenues	350,303	323,604	6,809	4,000	80,306	79,515	-	791
Total Revenues	<u>3,337,812</u>	<u>3,420,042</u>	<u>6,979</u>	<u>4,000</u>	<u>201,734</u>	<u>200,815</u>	<u>919</u>	<u>919</u>
<b>EXPENDITURES</b>								
General Government:								
Judicial	-	-	-	-	-	-	-	-
Other General Government	-	-	-	-	392,615	463,799	-	71,184
Public Safety	-	-	-	-	-	-	-	-
Public Works	-	-	8,128	8,500	-	-	-	-
Health and Welfare	-	-	-	-	-	-	-	-
Culture and Recreation	-	-	-	-	-	-	-	-
Total Expenditures	<u>3,993,592</u>	<u>4,771,276</u>	<u>8,128</u>	<u>8,500</u>	<u>392,615</u>	<u>463,799</u>	<u>71,184</u>	<u>71,184</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(655,780)</u>	<u>(1,351,234)</u>	<u>(1,149)</u>	<u>(4,500)</u>	<u>(190,881)</u>	<u>(262,984)</u>	<u>72,103</u>	<u>72,103</u>
<b>OTHER FINANCING SOURCES (USES)</b>								
Fund Transfers-In	-	-	-	-	325,000	325,000	-	-
Fund Transfers-Out	-	-	-	-	(44,000)	(44,000)	-	-
Total Other Financing Sources (Uses)	-	-	-	-	281,000	281,000	-	-
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER SOURCES (USES)	<u>(655,780)</u>	<u>(1,351,234)</u>	<u>(1,149)</u>	<u>(4,500)</u>	<u>90,119</u>	<u>18,016</u>	<u>72,103</u>	<u>72,103</u>
FUND BALANCES - BEGINNING	5,066,586	5,066,586	-	-	15,376	15,376	-	-
RESIDUAL EQUITY TRANSFER	-	-	256,165	-	-	-	-	-
FUND BALANCES - ENDING	<u>\$ 4,410,806</u>	<u>\$ 3,715,352</u>	<u>\$ 255,016</u>	<u>\$ (4,500)</u>	<u>\$ 105,495</u>	<u>\$ 33,392</u>	<u>\$ 72,103</u>	<u>\$ 72,103</u>

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

ST. TAMMANY PARISH  
SPECIAL REVENUE FUNDS  
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
ACTUAL AND BUDGET (GAAP BASIS)  
For The Year Ended December 31, 1998

	Community Action Agency Fund			Criminal Court Fund			Drainage and Maintenance Fund		
	Actual	Budget	Variance Favorable (Unfavorable)	Actual	Budget	Variance Favorable (Unfavorable)	Actual	Budget	Variance Favorable (Unfavorable)
<b>REVENUES</b>									
Taxes									
Ad Valorem	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 914,086	\$ 801,000	\$ 113,086
Sales and Use Taxes	-	-	-	-	-	-	-	-	-
Other Taxes, Penalties and Interest	-	-	-	-	-	-	-	-	-
Intergovernmental Revenues									
Federal Grants	703,935	703,935	-	-	-	-	1,029	-	1,029
Parish Transportation Funds	-	-	-	-	-	-	-	-	-
State Revenue Sharing	-	-	-	-	-	-	-	-	-
Fees, Charges and Commissions for Services	1,540	1,540	-	80,965	80,715	250	-	-	-
Fines and Forfeitures	-	-	-	1,328,125	1,342,775	(14,650)	-	-	-
Other Revenues	3,309	1,268	2,041	2	2	-	450,844	400,000	50,844
<b>Total Revenues</b>	<b>708,784</b>	<b>706,743</b>	<b>2,041</b>	<b>1,409,092</b>	<b>1,423,492</b>	<b>(14,400)</b>	<b>1,365,959</b>	<b>1,201,000</b>	<b>164,959</b>
<b>EXPENDITURES</b>									
General Government:									
Judicial	-	-	-	1,449,653	1,439,698	(9,955)	-	-	-
Other General Government	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-
Public Works	-	-	-	-	-	-	922,501	1,974,593	1,052,092
Health and Welfare	822,887	823,125	238	-	-	-	-	-	-
Culture and Recreation	-	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>822,887</b>	<b>823,125</b>	<b>238</b>	<b>1,449,653</b>	<b>1,439,698</b>	<b>(9,955)</b>	<b>922,501</b>	<b>1,974,593</b>	<b>1,052,092</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>(114,103)</b>	<b>(116,382)</b>	<b>2,279</b>	<b>(40,561)</b>	<b>(16,206)</b>	<b>(24,355)</b>	<b>443,458</b>	<b>(773,593)</b>	<b>1,217,051</b>
<b>OTHER FINANCING SOURCES (USES)</b>									
Fund Transfers-In	115,697	115,697	-	-	-	-	-	-	-
Fund Transfers-Out	-	-	-	-	-	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>115,697</b>	<b>115,697</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER SOURCES (USES)</b>	<b>1,594</b>	<b>(685)</b>	<b>2,279</b>	<b>(40,561)</b>	<b>(16,206)</b>	<b>(24,355)</b>	<b>443,458</b>	<b>(773,593)</b>	<b>1,217,051</b>
<b>FUND BALANCES - BEGINNING</b>	<b>1,371</b>	<b>1,371</b>	<b>-</b>	<b>16,206</b>	<b>16,206</b>	<b>-</b>	<b>1,906,060</b>	<b>1,906,060</b>	<b>-</b>
<b>RESIDUAL EQUITY TRANSFER</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCES - ENDING</b>	<b>\$ 2,965</b>	<b>\$ 686</b>	<b>\$ 2,279</b>	<b>\$ (24,355)</b>	<b>\$ -</b>	<b>\$ (24,355)</b>	<b>\$ 2,349,518</b>	<b>\$ 1,132,467</b>	<b>\$ 1,217,051</b>

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

ST. TAMMANY PARISH  
SPECIAL REVENUE FUNDS  
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
ACTUAL AND BUDGET (GAAP BASIS)  
For The Year Ended December 31, 1998

	Lighting District No. 1 Fund			Lighting District No. 4 Fund			Lighting District No. 5 Fund		
	Actual	Budget	Variance Favorable (Unfavorable)	Actual	Budget	Variance Favorable (Unfavorable)	Actual	Budget	Variance Favorable (Unfavorable)
<b>REVENUES</b>									
Taxes									
Ad Valorem	\$ 49,326	\$ 47,000	\$ 2,326	\$ 113,699	\$ 108,000	\$ 5,699	\$ 7,949	\$ 7,950	\$ (1)
Sales and Use Taxes	-	-	-	-	-	-	-	-	-
Other Taxes, Penalties and Interest	-	-	-	-	-	-	-	-	-
Intergovernmental Revenues									
Federal Grants	-	-	-	-	-	-	-	-	-
Parish Transportation Funds	-	-	-	-	-	-	-	-	-
State Revenue Sharing	-	-	-	-	-	-	-	-	-
Fees, Charges and Commissions for Services	-	-	-	-	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-	-	-	-	-
Other Revenues	136	-	136	34,855	30,000	4,855	825	750	75
<b>Total Revenues</b>	<u>49,462</u>	<u>47,000</u>	<u>2,462</u>	<u>148,554</u>	<u>138,000</u>	<u>10,554</u>	<u>8,774</u>	<u>8,700</u>	<u>74</u>
<b>EXPENDITURES</b>									
General Government:									
Judicial	-	-	-	-	-	-	-	-	-
Other General Government	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-
Public Works	36,937	38,000	1,063	96,218	100,000	3,782	6,726	7,300	574
Health and Welfare	-	-	-	-	-	-	-	-	-
Culture and Recreation	-	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<u>36,937</u>	<u>38,000</u>	<u>1,063</u>	<u>96,218</u>	<u>100,000</u>	<u>3,782</u>	<u>6,726</u>	<u>7,300</u>	<u>574</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u>12,525</u>	<u>9,000</u>	<u>3,525</u>	<u>52,336</u>	<u>38,000</u>	<u>14,336</u>	<u>2,048</u>	<u>1,400</u>	<u>648</u>
<b>OTHER FINANCING SOURCES (USES)</b>									
Fund Transfers-In	-	-	-	-	-	-	-	-	-
Fund Transfers-Out	-	-	-	-	-	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER SOURCES (USES)</b>	<u>12,525</u>	<u>9,000</u>	<u>3,525</u>	<u>52,336</u>	<u>38,000</u>	<u>14,336</u>	<u>2,048</u>	<u>1,400</u>	<u>648</u>
<b>FUND BALANCES - BEGINNING</b>	<u>20,685</u>	<u>20,685</u>	<u>-</u>	<u>719,157</u>	<u>719,157</u>	<u>-</u>	<u>20,276</u>	<u>20,276</u>	<u>-</u>
<b>RESIDUAL EQUITY TRANSFER</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>FUND BALANCES - ENDING</b>	<u>\$ 33,210</u>	<u>\$ 29,685</u>	<u>\$ 3,525</u>	<u>\$ 771,493</u>	<u>\$ 757,157</u>	<u>\$ 14,336</u>	<u>\$ 22,324</u>	<u>\$ 21,676</u>	<u>\$ 648</u>

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

**ST. TAMMANY PARISH  
SPECIAL REVENUE FUNDS  
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
ACTUAL AND BUDGET (GAAP BASIS)  
For The Year Ended December 31, 1998**

	Lighting District No. 6 Fund			Lighting District No. 7 Fund			Lighting District No. 9 Fund		
	Actual	Budget	Variance Favorable (Unfavorable)	Actual	Budget	Variance Favorable (Unfavorable)	Actual	Budget	Variance Favorable (Unfavorable)
<b>REVENUES</b>									
Taxes									
Ad Valorem	\$ 24,502	\$ 24,480	\$ 22	\$ 97,456	\$ 96,000	\$ 1,456	\$ 57,112	\$ 50,000	\$ 7,112
Sales and Use Taxes	-	-	-	-	-	-	-	-	-
Other Taxes, Penalties and Interest	-	-	-	-	-	-	-	-	-
Intergovernmental Revenues									
Federal Grants	-	-	-	-	-	-	-	-	-
Parish Transportation Funds	-	-	-	-	-	-	-	-	-
State Revenue Sharing	-	-	-	-	-	-	-	-	-
Fees, Charges and Commissions for Services	-	-	-	-	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-	-	-	-	-
Other Revenues	1,790	1,650	140	23,699	19,000	4,699	3,717	-	3,717
<b>Total Revenues</b>	<b>26,292</b>	<b>26,130</b>	<b>162</b>	<b>121,155</b>	<b>115,000</b>	<b>6,155</b>	<b>60,829</b>	<b>50,000</b>	<b>10,829</b>
<b>EXPENDITURES</b>									
General Government:									
Judicial	-	-	-	-	-	-	-	-	-
Other General Government	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-
Public Works	11,842	12,000	158	67,526	71,000	3,474	36,738	43,000	6,262
Health and Welfare	-	-	-	-	-	-	-	-	-
Culture and Recreation	-	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>11,842</b>	<b>12,000</b>	<b>158</b>	<b>67,526</b>	<b>71,000</b>	<b>3,474</b>	<b>36,738</b>	<b>43,000</b>	<b>6,262</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>14,450</b>	<b>14,130</b>	<b>320</b>	<b>53,629</b>	<b>44,000</b>	<b>9,629</b>	<b>24,091</b>	<b>7,000</b>	<b>17,091</b>
<b>OTHER FINANCING SOURCES (USES)</b>									
Fund Transfers-In	-	-	-	-	-	-	-	-	-
Fund Transfers-Out	-	-	-	-	-	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER SOURCES (USES)</b>	<b>14,450</b>	<b>14,130</b>	<b>320</b>	<b>53,629</b>	<b>44,000</b>	<b>9,629</b>	<b>24,091</b>	<b>7,000</b>	<b>17,091</b>
<b>FUND BALANCES - BEGINNING</b>	<b>43,779</b>	<b>43,779</b>	<b>-</b>	<b>500,628</b>	<b>500,628</b>	<b>-</b>	<b>89,195</b>	<b>89,195</b>	<b>-</b>
<b>RESIDUAL EQUITY TRANSFER</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCES - ENDING</b>	<b>\$ 58,229</b>	<b>\$ 57,909</b>	<b>\$ 320</b>	<b>\$ 554,257</b>	<b>\$ 544,628</b>	<b>\$ 9,629</b>	<b>\$ 113,286</b>	<b>\$ 96,195</b>	<b>\$ 17,091</b>

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



ST. TAMMANY PARISH  
SPECIAL REVENUE FUNDS  
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
ACTUAL AND BUDGET (GAAP BASIS)  
For The Year Ended December 31, 1998

	Lighting District No. 10 Fund			Lighting District No. 11 Fund			Public Health Fund		
	Actual	Budget	Variance Favorable (Unfavorable)	Actual	Budget	Variance Favorable (Unfavorable)	Actual	Budget	Variance Favorable (Unfavorable)
<b>REVENUES</b>									
Taxes									
Ad Valorem	\$ 1,557	\$ 1,500	\$ 57	\$ 7,142	\$ 5,000	\$ 2,142	\$ 914,086	\$ 900,108	\$ 13,978
Sales and Use Taxes	-	-	-	-	-	-	-	-	-
Other Taxes, Penalties and Interest	-	-	-	-	-	-	-	-	-
Intergovernmental Revenues									
Federal Grants	-	-	-	-	-	-	-	-	-
Parish Transportation Funds	-	-	-	-	-	-	-	-	-
State Revenue Sharing	-	-	-	-	-	-	-	-	-
Fees, Charges and Commissions for Services	-	-	-	-	-	-	-	-	-
Fines and Forfeitures	-	-	-	208	-	208	94,241	75,000	19,241
Other Revenues	-	-	-	-	-	-	-	-	-
<b>Total Revenues</b>	<b>1,557</b>	<b>1,500</b>	<b>57</b>	<b>7,350</b>	<b>5,000</b>	<b>2,350</b>	<b>1,008,327</b>	<b>975,108</b>	<b>33,219</b>
<b>EXPENDITURES</b>									
General Government:									
Judicial	-	-	-	-	-	-	-	-	-
Other General Government	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-
Public Works	929	1,200	271	3,504	5,000	1,496	-	-	-
Health and Welfare	-	-	-	-	-	-	644,664	662,740	18,076
Culture and Recreation	-	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>929</b>	<b>1,200</b>	<b>271</b>	<b>3,504</b>	<b>5,000</b>	<b>1,496</b>	<b>644,664</b>	<b>662,740</b>	<b>18,076</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>628</b>	<b>300</b>	<b>328</b>	<b>3,846</b>	<b>-</b>	<b>3,846</b>	<b>363,663</b>	<b>312,368</b>	<b>51,295</b>
<b>OTHER FINANCING SOURCES (USES)</b>									
Fund Transfers-In	-	-	-	-	-	-	-	-	-
Fund Transfers-Out	-	-	-	-	-	-	(275,000)	(275,000)	-
Total Other Financing Sources (Uses)	-	-	-	-	-	-	(275,000)	(275,000)	-
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER SOURCES (USES)</b>	<b>628</b>	<b>300</b>	<b>328</b>	<b>3,846</b>	<b>-</b>	<b>3,846</b>	<b>88,663</b>	<b>37,368</b>	<b>51,295</b>
<b>FUND BALANCES - BEGINNING</b>	<b>153</b>	<b>153</b>	<b>-</b>	<b>4,984</b>	<b>4,984</b>	<b>-</b>	<b>2,598,230</b>	<b>2,598,230</b>	<b>-</b>
<b>RESIDUAL EQUITY TRANSFER</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCES - ENDING</b>	<b>\$ 781</b>	<b>\$ 453</b>	<b>\$ 328</b>	<b>\$ 8,830</b>	<b>\$ 4,984</b>	<b>\$ 3,846</b>	<b>\$ 2,686,893</b>	<b>\$ 2,635,598</b>	<b>\$ 51,295</b>

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

**ST. TAMMANY PARISH  
SPECIAL REVENUE FUNDS  
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
ACTUAL AND BUDGET (GAAP BASIS)  
For The Year Ended December 31, 1998**

	Parish Road Maintenance Fund			St. Tammany Economic & Industrial Development District Fund			Special Road District No. 20 Fund		
	Actual	Budget	Variance	Actual	Budget	Variance	Actual	Budget	Variance
			Favorable (Unfavorable)			Favorable (Unfavorable)			Favorable (Unfavorable)
<b>REVENUES</b>									
Taxes									
Ad Valorem	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales and Use Taxes	19,512,353	17,997,000	1,515,353	-	-	-	-	-	-
Other Taxes, Penalties and Interest	-	-	-	-	-	-	-	-	-
Intergovernmental Revenues									
Federal Grants	140,536	-	140,536	-	-	-	-	-	-
Parish Transportation Funds	1,641,417	1,300,000	341,417	-	-	-	-	-	-
State Revenue Sharing	-	-	-	-	-	-	-	-	-
Fees, Charges and Commissions for Services	-	-	-	-	-	-	95,942	92,000	3,942
Fines and Forfeitures	-	-	-	-	-	-	-	-	-
Other Revenues	401,933	375,900	26,033	51,000	13,500	37,500	-	-	-
<b>Total Revenues</b>	<b>21,696,239</b>	<b>19,672,900</b>	<b>2,023,339</b>	<b>51,000</b>	<b>13,500</b>	<b>37,500</b>	<b>95,942</b>	<b>92,000</b>	<b>3,942</b>
<b>EXPENDITURES</b>									
General Government:									
Judicial	-	-	-	-	-	-	-	-	-
Other General Government	-	-	-	51,000	13,500	(37,500)	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-
Public Works	8,957,530	14,028,407	5,070,877	-	-	-	86,263	92,000	5,737
Health and Welfare	-	-	-	-	-	-	-	-	-
Culture and Recreation	-	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>8,957,530</b>	<b>14,028,407</b>	<b>5,070,877</b>	<b>51,000</b>	<b>13,500</b>	<b>(37,500)</b>	<b>86,263</b>	<b>92,000</b>	<b>5,737</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>12,738,709</b>	<b>5,644,493</b>	<b>7,094,216</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>9,679</b>	<b>-</b>	<b>9,679</b>
<b>OTHER FINANCING SOURCES (USES)</b>									
Fund Transfers-In	-	-	-	-	-	-	-	-	-
Fund Transfers-Out	(14,831,523)	(14,824,524)	(6,999)	-	-	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>(14,831,523)</b>	<b>(14,824,524)</b>	<b>(6,999)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER SOURCES (USES)</b>	<b>(2,092,814)</b>	<b>(9,180,031)</b>	<b>7,087,217</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>9,679</b>	<b>-</b>	<b>9,679</b>
<b>FUND BALANCES - BEGINNING</b>	<b>14,205,892</b>	<b>14,205,892</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>RESIDUAL EQUITY TRANSFER</b>	<b>618</b>	<b>-</b>	<b>618</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCES - ENDING</b>	<b>\$ 12,113,696</b>	<b>\$ 5,025,861</b>	<b>\$ 7,087,835</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 9,679</b>	<b>\$ -</b>	<b>\$ 9,679</b>

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

**ST. TAMMANY PARISH  
SPECIAL REVENUE FUNDS  
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
ACTUAL AND BUDGET (GAAP BASIS)  
For The Year Ended December 31, 1998**

	St. Tammany Airport Fund			Special Sub-Road District No. 6 of SRD 14 Fund			Special Sub-Road District No. 91 of SRD 14 Fund		
	Actual	Budget	Variance Favorable (Unfavorable)	Actual	Budget	Variance Favorable (Unfavorable)	Actual	Budget	Variance Favorable (Unfavorable)
<b>REVENUES</b>									
Taxes									
Ad Valorem	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales and Use Taxes	-	-	-	-	-	-	-	-	-
Other Taxes, Penalties and Interest	-	-	-	-	-	-	-	-	-
Intergovernmental Revenues									
Federal Grants	-	-	-	-	-	-	-	-	-
Parish Transportation Funds	-	-	-	-	-	-	-	-	-
State Revenue Sharing	-	-	-	-	-	-	-	-	-
Fees, Charges and Commissions for Services	-	-	-	-	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-	-	-	-	-
Other Revenues	507,370	507,473	(103)	27	24	3	3,410	2,000	1,410
<b>Total Revenues</b>	<u>507,370</u>	<u>507,473</u>	<u>(103)</u>	<u>27</u>	<u>24</u>	<u>3</u>	<u>3,410</u>	<u>2,000</u>	<u>1,410</u>
<b>EXPENDITURES</b>									
General Government:									
Judicial	-	-	-	-	-	-	-	-	-
Other General Government	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-
Public Works	539,248	552,012	12,764	-	-	-	115	10,200	10,085
Health and Welfare	-	-	-	-	-	-	-	-	-
Culture and Recreation	-	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<u>539,248</u>	<u>552,012</u>	<u>12,764</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>115</u>	<u>10,200</u>	<u>10,085</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u>(31,878)</u>	<u>(44,539)</u>	<u>12,661</u>	<u>27</u>	<u>24</u>	<u>3</u>	<u>3,295</u>	<u>(8,200)</u>	<u>11,495</u>
<b>OTHER FINANCING SOURCES (USES)</b>									
Fund Transfers-In	70,307	70,307	-	-	-	-	-	-	-
Fund Transfers-Out	-	-	-	-	-	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<u>70,307</u>	<u>70,307</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER SOURCES (USES)</b>	<u>38,429</u>	<u>25,768</u>	<u>12,661</u>	<u>27</u>	<u>24</u>	<u>3</u>	<u>3,295</u>	<u>(8,200)</u>	<u>11,495</u>
<b>FUND BALANCES - BEGINNING</b>	1,539	1,539	-	591	591	-	65,317	65,317	-
<b>RESIDUAL EQUITY TRANSFER</b>	-	-	-	(618)	(615)	3	-	-	-
<b>FUND BALANCES - ENDING</b>	<u>\$ 39,968</u>	<u>\$ 27,307</u>	<u>\$ 12,661</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 6</u>	<u>\$ 68,612</u>	<u>\$ 57,117</u>	<u>\$ 11,495</u>

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

ST. TAMMANY PARISH  
SPECIAL REVENUE FUNDS  
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
ACTUAL AND BUDGET (GAAP BASIS)  
For The Year Ended December 31, 1998

	Special Sub-Road District No. 92 of SRD 12 Fund		Flood Hazard Mitigation Grant Program		Local Law Enforcement		Variance Favorable (Unfavorable)
	Actual	Budget	Actual	Budget	Actual	Budget	
<b>REVENUES</b>							
Taxes							
Ad Valorem	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales and Use Taxes	-	-	-	-	-	-	-
Other Taxes, Penalties and Interest	-	-	-	-	-	-	-
Intergovernmental Revenues							
Federal Grants	-	-	213,762	214,278	125,962	137,778	(11,816)
Parish Transportation Funds	-	-	-	-	-	-	-
State Revenue Sharing	-	-	-	-	-	-	-
Fees, Charges and Commissions for Services	-	-	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-	-	-
Other Revenues	305	305	2,122	1,722	14,582	-	14,582
<b>Total Revenues</b>	<b>305</b>	<b>305</b>	<b>215,884</b>	<b>216,000</b>	<b>140,544</b>	<b>137,778</b>	<b>2,766</b>
<b>EXPENDITURES</b>							
General Government:							
Judicial	-	-	-	-	-	-	-
Other General Government	-	-	-	-	-	-	-
Public Safety	-	-	215,884	216,000	140,396	140,396	-
Public Works	8,963	8,963	-	-	-	-	-
Health and Welfare	-	-	-	-	-	-	-
Culture and Recreation	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>8,963</b>	<b>8,963</b>	<b>215,884</b>	<b>216,000</b>	<b>140,396</b>	<b>140,396</b>	<b>-</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>(8,658)</b>	<b>(8,658)</b>	<b>-</b>	<b>-</b>	<b>148</b>	<b>(2,618)</b>	<b>2,766</b>
<b>OTHER FINANCING SOURCES (USES)</b>							
Fund Transfers-In	-	-	-	-	-	-	-
Fund Transfers-Out	-	-	-	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER SOURCES (USES)</b>	<b>(8,658)</b>	<b>(8,658)</b>	<b>-</b>	<b>-</b>	<b>148</b>	<b>(2,618)</b>	<b>2,766</b>
<b>FUND BALANCES - BEGINNING</b>	<b>8,658</b>	<b>8,658</b>	<b>-</b>	<b>-</b>	<b>2,618</b>	<b>2,618</b>	<b>-</b>
<b>RESIDUAL EQUITY TRANSFER</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCES - ENDING</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,766</b>	<b>\$ -</b>	<b>\$ 2,766</b>

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

ST. TAMMANY PARISH  
SPECIAL REVENUE FUNDS  
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
ACTUAL AND BUDGET (GAAP BASIS)  
For The Year Ended December 31, 1998

	Recreation District No. 7 Fund			22nd Judicial District Court Commissioner Fund			Sub-Drainage No. 1 of DD No. 3 Fund		
	Actual	Budget	Variance Favorable (Unfavorable)	Actual	Budget	Variance Favorable (Unfavorable)	Actual	Budget	Variance Favorable (Unfavorable)
<b>REVENUES</b>									
Taxes									
Ad Valorem	\$ 34,637	\$ 28,000	\$ 6,637	\$ -	\$ -	\$ -	\$ 71,653	\$ 72,000	\$ (347)
Sales and Use Taxes	-	-	-	-	-	-	-	-	-
Other Taxes, Penalties and Interest	-	-	-	-	-	-	-	-	-
Intergovernmental Revenues									
Federal Grants	-	-	-	-	-	-	-	-	-
Parish Transportation Funds	-	-	-	-	-	-	-	-	-
State Revenue Sharing	2,837	2,000	837	-	-	-	-	-	-
Fees, Charges and Commissions for Services	2,925	1,500	1,425	24,950	25,000	(50)	-	-	-
Fines and Forfeitures	-	-	-	-	-	-	-	-	-
Other Revenues	4,354	300	4,054	31	-	31	8,979	8,979	-
<b>Total Revenues</b>	<b>44,753</b>	<b>31,800</b>	<b>12,953</b>	<b>24,981</b>	<b>25,000</b>	<b>(19)</b>	<b>80,632</b>	<b>80,979</b>	<b>(347)</b>
<b>EXPENDITURES</b>									
General Government:									
Judicial	-	-	-	24,981	25,000	19	-	-	-
Other General Government	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-
Public Works	-	-	-	-	-	-	18,096	75,000	56,904
Health and Welfare	-	-	-	-	-	-	-	-	-
Culture and Recreation	18,155	30,000	11,845	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>18,155</b>	<b>30,000</b>	<b>11,845</b>	<b>24,981</b>	<b>25,000</b>	<b>19</b>	<b>18,096</b>	<b>75,000</b>	<b>56,904</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>26,598</b>	<b>1,800</b>	<b>24,798</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>62,536</b>	<b>5,979</b>	<b>56,557</b>
<b>OTHER FINANCING SOURCES (USES)</b>									
Fund Transfers-In	-	-	-	-	-	-	-	-	-
Fund Transfers-Out	-	-	-	-	-	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER SOURCES (USES)</b>	<b>26,598</b>	<b>1,800</b>	<b>24,798</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>62,536</b>	<b>5,979</b>	<b>56,557</b>
<b>FUND BALANCES - BEGINNING</b>	<b>95,429</b>	<b>95,429</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>183,657</b>	<b>183,657</b>	<b>-</b>
<b>RESIDUAL EQUITY TRANSFER</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCES - ENDING</b>	<b>\$ 122,027</b>	<b>\$ 97,229</b>	<b>\$ 24,798</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 246,193</b>	<b>\$ 189,636</b>	<b>\$ 56,557</b>

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



ST. TAMMANY PARISH  
SPECIAL REVENUE FUNDS  
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
ACTUAL AND BUDGET (GAAP BASIS)  
For The Year Ended December 31, 1998

	Communication District No. 1 Fund			Law Enforcement Fund			Environmental Service Commission Fund		
	Actual	Budget	Variance Favorable (Unfavorable)	Actual	Budget	Variance Favorable (Unfavorable)	Actual	Budget	Variance Favorable (Unfavorable)
<b>REVENUES</b>									
Taxes									
Ad Valorem	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales and Use Taxes	-	-	-	-	-	-	-	-	-
Other Taxes, Penalties and Interest	-	-	-	-	-	-	-	-	-
Intergovernmental Revenues									
Federal Grants	-	-	-	-	-	-	-	-	-
Parish Transportation Funds	-	-	-	-	-	-	-	-	-
State Revenue Sharing	-	-	-	-	-	-	-	-	-
Fees, Charges and Commissions for Services	952,933	720,000	232,933	116,236	95,000	21,236	527,198	416,000	111,198
Fines and Forfeitures	51,419	30,000	21,419	7,552	5,000	2,552	59,127	48,000	11,127
Other Revenues	1,004,352	750,000	254,352	123,788	100,000	23,788	586,325	464,000	122,325
Total Revenues									
	301,422	(57,000)	358,422	51,890	13,000	38,890	119,616	(69,700)	189,316
<b>EXPENDITURES</b>									
General Government:									
Judicial	-	-	-	-	-	-	-	-	-
Other General Government	-	-	-	-	-	-	-	-	-
Public Safety	702,930	807,000	104,070	71,898	87,000	15,102	-	-	-
Public Works	-	-	-	-	-	-	466,709	533,700	66,991
Health and Welfare	-	-	-	-	-	-	-	-	-
Culture and Recreation	-	-	-	-	-	-	-	-	-
Total Expenditures	702,930	807,000	104,070	71,898	87,000	15,102	466,709	533,700	66,991
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>									
	301,422	(57,000)	358,422	51,890	13,000	38,890	119,616	(69,700)	189,316
<b>OTHER FINANCING SOURCES (USES)</b>									
Fund Transfers-In	-	-	-	-	-	-	-	-	-
Fund Transfers-Out	-	-	-	-	-	-	(167,124)	(177,871)	10,747
Total Other Financing Sources (Uses)	-	-	-	-	-	-	(167,124)	(177,871)	10,747
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER SOURCES (USES)</b>									
	301,422	(57,000)	358,422	51,890	13,000	38,890	(47,508)	(247,571)	200,063
<b>FUND BALANCES - BEGINNING</b>	902,362	902,362	-	135,711	135,711	-	331,056	331,056	-
<b>RESIDUAL EQUITY TRANSFER</b>	-	-	-	-	-	-	-	-	-
<b>FUND BALANCES - ENDING</b>	\$ 1,203,784	\$ 845,362	\$ 358,422	\$ 187,601	\$ 148,711	\$ 38,890	\$ 283,548	\$ 83,485	\$ 200,063

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

**ST. TAMMANY PARISH**  
**SPECIAL REVENUE FUNDS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**ACTUAL AND BUDGET (GAAP BASIS)**  
**For The Year Ended December 31, 1998**

	Justice Complex Fund			St. Tammany Parish Jail Fund		
	Actual	Budget	Variance Favorable (Unfavorable)	Actual	Budget	Variance Favorable (Unfavorable)
<b>REVENUES</b>						
Taxes						
Ad Valorem	\$ 3,889,797	\$ -	\$ 889,797	\$ 3,889,774	\$ -	\$ 774
Sales and Use Taxes	-	3,000,000	-	-	3,889,000	-
Other Taxes, Penalties and Interest	-	-	-	-	-	-
Intergovernmental Revenues	-	-	-	-	-	-
Federal Grants	-	-	-	-	-	-
Parish Transportation Funds	-	-	-	-	-	-
State Revenue Sharing	-	-	-	-	-	-
Fees, Charges and Commissions for Services	-	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-	-
Other Revenues	-	-	-	-	-	-
<b>Total Revenues</b>	<u>3,889,797</u>	<u>3,000,000</u>	<u>889,797</u>	<u>3,889,774</u>	<u>3,889,000</u>	<u>774</u>
<b>EXPENDITURES</b>						
General Government:						
Judicial	-	-	-	-	-	-
Other General Government	-	-	-	-	-	-
Public Safety	-	-	-	3,889,774	3,889,000	(774)
Public Works	-	-	-	-	-	-
Health and Welfare	-	-	-	-	-	-
Culture and Recreation	-	-	-	-	-	-
<b>Total Expenditures</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,889,774</u>	<u>3,889,000</u>	<u>(774)</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u>3,889,797</u>	<u>3,000,000</u>	<u>889,797</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>OTHER FINANCING SOURCES (USES)</b>						
Fund Transfers-In	(2,936,215)	(3,000,000)	63,785	-	-	-
Fund Transfers-Out	(2,936,215)	(3,000,000)	63,785	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<u>953,582</u>	<u>-</u>	<u>953,582</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER SOURCES (USES)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>FUND BALANCES - BEGINNING</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>RESIDUAL EQUITY TRANSFER</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>FUND BALANCES - ENDING</b>	<u>\$ 953,582</u>	<u>\$ -</u>	<u>\$ 953,582</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

**ST. TAMMANY PARISH  
SPECIAL REVENUE FUNDS  
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
ACTUAL AND BUDGET (GAAP BASIS)  
For The Year Ended December 31, 1998**

	Total		Variance Favorable (Unfavorable)
	Actual	Budget	
<b>REVENUES</b>			
Taxes			
Ad Valorem	\$ 4,967,566	\$ 4,904,476	\$ 63,090
Sales and Use Taxes	27,313,530	24,907,500	2,406,030
Other Taxes, Penalties and Interest	-	-	-
Intergovernmental Revenues			
Federal Grants	1,185,224	1,055,991	129,233
Parish Transportation Funds	1,741,239	1,399,800	341,439
State Revenue Sharing	180,916	200,000	(19,084)
Fees, Charges and Commissions for Services	1,802,689	1,431,755	370,934
Fines and Forfeitures	1,463,364	1,477,775	(14,411)
Other Revenues	2,163,255	1,927,992	235,263
Total Revenues	<u>40,817,783</u>	<u>37,305,289</u>	<u>3,512,494</u>
<b>EXPENDITURES</b>			
General Government:			
Judicial	1,474,634	1,464,698	(9,936)
Other General Government	443,615	477,299	33,684
Public Safety	5,020,882	5,139,396	118,514
Public Works	11,267,973	17,560,875	6,292,902
Health and Welfare	1,467,551	1,485,865	18,314
Culture and Recreation	4,011,747	4,801,276	789,529
Total Expenditures	<u>23,686,402</u>	<u>30,929,409</u>	<u>7,243,007</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u>17,131,381</u>	<u>6,375,880</u>	<u>10,755,501</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Fund Transfers-In	511,004	511,004	-
Fund Transfers-Out	<u>(18,253,862)</u>	<u>(18,321,395)</u>	<u>67,533</u>
Total Other Financing Sources (Uses)	<u>(17,742,858)</u>	<u>(17,810,391)</u>	<u>67,533</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER SOURCES (USES)</b>	(611,477)	(11,434,511)	10,823,034
<b>FUND BALANCES - BEGINNING</b>	26,935,516	26,935,516	-
<b>RESIDUAL EQUITY TRANSFER</b>	<u>256,165</u>	<u>(615)</u>	<u>256,780</u>
<b>FUND BALANCES - ENDING</b>	<u>\$ 26,580,204</u>	<u>15,500,390</u>	<u>\$ 11,079,814</u>

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

**DEBT SERVICE FUNDS**

ST. TAMMANY PARISH  
DEBT SERVICE FUNDS  
COMBINING BALANCE SHEET  
December 31, 1998

	204	263	257	258	262	267
	Library Debt Service Fund	Sales Tax District No. 3 Fund	Sub-Road District No. 2 of SRD 14 Fund	Sub-Road District No. 5 of SRD 14 Fund	Northshore Beach Subdivision II Fund	Justice Complex Debt Service Fund
Cash and Temporary Cash Investments	\$ 535,822	\$ 1,255,585	\$ 841,626	\$ 69,467	\$ -	\$ 910,036
Receivables:						
Ad Valorem	206,804	-	25,904	46,885	-	-
Special Assessments	-	-	-	-	-	-
Other	11,568	26,457	17,696	1,525	-	-
Restricted Assets	-	7,963,353	-	-	-	5,188,448
Total Assets	<u>\$ 754,194</u>	<u>\$ 9,245,395</u>	<u>\$ 885,226</u>	<u>\$ 117,877</u>	<u>\$ -</u>	<u>\$ 6,098,484</u>

ASSETS

LIABILITIES AND FUND BALANCES

LIABILITIES						
Accounts Payable	\$ 6,457	\$ 3,078	\$ 2,159	\$ 2,360	\$ -	\$ -
Deferred Assessment Revenue	-	-	-	-	-	-
Due to Other Funds	-	-	-	-	-	-
Total Liabilities	<u>6,457</u>	<u>3,078</u>	<u>2,159</u>	<u>2,360</u>	<u>-</u>	<u>-</u>
FUND BALANCES						
Reserved for Bond Retirement	-	5,250,500	-	-	-	5,188,448
Reserved for Debt Service	747,737	3,991,817	883,067	115,517	-	910,036
Total Fund Balances	<u>747,737</u>	<u>9,242,317</u>	<u>883,067</u>	<u>115,517</u>	<u>-</u>	<u>6,098,484</u>
Total Liabilities and Fund Balances	<u>\$ 754,194</u>	<u>\$ 9,245,395</u>	<u>\$ 885,226</u>	<u>\$ 117,877</u>	<u>\$ -</u>	<u>\$ 6,098,484</u>



ST. TAMMANY PARISH  
DEBT SERVICE FUNDS  
COMBINING BALANCE SHEET  
December 31, 1998

	ASSETS				Total	
	214 Sewerage District No. 8 Fund	215 Waterworks District No. 14 Fund	208 Tall Timbers Fund	268 St. Tammany Parish Jail Fund	1998	1997
Cash and Temporary Cash Investments	\$ 33,367	\$ 24,290	\$ 102,426	\$ -	\$ 3,772,619	\$ 3,247,529
Receivables:						
Ad Valorem	-	-	-	-	279,593	270,443
Special Assessments	4,517	3,266	17,227	-	25,010	42,823
Other	1,185	890	4,141	259,633	323,095	29,708
Restricted Assets	-	-	-	2,150,913	15,302,714	7,622,924
Total Assets	\$ 39,069	\$ 28,446	\$ 123,794	\$ 2,410,546	\$ 19,703,031	\$ 11,213,427

LIABILITIES AND FUND BALANCES

LIABILITIES						
Accounts Payable	\$ -	\$ -	\$ -	\$ 10,125	\$ 24,179	\$ 8,487
Deferred Assessment Revenue	-	-	-	-	-	13,353
Due to Other Funds	-	-	-	100,557	100,557	-
Total Liabilities	-	-	-	110,682	124,736	21,840
FUND BALANCES						
Reserved for Bond Retirement	-	-	-	2,150,913	12,589,861	5,250,500
Reserved for Debt Service	39,069	28,446	123,794	148,951	6,988,434	5,941,087
Total Fund Balances	39,069	28,446	123,794	2,299,864	19,578,295	11,191,587
Total Liabilities and Fund Balances	\$ 39,069	\$ 28,446	\$ 123,794	\$ 2,410,546	\$ 19,703,031	\$ 11,213,427

ST. TAMMANY PARISH  
DEBT SERVICE FUNDS  
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
For The Year Ended December 31, 1998

		Library Debt Service Fund	Sales Tax District No. 3 Fund	Sub-Road District No. 2 of SRD 14 Fund	Sub-Road District No. 5 of SRD 14 Fund	Northshore Beach Subdivision II Fund	Justice Complex Debt Service Fund
<b>REVENUES</b>							
Taxes		\$ 213,137	\$ -	\$ 24,242	\$ 48,698	\$ -	\$ -
Ad Valorem		-	-	-	-	-	-
Other Taxes, Penalties and Interest		-	-	-	-	115	-
Special Assessments		27,607	481,520	42,157	3,738	193	-
Other Revenues, Primarily Interest		240,744	481,520	66,399	52,436	308	-
<b>Total Revenues</b>							
		6,792	-	2,639	4,405	-	-
		407,708	5,156,414	120,195	42,000	17,987	148,441
		414,500	5,156,414	122,834	46,405	17,987	148,441
<b>EXPENDITURES</b>							
General Government:							
Other General Government							
Debt Service							
<b>Total Expenditures</b>							
		(173,756)	(4,674,894)	(56,435)	6,031	(17,679)	(148,441)
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>							
<b>OTHER FINANCING SOURCES (USES)</b>							
Proceeds of Refunding Bonds		-	-	-	-	-	-
Payment to Refunded Bond Escrow Agent		-	-	-	-	-	-
Fund Transfers-In		-	5,074,524	-	-	-	6,246,925
Fund Transfers-Out		-	-	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>							
		-	5,074,524	-	-	-	6,246,925
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER SOURCES (USES)</b>							
		(173,756)	399,630	(56,435)	6,031	(17,679)	6,098,484
<b>FUND BALANCES - BEGINNING</b>		921,493	8,842,687	939,502	109,486	22,965	-
<b>RESIDUAL EQUITY TRANSFER</b>		-	-	-	-	(5,286)	-
<b>FUND BALANCES - ENDING</b>		\$ 747,737	\$ 9,242,317	\$ 883,067	\$ 115,517	\$ -	\$ 6,098,484

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

ST. TAMMANY PARISH  
DEBT SERVICE FUNDS  
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
For The Year Ended December 31, 1998

	Sewerage District No. 8 Fund	Waterworks District No. 14 Fund	Tail Timbers Fund	Jail Fund	Total December 31, 1998	Total December 31, 1997
<b>REVENUES</b>						
Taxes						
Ad Valorem	\$ -	\$ -	\$ -	\$ -	\$ 286,077	\$ 339,547
Other Taxes, Penalties and Interest						23
Special Assessments	3,336	2,407	10,205	-	16,065	25,255
Other Revenues, Primarily Interest	2,119	1,540	6,935	513,570	1,079,379	658,466
<b>Total Revenues</b>	<u>5,455</u>	<u>3,947</u>	<u>17,140</u>	<u>513,570</u>	<u>1,381,519</u>	<u>1,023,291</u>
<b>EXPENDITURES</b>						
General Government:						
Other General Government					13,836	54,005
Debt Service	35,342	24,895	130,450	-	6,083,432	8,223,582
<b>Total Expenditures</b>	<u>35,342</u>	<u>24,895</u>	<u>130,450</u>	<u>-</u>	<u>6,097,268</u>	<u>8,277,587</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u>(29,887)</u>	<u>(20,948)</u>	<u>(113,310)</u>	<u>513,570</u>	<u>(4,715,749)</u>	<u>(7,254,296)</u>
<b>OTHER FINANCING SOURCES (USES)</b>						
Proceeds of Refunding Bonds						810,000
Payment to Refunded Bond Escrow Agent						(781,313)
Fund Transfers-In				1,786,294	13,107,743	4,721,690
Fund Transfers-Out						
<b>Total Other Financing Sources (Uses)</b>				<u>1,786,294</u>	<u>13,107,743</u>	<u>4,750,377</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER SOURCES (USES)</b>	<u>(29,887)</u>	<u>(20,948)</u>	<u>(113,310)</u>	<u>2,299,864</u>	<u>8,391,994</u>	<u>(2,503,919)</u>
<b>FUND BALANCES - BEGINNING OF YEAR</b>	68,956	49,394	237,104	-	11,191,587	13,695,506
<b>RESIDUAL EQUITY TRANSFER</b>					(5,286)	
<b>FUND BALANCES - ENDING</b>	<u>\$ 39,069</u>	<u>\$ 28,446</u>	<u>\$ 123,794</u>	<u>\$ 2,299,864</u>	<u>\$ 19,578,295</u>	<u>\$ 11,191,587</u>

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

**CAPITAL PROJECTS FUNDS**

ST. TAMMANY PARISH  
 CAPITAL PROJECTSFUNDS  
 COMBINING BALANCE SHEET  
 December 31, 1998

	302	308	320	307	367	313
	Parish	Tall Timbers	Jail	Northshore	Justice	Transportation
	Library	Subdivision	Construction	Paving Project	Complex	Administration
ASSETS	Fund	Fund	Fund	Fund	Fund	Fund
Cash and Temporary Cash Investments	\$ 140,508	\$ 134,959	\$ 15,918,077	\$ 52,794	\$ 37,647,330	\$ 135,657
Receivables	<u>2,593</u>	<u>2,489</u>	<u>383,288</u>	<u>984</u>	<u>783,492</u>	<u>163,047</u>
Total Assets	<u>\$ 143,101</u>	<u>\$ 137,448</u>	<u>\$ 16,301,365</u>	<u>\$ 53,778</u>	<u>\$ 38,430,822</u>	<u>\$ 298,704</u>

LIABILITIES AND FUND BALANCES

LIABILITIES						
Accounts Payable	\$ -	\$ -	\$ -	\$ -	\$ 1,563,805	\$ 29,194
Due to Other Funds	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,563,805</u>	<u>29,194</u>
FUND BALANCES						
Reserve for Encumbrances	-	-	370,244	-	1,773,671	239,595
Unreserved						
Designated for Capital Outlay	<u>143,101</u>	<u>137,448</u>	<u>15,931,121</u>	<u>53,778</u>	<u>35,093,346</u>	<u>29,915</u>
Total Fund Balances	<u>143,101</u>	<u>137,448</u>	<u>16,301,365</u>	<u>53,778</u>	<u>36,867,017</u>	<u>269,510</u>
Total Liabilities and Fund Balances	<u>\$ 143,101</u>	<u>\$ 137,448</u>	<u>\$ 16,301,365</u>	<u>\$ 53,778</u>	<u>\$ 38,430,822</u>	<u>\$ 298,704</u>

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



ST. TAMMANY PARISH  
CAPITAL PROJECTS FUNDS  
COMBINING BALANCE SHEET

December 31, 1998

	370	371	372	373	374	375
	Capital Street Improvement Roads-General Fund	Capital Street Improvement District No. 1 Fund	Capital Street Improvement District No. 2 Fund	Capital Street Improvement District No. 3 Fund	Capital Street Improvement District No. 4 Fund	Capital Street Improvement District No. 5 Fund
<b>ASSETS</b>						
Cash and Temporary Cash Investments	\$ 1,384,703	\$ 303,172	\$ 911,431	\$ 80,404	\$ 109,618	\$ 1,115,814
Receivables	<u>26,200</u>	<u>7,567</u>	<u>18,402</u>	<u>6,160</u>	<u>4,316</u>	<u>24,234</u>
Total Assets	<u>\$ 1,410,903</u>	<u>\$ 310,739</u>	<u>\$ 929,833</u>	<u>\$ 86,564</u>	<u>\$ 113,934</u>	<u>\$ 1,140,048</u>
<b>LIABILITIES AND FUND BALANCES</b>						
<b>LIABILITIES</b>						
Accounts Payable	\$ 10,443	\$ 28,724	\$ 201,565	\$ 75,860	\$ 62,173	\$ 80,002
Due to Other Funds	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Liabilities	<u>10,443</u>	<u>28,724</u>	<u>201,565</u>	<u>75,860</u>	<u>62,173</u>	<u>80,002</u>
<b>FUND BALANCES</b>						
Reserve for Encumbrances Unreserved	4,944	294,697	743,452	46,325	33,354	1,155,001
Designated for Capital Outlay	<u>1,395,516</u>	<u>(12,682)</u>	<u>(15,184)</u>	<u>(35,621)</u>	<u>18,407</u>	<u>(94,955)</u>
Total Fund Balances	<u>1,400,460</u>	<u>282,015</u>	<u>728,268</u>	<u>10,704</u>	<u>51,761</u>	<u>1,060,046</u>
Total Liabilities and Fund Balances	<u>\$ 1,410,903</u>	<u>\$ 310,739</u>	<u>\$ 929,833</u>	<u>\$ 86,564</u>	<u>\$ 113,934</u>	<u>\$ 1,140,048</u>

EXHIBIT E-1

ST. TAMMANY PARISH  
CAPITAL PROJECTS FUNDS  
COMBINING BALANCE SHEET

December 31, 1998

	376	377	378	379	380
	Capital Street Improvement District No. 6 Fund	Capital Street Improvement District No. 7 Fund	Capital Street Improvement District No. 8 Fund	Capital Street Improvement District No. 9 Fund	Capital Street Improvement District No. 10 Fund
ASSETS					
Cash and Temporary Cash Investments	\$ 428,628	\$ 1,147,025	\$ 210,475	\$ 292,466	\$ 403,794
Receivables	<u>11,812</u>	<u>20,584</u>	<u>4,223</u>	<u>6,602</u>	<u>8,296</u>
Total Assets	<u>\$ 440,440</u>	<u>\$ 1,167,609</u>	<u>\$ 214,698</u>	<u>\$ 299,068</u>	<u>\$ 412,090</u>

LIABILITIES AND FUND BALANCES

LIABILITIES					
Accounts Payable	\$ 236,343	\$ 31,122	\$ 64,106	\$ 298,789	\$ 371,560
Due to Other Funds	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Liabilities	<u>236,343</u>	<u>31,122</u>	<u>64,106</u>	<u>298,789</u>	<u>371,560</u>
FUND BALANCES					
Reserve for Encumbrances Unreserved	245,903	1,001,968	29,017	279,327	64,223
Designated for Capital Outlay	<u>(41,806)</u>	<u>134,519</u>	<u>121,575</u>	<u>(279,048)</u>	<u>(23,693)</u>
Total Fund Balances	<u>204,097</u>	<u>1,136,487</u>	<u>150,592</u>	<u>279</u>	<u>40,530</u>
Total Liabilities and Fund Balances	<u>\$ 440,440</u>	<u>\$ 1,167,609</u>	<u>\$ 214,698</u>	<u>\$ 299,068</u>	<u>\$ 412,090</u>

ST. TAMMANY PARISH  
CAPITAL PROJECTS FUNDS  
COMBINING BALANCE SHEET  
December 31, 1998

ASSETS	381		382		383		384		Totals	
	Capital Street Improvement District No. 11 Fund	Capital Street Improvement District No. 12 Fund	Capital Street Improvement District No. 13 Fund	Capital Street Improvement District No. 14 Fund	Capital Street Improvement District No. 11 Fund	Capital Street Improvement District No. 12 Fund	Capital Street Improvement District No. 13 Fund	Capital Street Improvement District No. 14 Fund	1998	1997
Cash and Temporary Cash Investments	\$ 1,377,414	\$ 47,272	\$ 947,870	\$ 348,064	\$ 63,137,475	\$ 3,940,658				
Receivables	19,019	860	17,312	6,618	1,518,098	78,205				
Total Assets	<u>\$ 1,396,433</u>	<u>\$ 48,132</u>	<u>\$ 965,182</u>	<u>\$ 354,682</u>	<u>\$ 64,655,573</u>	<u>\$ 4,018,863</u>				

LIABILITIES AND FUND BALANCES

LIABILITIES										
Accounts Payable	\$ 24,769	\$ -	\$ 33,615	\$ 354,589	\$ 3,466,659	\$ 644,747				
Due to Other Funds	-	-	-	-	-	28,372				
Total Liabilities	<u>24,769</u>	<u>-</u>	<u>33,615</u>	<u>354,589</u>	<u>3,466,659</u>	<u>673,119</u>				
FUND BALANCES										
Reserve for Encumbrances Unreserved	24,768	-	936,541	1,249,866	8,492,896	2,237,680				
Designated for Capital Outlay	1,346,896	48,132	(4,974)	(1,249,773)	52,696,018	1,108,064				
Total Fund Balances	<u>1,371,664</u>	<u>48,132</u>	<u>931,567</u>	<u>93</u>	<u>61,188,914</u>	<u>3,345,744</u>				
Total Liabilities and Fund Balances	<u>\$ 1,396,433</u>	<u>\$ 48,132</u>	<u>\$ 965,182</u>	<u>\$ 354,682</u>	<u>\$ 64,655,573</u>	<u>\$ 4,018,863</u>				

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

ST. TAMMANY PARISH POLICE JURY  
CAPITAL PROJECTS FUNDS  
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
For The Year Ended December 31, 1998

	Parish Library Fund	Tall Timbers Subdivision Fund	Jail Construction Fund	Northshore Paving Project Fund	Justice Complex Construction Fund	Transportation Administration Fund
<b>REVENUES</b>						
Federal Grants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 181,139
Fees, Charges, Commissions for Services	-	-	-	-	-	53,000
Other Revenues, Primarily Interest	<u>7,107</u>	<u>6,820</u>	<u>645,830</u>	<u>2,760</u>	<u>1,860,913</u>	<u>47,712</u>
Total Revenues	<u>7,107</u>	<u>6,820</u>	<u>645,830</u>	<u>2,760</u>	<u>1,860,913</u>	<u>281,851</u>
<b>EXPENDITURES</b>						
Public Safety	-	-	1,458,171	-	3,389,425	-
Public Works	160	-	-	2,488	-	238,959
Culture and Recreation	-	-	-	-	-	-
Total Expenditures	<u>160</u>	<u>-</u>	<u>1,458,171</u>	<u>2,488</u>	<u>3,389,425</u>	<u>238,959</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u>6,947</u>	<u>6,820</u>	<u>(812,341)</u>	<u>272</u>	<u>(1,528,512)</u>	<u>42,892</u>
<b>OTHER FINANCING SOURCES (USES)</b>						
Proceeds from Sale of Bonds	-	-	18,900,000	-	43,000,000	-
Fund Transfers-In	-	-	-	-	1,877,738	-
Fund Transfers-Out	-	-	(1,786,294)	-	(5,388,449)	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>17,113,706</u>	<u>-</u>	<u>39,489,289</u>	<u>-</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER SOURCES (USES)</b>	<u>6,947</u>	<u>6,820</u>	<u>16,301,365</u>	<u>272</u>	<u>37,960,777</u>	<u>42,892</u>
<b>FUND BALANCES - BEGINNING</b>	136,154	130,628	-	48,220	-	226,618
<b>RESIDUAL EQUITY TRANSFER</b>	-	-	-	5,286	(1,093,760)	-
<b>FUND BALANCES - ENDING</b>	<u>\$ 143,101</u>	<u>\$ 137,448</u>	<u>\$ 16,301,365</u>	<u>\$ 53,778</u>	<u>\$ 36,867,017</u>	<u>\$ 269,510</u>

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

ST. TAMMANY PARISH POLICE JURY  
CAPITAL PROJECTS FUNDS  
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
For The Year Ended December 31, 1998

	Capital Street Improvement Roads-General Fund	Capital Street Improvement District No. 1 Fund	Capital Street Improvement District No. 2 Fund	Capital Street Improvement District No. 3 Fund	Capital Street Improvement District No. 4 Fund	Capital Street Improvement District No. 5 Fund
<b>REVENUES</b>						
Federal Grants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fees, Charges, Commissions for Services	-	-	-	-	-	10,110
Other Revenues, Primarily Interest	<u>72,930</u>	<u>41,848</u>	<u>54,807</u>	<u>21,582</u>	<u>15,791</u>	<u>65,874</u>
Total Revenues	<u>72,930</u>	<u>41,848</u>	<u>54,807</u>	<u>21,582</u>	<u>15,791</u>	<u>75,984</u>
<b>EXPENDITURES</b>						
Public Safety	-	-	-	-	-	-
Public Works	68,995	288,909	479,728	477,563	318,524	572,319
Culture and Recreation	-	-	-	-	-	-
Total Expenditures	<u>68,995</u>	<u>288,909</u>	<u>479,728</u>	<u>477,563</u>	<u>318,524</u>	<u>572,319</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u>3,935</u>	<u>(247,061)</u>	<u>(424,921)</u>	<u>(455,981)</u>	<u>(302,733)</u>	<u>(496,335)</u>
<b>OTHER FINANCING SOURCES (USES)</b>						
Proceeds from Sale of Bonds	-	-	-	-	-	-
Fund Transfers-In	1,000,000	534,406	1,057,735	432,013	410,460	1,094,576
Fund Transfers-Out	<u>(26,307)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>973,693</u>	<u>534,406</u>	<u>1,057,735</u>	<u>432,013</u>	<u>410,460</u>	<u>1,094,576</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER SOURCES (USES)</b>	977,628	287,345	632,814	(23,968)	107,727	598,241
<b>FUND BALANCES - BEGINNING</b>	422,832	(5,330)	95,454	34,672	(55,966)	461,805
<b>RESIDUAL EQUITY TRANSFER</b>	-	-	-	-	-	-
<b>FUND BALANCES - ENDING</b>	<u>\$ 1,400,460</u>	<u>\$ 282,015</u>	<u>\$ 728,268</u>	<u>\$ 10,704</u>	<u>\$ 51,761</u>	<u>\$ 1,060,046</u>

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



ST. TAMMANY PARISH POLICE JURY  
CAPITAL PROJECTS FUNDS  
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
For The Year Ended December 31, 1998

	Capital Street Improvement District No. 6 Fund	Capital Street Improvement District No. 7 Fund	Capital Street Improvement District No. 8 Fund	Capital Street Improvement District No. 9 Fund	Capital Street Improvement District No. 10 Fund
<b>REVENUES</b>					
Federal Grants	\$ -	\$ -	\$ -	\$ -	\$ -
Fees, Charges, Commissions for Services	-	60,000	-	-	-
Other Revenues, Primarily Interest	<u>41,459</u>	<u>72,222</u>	<u>14,501</u>	<u>22,737</u>	<u>24,303</u>
Total Revenues	<u>41,459</u>	<u>132,222</u>	<u>14,501</u>	<u>22,737</u>	<u>24,303</u>
<b>EXPENDITURES</b>					
Public Safety	-	-	-	-	-
Public Works	<u>847,370</u>	<u>144,460</u>	<u>260,094</u>	<u>624,965</u>	<u>442,870</u>
Culture and Recreation	-	-	-	-	-
Total Expenditures	<u>847,370</u>	<u>144,460</u>	<u>260,094</u>	<u>624,965</u>	<u>442,870</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u>(805,911)</u>	<u>(12,238)</u>	<u>(245,593)</u>	<u>(602,228)</u>	<u>(418,567)</u>
<b>OTHER FINANCING SOURCES (USES)</b>					
Proceeds from Sale of Bonds	-	-	-	-	-
Fund Transfers-In	<u>785,955</u>	<u>924,791</u>	<u>257,306</u>	<u>456,048</u>	<u>481,777</u>
Fund Transfers-Out	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>785,955</u>	<u>924,791</u>	<u>257,306</u>	<u>456,048</u>	<u>481,777</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER SOURCES (USES)</b>	<u>(19,956)</u>	<u>912,553</u>	<u>11,713</u>	<u>(146,180)</u>	<u>63,210</u>
<b>FUND BALANCES - BEGINNING</b>	<u>224,053</u>	<u>223,934</u>	<u>138,879</u>	<u>146,459</u>	<u>(22,680)</u>
<b>RESIDUAL EQUITY TRANSFER</b>	-	-	-	-	-
<b>FUND BALANCES - ENDING</b>	<u>\$ 204,097</u>	<u>\$ 1,136,487</u>	<u>\$ 150,592</u>	<u>\$ 279</u>	<u>\$ 40,530</u>

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

ST. TAMMANY PARISH POLICE JURY  
CAPITAL PROJECTS FUNDS  
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
For The Year Ended December 31, 1998

	Capital Street Improvement District No. 11 Fund	Capital Street Improvement District No. 12 Fund	Capital Street Improvement District No. 13 Fund	Capital Street Improvement District No. 14 Fund	Totals December 31, 1998	1997
<b>REVENUES</b>						
Federal Grants	\$ -	\$ -	\$ -	\$ -	\$ 181,139	\$ 1,078,473
Fees, Charges, Commissions for Services	-	-	-	-	123,110	-
Other Revenues, Primarily Interest	52,986	2,379	50,824	20,839	3,146,224	548,898
Total Revenues	52,986	2,379	50,824	20,839	3,450,473	1,627,371
<b>EXPENDITURES</b>						
Public Safety	-	-	-	-	4,847,596	-
Public Works	118,748	-	292,646	526,123	5,704,921	5,495,482
Culture and Recreation	-	-	-	-	-	-
Total Expenditures	118,748	-	292,646	526,123	10,552,517	5,495,482
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u>(65,762)</u>	<u>2,379</u>	<u>(241,822)</u>	<u>(505,284)</u>	<u>(7,102,044)</u>	<u>(3,868,111)</u>
<b>OTHER FINANCING SOURCES (USES)</b>						
Proceeds from Sale of Bonds	-	-	-	-	61,900,000	-
Fund Transfers-In	870,699	45,528	785,273	320,433	11,334,738	4,084,797
Fund Transfers-Out	-	-	-	-	(7,201,050)	-
Total Other Financing Sources (Uses)	870,699	45,528	785,273	320,433	66,033,688	4,084,797
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER SOURCES (USES)</b>	804,937	47,907	543,451	(184,851)	58,931,644	216,686
<b>FUND BALANCES - BEGINNING</b>	566,727	225	388,116	184,944	3,345,744	3,129,058
<b>RESIDUAL EQUITY TRANSFER</b>	-	-	-	-	(1,088,474)	-
<b>FUND BALANCES - ENDING</b>	<u>\$ 1,371,664</u>	<u>\$ 48,132</u>	<u>\$ 931,567</u>	<u>\$ 93</u>	<u>\$ 61,188,914</u>	<u>\$ 3,345,744</u>

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

**INTERNAL SERVICE FUNDS**

ST. TAMMANY PARISH  
INTERNAL SERVICE FUNDS  
COMBINING BALANCE SHEET  
December 31, 1998

	586 Post Employment Health Plan Fund	567 Justice Complex Fund	575 Unemployment Fund	504 Public-Works Administration Fund	580 Risk Management Insurance Fund	585 Health Insurance Fund	590 Workers' Compensation Insurance Fund
<b>ASSETS</b>							
Cash and Temporary Cash Investments	\$ 339,106	\$ -	\$ 225,169	\$ 15,620	\$ 3,039,289	\$ 311,871	\$ 1,264,429
Receivables	5,337	-	4,090	26,566	90,670	131,424	25,024
Prepaid Insurance	-	-	-	-	7,419	-	-
Due from Other Funds	-	-	-	-	-	629,708	-
Restricted Assets	-	-	-	-	-	-	-
Fixed Assets, Net of Depreciation	-	-	-	106,549	-	-	-
Total Assets	<u>\$ 344,443</u>	<u>\$ -</u>	<u>\$ 229,259</u>	<u>\$ 148,735</u>	<u>\$ 3,137,378</u>	<u>\$ 1,073,003</u>	<u>\$ 1,289,453</u>
<b>LIABILITIES AND FUND EQUITY</b>							
<b>LIABILITIES</b>							
Accounts Payable	\$ -	\$ -	\$ 4,268	\$ 21,042	\$ 364,986	\$ 642	\$ 46,629
Accrued Liabilities	324,717	-	-	-	2,553,250	338,042	84,153
Salaries and Wages Payable	-	-	-	21,144	-	-	-
Due to Other Funds	-	-	-	-	-	-	-
Bonds Payable	-	-	-	-	-	-	-
Total Liabilities	<u>324,717</u>	<u>-</u>	<u>4,268</u>	<u>42,186</u>	<u>2,918,236</u>	<u>338,684</u>	<u>130,782</u>
<b>FUND EQUITY</b>							
Retained Earnings	-	-	-	-	219,142	734,319	1,158,671
Reserved for Self Insurance	-	-	-	-	-	-	-
Reserved for Restricted Assets	-	-	224,991	106,549	-	-	-
Unreserved	19,726	-	-	-	-	-	-
Total Fund Equity	<u>19,726</u>	<u>-</u>	<u>224,991</u>	<u>106,549</u>	<u>219,142</u>	<u>734,319</u>	<u>1,158,671</u>
Total Liabilities and Fund Equity	<u>\$ 344,443</u>	<u>\$ -</u>	<u>\$ 229,259</u>	<u>\$ 148,735</u>	<u>\$ 3,137,378</u>	<u>\$ 1,073,003</u>	<u>\$ 1,289,453</u>

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

ST. TAMMANY PARISH  
INTERNAL SERVICE FUNDS  
COMBINING BALANCE SHEET  
December 31, 1998

ASSETS	501	503	520	525	566	Totals	
	Financial Services Fund	St. Tammany Administrative Complex Fund	St. Tammany Parish Police Jury Complex Fund	Highway 59 Police Jury Complex Fund	DHH Building Fund	1998	December 31, 1997
Cash and Temporary Cash Investments	\$ 227,179	\$ 246,921	\$ 305,091	\$ 123,040	\$ -	\$ 6,097,715	\$ 7,055,883
Receivables	208	3,596	4,981	2,270	13,574	307,740	256,816
Prepaid Insurance	331	-	-	-	-	7,750	7,053
Due from Other Funds	-	-	-	-	-	629,708	1,210,355
Restricted Assets	-	179,750	-	-	-	179,750	180,313
Fixed Assets, Net of Depreciation	350,760	1,276,443	1,120,933	2,178,704	3,801,325	8,834,714	6,730,486
Total Assets	\$ 578,478	\$ 1,706,710	\$ 1,431,005	\$ 2,304,014	\$ 3,814,899	\$ 16,057,377	\$ 15,440,906
<b>LIABILITIES AND FUND EQUITY</b>							
<b>LIABILITIES</b>							
Accounts Payable	\$ 13,152	\$ 6,501	\$ 3,189	\$ 13,919	\$ 447,066	\$ 921,394	\$ 263,273
Accrued Liabilities	-	-	-	-	-	3,300,162	2,806,056
Salaries and Wages Payable	9,565	1,123	686	-	-	32,518	28,642
Due to Other Funds	-	-	300,000	-	138,128	438,128	1,350,000
Bonds Payable	-	600,000	-	-	2,140,000	2,740,000	2,980,000
Total Liabilities	22,717	607,624	303,875	13,919	2,725,194	7,432,202	7,427,971
<b>FUND EQUITY</b>							
Retained Earnings	-	-	-	-	-	2,112,132	2,195,959
Reserved for Self Insurance	-	179,750	-	-	-	179,750	180,313
Reserved for Restricted Assets	-	919,336	1,127,130	2,290,095	1,089,705	6,333,293	5,636,663
Unreserved	555,761	1,099,086	1,127,130	2,290,095	1,089,705	8,625,175	8,012,935
Total Fund Equity	555,761	1,099,086	1,127,130	2,290,095	1,089,705	8,625,175	8,012,935
Total Liabilities and Fund Equity	\$ 578,478	\$ 1,706,710	\$ 1,431,005	\$ 2,304,014	\$ 3,814,899	\$ 16,057,377	\$ 15,440,906



ST. TAMMANY PARISH  
INTERNAL SERVICE FUNDS  
COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNINGS  
For The Year Ended December 31, 1998

	Post Employment Health Plan Fund	Justice Complex Fund	Unemployment Fund	Public-Works Administration Fund	Risk Management Insurance Fund	Health Insurance Fund	Workers' Compensation Insurance Fund
<b>OPERATING REVENUES</b>							
Charges for Services	\$ 350,758	\$ -	\$ -	\$ 1,058,283	\$ 1,205,770	\$ 1,362,789	\$ 327,492
Federal and State Grants	-	-	-	66,471	183,851	-	-
Miscellaneous	9,061	-	29,060	5,329	210,039	37,878	56,751
Total Operating Revenues	<u>359,819</u>	<u>-</u>	<u>29,060</u>	<u>1,130,083</u>	<u>1,599,660</u>	<u>1,400,667</u>	<u>384,243</u>
<b>OPERATING EXPENSES</b>							
Personnel Expense	340,093	-	3,970	776,731	-	-	-
Materials and Supplies	-	-	-	79,670	-	-	-
Occupancy Expense	-	-	-	53,286	-	-	-
Dues and Subscriptions	-	-	-	2,766	-	-	-
Professional Services	-	-	-	100,768	-	-	-
Insurance Expense	-	-	6,541	13,200	1,021,324	1,899,336	177,405
Maintenance Expense	-	-	-	5,282	-	-	-
Rental Expense	-	-	-	57,710	-	-	-
Interest Expense	-	-	-	-	-	-	-
Depreciation	-	-	-	46,506	-	-	-
Other	-	-	-	2,192	370,332	-	-
Total Operating Expenses	<u>340,093</u>	<u>-</u>	<u>10,511</u>	<u>1,138,111</u>	<u>1,391,656</u>	<u>1,899,336</u>	<u>177,405</u>
Operating Income (Loss)	19,726	-	18,549	(8,028)	208,004	(498,669)	206,838
<b>TRANSFERS-IN</b>							
Net Income (Loss)	19,726	-	18,549	(8,028)	208,004	(498,669)	206,838
<b>RETAINED EARNINGS - BEGINNING</b>	-	210,616	206,442	114,577	11,138	1,232,988	951,833
<b>PRIOR-PERIOD ADJUSTMENT</b>	-	(1,304,376)	-	-	-	-	-
<b>RESIDUAL EQUITY TRANSFER</b>	-	1,093,760	-	-	-	-	-
<b>RETAINED EARNINGS - ENDING</b>	<u>\$ 19,726</u>	<u>\$ -</u>	<u>\$ 224,991</u>	<u>\$ 106,549</u>	<u>\$ 219,142</u>	<u>\$ 734,319</u>	<u>\$ 1,158,671</u>

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

**ST. TAMMANY PARISH**  
**INTERNAL SERVICE FUNDS**  
**COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN RETAINED EARNINGS**  
**For The Year Ended December 31, 1998**

	Financial Services Fund	St. Tammany			Highway 59 Police Jury Complex Fund	DHH Building Fund	Totals	
		Administrative Complex Fund	Parish Police Jury Complex Fund	St. Tammany Police Jury Complex Fund			1998	December 31, 1997
<b>OPERATING REVENUES</b>								
Charges for Services	\$ 639,389	\$ 322,770	\$ 306,838	\$ 206,600	\$ -	\$ 5,780,689	\$ 5,305,672	
Federal and State Grants	-	-	-	-	-	250,322	43,225	
Miscellaneous	34	14,332	22,314	5,408	97,735	487,941	478,660	
Total Operating Revenues	<u>639,423</u>	<u>337,102</u>	<u>329,152</u>	<u>212,008</u>	<u>97,735</u>	<u>6,518,952</u>	<u>5,827,557</u>	
<b>OPERATING EXPENSES</b>								
Personnel Expense	418,894	61,085	52,673	17,450	-	1,670,896	1,247,615	
Materials and Supplies	49,341	4,557	4,978	5,839	-	144,385	144,062	
Occupancy Expense	16,498	57,893	57,702	40,176	-	225,555	317,069	
Dues and Subscriptions	2,660	-	-	-	-	5,426	4,858	
Professional Services	37,912	-	-	5,400	-	144,080	139,808	
Insurance Expense	1,200	38,408	35,940	29,612	-	3,222,966	2,380,968	
Maintenance Expense	13,117	47,276	66,449	41,255	-	173,379	23,298	
Rental Expense	43,246	-	-	-	-	100,956	142,881	
Interest Expense	-	47,250	-	-	-	47,250	49,125	
Depreciation	12,704	28,755	25,304	50,099	-	163,368	151,745	
Other	52,947	-	488	-	-	425,959	141,168	
Total Operating Expenses	<u>648,519</u>	<u>285,224</u>	<u>243,534</u>	<u>189,831</u>	<u>-</u>	<u>6,324,220</u>	<u>4,742,597</u>	
Operating Income (Loss)	(9,096)	51,878	85,618	22,177	97,735	194,732	1,084,960	
<b>TRANSFERS-IN</b>								
Net Income (Loss)	(9,096)	51,878	171,618	47,177	614,859	822,856	1,399,960	
<b>RETAINED EARNINGS - BEGINNING</b>	564,857	1,047,208	955,512	2,242,918	474,846	8,012,935	6,612,975	
<b>PRIOR-PERIOD ADJUSTMENT</b>	-	-	-	-	-	(1,304,376)	-	
<b>RESIDUAL EQUITY TRANSFER</b>	-	-	-	-	-	1,093,760	-	
<b>RETAINED EARNINGS - ENDING</b>	<u>\$ 555,761</u>	<u>\$ 1,099,086</u>	<u>\$ 1,127,130</u>	<u>\$ 2,290,095</u>	<u>\$ 1,089,705</u>	<u>\$ 8,625,175</u>	<u>\$ 8,012,935</u>	

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

ST. TAMMANY PARISH  
INTERNAL SERVICE FUNDS  
COMBINING STATEMENT OF CASH FLOWS  
For The Year Ended December 31, 1998

	Post Employment Health Plan Fund	Justice Complex Fund	Unemployment Fund	Public-Works Administration Fund	Risk Management Insurance Fund	Health Insurance Fund	Workers' Compensation Insurance Fund
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>							
Operating Income (Loss)	\$ 19,726	\$ -	\$ 18,549	\$ (8,028)	\$ 208,004	\$ (498,669)	\$ 206,838
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by (Used in) Operating Activities:							
Depreciation	-	-	-	46,506	-	-	-
Changes in Assets and Liabilities:							
(Increase) Decrease in Accounts Receivable	(5,337)	419	(2,849)	(11,595)	54,917	(64,464)	(14,629)
(Increase) Decrease in Restricted Assets	-	-	-	-	-	-	-
(Increase) Decrease in Prepaid Insurance	-	-	-	-	(752)	-	-
(Increase) Decrease in Due from Other Funds	-	-	-	-	1,000,000	(419,352)	-
Increase (Decrease) in Accounts Payable and Accrued Liabilities	324,717	(128,774)	3,704	10,107	306,706	169,391	46,629
Increase (Decrease) in Due to Other Funds	-	(1,000,000)	-	-	-	-	-
Net Cash Provided by (Used in) Operating Activities	339,106	(1,128,355)	19,404	36,990	1,568,875	(813,094)	238,838
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>							
Loans and Transfers-In from Other Funds	-	1,093,760	-	-	-	-	-
Proceeds from Debt Issuance	-	-	-	-	-	-	-
Principal Paid on Debt Issuances	-	-	-	-	-	-	-
Investment in Fixed Assets	-	-	-	(38,478)	-	-	-
Net Cash Provided by (Used in) Capital and Related Financing	-	1,093,760	-	(38,478)	-	-	-
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>							
Operating Transfers-In (Out)	-	-	-	-	-	-	-
<b>NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</b>	339,106	(34,595)	19,404	(1,488)	1,568,875	(813,094)	238,838
<b>CASH AND CASH EQUIVALENTS - BEGINNING</b>	-	34,595	205,765	17,108	1,470,414	1,124,965	1,025,591
<b>CASH AND CASH EQUIVALENTS - ENDING</b>	\$ 339,106	\$ -	\$ 225,169	\$ 15,620	\$ 3,039,289	\$ 311,871	\$ 1,264,429

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

ST. TAMMANY PARISH  
INTERNAL SERVICE FUNDS  
COMBINING STATEMENT OF CASH FLOWS  
For The Year Ended December 31, 1998

	Financial Services Fund	St. Tammany Administrative Complex Fund	St. Tammany Parish Jury Complex Fund	Highway 59 Police Jury Complex Fund	DHH Building Fund	Totals December 31, 1998	1997
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>							
Operating Income (Loss)	\$ (9,096)	\$ 51,878	\$ 85,618	\$ 22,177	\$ 97,735	\$ 194,732	\$ 1,084,960
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by (Used in) Operating Activities:							
Depreciation	12,704	28,755	25,304	50,099	-	163,368	151,745
Changes in Assets and Liabilities:							
(Increase) Decrease in Accounts Receivable	(208)	(2,473)	(3,744)	(1,786)	825	(50,924)	(183,348)
(Increase) Decrease in Restricted Assets	55	563	-	-	-	563	(781)
(Increase) Decrease in Prepaid Insurance	-	-	-	-	-	(697)	5,984
(Increase) Decrease in Due from Other Funds	-	-	-	-	-	580,648	313,720
Increase (Decrease) in Accounts Payable and Accrued Liabilities	3,374	(421)	(214)	8,567	412,317	1,156,103	289,675
Increase (Decrease) in Due to Other Funds	-	-	(50,000)	-	138,128	(911,872)	(50,000)
Net Cash Provided by (Used in) Operating Activities	6,829	78,302	56,964	79,057	649,005	1,131,921	1,611,955
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>							
Loans and Transfers-In from Other Funds	-	-	-	-	-	1,093,760	-
Proceeds from Debt Issuance	-	-	-	-	-	-	2,500,000
Principal Paid on Debt Issuances	-	(30,000)	-	-	(210,000)	(240,000)	(175,000)
Investment in Fixed Assets	(98,728)	-	(6,438)	(45,676)	(3,382,653)	(3,571,973)	(2,139,531)
Net Cash Provided by (Used in) Capital and Related Financing	(98,728)	(30,000)	(6,438)	(45,676)	(3,592,653)	(2,718,213)	185,469
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>							
Operating Transfers-In (Out)	-	-	86,000	25,000	517,124	628,124	315,000
<b>NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</b>	(91,899)	48,302	136,526	58,381	(2,426,524)	(958,168)	2,112,424
<b>CASH AND CASH EQUIVALENTS - BEGINNING</b>	319,078	198,619	168,565	64,659	2,426,524	7,055,883	4,943,459
<b>CASH AND CASH EQUIVALENTS - ENDING</b>	\$ 227,179	\$ 246,921	\$ 305,091	\$ 123,040	\$ -	\$ 6,097,715	\$ 7,055,883

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

**SUPPORTING SCHEDULES**



SCHEDULE 1

**ST. TAMMANY PARISH POLICE JURY  
SCHEDULE OF COMPENSATION PAID TO JURY MEMBERS  
For The Year Ended December 31, 1998**

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

Police Juror	Amount
Stephen Stefancik, President	\$ 14,400
Floyd Glass, Vice President	14,400
John B. Pepperman	14,400
David Doherty	14,400
Barry Dean Bagert	14,400
Kevin Davis	14,400
James A. Thompson, II	14,400
Wilfred C. Griffin, Jr.	14,400
Gary Singletary	14,400
Kerry Harwell, Sr.	14,400
Thomas J. Smith, Jr.	14,400
Ray B. Willie, Jr.	14,400
Joseph Thomas	14,400
Connie Glockner	14,400
	\$ 201,600

**ST. TAMMANY PARISH POLICE JURY  
SCHEDULE OF INSURANCE COVERAGE  
In Effect as of December 31, 1998**

<u>Policy Number</u>	<u>Insurer</u>	<u>Expires</u>	<u>Type of Coverage</u>
486-91-31	National Union Fire Insurance Company of Pittsburgh, PA	January 1, 1999	Public Officials & Employees Liabilities
AGC4460-LA	Safety National Casualty Corp.	January 1, 1999	Excess Workmen's Compensation and Employers' Liability
RHD 306439	Royal Indemnity Company	January 1, 1999	Building and Business Property Coverage
006469-8	Coregis Insurance Company	January 1, 1999	Comprehensive General Liability Automobile Liability Inland Marine Property Insurance Crime Insurance Employee Benefit Liability
503 146483-2	Coregis Insurance Company	January 1, 1999	Excess General and Auto Liability
3-0067-2086-0	Omaha Property & Casualty	January 1, 1999	Flood Insurance
3-0067-2105-8	Omaha Property & Casualty	January 1, 1999	Flood Insurance
3-0067-2085-2	Omaha Property & Casualty	January 1, 1999	Flood Insurance
3-0067-2084-5	Omaha Property & Casualty	January 1, 1999	Flood Insurance
3-0067-2103-3	Omaha Property & Casualty	January 1, 1999	Flood Insurance
3-0067-2104-1	Omaha Property & Casualty	January 1, 1999	Flood Insurance
3-0065-9176-6	Omaha Property & Casualty	October 2, 1999	Flood Insurance
LJM2977	Lloyd's of London	February 15, 1999	Property Insurance for Community Access Channel Equipment
BAJBMC-473K7004T	The Travelers	January 1, 1999	Boiler and Machinery Coverage

NOTE: For calendar year 1999, 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, 1998, and have issued our report thereon dated May 30, 1999. 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.

**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 State cognizant agency), the Legislative Auditor of the State of Louisiana, and Federal grantor agencies and pass-through entities, and is not intended to be and should not be used by anyone other than these specified parties.



A Professional Accounting Corporation

May 30, 1999





**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, 1998. 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*. Those 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.

As described in item 98-1 in the accompanying schedule of findings and questioned costs, St. Tammany Parish did not comply with the subrecipient monitoring requirements applicable to its Safer St. Tammany – Grants to Encourage Arrest Policies Grant. Compliance with such requirements is necessary, in our opinion, for the St. Tammany Parish to comply with requirements applicable to that program.

In our opinion, except for the noncompliance described in the preceding paragraph, St. Tammany 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, 1998.

### 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 OMB Circular A-133.

We noted a certain matter involving the internal control over compliance and its operation that we consider to be a reportable condition. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over compliance that, in our judgment, could adversely affect St. Tammany Parish's ability to administer a major federal program in accordance with the applicable requirements of laws, regulations, contracts, and grants. The reportable condition is described in the accompanying schedule of findings and questioned costs as item 98-1.

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 noncompliance with applicable requirements of laws, regulations, contracts, and grants that would be material in relation to a 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. Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be reportable conditions, and accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, we believe the reportable condition described above is not a material weakness.

This report is intended for the information of the Police Jury, Parish management, the Louisiana State Department of Social Service (the designated State cognizant agency), the Legislative Auditor of the State of Louisiana, and Federal grantor agencies and pass-through entities, and is not intended to be and should not be used by anyone other than these specified parties.



A Professional Accounting Corporation

May 30, 1999

**ST. TAMMANY PARISH POLICE JURY  
SCHEDULE OF FINDINGS AND QUESTIONED COST  
For The Year ended December 31, 1998**

**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. One reportable condition disclosed during 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. The condition is not reported as a material weakness.
5. The auditor's report on compliance for the major federal award programs for the Parish expresses a qualified 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>
Community Services Block Grant	93.569
Safer St. Tammany – Grants to Encourage Arrest Policies	16.590

8. The threshold for distinguishing Types A and B programs was \$300,000.
9. The Parish was determined to be a low-risk auditee.

**B. FINDINGS - FINANCIAL STATEMENTS AUDIT**

None

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

**DEPARTMENT OF JUSTICE**

98-1 Safer St. Tammany – Grants to Encourage Arrest Policies – CFDA No. 16.590; Grant Period – Year ended December 31, 1998

Reportable Condition/Compliance Finding: The St. Tammany Parish Police Jury serves as a pass-through agency for the Safer St. Tammany – Grants to Encourage Arrest Policies Grant. Funding is received from the Department of Justice, and then disbursed to the subgrantees. However, the Parish did not perform any type of subrecipient monitoring to verify that the subgrantees were complying with the provisions of the grant award.

**ST. TAMMANY PARISH POLICE JURY**  
**SCHEDULE OF FINDINGS AND QUESTIONED COST (Continued)**  
**For The Year ended December 31, 1998**

**C. FINDINGS AND QUESTIONED COSTS - MAJOR FEDERAL AWARD PROGRAMS**  
**AUDIT (Continued)**

DEPARTMENT OF JUSTICE

98-1 Safer St. Tammany – Grants to Encourage Arrest Policies – CFDA No. 16.590; Grant  
Period – Year ended December 31, 1998 (Continued)

Recommendation: The Parish should implement a system whereby the operations and procedures utilized by the subgrantees of the award are monitored on a regular basis, and that the expenditures incurred by the subgrantees through this grant comply with the provisions of the grant award.

Response: We concur with the auditor's recommendations. Such a procedure will be implemented immediately.

**ST. TAMMANY PARISH  
STATUS OF PRIOR YEAR AUDIT OF FINDINGS  
For The Year Ended December 31, 1997**

There were no findings noted in the prior year audit.



**ST. TAMMANY PARISH POLICE JURY**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
For The Year Ended December 31, 1998

Federal Grantor Pass Through Grantor Program Title	CFDA #	Grant Period	Total Grant Award	(Accrued) Deferred Revenue at December 31, 1997	Cash Receipts	Revenue Recognized	Expenditures	(Accrued) Deferred Revenue at December 31, 1998
<b>U.S. DEPT. OF TRANSPORTATION:</b>								
Passed through LA Dept. of Transportation - Capital Improvement Grant	20.500	1/96 - compl.	\$ 403,000	\$ (31,836)	\$ 67,997	\$ 41,200	\$ 41,200	\$ (5,039)
Capital Improvement Grant	20.500	10/98 - compl.	484,000	-	-	139,939	139,939	(139,939)
National Recreational Trails Funding Program - Bridges	20.219	7/96 - compl.	322,770	(29,608)	29,608	-	-	-
<b>U.S. DEPT. OF HOUSING AND URBAN DEVELOPMENT:</b>								
Passed through LA Dept. of Social Services - Emergency Shelter Grants Program	14.231	7/96 - 6/98	25,000	(4,843)	13,917	9,074	9,074	-
Emergency Shelter Grants Program	14.231	7/97 - 6/99	15,000	-	14,303	14,303	14,303	-
Emergency Shelter Grants Program	14.231	7/98 - 6/00	28,724	-	-	858	858	(858)
<b>U.S. DEPT. OF HEALTH AND HUMAN SERVICES:</b>								
Passed through State Dept. of Labor - Community Services Block Grant (CSBG)	93.569	1/97 - 12/97	303,194	(82,709)	82,709	-	-	-
Community Services Block Grant (CSBG)	93.569	1/98 - 12/98	295,424	-	257,452	284,282	284,282	(26,830)
Passed through State Dept. of Social Services - Low-Income Home Energy Asst. (LIHEAP)	93.568	1/97 - 12/97	120,024	(15,437)	15,437	-	-	-
Low-Income Home Energy Asst. (LIHEAP)	93.568	1/98 - 12/00	229,413	-	203,168	229,413	229,413	(26,245)
Passed through State Department of Justice - State Court Improvement Grant	93.586	1998	Reimb.	-	28,098	28,098	28,098	-
<b>U.S. DEPT. OF AGRICULTURE:</b>								
Housing Preservation Grant	10.433	9/97 - 9/98	50,000	-	30,213	30,213	30,213	-
Passed through the Office of the Governor - Rural Development Grant	10.769		49,214	-	-	46,583	46,583	(46,583)
Rural Development Grant	10.769	11/97 - 6/98	21,269	-	184	21,269	21,269	(21,085)
Passed through State Dept. of Social Services - Food Stamp Program	10.551	7/97 - 6/98	Reimb.	(7,763)	7,763	-	-	-
Passed through State Dept. of Agriculture and Forestry - Commodities	10.569	10/97 - 9/98	Reimb.	(149)	4,308	4,159	4,159	-
Commodities	10.569	10/98 - 9/99	Reimb.	-	1,047	1,047	1,047	-
Passed through State Dept. Education - Summer Food Service Program	10.559	1/98 - 12/98	61,505	-	56,286	56,286	56,286	-
<b>U.S. DEPT. OF ENERGY:</b>								
Passed through State Dept. of Social Services - Weatherization	81.042	4/97 - 3/98	157,002	(8,868)	56,069	47,201	47,201	-
Weatherization	81.042	4/98 - 3/99	44,457	-	-	-	-	-

**ST. TAMMANY PARISH POLICE JURY**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
For The Year Ended December 31, 1998

Federal Grantor Pass Through Grantor Program Title	CFDA #	Grant Period	Total Grant Award	(Accrued) Deferred Revenue at December 31, 1997	Cash Receipts	Revenue Recognized	Expenditures	(Accrued) Deferred Revenue at December 31, 1998
<b>FEDERAL EMERGENCY MANAGEMENT AGENCY:</b>								
Passed through State Dept. of Military, Office of Emergency Preparedness -								
Emergency Management - State and Local Assistance	83.534	1998	141,565	-	-	141,565	141,565	(141,565)
Emergency Management - State and Local Assistance	83.534	10/97 - 9/98	32,105	(14,972)	32,104	39,798	39,798	(22,666)
Emergency Management - Flood Hazard Mitigation Grant	83.516	5/97 - compl.	779,444	228,885	219,001	213,762	213,762	234,124
Passed through the United Way -								
Federal Emergency Management Food and Shelter	83.523	10/97 - 9/98	27,098	-	27,098	27,098	27,098	-
<b>U.S. DEPT. OF COMMERCE:</b>								
Passed through State Dept. of Natural Resources -								
Coastal Zone Management Administration Award	11.419	7/97 - 6/98	35,000	-	14,967	14,967	14,967	-
Coastal Zone Management Administration Award	11.419	7/98 - 6/99	35,000	-	5,296	8,603	8,603	(3,307)
<b>U.S. DEPT. OF JUSTICE</b>								
Local Law Enforcement Block Grant	16.592	10/96 - 9/98	101,643	-	31,048	31,048	31,048	-
Local Law Enforcement Block Grant	16.592	10/97 - 9/99	109,867	-	109,893	94,914	94,914	14,979
Safer St. Tammany - Grants to Encourage Arrest Policies	16.590	03/97 - 2/00	1,000,176	(101,244)	178,048	225,735	225,735	(148,931)
<b>U.S. DEPT. OF LABOR:</b>								
Passed through State Dept. of Employment and Training -								
Job Training Partnership Act	17.250	1998	3,138	-	3,103	3,103	3,103	-
<b>TOTAL FEDERAL GRANTS</b>				<b>\$ (68,544)</b>	<b>\$ 1,489,117</b>	<b>\$ 1,754,518</b>	<b>\$ 1,754,518</b>	<b>\$ (333,945)</b>

**ST. TAMMANY PARISH**  
**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**For The Year Ended December 31, 1998**

**NOTE A**

**DESCRIPTION OF GRANTS**

The majority of Federal assistance received by the Parish is in the form of flow-through grants that pass through a state agency prior to reaching the Parish. Among these are the Community Services Block Grant, Low-Income Home Energy Assistance Grant, Weatherization Grant and the Local Law Enforcement Block Grant. Other Federal Assistance is received directly by the Parish, such as the Housing Preservation Grant.

**NOTE B**

**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.

**ACCRUED REIMBURSEMENT**

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

**NOTE C**

**SUBRECIPIENTS**

During 1998, the Parish made payments to subrecipients out of funds received under the Safer St. Tammany Against Domestic Violence Grant as follows:

St. Tammany Parish Sheriff's Office	\$ 116,314
District Attorney of the 22 <sup>nd</sup> Judicial District	84,859
Safe Harbor, Inc (A not-for-profit agency)	<u>24,562</u>
 Total Payments to Subrecipients	 <u>\$ 225,735</u>



**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, 1998 and have issued our report thereon dated May 30, 1999, 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, covenants, provisions, or conditions of the Parish Transportation Act (Act 508 of 1980), Louisiana Revised Statutes 48:753-754, 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 is not intended to be and should not be used by anyone other than the specified users.

A Professional Accounting Corporation

May 30, 1999





**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, 1998, and have issued our report thereon dated May 30, 1999, 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 is not intended to be and should not be used by anyone other than the specified users.

*LaPorte, Schirt, Romig & Hand*

A Professional Accounting Corporation

May 30, 1999



**Steve Stefancik**  
President



**Floyd D. Glass**  
Vice-President

Floyd D. Glass, Dist. 1  
Ray "Bernie" Willie, Jr., Dist. 2  
James A. "Red" Thompson, Dist. 3  
Will Griffin, Dist. 4  
Kerry Harwell, Sr., Dist. 5  
Gary Singletary, Dist. 6  
Connie Glockner, Dist. 7

**ST. TAMMANY PARISH POLICE JURY**  
Department of Finance  
P. O. BOX 628  
COVINGTON, LOUISIANA 70434  
(504) 898-2513 or (504) 646-4084

D.L. "Dave" Doherty, Dist. 8  
Barry Bagert, Dist. 9  
Bart Pepperman, Dist. 10  
Steve Stefancik, Dist. 11  
Kevin Davis, Dist. 12  
Joe "Coach" Thomas, Dist. 13  
Thomas J. Smith, Jr., Dist. 14

June 17, 1999

Daniel G. Kyle  
Legislative Auditor  
State of Louisiana  
Post Office Box 94397  
Baton Rouge, LA 74397

Dear Mr. Kyle:

**CORRECTIVE ACTION PLAN**

The St. Tammany Parish Police Jury respectfully submits the following corrective action plan for the year ended December 31, 1998. The finding from the schedule of findings and questioned costs is discussed below. The finding is numbered consistently with the number assigned in the schedule

**FINDINGS-FEDERAL AWARD PROGRAMS AUDIT**

**DEPARTMENT OF JUSTICE**

98-1 Safer St. Tammany-Grants to Encourage Arrest Policies Grant-CFDA No. 16.590

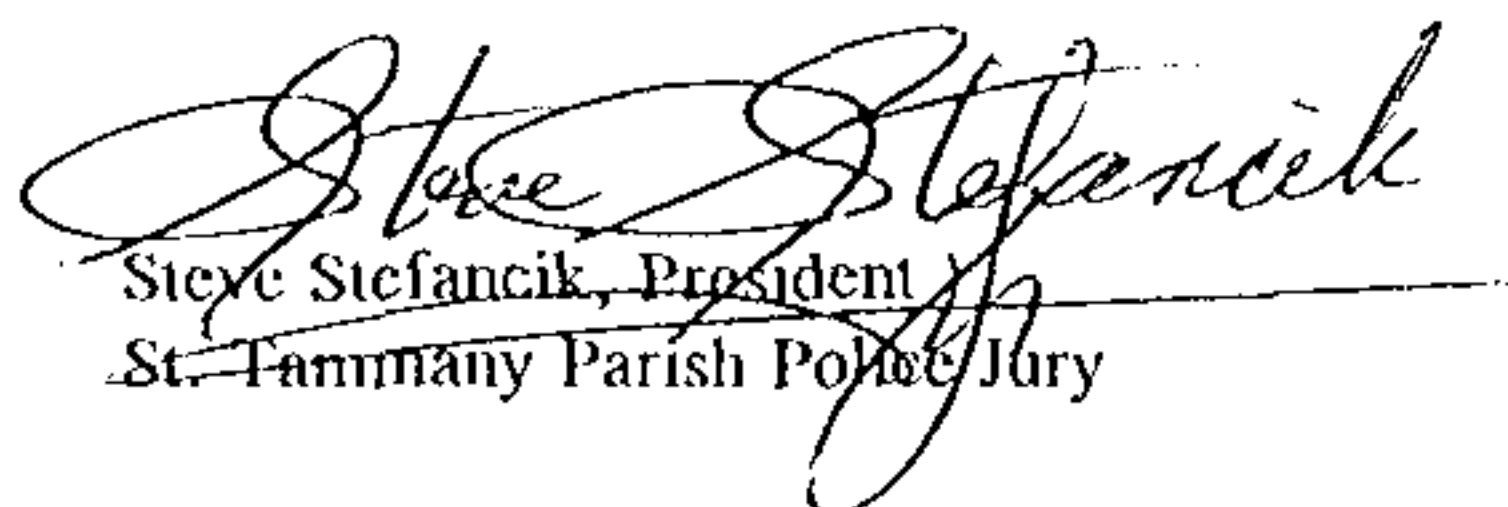
**Description of Findings:** Inadequate Monitoring of Subrecipients of the Safer St. Tammany-Grants to Encourage Arrest Policies Grant.

**Corrective Action Planned:** Site visits will be performed on each subrecipient on a periodic basis to verify accuracy of reimbursement requests and that the provisions of the grant are being followed.

**Contact Person:** Felicia Leonard

**Anticipated Completion Date:** Corrective action will be implemented immediately.

Sincerely,

  
Steve Stefancik, President  
St. Tammany Parish Police Jury

SS/twm