

# COMPREHENSIVE ANNUAL FINANCIAL REPORT

## ST. TAMMANY PARISH COVINGTON, LOUISIANA

FOR FISCAL YEAR ENDED  
DECEMBER 31, 2003



**Kevin Davis**  
Parish President

2004 Parish Council Members

District 1	Marty Dean	District 8	Chris Canulette
District 2	Russell Fitzmorris	District 9	Barry Bagert
District 3	James A. Thompson	District 10	Henry Billiot
District 4	Pat Brister	District 11	Steve Stefancik
District 5	Marty Gould	District 12	Jerry Binder
District 6	Gary Singletary	District 13	Joe Thomas
District 7	Joseph Impastato	District 14	Ken Burkhalter

Prepared by:  
Department of Finance  
Leslie S. Long, Director

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

Release Date 7-14-04



**ST. TAMMANY PARISH GOVERNMENT  
COMPREHENSIVE ANNUAL FINANCIAL REPORT  
FOR THE YEAR ENDED DECEMBER 31, 2003**

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# INTRODUCTORY SECTION







## ST. TAMMANY PARISH

DEPARTMENT OF FINANCE

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*Kevin Davis*

*Parish President*

June 15, 2004

To the Members of the St. Tammany Parish Council  
Covington, Louisiana

State law requires that all general-purpose local governments publish, within six months of the close of each fiscal year, a complete set of financial statements presented in conformity with generally accepted accounting principles (GAAP) and audited in accordance with generally accepted auditing standards by a firm of licensed certified public accountants. Pursuant to that requirement, we hereby issue the comprehensive annual financial report of St. Tammany Parish Government for the fiscal year ended December 31, 2003.

This report consists of management's representations concerning the finances of St. Tammany Parish. Consequently, management assumes full responsibility for the completeness and reliability of all of the information presented in this report. To provide a reasonable basis for making these representations, management of St. Tammany Parish has established a comprehensive internal control framework that is designed both to protect the Parish's assets from loss, theft, or misuse and to compile sufficient reliable information for the preparation of St. Tammany Parish's financial statements in conformity with GAAP. Because the cost of internal controls should not outweigh their benefits, St. Tammany Parish's comprehensive framework of internal controls has been designed to provide reasonable rather than absolute assurance that the financial statements will be free from material misstatements. As management, we assert that, to the best of our knowledge and belief, this financial report is complete and reliable in all material respects.

St. Tammany Parish's financial statements have been audited by LaPorte Sehr Romig Hand, a firm of licensed certified public accountants. The goal of the independent audit was to provide reasonable assurance that the financial statements of St. Tammany Parish for the fiscal year ended December 31, 2003, are free of material misstatements. The independent audit involved examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; assessing the accounting principles used and significant estimates made by management; and evaluating the overall financial statement presentation. The independent auditor concluded, based upon the audit, that there was a reasonable basis for rendering an unqualified opinion that St. Tammany Parish's financial statements for the fiscal year ended December 31, 2003, are fairly presented in conformity with accounting principles generally accepted in the United States of America. The independent auditor's report is presented as the first component of the financial section of this report.

The independent audit of the financial statements of St. Tammany Parish was part of a broader, federally mandated "Single Audit" designed to meet the special needs of federal grantor agencies. The standards governing Single Audit engagements require the independent auditor to report not

only on the fair presentation of the financial statements, but also on the audited government's internal controls and compliance with legal requirements, with special emphasis on internal controls and legal requirements involving the administration of federal awards. These reports are presented in the Single Audit section of this report.

GAAP require that management provide a narrative introduction, overview, and analysis to accompany the basic financial statements in the form of Management's Discussion and Analysis (MD&A). This letter of transmittal is designed to complement MD&A and should be read in conjunction with it. St. Tammany Parish's MD&A can be found immediately following the report of the independent auditors.

### **Profile of the Government**

St. Tammany Parish (the Parish) was named shortly before Louisiana became a state in 1812 for Tamaned, a famous Delaware Indian chief renowned for his virtue and other saintly qualities. St. Tammany Parish is located in southeast Louisiana and encompasses 854 square miles. It has been ranked the fastest growing parish in the state over the past two decades, serving a population of 207,743.

St. Tammany Parish is a political subdivision of the State of Louisiana. The citizens of St. Tammany approved and adopted the Home-Rule Charter establishing a "President-Council" form of government on October 3, 1998. This Home-Rule Charter took effect January 1, 2000. This new form of government provides centralized services, coordinated planning and a more efficient administration. The Parish President is the Chief Executive Officer and head of the executive branch. The Legislative Branch of the Parish consists of 14 Parish Council members, one from each of the 14 districts. Both the Parish President and the Parish Council members are elected by the voters to serve four-year terms.

The Parish provides a full range of services, including construction and maintenance of roads, bridges and other infrastructure, animal control, public safety services such as permitting and inspections, general governmental functions such as area planning and zoning, and environmental services. St. Tammany Parish is financially accountable for thirty-four special districts (component units) located within the parish. These districts are comprised of fire districts, a communication district, recreation districts, drainage districts, sewer and water districts, a mosquito abatement district, as well as the Parish Library system and the Parish Coroner's office. A more detailed discussion of the entire reporting entity is included in Note I.A. in the Notes to the Financial Statements.

The annual budgets, both operating and capital, serve as the foundation for the Parish's financial planning and control. All departments of St. Tammany Parish are required to submit requests for appropriation to the Finance Department by the end of July each year. The Finance Director uses these requests as a starting point for developing the proposed budgets. The Parish President, Chief Administrative Officer, and Assistant Chief Administrative Officer review the proposed budgets. The Parish President then submits the proposed budgets to the Parish Council at least 90 days prior to the beginning of the fiscal year. The Council is required to hold a public hearing and publish the proposed budgets in the official journal at least 10 days prior to the hearing. The appropriated budgets are prepared by fund and department in the general fund and the parish road maintenance

fund. For all other funds, which do not have departments, budgets are prepared by fund. Department heads may make transfers of appropriations within a department (or fund if no departments). Transfers between departments, however, require the approval of the Parish Council. Budget-to-actual comparisons are provided in this report for each individual governmental fund for which an appropriated annual budget has been adopted. For the general fund and all major special revenue funds, this comparison is presented as part of the basic financial statements. The comparisons for major debt service funds and major capital project funds are present as part of the Supplementary Schedules and Reports section. For all non-major governmental funds, the comparison is in the fund financials for the fund type.

### **Factors Affecting Financial Condition**

The information presented in the financial statements is perhaps best understood when it is considered from the broader perspective of the specific environment within which St. Tammany Parish operates.

**Local economy.** The St. Tammany Parish economy continues to expand at a strong 3+% rate and local indicators point to continued stability. The economy of the Parish is primarily residential, bringing an influx of retail and service establishments, corporate headquarters and shopping centers. Residents are employed in a variety of diverse industries ranging from agriculture to space age technology. The largest single employer in the Parish is the St. Tammany Parish Public School System, followed by four health care industry employers. The largest sector is the retail sector employing approximately 16,000. The Parish has 91,342 available workers, of which 87,383 are employed.

The population is expected to continue to grow. Due to the population growth, retail sales and new construction is expected to continue to increase as well. Retail sales and residential building permits issued increased by 9% and 19.2%, respectively, as compared to the prior year. Commercial building permits enjoyed an increase of 49.2% as compared to 2002. (1)

**Long-term financial planning.** Because of a rapidly expanding population, St. Tammany Parish has reached its infrastructure capacity level. During the coming year, the Parish will introduce strategic initiatives to expand roads, drainage, and environmental issues. These initiatives are based on numerous watershed and transportation models developed over the past 18 months that allow the Parish government to predict impacts of new development on infrastructure. The Parish will propose funding this expansion of infrastructure with impact fees. As new projects are developed, one-time fees will be assessed and dedicated to infrastructure improvements, such as transportation and drainage.

**Cash management policies and practices.** Cash temporarily idle during the year was invested in demand deposits, time deposits, and U.S. Treasury obligations and obligations of the U.S. agencies. The maturities of the investments range from eight months to three years, with an average maturity of two years. The average yield on investments held at year-end was 2.35%. Investments are stated at cost, which closely approximates market value.

**Risk Management.** The Parish's comprehensive risk management program includes coverage for property, general and automobile liability, and workers' compensation claims. The Parish has a self-

(1) Source: St. Tammany Economic Development Foundation

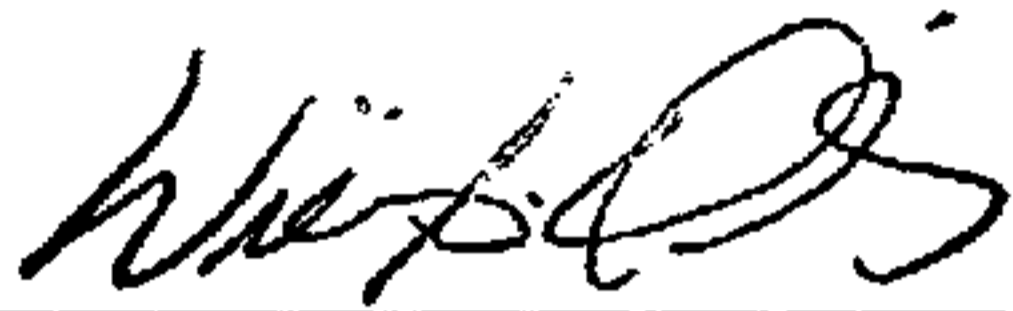
insurance program. Under this program, the Parish Risk Management Fund provides coverage for up to \$100,000 for each general and automobile liability claim, \$100,000 for each property damage claim, and \$275,000 for each workers' compensation claim. Additionally, the Parish purchases commercial insurance coverage to cover those claims that exceed the self-insurance risk. The Parish Risk Management Fund is an Internal Service fund. Premiums are paid into the fund by all funds based on salaries and assets of the fund. The premiums are used to pay claims and legal expenses, provide claim reserves, and for administration of the program.

**Pension benefits.** St. Tammany Parish participates in a public defined benefit pension plan. Employer contributions are actuarially determined every fiscal year according to statutory process. The Parish fully funds each year's annual required contribution to the pension plan as determined by the actuary.

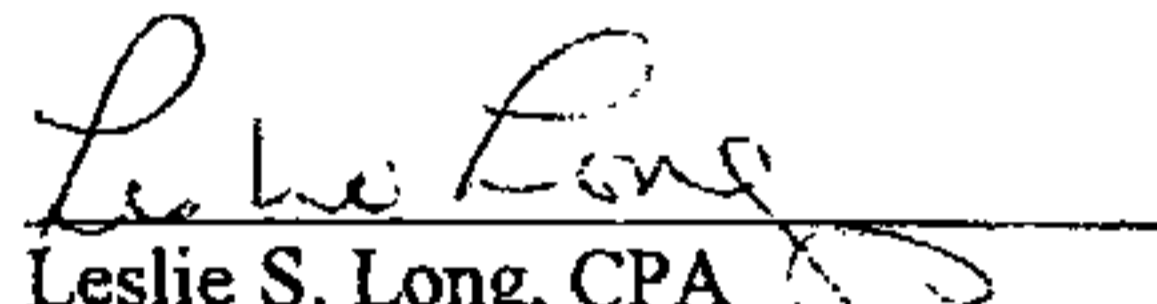
### **Acknowledgements**

The preparation of this report would not have been possible without the dedication of the entire staff of the finance department. We would like to express our extreme gratitude to all of those who assisted in the preparation. Last of all, we would like to thank our Parish President, Kevin Davis. We look forward to four more years of his leadership and support.

Respectfully submitted,



William S. Oiler,  
Chief Administrative Officer



Leslie S. Long, CPA  
Director of Finance

**ST. TAMMANY PARISH GOVERNMENT  
PRINCIPAL OFFICIALS**

**As of December 31, 2003**

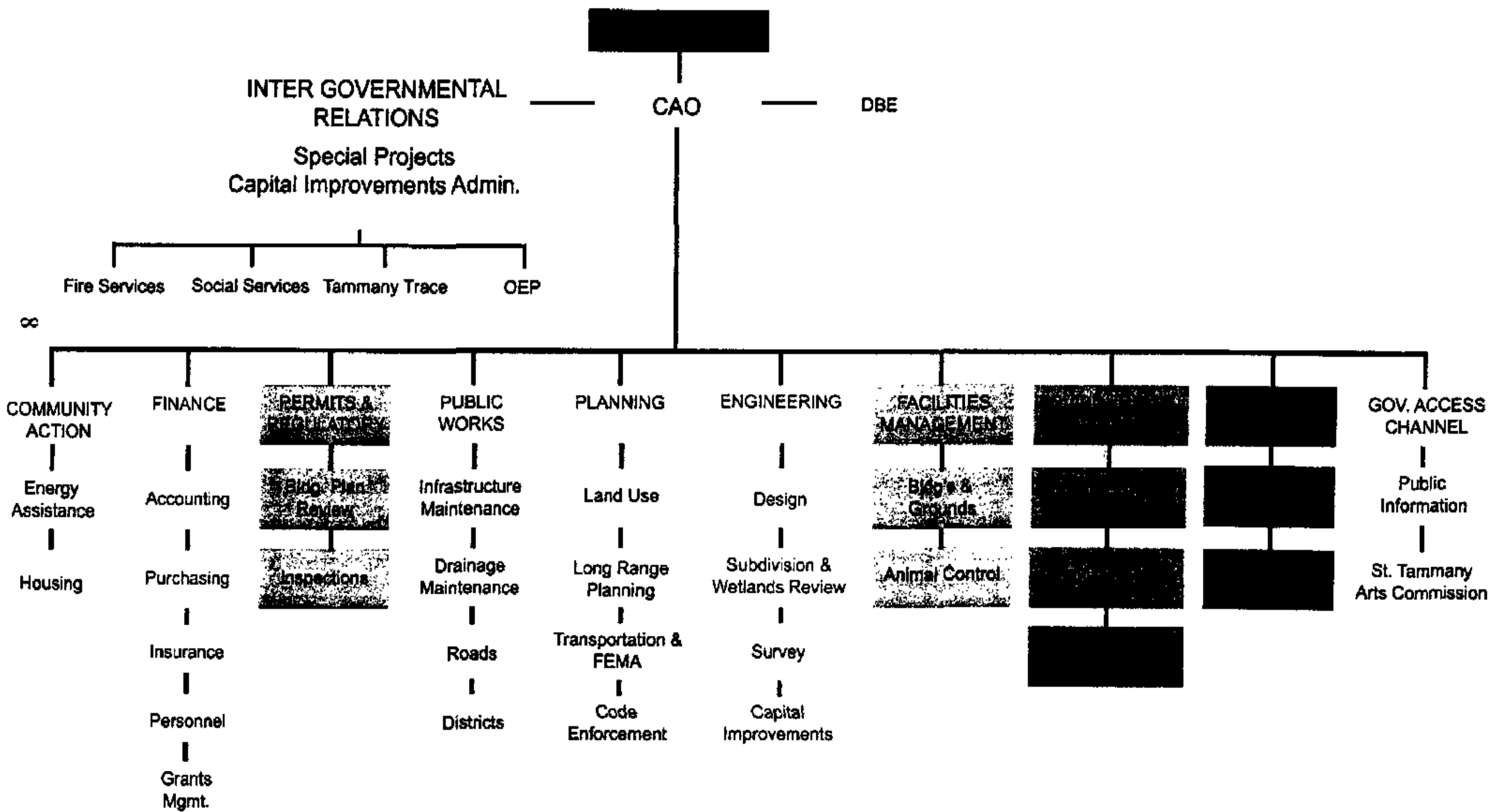
**President**

Kevin C. Davis

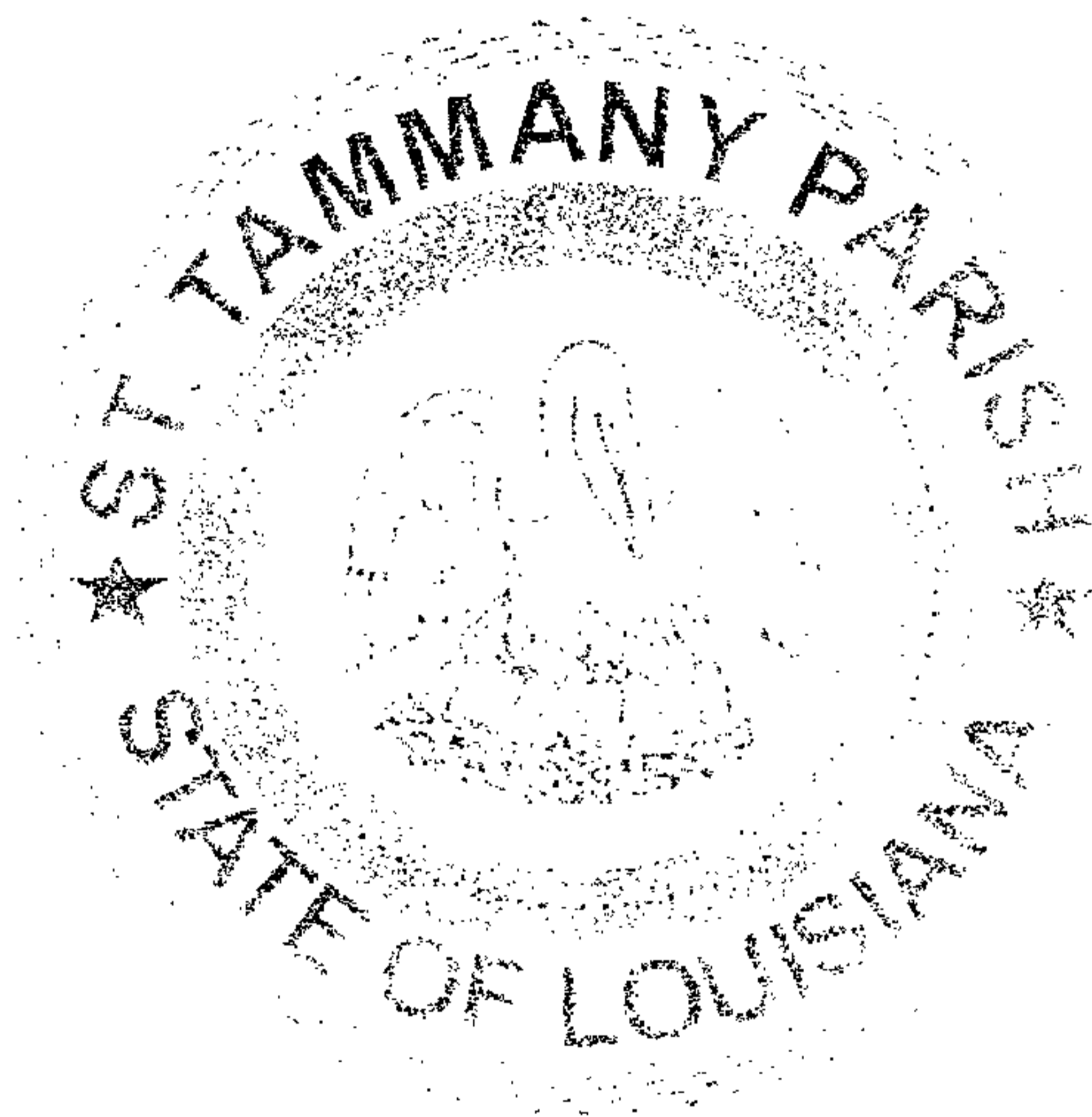
**Parish Council Members**

Floyd Glass	District 1
Russell Fitzmorris	District 2
James Thompson	District 3
Patricia Brister	District 4
Bruce Authement	District 5
Gary Singletary	District 6
Joseph Impastato	District 7
Chris Canulette	District 8
Barry Dean Bagert	District 9
Henry Billiot	District 10
Stephen Stefancik	District 11
Irma Cry	District 12
Joseph Thomas	District 13
Thomas Smith	District 14

# ST. TAMMANY PARISH EXECUTIVE BRANCH ORGANIZATIONAL CHART



# FINANCIAL SECTION







LAPORTE SEHRT  
ROMIG HAND  
CERTIFIED PUBLIC ACCOUNTANTS

**INDEPENDENT AUDITOR'S REPORT ON  
FINANCIAL STATEMENTS AND SUPPORTING SCHEDULES**

Members of the Parish Council  
**St. Tammany Parish, Louisiana**

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information for **St. Tammany Parish, Louisiana** as of and for the year ended December 31, 2003, which collectively constitute the Parish's basic financial statements as listed in the accompanying table of contents. These financial statements are the responsibility of **St. Tammany Parish, Louisiana** management. Our responsibility is to express an opinion on these financial statements based on our audit. We did not audit the following discretely presented component units which represent 85%, 84%, and 89%, respectively, of the assets, net assets, and revenues of the aggregate discretely presented component units: St. Tammany Parish Communication District No. 1; Fire Protection District No. 1; Fire Protection District No. 3; Fire Protection District No. 4; Fire Protection District No. 12; Mosquito Abatement District No. 2; Recreation District No. 1; Sewerage District No. 6; Sewerage District No. 7; Water District No. 2; Gravity Drainage District No. 5; St. Tammany Parish Coroner; and St. Tammany Parish Library. Those financial statements were audited by other auditors whose reports thereon were furnished to us and our opinion herein on the financial statements, insofar as it relates to the amounts included for the discretely presented component units, is based solely on the report of the other auditors.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. 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 and the reports of other auditors provide a reasonable basis for our opinions.

In our opinion, based on our audit and the reports of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of **St. Tammany Parish, Louisiana** as of December 31, 2003 and the respective changes in financial position and cash flows, where applicable, thereof and the respective budgetary comparison for the General fund and Major Special Revenue Funds for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have issued our report dated June 11, 2004 on our consideration of **St. Tammany Parish, Louisiana's** internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

**St. Tammany Parish, Louisiana** adopted the provisions of following Governmental Accounting Standards Board statements for fiscal year 2003: Statement Number 34, *Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments*, Statement Number 37, *Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments: Omnibus*, and Statement Number 38, *Certain Financial Statement Note Disclosures*, as of January 1, 2003. As required by these new standards, **St. Tammany Parish, Louisiana** presents both government-wide financial statements and fund-level financial statements.

The management's discussion and analysis and schedules of funding progress for the Firefighter's Retirement System of Louisiana and the Parochial Employees' Retirement System of Louisiana are not a required part of the basic financial statements of **St. Tammany Parish, Louisiana** but are supplementary information required by accounting principles generally accepted in the United States of America. We and the other auditors have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the supplementary information. However, we did not audit the information and express no opinion on it.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively constitute **St. Tammany Parish, Louisiana's** basic financial statements. The introductory section, combining and individual non-major fund financial statements, the non-major component unit financial statements, the budget and actual comparison schedules for major debt service funds and major capital projects funds, the schedules in the other supplementary information section as listed in the table of contents, and statistical tables are presented for purposes of additional analysis and are not a required part of the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is also not a required part of the basic financial statements of **St. Tammany Parish, Louisiana**. The combining statements and schedules and the schedule of expenditures of federal awards have been subjected to the auditing procedures applied by us and the other auditors in the audit of the basic financial statements, and, in our opinion, based on our audit and the reports of other auditors, are fairly stated in all material respects in relation to the basic financial statements taken as a whole. The introductory section and statistical tables have not been subjected to the auditing procedures applied by us and the other auditors in the audit of the basic financial statements and, accordingly, we express no opinion on them.



A Professional Accounting Corporation

June 11, 2004

## Management's Discussion and Analysis

As management of St. Tammany Parish Government (the Parish), we offer this narrative overview and analysis of the financial activities of St. Tammany Parish Government for the fiscal year ended December 31, 2003. We encourage readers to consider the information presented here in conjunction with additional information that we have furnished in our Letter of Transmittal, which can be found on pages 3-6 of this report.

### Financial Highlights

- The assets of St. Tammany Parish exceeded its liabilities at the close of the most recent fiscal year by \$226,895,185 (*net assets*). Of this amount, \$47,503,703 (*unrestricted net assets*) may be used to meet the Parish's ongoing obligations to citizens and creditors.
- The Parish's total net assets increased by \$19,998,611. Parish revenues increased 11%, while expenditures, including capital outlay and debt service, increased by less than 3%. The Parish also recognized over two million dollars in revenue for donated infrastructure.
- As of the close of the current fiscal year, St. Tammany Parish's governmental funds reported combined ending fund balances of \$60,270,289, a decrease of \$2,504,276 in comparison with the prior year. Approximately two-thirds of this total amount, \$40,127,270 constitutes unreserved fund balance, and is available for spending at the Parish's discretion subject to requirements of the individual funds.
- At the end of the current fiscal year, unreserved fund balance for the general fund was \$4,015,089, or 42%, of total general fund expenditures.

### Overview of the Financial Statements

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

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

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

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

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

The government-wide financial statements include not only the Parish itself (known as the *primary government*), but also 34 legally separate organizations for which the Parish is financially accountable. These *component units* include drainage districts, fire protection districts, the Parish Coroner, the Parish Library, a communication district, a mosquito abatement district, recreation districts, sewer districts, and water districts. Financial information for these component units is reported separately from the financial information presented for the primary government. The government-wide financial statements can be found on pages 25-27 of this report.

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

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

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

The Parish maintains 92 individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the general fund and the eight major governmental funds of the Parish. Data from the other 83 governmental funds are combined into a single, aggregated presentation. Individual fund

data for each of these non-major governmental funds is provided in the form of *combining statements* elsewhere in this report.

The Parish adopts annual appropriated budgets, either operating or capital, for all of its governmental funds. A budgetary comparison statement has been provided for all of these funds to demonstrate compliance with those budgets.

The basic governmental fund financial statements can be found on pages 28-35 of this report.

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

Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The proprietary fund financial statement provide separate information for both the DHH Building and Cross Gates Utility, although only the DHH Building is considered a major fund of the Parish. Conversely, all internal service funds are combined into a single, aggregated presentation in the Proprietary Fund Financial Statements. Individual fund data for the internal service funds is provided in the form of *combining statements* elsewhere in this report.

The basic Proprietary Fund Financial Statements can be found on pages 36-39 of this report.

**Component units.** As stated above, the Parish is financially accountable for 34 component units, of which eight are considered major component units. The component unit financial statements provide separate information for all eight major component units. The twenty-six non-major component units are presented in the aggregate. Individual component unit data for the non-major component units is provided in the form of *combining statements* elsewhere in this report.

The basic component unit financial statements can be found on pages 40-43 of this report.

**Notes to the financial statements.** The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 45-75 of this report.

**Other information.** In addition to the basic financial statements and accompanying notes, this report also presents certain *required supplementary information* concerning St. Tammany Parish's, as well as the Parish's component units', progress in funding its obligation to provide pension benefits to its employees. Required supplementary information can be found on pages 79 and 80 of this report.

The combining statements referred to earlier in connection with non-major governmental funds and internal service funds are presented along with non-major component unit combining statements immediately following the required supplementary information on pensions. Combining and individual fund statements and schedules can be found on pages 84-165 of this report.

### Government-wide Financial Analysis

As noted earlier, net assets may serve over time as a useful indicator of a government's financial position. In the case of St. Tammany Parish, assets exceeded liabilities by \$226,895,185 at the close of the most recent fiscal year.

By far the largest portion of the Parish's net assets (70%) reflects its investment in capital assets (e.g., land, buildings, machinery, equipments, and infrastructure), less any related debt used to acquire those assets that is still outstanding. The Parish uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the Parish's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

#### St. Tammany Parish Government's Net Assets 2003

	Governmental Activities	Business-type Activities	Total
Current and other assets	\$ 82,476,416	\$ 213,649	\$ 82,690,065
Capital assets, net	225,758,869	4,752,373	230,511,242
Total assets	308,235,285	4,966,022	313,201,307
Long-term liabilities outstanding	71,776,827	-	71,776,827
Other liabilities	14,460,367	68,928	14,529,295
Total liabilities	86,237,194	68,928	86,306,122
Net assets:			
Invested in capital assets, net of related debt	154,863,507	4,752,373	159,615,880
Restricted	19,775,602	-	19,775,602
Unrestricted	47,358,982	144,721	47,503,703
Total net assets	\$ 221,998,091	\$ 4,897,094	\$226,895,185

An additional portion of the Parish's net assets (9%) represents resources that are subject to external restrictions on how they may be used. The remaining balance of *unrestricted net assets*, \$47,503,703, may be used to meet the Parish's ongoing obligations to citizens and creditors.

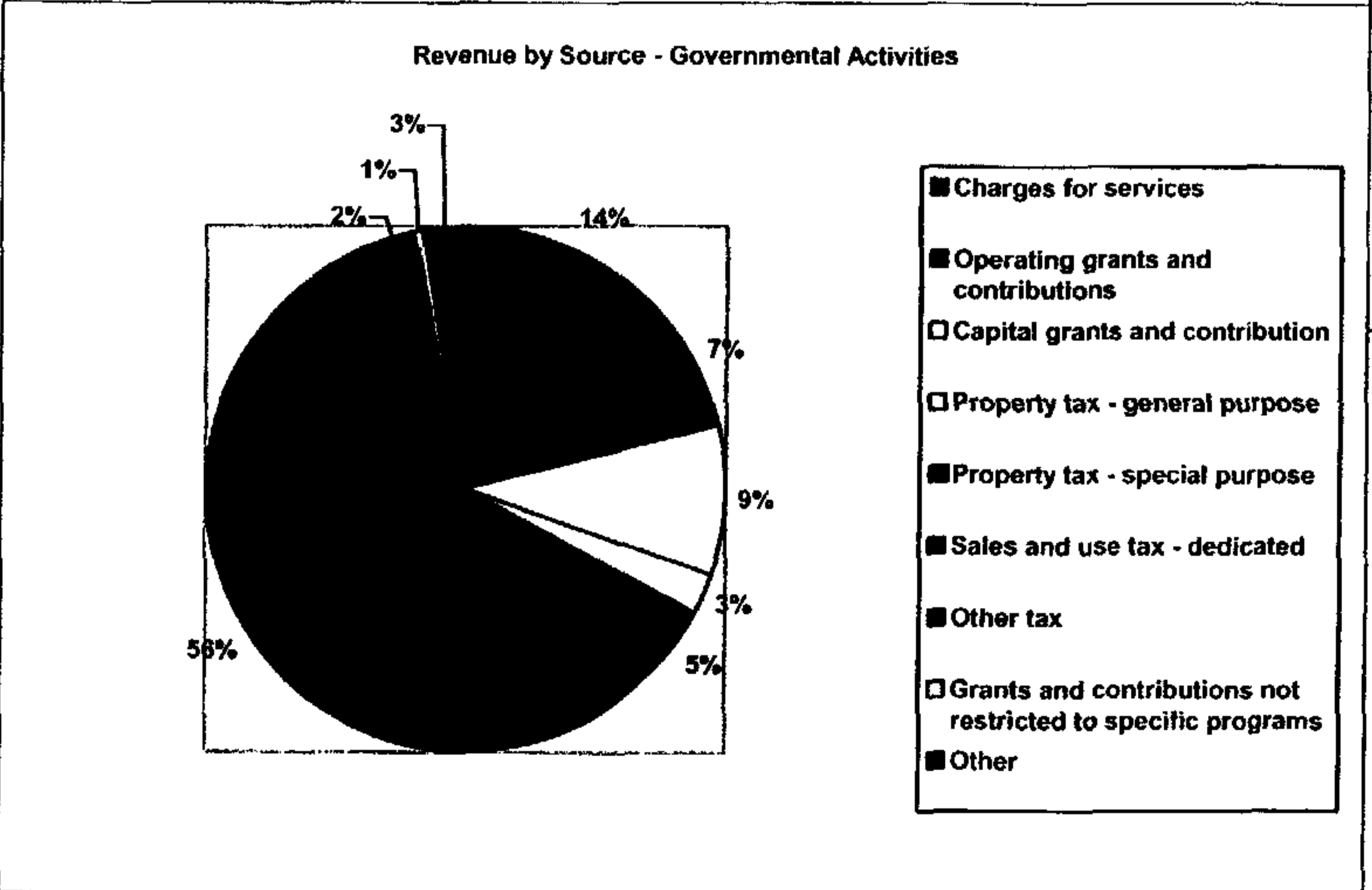
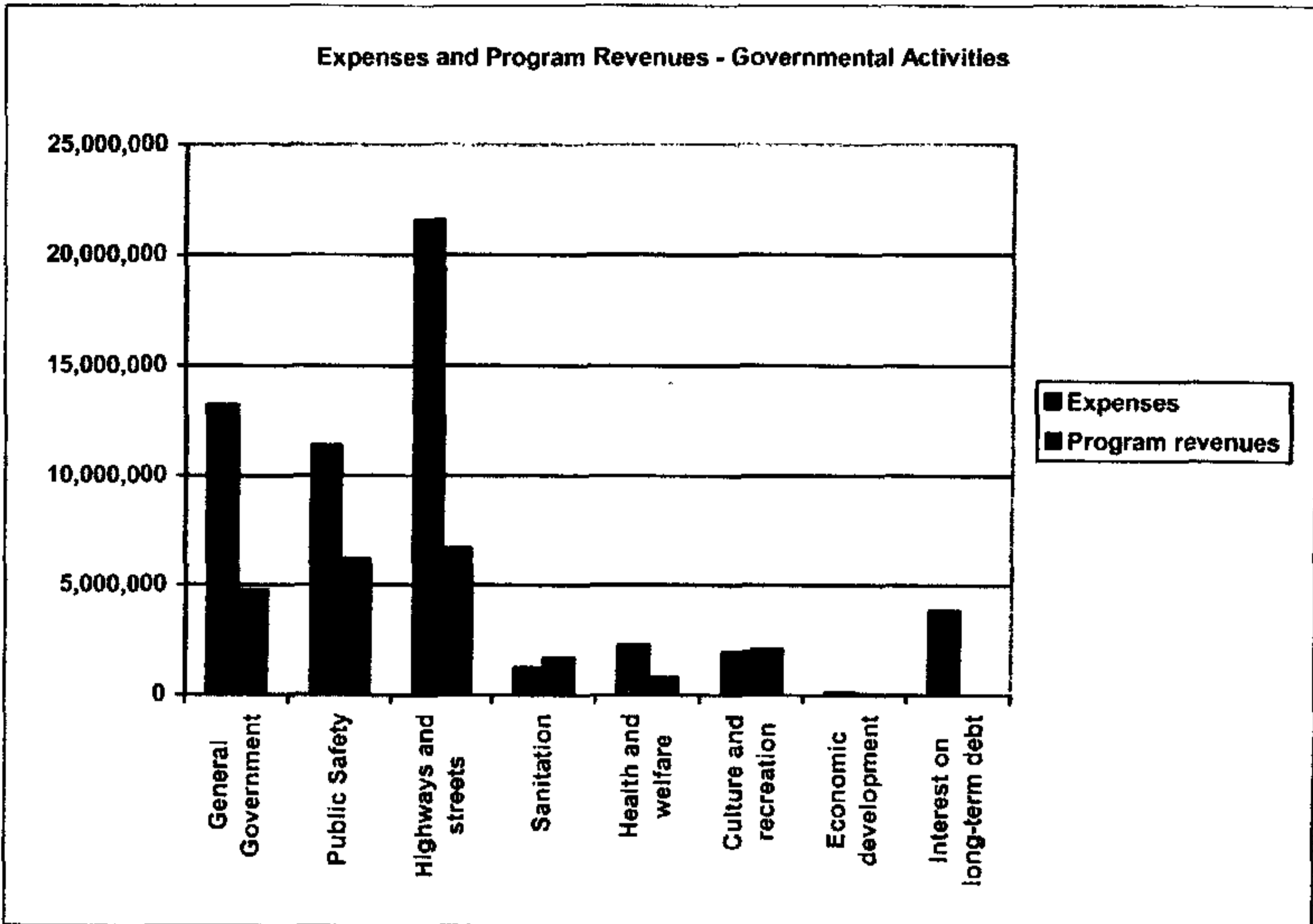
At the end of the current fiscal year, St. Tammany Parish is able to report positive balances in all three categories of net assets, both for the Parish as a whole, as well as for its separate governmental and business-type activities.

During the current fiscal year, the Parish's net assets increased by \$19,998,611. Approximately 62% of this increase represents the degree to which increases in ongoing revenues have exceeded similar increases in ongoing expenses. Approximately 11% of this increase is attributable to the donation of infrastructure, specifically roadways, to the Parish. The remainder of this growth reflects increases in operating grants and the operations of Cross Gates Utility, which began in 2003.

**Governmental activities.** Governmental activities increased the Parish's net assets by \$19,694,591, thereby accounting for 98% of the total growth in the net assets of St. Tammany Parish. Key elements of this increase are as follows:

	Governmental Activities	Business-type Activities	Total
<b>Revenues:</b>			
<b>Program revenues:</b>			
Charges for services	\$ 10,141,595	\$ 2,016,238	\$ 12,157,833
Operating grants and contributions	5,622,189	-	5,622,189
Capital grants and contributions	6,728,448	-	6,728,448
<b>General Revenues:</b>			
Property taxes	5,387,974	-	5,387,974
Sales and use tax	41,962,140	-	41,962,140
Other taxes	1,713,693	-	1,713,693
State revenue sharing and federal payments in lieu of Ad valorem	384,041	-	384,041
Other	2,154,102	1,168	2,155,270
Total revenues	<u>74,094,182</u>	<u>2,017,406</u>	<u>76,111,588</u>
<b>Expenses:</b>			
General government	13,380,915	-	13,380,915
Public safety	11,344,382	-	11,344,382
Highways and streets	21,613,532	-	21,613,532
Sanitation	1,238,835	-	1,238,835
Health and welfare	2,253,492	-	2,253,492
Culture and recreation	630,022	-	630,022
Economic development	141,791	-	141,791
Interest on long-term debt	3,908,332	-	3,908,332
Property management	-	463,835	463,835
Water/Sewer facility operations	-	1,137,841	1,137,841
Total expenses	<u>54,511,301</u>	<u>1,601,676</u>	<u>56,112,977</u>
Increase in net assets before transfers	19,582,881	415,730	19,998,611
Transfers	111,710	(111,710)	-
Increase in net assets	<u>19,694,591</u>	<u>304,020</u>	<u>19,998,611</u>
Net assets - Beginning of the Year	202,303,500	4,593,074	206,896,574
Net assets - End of the Year	<u>\$ 221,998,091</u>	<u>\$ 4,897,094</u>	<u>\$ 226,895,185</u>

- Sales tax increased by \$3,546,115, or 9%, from 2002.
- General Revenue Property taxes increased by \$454,420, or 9%, from 2002.
- Other taxes increased by \$346,808, or 25%, from 2002.





Increases in expenses closely parallel inflation and growth in the demand for services. Expenditures increased less than 3% from the prior year.

**Business-type activities.** Business-type activities increased St. Tammany Parish's net assets by \$304,020, accounting for less than 2% of the total growth in net assets.

This increase is from the Parish's two enterprise funds, approximately half from the DHH Building Fund and half from Cross Gates Utility Fund.

### **Financial Analysis of the Government's Funds**

As noted earlier, St. Tammany Parish uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

**Governmental funds.** The focus of St. Tammany Parish's *governmental funds* is to provide information on near-term inflows, outflows, and balances of *spendable* resources. Such information is useful in assessing the Parish's financing requirements. In particular, *unreserved fund balance* may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

At the end of the current fiscal year, the Parish's governmental funds reported combined ending fund balances of \$60,270,289, a decrease of \$2,504,276 in comparison with the prior year. Approximately two-thirds of this total amount \$40,127,270 constitutes *unreserved fund balance*, which is available for spending at the Parish's discretion subject to requirements of the individual funds. The remainder of fund balance is *reserved* to indicate that it is not available for new spending because it has already been committed 1) to liquidate contracts and purchase orders of the prior period \$3,982,681, 2) to pay debt service \$9,019,059, or 3) for the retirement of bonds \$7,141,279.

The general fund is the chief operating fund of St. Tammany Parish. At the end of the current fiscal year, unreserved fund balance of the general fund was \$4,015,089, which is the total fund balance. As a measure of the general fund's liquidity, it may be useful to compare unreserved fund balance to total fund expenditures. Unreserved fund balance represents 42% of total general fund expenditures.

The fund balance of the Parish's general fund increased by \$2,110,312 during the current fiscal year. Key factors in this growth are as follows:

- Approximately 47%, or \$1,001,115, of this increase is due to the sale of a building in 2003 that was accounted for in an internal service fund. Only the operations of this building were accounted for in this fund, therefore, after sale of the building, the fund's equity was transferred to the general fund.
- License and permit revenue increased by \$622,703, or 14%, as compared to the previous year. The number of building permits issued increased by 16% during the year while revenues for them increased by \$768,451, or 38%. This increase was offset by a slight decrease in occupational license revenue.
- Other taxes, penalties and interest increased by \$346,808, or 25%, as compared to 2002, which is due to the increase in cable franchise tax.

The debt service funds had minimal changes to their fund balances during the year with one exception: the Sales Tax District No. 3 Debt Service Fund had a decrease in fund balance of \$1,153,266. This decrease is due to a refunding on a bond issue and issuing new debt. Due to this refunding and issue, the Parish was able to decrease the reserve for bond retirement by \$1,238,500 and use these funds to refund the Sales Tax Bonds, Series 1993A.

**Proprietary funds.** St. Tammany Parish's proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail.

Unrestricted net assets of the DHH Building Fund at the end of the year amounted to (\$2,073) and those for the Cross Gates Utility Fund amounted to \$146,794. The total growth in net assets, from the prior year, for both funds was \$157,226 and \$146,794, respectively.

### **General Fund Budgetary Highlights**

The difference between the original operating budget and the final amended budget includes an increase of \$1,147,115, or 11%, in appropriations. Approximately 87% of this increase is due to transferring funds to the DHH Building and the OEP Building. As stated in the discussion of the governmental funds, a building was sold and the fund that accounted for this building's operations was closed into the general fund. The Parish then transferred funds from the general fund to two internal service funds that are used to account for the two separate buildings' operations. The remaining difference is due to the following:

- A contract was partially completed at the end of 2002; therefore the 2003 budget was increased to cover the remaining amount of the contract.
- The franchise agreement was renewed with Charter Communications during 2003. The new agreement provided support funds for the Parish Government Access Department. The appropriation for the Government Access Department was increased by the same amount.
- An increase in requests for special inspections resulted in additional costs being incurred and the budget was adjusted to reflect this change.

During the year, budgetary estimates of revenues were increased by \$1,969,000. In addition to the two increases in revenue that also increased expenditures as discussed above, the following adjustments were made:

- Estimates for Ad valorem taxes were increased after receiving the grand recap from the Tax Assessor's office. The budget was prepared in late 2002 and Ad valorem tax was estimated using the most current information available at that time. When the Parish received the grand recap from the Tax Assessor's office in the later part of 2003, revenue was adjusted to reflect the increase in assessed value mainly due to new construction.
- As previously discussed in the section on governmental funds, building permits and the revenue generated by them increased over the previous estimate.

- Sale of revoked property and cable franchise tax increased beyond our original estimates.

### Capital Asset and Debt Administration

**Capital Assets.** St. Tammany Parish's capital assets for its governmental and business type activities as of December 31, 2003, amount to \$230,511,242 (net of accumulated depreciation). Capital assets include land, buildings, improvements, water and sewer systems, vehicles, machinery and equipment, office equipment, roads, bridges, ponds and canals, and pump stations. The total increase in the Parish's investment in capital assets for the current fiscal year was 6%, or \$12,152,727. There was a 6%, or \$13,464,792, increase for governmental activities while business-type activities had a 13%, or \$1,312,065, decrease.

	Governmental Activities		Business-type Activities (1)		Total	
	2003	2002 (restated)	2003	2002 (restated)	2003	2002 (restated)
Land	\$18,710,311	\$16,814,827	\$685,579	\$1,215,579	\$19,395,890	\$18,030,406
Construction in progress	3,731,607	45,975,201	-	-	3,731,607	45,975,201
Buildings	73,525,301	28,055,074	7,460,328	8,295,496	80,985,629	36,350,570
Improvements	201,655	2,498	-	-	201,655	2,498
Water/sewer systems	397,619	-	-	-	397,619	-
Vehicles	538,060	587,576	205,677	209,618	743,737	797,194
Machinery/equipment	4,340,804	6,018,326	-	-	4,340,804	6,018,326
Office/other equipment	265,654	58,114	376,914	319,870	642,568	377,984
Infrastructure:						
Land	6,488,139	6,466,578	-	-	6,488,139	6,466,578
Construction in progress	8,020,895	8,574,781	-	-	8,020,895	8,574,781
Roads	100,283,331	94,473,280	-	-	100,283,331	94,473,280
Other	5,279,368	1,291,697	-	-	5,279,368	1,291,697
<b>Total</b>	<b>\$221,782,744</b>	<b>\$208,317,952</b>	<b>\$8,728,498</b>	<b>\$10,040,563</b>	<b>\$230,511,242</b>	<b>\$218,358,515</b>

(1) For the purposes of this table, Internal Service Funds' assets are included with business-type activities.

Additional information on St. Tammany Parish Government's capital assets can be found in Note IV.C on pages 61-64 of this report.

Major capital asset events during the current fiscal year included the following:

- Construction was completed on the St. Tammany Parish Justice Complex, with a total cost of the building of \$47,581,215 expended over the life of the project.
- The Parish Administration Complex (Southern Hotel) was sold. The Parish owned and operated this building that housed judicial offices that were moved to the new Justice Complex.
- Construction began on two new road maintenance barns and renovations began on two others. Construction continued on the new Covington Health Unit.

The Parish receives a sales tax dedicated for road improvements. This revenue makes it possible for a variety of road improvement projects to be completed during a year. At the end of 2003, construction in progress for road improvement projects and other infrastructure totaled \$8,020,895. Road improvement projects completed during the current year totaled \$7,845,226.

**Long-term debt.** At the end of the current fiscal year, the Parish had total bonded debt outstanding of \$66,060,000. Of this amount, \$145,000 comprises debt backed by the full faith and credit of the Parish and \$65,915,000 backed by sales tax revenue. The remainder of the Parish's debt is excess-revenue debt for which the Parish is liable. All of the debt outstanding at the end of 2003 is related to governmental activities.

### **St. Tammany Parish Government's Outstanding Debt**

	2003	2002
General Obligation Bonds	\$ 145,000	\$ 275,000
Sales Tax Bonds	65,915,000	73,445,000
Certificates of Indebtedness	3,854,000	4,409,000
Lease-purchase/owner financing	919,472	1,908,155
Revenue Bonds	-	460,000
Total	\$ 70,833,472	\$ 80,497,155

The Parish's total debt decreased by \$9,663,683, or 12%, during the current fiscal year.

During the current fiscal year, the Parish refinanced some of its existing debt to take advantage of favorable interest rates:

- St. Tammany Parish issued sales tax bonds to refinance previously outstanding sales tax bonds for Sales Tax District No. 3. The result is expected to be a decrease in future debt service payments by an annual average of \$520,468.
- The Parish received an interest rate reduction on \$2,745,000 of certificates of indebtedness outstanding at year-end. The rate was reduced from 4.65% to 2.80% effective June 14, 2003 for a total savings of \$165,469.

State statutes limit the amount of general obligation debt a governmental entity may issue to 10% of its total assessed valuation. The current debt limitation of St. Tammany Parish Government is \$104,943,426, which is significantly in excess of the Parish's general obligation bonded debt.

Additional information on the Parish's long-term debt can be found in Note IV.H on pages 68-72 of this report.

### **Economic Factors and Next Year's Budgets and Rates**

- The unemployment rate for St. Tammany Parish decreased during the year from 4.4% to 4.3%.
- Retail sales went up 9% as compared to the prior year.
- New businesses licensed in the Parish increased by 162% during the current year.

(Source: St. Tammany Economic Development Foundation)

All of these factors were considered in preparing the St. Tammany Parish Government's budget for the 2004 fiscal year.

During the current fiscal year, unreserved fund balance in the general fund increased to \$4,015,089. The Parish has appropriated \$135,893 of this amount for spending in the 2004 fiscal year operating budget. It is intended that this use of available fund balance will avoid the need to raise taxes or charges during the 2004 fiscal year.

**Requests for Information**

This financial report is designated to provide a general overview of St. Tammany Parish's finances for all those with an interest in the Parish's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to St. Tammany Parish Government, Department of Finance, P.O. Box 628, Covington, LA 70434.



## STATEMENT A

**ST TAMMANY PARISH, LOUISIANA**  
**Statement of Net Assets**  
**December 31, 2003.**

	PRIMARY GOVERNMENT			COMPONENT UNITS	TOTAL
	GOVERNMENTAL ACTIVITIES	BUSINESS-TYPE ACTIVITIES	TOTAL		
<b>ASSETS</b>					
Cash and cash equivalents	\$ 13,476,782	\$ 13,806	\$ 13,490,588	\$ 15,966,915	\$ 29,457,503
Investments	41,153,287	51,368	41,204,655	7,894,906	49,099,561
Receivables (net of allowances for uncollectibles)	15,707,083	148,070	15,855,153	32,118,919	47,974,072
Internal balances	413	(413)	-	-	-
Due from primary government/component units	131,573	-	131,573	82,275	213,848
Inventory	-	-	-	861,691	861,691
Prepaid items	33,908	818	34,726	300,033	334,759
Deferred charges	274,006	-	274,006	-	274,006
Restricted assets	11,682,902	-	11,682,902	368,996	12,051,898
Other assets	16,462	-	16,462	43,146	59,608
Capital assets, net of accumulated depreciation	225,758,869	4,752,373	230,511,242	39,936,341	270,447,583
<b>TOTAL ASSETS</b>	<b>308,235,285</b>	<b>4,966,022</b>	<b>313,201,307</b>	<b>97,573,222</b>	<b>410,774,529</b>
<b>LIABILITIES</b>					
Cash overdraft	-	-	-	5,675	5,675
Accounts, salaries, and other payables	5,803,190	68,928	5,872,118	2,007,716	7,879,834
Payable from restricted assets	-	-	-	92,820	92,820
Due to primary government/component units	13,196	-	13,196	200,652	213,848
Deferred revenues	2,034,092	-	2,034,092	97,818	2,131,910
Other liabilities	5,879,798	-	5,879,798	67,991	5,947,789
Interest payable	730,091	-	730,091	16,362	746,453
Noncurrent liabilities:					
Due within one year	8,108,894	-	8,108,894	2,310,191	10,419,085
Due in more than one year	63,606,043	-	63,606,043	28,565,887	92,171,930
Premium on bonds payable	61,890	-	61,890	-	61,890
<b>TOTAL LIABILITIES</b>	<b>86,237,194</b>	<b>68,928</b>	<b>86,306,122</b>	<b>33,365,112</b>	<b>119,671,234</b>
<b>NET ASSETS</b>					
Invested in capital assets, net of related debt	154,863,507	4,752,373	159,615,880	22,146,656	181,762,536
Restricted for:					
Capital projects	-	-	-	1,209,743	1,209,743
Debt service	9,019,059	-	9,019,059	2,876,589	11,895,648
Bond retirement	7,141,279	-	7,141,279	-	7,141,279
Self-insurance	3,615,264	-	3,615,264	-	3,615,264
Other purposes	-	-	-	282,471	282,471
Unrestricted	47,358,982	144,721	47,503,703	37,692,651	85,196,354
<b>TOTAL NET ASSETS</b>	<b>\$ 221,998,091</b>	<b>\$ 4,897,094</b>	<b>\$ 226,895,185</b>	<b>\$ 64,208,110</b>	<b>\$ 291,103,295</b>

The accompanying notes are an integral part of this statement.

**ST. TAMMANY PARISH, LOUISIANA**  
**Statement of Activities**  
**For the Year Ended December 31, 2003**

	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants & Contributions
<b>Governmental Activities</b>				
General government	\$ 13,380,915	\$ 4,583,300	\$ 294,886	\$ -
Public safety	11,344,382	3,333,693	565,719	2,305,038
Highways and streets	21,613,532	1,172,434	1,488,489	3,996,634
Sanitation	1,238,835	927,552	394,709	369,536
Health and welfare	2,253,492	113,831	683,107	-
Cultural and recreation	630,022	10,785	2,167,279	16,529
Economic development	141,791	-	28,000	40,711
Interest on long-term debt	3,908,332	-	-	-
<b>Total Governmental Activities</b>	<b>54,511,301</b>	<b>10,141,595</b>	<b>5,622,189</b>	<b>6,728,448</b>
<b>Business-type Activities</b>				
Property management	463,835	732,143	-	-
Water/sewer	1,137,841	1,284,095	-	-
<b>Total Business-type Activities</b>	<b>1,601,676</b>	<b>2,016,238</b>	<b>-</b>	<b>-</b>
<b>Total Primary Government</b>	<b>\$ 56,112,977</b>	<b>\$ 12,157,833</b>	<b>\$ 5,622,189</b>	<b>\$ 6,728,448</b>
<b>Component Units</b>				
<b>Total Component Units</b>	<b>\$ 35,222,455</b>	<b>\$ 2,685,255</b>	<b>\$ 1,554,016</b>	<b>\$ 575,148</b>

General Revenues:

- Property taxes, general (Ad valorem, parcel fees, etc.)
- Property taxes, special purpose (Ad valorem, parcel fees, etc.)
- Sales and use taxes
- Franchise taxes
- Timber severance tax
- Mineral severance tax
- Alcohol tax
- Gaming revenues
- Line user fees
- Fire insurance rebate
- State revenue sharing
- Federal payment in lieu of Ad valorem
- Investment earnings
- Sale of revoked property/easements
- GNOE excess revenue
- Lawsuit settlements
- Loss on sale of capital assets
- Grants and contributions not restricted to specific programs
- Other general revenues

Transfers

Total general revenues and transfers

Change in Net Assets

Net assets-beginning  
Net assets-ending

The accompanying notes are an integral part of this statement.



STATEMENT B

Net (Expenses) Revenues and Changes in Net Assets - Primary Government			
Governmental Activities	Business-type Activities	Total	Component Units
\$ (8,502,729)	\$ -	\$ (8,502,729)	\$ -
(5,139,932)	-	(5,139,932)	-
(14,955,975)	-	(14,955,975)	-
452,962	-	452,962	-
(1,456,554)	-	(1,456,554)	-
1,564,571	-	1,564,571	-
(73,080)	-	(73,080)	-
(3,908,332)	-	(3,908,332)	-
(32,019,069)	-	(32,019,069)	-
-	268,308	268,308	-
-	146,254	146,254	-
-	414,562	414,562	-
(32,019,069)	414,562	(31,604,507)	-
-	-	-	(30,408,036)
1,908,726	-	1,908,726	-
3,479,248	-	3,479,248	29,852,900
41,962,140	-	41,962,140	-
1,417,015	-	1,417,015	-
200,112	-	200,112	-
27,393	-	27,393	-
69,173	-	69,173	-
386,795	-	386,795	-
-	-	-	2,664,945
-	-	-	272,739
256,673	-	256,673	1,338,312
127,368	-	127,368	-
1,256,264	1,168	1,257,432	451,676
337,904	-	337,904	-
50,000	-	50,000	-
351,482	-	351,482	-
(228,343)	-	(228,343)	-
-	-	-	247,909
-	-	-	487,845
111,710	(111,710)	-	-
51,713,660	(110,542)	51,603,118	35,316,326
19,694,591	304,020	19,998,611	4,908,290
202,303,500	4,593,074	206,896,574	59,299,820
\$ 221,998,091	\$ 4,897,094	\$ 226,895,185	\$ 64,208,110

**ST. TAMMANY PARISH, LOUISIANA**  
**Balance Sheet**  
**Governmental Funds**  
**December 31, 2003**

(Major Funds)

	General Fund 010, 012	Parish Road Maintenance Fund 015	St. Tammany Parish Jail Fund 034	Justice Complex Special Revenue Fund 037	Grants Flood Hazard Mitigation 402
<b>FUNDS INCLUDED</b>					
<b>ASSETS</b>					
Cash and cash equivalents	\$ 1,001,807	\$ 980,239	\$ -	\$ 457,585	\$ 1,875,916
Investments	3,305,200	3,792,720	-	1,701,858	-
Receivables, net of allowances for uncollectibles:					
Ad valorem/parcel fees	1,895,813	-	-	-	-
Sales tax	-	4,895,148	-	1,367,046	-
Other	1,438,405	133,257	-	11,828	27,803
Due from other funds	-	-	-	-	-
Due from component units	12,014	49	-	-	-
Prepaid items	4,847	-	-	-	-
Restricted assets	-	-	-	-	-
Other assets	-	-	-	-	-
<b>TOTAL ASSETS</b>	<b>\$ 7,658,086</b>	<b>\$ 9,801,413</b>	<b>\$ -</b>	<b>\$ 3,538,317</b>	<b>\$ 1,903,719</b>
<b>LIABILITIES AND FUND BALANCES</b>					
<b>Liabilities:</b>					
Accounts, salaries, and other payables	\$ 973,296	\$ 337,361	\$ -	\$ 475,759	\$ 205,188
Due to other funds	-	-	-	-	-
Due to component units	13,196	-	-	-	-
Deferred revenues	-	-	-	-	1,698,531
Other liabilities	2,656,505	54,902	-	-	-
<b>Total Liabilities</b>	<b>3,642,997</b>	<b>392,263</b>	<b>-</b>	<b>475,759</b>	<b>1,903,719</b>
<b>Fund balances:</b>					
<b>Reserved for:</b>					
Encumbrances	-	-	-	-	-
Debt services	-	-	-	-	-
Bond retirement	-	-	-	-	-
<b>Unreserved, reported in:</b>					
General fund	4,015,089	-	-	-	-
Special revenue funds	-	9,409,150	-	3,062,558	-
Capital projects funds	-	-	-	-	-
<b>Total Fund Balances</b>	<b>4,015,089</b>	<b>9,409,150</b>	<b>-</b>	<b>3,062,558</b>	<b>-</b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$ 7,658,086</b>	<b>\$ 9,801,413</b>	<b>\$ -</b>	<b>\$ 3,538,317</b>	<b>\$ 1,903,719</b>

The accompanying notes are an integral part of this statement.

STATEMENT C

Sales Tax District No. 3 Fund	St. Tammany Parish Justice Complex Fund	Capital Street Improvements - General Fund	Justice Complex Construction Fund	NON-MAJOR SPECIAL REVENUE FUNDS	NON-MAJOR DEBT SERVICE FUNDS	NON-MAJOR CAPITAL PROJECT FUNDS	TOTAL GOVERNMENTAL FUNDS
215	237	300	337				
\$ 860,040	\$ 4,323	\$ 1,869,118	\$ 185,841	\$ 1,261,259	\$ 106,460	\$ 2,769,260	\$ 11,371,848
3,200,078	16,086	6,946,264	671,492	3,362,064	266,154	10,065,596	33,327,512
-	-	-	-	4,065,457	-	-	5,961,270
-	-	-	-	-	-	-	6,262,194
22,489	-	50,082	9,905	1,593,718	1,806	69,815	3,359,108
-	-	-	-	50,000	-	-	50,000
-	-	-	-	33,273	-	-	45,336
-	-	-	-	-	-	-	4,847
3,648,097	5,472,454	-	-	-	2,562,351	-	11,682,902
-	-	-	-	16,462	-	-	16,462
<b>\$ 7,730,704</b>	<b>\$ 5,492,863</b>	<b>\$ 8,865,464</b>	<b>\$ 867,238</b>	<b>\$ 10,382,233</b>	<b>\$ 2,936,771</b>	<b>\$ 12,904,671</b>	<b>\$ 72,081,479</b>
\$ -	\$ -	\$ 770,603	\$ 83,234	\$ 850,933	\$ -	\$ 1,880,836	\$ 5,577,210
-	-	-	-	1,271,231	-	-	1,271,231
-	-	-	-	-	-	-	13,196
-	-	-	-	333,344	-	-	2,031,875
-	-	-	-	206,271	-	-	2,917,678
-	-	770,603	83,234	2,661,779	-	\$ 1,880,836	11,811,190
-	-	2,240,915	61,733	-	-	1,680,033	3,982,681
5,919,204	1,771,117	-	-	-	1,328,738	-	9,019,059
1,811,500	3,721,746	-	-	-	1,608,033	-	7,141,279
-	-	-	-	-	-	-	4,015,089
-	-	-	-	7,720,454	-	-	20,192,162
-	-	5,853,946	722,271	-	-	9,343,802	15,920,019
<b>7,730,704</b>	<b>5,492,863</b>	<b>8,094,861</b>	<b>784,004</b>	<b>7,720,454</b>	<b>2,936,771</b>	<b>11,023,835</b>	<b>60,270,289</b>
<b>\$ 7,730,704</b>	<b>\$ 5,492,863</b>	<b>\$ 8,865,464</b>	<b>\$ 867,238</b>	<b>\$ 10,382,233</b>	<b>\$ 2,936,771</b>	<b>\$ 12,904,671</b>	

Amount reported for governmental activities in the statement of net assets are different because:

Capital assets used in governmental activities are not financial resources and, therefore are not reported in the funds.	221,782,744
Internal service funds are used by management to charge the costs of administration, public works administration, archive management, and property management as well as risk management, unemployment compensation, and health insurance to individual funds. The assets and liabilities of the internal service funds are included in governmental activities in the statement of net assets.	12,177,970
Long-term liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported in the funds.	(72,232,912)
	<u>\$ 221,998,091</u>

**ST. TAMMANY PARISH, LOUISIANA**  
**Statement of Revenues, Expenditures and**  
**Changes in Fund Balances**  
**Governmental Funds**  
**For the Year Ended December 31, 2003**

	(Major Funds)				
	General Fund	Parish Road Maintenance Fund	St. Tammany Parish Jail Fund	Justice Complex Special Revenue Fund	Grants Flood Hazard Mitigation
FUNDS INCLUDED	010, 012	015	034	037	402
<b>REVENUES</b>					
Taxes:					
Ad valorem	\$ 1,908,726	\$ -	\$ -	\$ -	\$ -
Sales and use	-	27,472,151	7,245,005	7,244,984	-
Other taxes, penalties, interest, etc.	1,713,693	-	-	-	-
Licenses and permits	5,157,529	-	-	-	-
Intergovernmental revenues:					
Federal and state grants	-	-	-	-	1,996,895
Other Federal Funds	127,368	-	-	-	-
State Funds:					
Parish transportation funds	-	1,322,581	-	-	-
State revenue sharing	256,673	-	-	-	-
Other state funds	3,632	-	-	-	-
Fees, charges, and commissions for services	1,037,163	-	-	-	-
Fines and forfeitures	30,071	-	-	-	-
Other revenues:					
Interest	115,913	88,792	-	31,696	-
Contributions	87,500	-	-	-	-
Miscellaneous	225,904	5,094	-	4,071	253,150
<b>Total Revenues</b>	<b>10,664,172</b>	<b>28,888,618</b>	<b>7,245,005</b>	<b>7,280,751</b>	<b>2,250,045</b>
<b>EXPENDITURES</b>					
General government:					
Legislative	1,003,722	-	-	-	-
Judicial	2,944,880	-	-	1,426,451	-
Executive	-	-	-	30,294	-
Elections	172,217	-	-	35,563	-
Financial Administration	291,407	-	-	67,550	-
Other - Unclassified	1,943,821	-	-	-	-
Public safety	2,366,710	-	5,547,441	321,756	1,180,370
Highways and Streets	-	12,911,561	-	-	-
Sanitation	-	-	-	-	-
Health and welfare	33,237	-	-	-	-
Culture and recreation	129,402	-	-	-	-
Economic development	12,000	-	-	-	-
Capital outlay:					
Fixed assets	184,868	1,161,135	-	-	1,089,875
Infrastructure	-	-	-	-	-
Debt service:					
Principal	390,000	-	-	-	-
Interest	117,243	-	-	-	-
Bond issuance costs	15,355	-	-	-	-
<b>Total Expenditures</b>	<b>9,604,862</b>	<b>14,072,696</b>	<b>5,547,441</b>	<b>1,881,614</b>	<b>2,250,045</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>1,059,310</b>	<b>14,815,922</b>	<b>1,697,564</b>	<b>5,399,137</b>	<b>-</b>
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers in	1,434,450	-	-	-	-
Transfers out	(1,384,563)	(14,076,586)	(1,697,564)	(3,913,740)	-
Other Sources - Owner financing	-	-	-	-	-
Other Sources - Refunding bonds	-	-	-	-	-
Other Uses - Payment to refund bond escrow agent	-	-	-	-	-
<b>Total Other Financing Sources and Uses</b>	<b>49,887</b>	<b>(14,076,586)</b>	<b>(1,697,564)</b>	<b>(3,913,740)</b>	<b>-</b>
<b>Net Change in Fund Balance</b>	<b>1,109,197</b>	<b>739,336</b>	<b>-</b>	<b>1,485,397</b>	<b>-</b>
Fund balances -- beginning	1,904,777	8,669,814	-	1,577,161	-
Residual Equity Transfer	1,001,115	-	-	-	-
<b>Fund balances -- ending</b>	<b>\$ 4,015,089</b>	<b>\$ 9,409,150</b>	<b>\$ -</b>	<b>\$ 3,062,558</b>	<b>\$ -</b>

The accompanying notes are an integral part of this statement.

STATEMENT D

Sales Tax District No. 3 Fund	St. Tammany Parish Justice Complex Fund	Capital Street Improvements General Fund	Justice Complex Construction Fund	NON-MAJOR SPECIAL REVENUE FUNDS	NON-MAJOR DEBT SERVICE FUNDS	NON-MAJOR CAPITAL PROJECT FUNDS	TOTAL GOVERNMENTAL FUNDS
215	237	300	337				
\$ -	\$ -	\$ -	\$ -	\$ 4,118,560	\$ -	\$ -	\$ 6,027,286
-	-	-	-	-	-	-	41,962,140
-	-	-	-	-	-	-	1,713,693
-	-	-	-	829,002	-	-	5,986,531
-	-	-	-	5,691,351	-	3,689	7,691,935
-	-	-	-	-	-	-	127,368
-	-	-	-	-	-	-	1,322,581
-	-	-	-	32,565	-	-	289,238
-	-	-	-	-	-	245,358	248,990
-	-	46,300	-	602,687	-	531,595	2,217,745
-	-	-	-	1,454,139	-	-	1,484,210
116,839	23,559	194,053	73,451	113,205	19,418	286,811	1,063,737
-	-	30,000	-	457,055	-	25,000	599,555
-	-	-	11,665	88,303	-	425,500	1,013,687
116,839	23,559	270,353	85,116	13,386,867	19,418	1,517,953	71,748,896
-	-	-	-	-	-	-	1,003,722
-	-	-	-	1,700,145	-	-	6,071,476
-	-	-	-	-	-	-	30,294
-	-	-	-	-	-	-	207,780
-	-	-	-	-	-	-	358,957
-	-	-	3,399,036	122,600	-	67,080	5,532,537
-	-	-	-	789,552	-	349,738	10,555,565
-	-	488,861	-	1,618,288	-	1,053,082	16,071,772
-	-	-	-	1,180,988	-	-	1,180,986
-	-	-	-	2,133,550	-	55,528	2,222,315
-	-	-	-	311,824	-	-	441,226
-	-	-	-	117,858	-	11,580	141,438
-	-	503,046	2,591,034	240,284	-	1,528,317	7,278,359
-	-	2,494,352	-	1,817,800	-	7,018,224	11,430,376
5,255,000	1,580,000	-	-	1,248,897	990,000	-	9,483,897
846,143	1,960,995	-	-	97,448	898,333	-	3,920,162
55,353	1,583	-	-	-	1,960	-	74,251
6,156,496	3,542,578	3,486,259	5,990,070	11,479,232	1,890,293	10,083,527	75,985,113
(6,039,657)	(3,519,019)	(3,215,906)	(5,904,954)	1,907,835	(1,870,875)	(8,565,574)	(4,236,417)
4,822,586	3,716,000	3,094,000	19,260	565,441	1,893,659	8,418,202	23,963,598
-	-	(101,053)	-	(2,113,833)	-	(269,452)	(23,556,591)
-	-	260,214	-	-	-	-	260,214
6,253,963	-	-	-	-	-	-	6,253,963
(6,190,158)	-	-	-	-	-	-	(6,190,158)
4,886,391	3,716,000	3,253,161	19,260	(1,548,192)	1,893,659	8,148,750	731,026
(1,153,266)	196,981	37,255	(5,885,694)	359,443	22,784	(416,824)	(3,505,391)
8,883,970	5,295,882	8,057,606	6,869,898	7,361,011	2,913,987	11,440,659	62,774,565
-	-	-	-	-	-	-	1,001,115
\$ 7,730,704	\$ 5,492,863	\$ 8,094,861	\$ 784,004	\$ 7,720,454	\$ 2,936,771	\$ 11,023,835	\$ 60,270,289

**STATEMENT E**

**ST. TAMMANY PARISH, LOUISIANA  
Reconciliation of The Statement of Revenues, Expenditures  
and Changes in Fund Balances of Governmental Funds  
To the Statement of Activities  
For the Year Ended December 31, 2003**

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

Net Change in fund balances, total governmental funds, Statement D	\$ (3,505,391)
Governmental funds report capital outlays as expenditures. However, in the Statement of Activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlays exceeded depreciation in the current period.	11,505,861
The net effect of various miscellaneous transactions involving capital assets is an increase in net assets.	2,153,299
The issuance of long-term debt (bonds, leases, etc.) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net assets. Also, governmental funds report the effect of issuance costs, premiums, discounts, and similar items when debt is issued, whereas these amounts are deferred and amortized in the statement of activities. This amount is the net effect of these differences in the treatment of long-term debt and related items.	9,188,863
Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.	(887,787)
Governmental funds report all interest as an expenditure in the period paid, without regard to when the interest was incurred. In the statement of activities, the interest is recorded as an expense in the period incurred, therefore, interest paid in the current period that was incurred in the prior period is not an expense on the Statement of Activities.	836,366
The net revenue of certain activities of internal service funds is reported with governmental activities.	<u>403,380</u>
Change in Net Assets of Governmental Activities, Statement B	<u><u>\$ 19,694,591</u></u>

The accompanying notes are an integral part of this statement.

**ST. TAMMANY PARISH, LOUISIANA**  
**Statement of Revenues, Expenditures and Changes in Fund Balances-**  
**Budget and Actual**  
**General Fund**  
**For the Year Ended December 31, 2003**

	<u>Budgeted Amounts</u>		Actual Amounts Budgetary Basis	Variance with Final Budget- Positive (Negative)	Actual Amounts GAAP Basis	Actual Budgetary Basis to GAAP Differences Over (Under)
	Original	Final				
<b>Revenues</b>						
Taxes, fees and licenses	\$ 6,889,155	\$ 8,628,155	\$ 8,860,908	\$ 232,753	\$ 8,860,908	\$ -
Gaming revenue	487,000	387,000	386,795	(205)	386,795	-
Court fees, fines and forfeitures	402,000	472,000	469,506	(2,494)	469,506	-
Miscellaneous revenues	263,135	513,135	509,290	(3,845)	509,290	-
Intergovernmental revenues	428,011	438,011	437,673	(338)	437,673	-
<b>Total Revenues</b>	<b>8,469,301</b>	<b>10,438,301</b>	<b>10,664,172</b>	<b>225,871</b>	<b>10,664,172</b>	<b>-</b>
<b>Expenditures</b>						
Planning	961,911	1,003,911	992,732	11,179	946,223	(46,509)
Permits	1,028,280	1,072,280	1,069,860	2,420	1,069,860	-
Landfill	36,000	36,000	-	36,000	-	-
Government access	438,345	513,345	509,188	4,157	506,909	(2,279)
Building maintenance	325,960	325,960	292,560	33,400	292,560	-
22nd Judicial District Court	1,298,575	1,298,575	1,297,431	1,144	1,297,431	-
Ward Courts	172,900	192,900	189,909	2,991	189,909	-
District Attorney	1,161,949	1,161,949	1,161,798	151	1,161,798	-
Clerk of Court	100,813	100,813	95,272	5,541	95,272	-
Registrar of Voters	186,497	186,497	160,561	25,936	155,187	(5,374)
Tax Assessor	29,679	29,679	29,053	626	15,167	(13,886)
Sheriff	73,968	73,968	74,527	(559)	74,527	-
Parish Jail	1,040,300	1,040,300	961,468	78,832	961,468	-
Veterans Affairs	28,242	28,242	28,237	5	28,237	-
Co-op Extension Services	94,745	94,745	92,389	2,356	92,389	-
Greater St. Tammany Airport	108,378	108,378	65,086	43,292	65,086	-
Debt Service:						
Principal	390,000	390,000	390,000	-	390,000	-
Interest	132,243	117,243	117,243	-	117,243	-
Bond issuance costs	4,467	4,467	15,355	(10,888)	15,355	-
General Expenditures	2,483,394	3,464,509	3,446,756	17,753	2,130,241	(1,316,515)
<b>Total Expenditures</b>	<b>10,096,646</b>	<b>11,243,761</b>	<b>10,989,425</b>	<b>254,336</b>	<b>9,604,862</b>	<b>(1,384,563)</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>(1,627,345)</b>	<b>(805,460)</b>	<b>(325,253)</b>	<b>480,207</b>	<b>1,059,310</b>	<b>1,384,563</b>
<b>Other Financing Sources (Uses)</b>						
Transfers in	907,740	907,740	907,740	-	907,740	-
Transfers in from DHH Fund for debt service	526,710	526,710	526,710	-	526,710	-
Transfers out	-	-	-	-	(1,384,563)	(1,384,563)
<b>Total Other Financing Sources (Uses)</b>	<b>1,434,450</b>	<b>1,434,450</b>	<b>1,434,450</b>	<b>-</b>	<b>49,887</b>	<b>(1,384,563)</b>
<b>Net Change in Fund Balance</b>	<b>(192,895)</b>	<b>628,990</b>	<b>1,109,197</b>	<b>480,207</b>	<b>1,109,197</b>	<b>-</b>
<b>Fund Balance -- beginning</b>	<b>1,904,777</b>	<b>1,904,777</b>	<b>1,904,777</b>		<b>1,904,777</b>	
<b>Residual Equity Transfer</b>	<b>-</b>	<b>-</b>	<b>1,001,115</b>		<b>1,001,115</b>	
<b>Fund Balance -- ending</b>	<b>\$ 1,711,882</b>	<b>\$ 2,533,767</b>	<b>\$ 4,015,089</b>		<b>\$ 4,015,089</b>	

NOTE: See Schedule 17 in the Other Supplementary Information Section for a reconciliation of budgetary comparison and statement of revenues, expenditures and changes in fund balances.

The accompanying notes are an integral part of this statement.

**ST. TAMMANY PARISH, LOUISIANA**  
**Statement of Revenues, Expenditures and Changes in Fund Balances-**  
**Budget and Actual**  
**Parish Road Maintenance Fund (015)**  
**For the Year Ended December 31, 2003**

	Budgeted Amounts		Actual Amounts Budgetary Basis	Variance with Final Budget- Positive (Negative)	Actual Amounts GAAP Basis	Actual Budgetary Basis to GAAP Differences Over (Under)
	Original	Final				
<b>Revenues</b>						
Sales and use tax	\$ 25,380,000	\$ 26,680,000	\$ 27,472,151	\$ 792,151	\$ 27,472,151	\$ -
State road fund	1,300,000	1,300,000	1,322,581	22,581	1,322,581	-
Interest	50,000	50,000	88,792	38,792	88,792	-
Miscellaneous revenues	-	-	5,094	5,094	5,094	-
<b>Total Revenues</b>	<b>26,730,000</b>	<b>28,030,000</b>	<b>28,888,618</b>	<b>858,618</b>	<b>28,888,618</b>	<b>-</b>
<b>Expenditures</b>						
General maintenance	3,074,500	3,094,500	2,607,888	486,612	2,607,888	-
Airport Maintenance Area	414,923	724,923	522,565	202,358	522,565	-
Brewster Maintenance Area	221,835	241,835	228,096	13,739	228,096	-
Bush Maintenance Area	351,795	426,795	370,504	56,291	370,504	-
Covington Maintenance Area	443,054	588,054	530,113	57,941	530,113	-
Fritchie North Maintenance Area	205,419	232,419	203,376	29,043	203,376	-
Fritchie South Maintenance Area	482,494	697,494	510,848	186,646	510,848	-
Hickory Maintenance Area	327,217	512,217	437,347	74,870	287,347	(150,000)
Hwy 59 Maintenance Area	472,092	682,092	620,896	61,196	620,896	-
Keller Maintenance Area	429,338	539,338	459,853	79,485	399,853	(60,000)
Willie Road Maintenance Area	353,833	396,833	361,996	34,837	361,996	-
Vehicle maintenance	2,943,000	2,993,000	2,490,028	502,972	2,490,028	-
General expenditures	19,327,927	20,689,927	18,805,772	1,884,155	4,939,186	(13,866,586)
<b>Total Expenditures</b>	<b>29,047,427</b>	<b>31,819,427</b>	<b>28,149,282</b>	<b>3,670,145</b>	<b>14,072,696</b>	<b>(14,076,586)</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>(2,317,427)</b>	<b>(3,789,427)</b>	<b>739,336</b>	<b>(2,811,527)</b>	<b>14,815,922</b>	<b>14,076,586</b>
<b>Other Financing Sources (Uses)</b>						
Transfers in	-	-	-	-	-	-
Transfers in from DHH Fund for debt service	-	-	-	-	-	-
Transfers out	-	-	-	-	(14,076,586)	(14,076,586)
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(14,076,586)</b>	<b>(14,076,586)</b>
<b>Net Change in Fund Balance</b>	<b>(2,317,427)</b>	<b>(3,789,427)</b>	<b>739,336</b>	<b>4,528,763</b>	<b>739,336</b>	<b>-</b>
<b>Fund balances - beginning</b>	<b>8,669,814</b>	<b>8,669,814</b>	<b>8,669,814</b>	<b>-</b>	<b>8,669,814</b>	<b>-</b>
<b>Fund balances - ending</b>	<b>\$ 6,352,387</b>	<b>\$ 4,880,387</b>	<b>\$ 9,409,150</b>	<b>\$ 4,528,763</b>	<b>\$ 9,409,150</b>	<b>-</b>

The accompanying notes are an integral part of this statement.



**ST. TAMMANY PARISH, LOUISIANA**  
**Statement of Revenues, Expenditures and Changes in Fund Balances-**  
**Budget and Actual**  
**Other Major Special Revenue Funds**  
**For the Year Ended December 31, 2003**

	<u>Budgeted Amounts</u>		<u>Actual Amounts Budgetary Basis</u>	<u>Variance with Final Budget- Positive (Negative)</u>	<u>Actual Amounts GAAP Basis</u>	<u>Budget to GAAP Differences Over (Under)</u>
	<u>Original</u>	<u>Final</u>				
<b>St. Tammany Parish Jail (034)</b>						
<b>Revenues</b>						
Sales and use tax	\$ 6,700,000	\$ 6,950,000	\$ 7,245,005	\$ (295,005)	\$ 7,245,005	\$ -
<b>Expenditures</b>						
Public Safety	5,133,805	5,383,805	5,547,441	(163,636)	5,547,441	-
Transfers out	1,566,195	1,566,195	1,697,564	(131,369)	-	(1,697,564)
Excess (Deficiency) of Revenues Over Expenditures	-	-	-	(295,005)	1,697,564	1,697,564
<b>Other Financing Sources (Uses)</b>						
Transfers out	-	-	-	-	(1,697,564)	(1,697,564)
<b>Net Change in Fund Balance</b>	-	-	-	-	-	-
<b>Fund Balance at Beginning of Year</b>	-	-	-	-	-	-
<b>Fund Balance (Deficit) at End of Year</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	
<b>Justice Complex (037)</b>						
<b>Revenues</b>						
	\$ 6,800,000	\$ 6,970,000	\$ 7,280,751	\$ 310,751	\$ 7,280,751	\$ -
<b>Expenditures</b>						
	6,799,740	6,799,740	5,795,354	1,004,386	1,881,614	(3,913,740)
Excess (Deficiency) Revenues Over Expenditures	260	170,260	1,485,397	(693,635)	5,399,137	3,913,740
<b>Other Financing Sources (Uses)</b>						
Transfers out	-	-	-	-	(3,913,740)	(3,913,740)
<b>Net Change in Fund Balance</b>	260	170,260	1,485,397	(693,635)	1,485,397	-
<b>Fund Balance at Beginning of Year</b>	1,577,161	1,577,161	1,577,161	-	1,577,161	
<b>Fund Balance (Deficit) at End of Year</b>	<u>\$ 1,577,421</u>	<u>\$ 1,747,421</u>	<u>\$ 3,062,558</u>	<u>\$ (693,635)</u>	<u>\$ 3,062,558</u>	
<b>Flood Hazard (402)</b>						
<b>Revenues</b>						
	\$ -	\$ 2,243,295	\$ 2,250,045	\$ 6,750	\$ 2,250,045	\$ -
<b>Expenditures</b>						
	-	2,243,295	2,250,045	(6,750)	2,250,045	-
Excess (Deficiency) of Revenues Over Expenditures	-	-	-	13,500	-	-
<b>Other Financing Sources (Uses)</b>						
Transfers out	-	-	-	-	-	-
<b>Net Change in Fund Balance</b>	-	-	-	13,500	-	-
<b>Fund balances - beginning</b>	-	-	-	-	-	-
<b>Fund balances - ending</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 13,500</u>	<u>\$ -</u>	

The accompanying notes are an integral part of this statement.

**ST. TAMMANY PARISH, LOUISIANA**  
**Statement of Net Assets**  
**Proprietary Funds**  
**December 31, 2003**

	<u>BUSINESS-TYPE ACTIVITIES-ENTERPRISE FUNDS</u>			<u>GOVERNMENTAL ACTIVITIES</u>
	526 St. Tammany Parish DHH Building Fund (Major Fund)	622 Cross Gates Utility Fund (Non-Major)	TOTAL ENTERPRISE FUNDS	
<b>ASSETS</b>				
Current Assets:				
Cash and cash equivalents	\$ -	\$ 13,806	\$ 13,806	\$ 2,104,934
Investments	-	51,368	51,368	7,825,775
Receivables, net of allowance for uncollectibles:				
Other	-	148,070	148,070	124,511
Due from other funds	-	-	-	1,271,644
Due from component units	-	-	-	86,237
Prepaid items	818	-	818	29,061
Total Current Assets	<u>818</u>	<u>213,244</u>	<u>214,062</u>	<u>11,442,162</u>
Non-Current Assets:				
Capital assets, net of accumulated depreciation	<u>4,752,373</u>	-	<u>4,752,373</u>	<u>3,976,125</u>
Total Non-Current Assets	<u>4,752,373</u>	-	<u>4,752,373</u>	<u>3,976,125</u>
<b>TOTAL ASSETS</b>	<u>4,753,191</u>	<u>213,244</u>	<u>4,966,435</u>	<u>15,418,287</u>
<b>LIABILITIES</b>				
Current Liabilities:				
Accounts, salaries, and other payables	2,478	66,450	68,928	225,980
Due to other funds	413	-	413	50,000
Deferred revenues	-	-	-	2,217
Other liabilities	-	-	-	2,962,120
Total Current Liabilities	<u>2,891</u>	<u>66,450</u>	<u>69,341</u>	<u>3,240,317</u>
<b>NET ASSETS</b>				
Invested in capital assets, net of related debt	4,752,373	-	4,752,373	3,976,125
Restricted for self-insurance	-	-	-	3,615,264
Unrestricted	<u>(2,073)</u>	<u>146,794</u>	<u>144,721</u>	<u>4,586,581</u>
<b>TOTAL NET ASSETS</b>	<u>\$ 4,750,300</u>	<u>\$ 146,794</u>	<u>\$ 4,897,094</u>	<u>\$ 12,177,970</u>

The accompanying notes are an integral part of this statement.

**ST. TAMMANY PARISH, LOUISIANA**  
**Statement of Revenues, Expenses and Changes in Fund Net Assets**  
**Proprietary Funds**  
**For the Year Ended December 31, 2003**

	BUSINESS-TYPE ACTIVITIES-ENTERPRISE FUNDS			GOVERNMENTAL
	526	622		ACTIVITIES
	St. Tammany Parish DHH Building Fund (Major Fund)	Cross Gates Utility Fund (Non-Major)	TOTAL ENTERPRISE FUNDS	INTERNAL SERVICE FUNDS
<b>Operating Revenues</b>				
Charges for services:				
Water and sewer sales	\$ -	\$ 823,609	\$ 823,609	\$ -
Connect fees	-	79,945	79,945	-
Garbage collection	-	368,316	368,316	-
Rent	411,004	-	411,004	20,233
Interfund charges	321,139	-	321,139	11,012,086
Other services	-	12,225	12,225	175,595
<b>Total Operating Revenues</b>	<b>732,143</b>	<b>1,284,095</b>	<b>2,016,238</b>	<b>11,207,914</b>
<b>Operating Expenses</b>				
Cost of sales and services	293,668	1,070,779	1,364,447	10,059,177
Administration	35,348	67,062	102,410	213,886
Depreciation	134,819	-	134,819	274,526
<b>Total Operating Expenses</b>	<b>463,835</b>	<b>1,137,841</b>	<b>1,601,676</b>	<b>10,547,589</b>
<b>Operating Income (Loss)</b>	<b>268,308</b>	<b>146,254</b>	<b>414,562</b>	<b>660,325</b>
<b>Nonoperating Revenues (Expenses)</b>				
Federal and State operating grants	-	-	-	111,295
Interest earnings	628	540	1,168	192,527
Interest expense	-	-	-	(34,263)
Bond issuance costs	-	-	-	(5,953)
Loss on sale of fixed assets	-	-	-	(225,254)
<b>Total Nonoperating Revenues (Expenses)</b>	<b>628</b>	<b>540</b>	<b>1,168</b>	<b>38,352</b>
<b>Income Before Contributions and Transfers</b>	<b>268,936</b>	<b>146,794</b>	<b>415,730</b>	<b>698,677</b>
Transfers in	415,000	-	415,000	20,238
Transfer out	(526,710)	-	(526,710)	(315,535)
<b>Change in Net Assets</b>	<b>157,226</b>	<b>146,794</b>	<b>304,020</b>	<b>403,380</b>
<b>Total Net Assets-beginning</b>	<b>4,593,074</b>	<b>-</b>	<b>4,593,074</b>	<b>12,775,705</b>
<b>Residual Equity Transfer</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(1,001,115)</b>
<b>Total Net Assets-ending</b>	<b>\$ 4,750,300</b>	<b>\$ 146,794</b>	<b>\$ 4,897,094</b>	<b>\$ 12,177,970</b>

The accompanying notes are an integral part of this statement.



**ST. TAMMANY PARISH, LOUISIANA**  
**Statement of Cash Flows**  
**Proprietary Funds**  
**For the Year Ended December 31, 2003**

	BUSINESS-TYPE ACTIVITIES-ENTERPRISE FUNDS			GOVERNMENTAL- ACTIVITIES INTERNAL SERVICE FUNDS
	526 St. Tammany Parish DHH Building Fund (Major Fund)	622 Cross Gates Utility Fund (Non-major)	TOTAL ENTERPRISE FUNDS	
<b>Cash Flows From Operating Activities</b>				
Receipts from customers and users	\$ 434,097	\$ 1,136,025	\$ 1,570,122	\$ 129,760
Receipts from interfund services provided	321,139	-	321,139	10,905,958
Payments to suppliers	(296,456)	(818,455)	(1,114,911)	(6,912,033)
Payments to employees	-	(185,874)	(185,874)	(3,061,161)
Payments for interfund services used	(35,348)	(67,062)	(102,410)	(213,886)
Net Cash Provided by Operating Activities	<u>423,432</u>	<u>64,634</u>	<u>488,066</u>	<u>848,638</u>
<b>Cash Flows From Non-Capital Financing Activities</b>				
Transfer to other funds	(526,710)	-	(526,710)	5,672
Transfer from other funds	415,000	-	415,000	-
Advances from other funds	(312,350)	-	(312,350)	20,238
Federal and State operating grants	-	-	-	111,295
Residual Equity Transfer	-	-	-	(1,001,115)
Net Cash Used by Noncapital Financing Activities	<u>(424,060)</u>	<u>-</u>	<u>(424,060)</u>	<u>(863,910)</u>
<b>Cash Flows From Capital and Related Financing Activities</b>				
Restricted assets used for capital related debt	-	-	-	179,625
Purchases of capital assets	-	-	-	(207,534)
Principal paid on capital debt	-	-	-	(510,000)
Interest paid on capital debt	-	-	-	(34,263)
Bond issuance expenses	-	-	-	(5,953)
Proceeds from sales of capital assets	-	-	-	885,000
Net Cash Provided by Capital and Related Financing Activities	<u>-</u>	<u>-</u>	<u>-</u>	<u>306,875</u>
<b>Cash Flows From Investing Activities</b>				
Proceeds from sales and maturities of investments	-	-	-	675,868
Purchase of investments	-	(51,368)	(51,368)	(842,193)
Interest and dividends received	628	540	1,168	196,755
Net Cash Provided (Used) by Investing Activities	<u>628</u>	<u>(50,828)</u>	<u>(50,200)</u>	<u>30,430</u>
Net Increase in Cash and Cash Equivalents	-	13,806	13,806	322,033
Cash and Cash Equivalents, Beginning of Year	-	-	-	1,782,901
Cash and Cash Equivalents, End of Year	<u>\$ -</u>	<u>\$ 13,806</u>	<u>\$ 13,806</u>	<u>\$ 2,104,934</u>
<b>Reconciliation of Operating Income to Net Cash Provided (Used) by Operating Activities</b>				
Operating income	\$ 268,308	\$ 146,254	\$ 414,562	\$ 660,325
Depreciation expense	134,819	-	134,819	274,526
(Increase) decrease in accounts receivable	23,093	(148,070)	(124,977)	(6,474)
(Increase) decrease in intergovernmental receivables	-	-	-	(92,456)
Increase in prepaid items	(7)	-	(7)	(10,731)
Increase (decrease) in accounts payable	(2,781)	63,190	60,409	76,637
Increase in salaries/benefits payable	-	3,260	3,260	20,077
Decrease in deferred items	-	-	-	(73,266)
Total Adjustments	<u>155,124</u>	<u>(81,620)</u>	<u>73,504</u>	<u>188,313</u>
Net Cash Provided by Operating Activities	<u>\$ 423,432</u>	<u>\$ 64,634</u>	<u>\$ 488,066</u>	<u>\$ 848,638</u>

The accompanying notes are an integral part of this statement.

**ST. TAMMANY PARISH, LOUISIANA**  
**Statement of Net Assets**  
**Component Units, Discretely Presented**  
**December 31, 2003**

	Communication District No. 1	Gravity Drainage District No. 5	Fire Protection District No. 1
<b>ASSETS</b>			
Cash and cash equivalents	\$ 568,051	\$ 1,847,621	\$ 595,684
Investments	3,101,606	-	565,183
Receivables, net of allowances for uncollectibles	470,932	314,403	8,492,973
Due from primary government/component units	-	-	-
Inventory	-	-	-
Prepaid items	-	-	32,513
Restricted assets	-	-	-
Other assets	-	-	-
Capital assets, net of accumulated depreciation	826,320	374,407	5,032,176
<b>TOTAL ASSETS</b>	<b>4,966,909</b>	<b>2,536,431</b>	<b>14,718,529</b>
<b>LIABILITIES</b>			
Cash overdraft	-	-	-
Accounts, salaries, and other payables	250,748	165,867	332,059
Payable from restricted assets	-	-	-
Due to primary government/component units	-	26,413	23,912
Deferred revenues	-	-	-
Other liabilities	-	-	-
Interest payable	-	-	-
Noncurrent liabilities:			
Due within one year	305,000	105,000	109,287
Due after one year	1,630,000	2,360,000	356,109
<b>TOTAL LIABILITIES</b>	<b>2,185,748</b>	<b>2,657,280</b>	<b>821,367</b>
<b>NET ASSETS</b>			
Invested in capital assets, net of related debt	(108,680)	374,407	4,567,040
Restricted for:			
Capital projects	1,000,000	-	-
Debt service	-	-	570,288
Other purposes	-	-	-
Unrestricted	1,889,841	(495,256)	8,759,834
<b>TOTAL NET ASSETS</b>	<b>\$ 2,781,161</b>	<b>\$ (120,849)</b>	<b>\$ 13,897,162</b>

The accompanying notes are an integral part of this statement.

## STATEMENT L

*(Major Component Units)*

Fire Protection District No. 4	Recreation District No. 1	Recreation District No. 14	Mosquito Abatement Dist. No. 2	St. Tammany Parish Library	Total Non-major Component Units	Total Component Units
\$ 473,006	\$ 7,829,271	\$ 374,877	\$ 154,314	\$ 360,773	\$ 3,763,318	\$ 15,966,915
-	367,462	-	2,365,819	1,327,919	166,917	7,894,906
5,795,771	2,432,010	447,985	4,329,768	4,129,368	5,705,709	32,118,919
-	-	-	-	13,196	69,079	82,275
-	-	-	848,185	-	13,506	861,691
15,833	-	-	106,791	-	144,896	300,033
-	-	-	-	-	368,996	368,996
83	-	3,400	-	1,981	37,682	43,146
2,741,922	10,074,718	2,836,247	955,901	1,586,215	15,508,435	39,936,341
9,026,615	20,703,461	3,662,509	8,760,778	7,419,452	25,778,538	97,573,222
-	-	-	-	-	5,675	5,675
436,173	88,429	92,404	160,280	31,931	449,825	2,007,716
-	-	-	-	-	92,820	92,820
3,547	1,905	-	-	68,056	76,819	200,652
-	-	-	-	-	97,818	97,818
-	-	-	-	19,091	48,900	67,991
-	-	-	-	-	16,362	16,362
198,464	845,396	105,000	20,596	1,263	620,185	2,310,191
74,800	15,825,000	1,780,000	-	118,523	6,421,455	28,565,887
712,984	16,760,730	1,977,404	180,876	238,864	7,829,859	33,365,112
2,741,922	1,224,718	951,247	955,901	1,586,215	9,853,886	22,146,656
-	-	-	-	-	209,743	1,209,743
-	1,594,007	518,059	-	-	194,235	2,876,589
-	110,658	-	-	-	171,813	282,471
5,571,709	1,013,348	215,799	7,624,001	5,594,373	7,519,002	37,692,651
\$ 8,313,631	\$ 3,942,731	\$ 1,685,105	\$ 8,579,902	\$ 7,180,588	\$ 17,948,679	\$ 64,208,110

**ST. TAMMANY PARISH, LOUISIANA**  
**Statement of Activities**  
**Component Units, Discretely Presented**  
**For the Year Ended December 31, 2003**

Component Units	Program Revenues					
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Communication District No. 1	Gravity Drainage District No. 5
Communication District No. 1	\$ 2,350,732	\$ -	\$ 10,230	\$ -	\$ (2,340,502)	\$ -
Gravity Drainage District No. 5	640,538	-	293,367	-	-	(347,171)
Fire Protection District No. 1	8,599,922	233,030	204,642	-	-	-
Fire Protection District No. 4	5,869,158	305,150	134,415	-	-	-
Recreation District No. 1	2,596,137	549,413	-	-	-	-
Recreation District No. 14	280,801	-	-	367,576	-	-
Stp Mosquito Abatement Dist No.2	3,581,552	-	-	-	-	-
St. Tammany Parish Library	3,827,904	-	6,639	-	-	-
Non-major Component Units	7,475,711	1,597,662	904,723	207,572	-	-
Total	<u>\$ 35,222,455</u>	<u>\$ 2,685,255</u>	<u>\$ 1,554,016</u>	<u>\$ 575,148</u>	<u>(2,340,502)</u>	<u>(347,171)</u>
<b>General Revenues:</b>						
Property taxes, specific purpose (Ad valorem, parcel fees, etc.)				-	-	
Line user fees				2,664,945	-	
Fire insurance rebate				-	-	
State revenue sharing				-	-	
Grants and contributions not restricted to specific programs				-	-	
Investment earnings				32,865	20,461	
Other general revenues				-	-	
Total general revenues and transfers				<u>2,697,810</u>	<u>20,461</u>	
Change in Net Assets				357,308	(326,710)	
Net assets-beginning				2,423,653	205,861	
Net assets-ending				<u>\$ 2,781,161</u>	<u>\$ (120,849)</u>	

The accompanying notes are an integral part of this statement.



## STATEMENT M

(Major Component Units)  
 Net (Expenses) Revenues and Changes of Component Units

Fire Protection District No. 1	Fire Protection District No. 4	Recreation District No. 1	Recreation District No. 14	STP Mosquito Abatement District No. 2	St. Tammany Parish Library	Non-major Component Units	Total Component Units
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (2,340,502)
-	-	-	-	-	-	-	(347,171)
(8,162,250)	-	-	-	-	-	-	(8,162,250)
-	(5,429,593)	-	-	-	-	-	(5,429,593)
-	-	(2,046,724)	-	-	-	-	(2,046,724)
-	-	-	86,775	-	-	-	86,775
-	-	-	-	(3,581,552)	-	-	(3,581,552)
-	-	-	-	-	(3,821,265)	-	(3,821,265)
-	-	-	-	-	-	(4,765,754)	(4,765,754)
<u>(8,162,250)</u>	<u>(5,429,593)</u>	<u>(2,046,724)</u>	<u>86,775</u>	<u>(3,581,552)</u>	<u>(3,821,265)</u>	<u>(4,765,754)</u>	<u>(30,408,036)</u>
8,041,558	5,601,826	2,219,837	429,074	4,218,357	3,920,798	5,421,450	29,852,900
-	-	-	-	-	-	-	2,664,945
-	120,296	-	-	-	-	152,443	272,739
426,566	203,039	52,558	7,610	197,750	185,931	264,858	1,338,312
-	-	-	-	192,129	-	55,780	247,909
47,711	74,562	50,608	2,468	124,971	30,259	67,771	451,676
43,685	54,689	-	-	81,416	128,655	179,400	487,845
<u>8,559,520</u>	<u>6,054,412</u>	<u>2,323,003</u>	<u>439,152</u>	<u>4,814,623</u>	<u>4,265,643</u>	<u>6,141,702</u>	<u>35,316,326</u>
397,270	624,819	276,279	525,927	1,233,071	444,378	1,375,948	4,908,290
13,499,892	7,688,812	3,666,452	1,159,178	7,346,831	6,736,210	16,572,731	59,299,820
<u>\$ 13,897,162</u>	<u>\$ 8,313,631</u>	<u>\$ 3,942,731</u>	<u>\$ 1,685,105</u>	<u>\$ 8,579,902</u>	<u>\$ 7,180,588</u>	<u>\$ 17,948,679</u>	<u>\$ 64,208,110</u>



**ST. TAMMANY PARISH GOVERNMENT**  
**Notes to the Financial Statements**

**December 31, 2003**

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**ST. TAMMANY PARISH GOVERNMENT**  
Notes to the Financial Statements

**I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. Reporting entity**

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

The Governmental Accounting Standards Board (GASB) has set forth criteria to be considered in determining financial accountability. These criteria include:

1. Appointing a voting majority of an organization's governing body, and
  - a. The ability of the Parish to impose its will on that organization.
  - b. The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the Parish.
2. Organizations for which the Parish does not appoint a voting majority but are fiscally dependent on the Parish.
3. Organizations for which the reporting entity's financial statements would be incomplete or misleading if data of the organization is not included due to the nature and significance of the relationship.

Blended component units, although legally separate entities, are in substance part of the Parish's operations. Discretely presented component units are presented in a separate column in the government-wide financial statements (see note below for description) to emphasize that it is legally separate from the government. Based on the previous criteria, Parish Administration has included the following component units:

**Blended component units.** Sub-Drainage District No. 1 of Drainage District No. 3, Recreation District No. 6, and Recreation District No. 7 are presented as blended component units. The Parish performs administrative and accounting functions for these Districts.

**Discretely presented component units.** The following list contains discretely presented component units and the reason for their inclusion:

St. Tammany Parish Communications (911) District No. 1	1, 1(a), 2
St. Tammany Parish Coroner	2
Drainage District Nos. 2, 4	1, 1(a), 2
Gravity Drainage District No. 5	1, 2(a), 2
Fire Protection District Nos. 1, 2, 3, 4, 5, 6, 7, 8, 9, 10, 11, 12, 13	1, 2
St. Tammany Parish Library	1, 2
Mosquito Abatement District No. 2	1, 1(a), 2
Recreation District Nos. 1, 2, 4, 10, 11, 12, 14	1, 1(a), 2
Sewerage District Nos. 1, 2, 4, 6, 7	1, 1(a), 2
Water District Nos. 2, 3	1, 1(a), 2

With the exception of Sewerage District No. 7, all of the above component units have a fiscal year end of December 31<sup>st</sup>; Sewerage District No. 7 has a September 30<sup>th</sup> fiscal year end.

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

**B. Government-wide and fund financial statements**

The government-wide financial statements (i.e., the statement of net assets and the statement of changes in net assets) report information on all of the non-fiduciary activities of the primary government and its component units. For the most part, the effect of inter-fund activity has been removed from these statements. Governmental activities, which normally

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are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support. Likewise, the primary government is reported separately from certain legally separate component units for which the primary government is financially accountable.

The statement of activities demonstrates the degree to which the direct expenses for a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Also included in these direct expenses are certain indirect expenses charged to individual funds through internal service funds for administrative overhead. Program revenues include: 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Separate financial statements are provided for governmental funds and proprietary funds. All non-major funds, with the exception of the one non-major enterprise fund, are reported in separate columns in the individual fund financial statements. The one non-major enterprise fund, Cross Gates Utility Operations, is reported in a separate column on the proprietary funds statements.

**C. Measurement focus, basis of accounting, and financial statement presentation**

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants are accrued when the reporting entity has a right to reimbursement under the related grant, generally corresponding to the incurring of grant related costs by the Parish.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Property taxes, franchise taxes, licenses, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Sales and use taxes are recorded when the taxpayer liability has been incurred. Interest income on investments held at year-end is accrued. All other revenue items are considered to be measurable and available only when received by the government.

St. Tammany Parish reports the following major governmental funds:

**General Fund (010)** accounts for all financial transactions except those required to be accounted for in another fund.

**Parish Road Maintenance Fund (015)** accounts for the two-cent sales tax levied for the sole purpose of constructing, overlaying and maintaining roads, streets and bridges in Sales Tax District No. 3.

**St. Tammany Parish Jail Fund (034)** accounts for the one-quarter cent sales tax levied for the sole purpose of acquiring, constructing, improving, operating and maintaining jail facilities for St. Tammany Parish.

**Justice Complex Special Revenue Fund (037)** accounts for the one-quarter cent sales tax levied for the sole purpose of acquiring, constructing, improving, operating and maintaining the St. Tammany Parish Justice Complex Center.

**Grants Flood Hazard Mitigation Fund (402)** accounts for receipts and disbursements of Federal Emergency Management Administration grants to mitigate flood-damaged homes throughout the Parish.

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**Sales Tax District No. 3 Fund (215)** accounts for sales tax revenues dedicated for the payment of principal and interest requirements for the following bond issues: Series 2000 Bonds, Refunding Bonds Series 2001, and Refunding Bonds Series 2003.

**St. Tammany Parish Justice Complex Fund (237)** accounts for sales tax revenues dedicated for the payment of principal and interest requirements for Sales Tax Bonds, Series 1998 Bonds.

**Capital Street Improvements – General Fund (300)** accounts for the portion of the two-cent sales tax dedicated to construction of major roadways, parish-wide, which provide a benefit to all citizens of the Parish.

**Justice Complex Construction Fund (337)** accounts for funds committed to the construction of the St. Tammany Parish Justice Center.

St. Tammany Parish reports the following two enterprise funds:

**St Tammany Parish DHH Building Fund (526)** accounts for the repairs, maintenance and operations of the Department of Health and Hospital Building.

**Cross Gates Utility Fund (622)** accounts for receipts and disbursements relating to the operations of this sewer and water facility that is leased by St. Tammany Parish.

The DHH Building Fund is considered a major fund, while Cross Gates Utility is considered a non-major fund. A description of all other non-major funds and internal service funds can be found at the beginning of each fund types' fund financial statements.

Additionally, the Parish reports the following fund types:

Special Revenue Funds are used to account for specific revenue sources that are restricted to expenditures for specific purposes. Additionally, all federal and state grants receipts and disbursements are accounted for in these funds.

Debt Service 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.

Capital Project 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 buildings owned by St. Tammany Parish. 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.

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

Internal Service Funds account for the financial and administrative services, such as purchasing and accounting, as well as general services, such as public works services, building operations and insurance activities provided by one department to other departments or governments on a cost-reimbursement basis.

Private-sector standards of accounting and financial reporting issued prior to December 1, 1989, followed in both the government-wide and proprietary fund financial statements to the extent that those standards do not conflict with or contradict guidance of the GASB. Governments also have the option of following subsequent private-sector guidance for the business-type activities and enterprise funds, subject to this same limitation. The Parish has elected not to follow subsequent private-sector guidance.

As a general rule, the effect of inter-fund activity has been eliminated from the government-wide financial statements. The exceptions to this general rule are charges between the governments enterprise operations. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

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Amounts reported as program revenues include: 1) charges to customers or applicants for goods, services, or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions. Internally dedicated resources are reported as general revenues rather than as program revenues. Likewise, general revenues include all taxes except for some specially assessed property taxes, which are classified as program revenues.

Property taxes assessed in the Lighting Districts are classified as program revenues because the residents of these Districts directly benefit from the installation and maintenance of lighting in their District. Property taxes specially assessed in Sub-drainage District No. 1 of 3, are classified as program revenues because this levy directly provides for the drainage in that District only. Likewise, property taxes for Sub-Road District No. 2 of Road District No. 19, were assessed to improve that District's roads to Parish standards, allowing them to be accepted into the Parish Road Maintenance Inventory System.

Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The operating revenue in the DHH Building enterprise fund is comprised of rents. The operating revenues for the Cross Gates Utility enterprise fund consists primarily of sewerage and water usage fees, connection fees, and garbage collection fees. Operating expenses for enterprise funds and internal service funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

When both restricted and unrestricted resources are available for use, it is the Parish's policy to use restricted resources first, then use unrestricted resources as they are needed.

**D. Assets, liabilities, and net assets or equity**

**1. Deposits and investments**

The Parish's cash and cash equivalents include amounts in petty cash, demand deposits, interest-bearing demand deposits, money market accounts and time deposits and investments with original maturities of 90 days or less.

State law and the Parish's investment policy allows the Parish to invest in collateralized certificates of deposits, government-backed securities, commercial paper, the state sponsored investment pool, and mutual funds consisting solely of government-backed securities. The Parish maintains pooled cash and investment accounts that are available for use by all funds, except those restricted by statutes or other legal reasons.

GASB Statement No. 31 requires the reporting entity to report investments at fair value in the balance sheet except as follows:

- a. Investments in non-participating interest-earning contracts, such as non-negotiable certificates of deposit with redemption terms that do not consider market rates, should be reported using a cost-based measure, provided that the fair value of those contracts is not significantly affected by the impairment of the credit standing of the issuer or other factors.
- b. The reporting entity may report at amortized cost money market investments and participating interest-earning investment contracts that have a remaining maturity at time of purchase of one year or less, provided that the fair value of those investments is not significantly affected by the impairment of the credit standing of the issuer or by other factors. Money market investments are short-term, highly liquid debt instrument that include U.S. Treasury obligations. Interest-earning investment contracts include time deposits with financial institutions (such as certificates of deposit), repurchase agreements, and guaranteed investment contracts.

Investments for the reporting entity consists primarily of U.S. Treasury obligations and obligations of the U.S. agencies, as well as investments in Louisiana Asset Management Pool (LAMP). Investments in obligations of the U.S. Treasury and agencies are reported at amortized cost as they are deemed to meet the criteria of item b above. There is no material difference in the fair market value of the investments and the amortized cost. Investments in LAMP are reported at fair value based on quoted market rates.

LAMP is administered by LAMP, Inc., a non-profit corporation organized under the laws of the State of Louisiana. Only local government entities having contracted to participate in LAMP have an investment interest in its pool of assets. The primary objective of LAMP is to provide a safe environment for the placement of public funds in short-

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term, high quality investments. The LAMP portfolio includes only securities and other obligations in which local governments in Louisiana are authorized to invest in accordance with LSA-R.S. 33:2955. Accordingly, LAMP investments are restricted to securities issued, guaranteed, or backed by the U.S. Treasury, the U.S. Government, or one of its agencies, enterprises, or instrumentalities; as well as repurchase agreements collateralized by those securities.

Effective August 1, 2001, LAMP's investment guidelines were amended to permit the investment in government-only money market funds. In its 2001 Regular Session, the Louisiana Legislature (Senate Bill No. 512, Act 701) enhanced LSA-R.S. 33:2955(A)(1)(h) which allows all municipalities, parishes, school boards, and any other political subdivisions of the State to invest in Investment grade (A-1/P-1) commercial paper of domestic United States corporations. Effective October 1, 2001, LAMP's Investment Guidelines were amended to allow the limited investment in A-1 or A-1+ commercial paper.

The dollar weighed average portfolio maturity of LAMP assets is restricted to not more than 90 days, and consists of no securities with a maturity date in excess of 397 days. LAMP is designed to be highly liquid to give its participants immediate access to their account balances.

LAMP, Inc. is subject to the regulatory oversight of the state treasurer and the board of directors. LAMP is not registered with the SEC as an investment company.

**2. Receivables and payables**

Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either "due to/from other fund" (i.e., the current portion of inter-fund loans) or "advances to/from other funds" (i.e., the non-current portion of inter-fund loans). All other outstanding balances between funds are reported as "due to/from other funds." Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as "internal balances."

Receivables and payables between the primary government and discretely presented component units are disclosed separately from inter-fund balances as "due to/from component units."

The following is a summary Ad valorem taxes and Parcel fees authorized and levied by St. Tammany Parish:

<b>Taxes due for:</b>	<b>Authorized Millage</b>	<b>Levied Millage</b>	<b>Expiration Date</b>
Alimony-Unincorporated	4.00	3.59	Indefinite
Alimony-Incorporated	2.00	1.79	Indefinite
Parish Drainage	2.17	2.17	2010
Library (1)	6.33	6.33	2009
Parish Health	2.17	2.17	2013
Animal Services	1.00	1.00	2008
Recreation District No. 7	5.00	5.00	2005
Council on Aging/Retarded Citizens (1)	2.00	2.00	2008
Lighting District No. 1	5.18	5.18	2012
Lighting District No. 4	5.28	5.28	2012
Lighting District No. 5	5.09	5.09	2009
Lighting District No. 6	5.00	5.00	2005
Lighting District No. 7	5.29	5.29	2012
Lighting District No. 9	Parcel fee 28.00	Parcel fee 28.00	2004
Lighting District No. 10	Parcel fee 50.00	Parcel fee 50.00	2004
Lighting District No. 11	Parcel fee 35.00	Parcel fee 35.00	2006
Sub Drainage District No. 1 of 3	Parcel fee 60.00	Parcel fee 60.00	2007
Sub Road District No. 2 of 19	Parcel fee 500.00	Parcel fee 500.00	2009

- (1) The Parish levies and receives the tax for the Library, a component unit. Once received, it is wired to the Library and is accounted for by that organization. The Parish also levies and receives the tax to be used for retarded citizens of our Parish. The Parish, in turn, wires these funds to the St. Tammany Association for Retarded Citizens (STARC). STARC is not a component unit of the Parish. The tax that the Parish levies for the Council on Aging is remitted directly to this organization by the tax collector. The Council on Aging has been determined to be a related organization, but not a component unit.



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All trade and property tax receivables are shown net of an allowance for uncollectibles. The Parish records 95% of property tax billed as collectible. Property taxes are levied on a calendar year basis. On July 10, 2003 the taxes were levied for the 2003 calendar year. They are due on December 31<sup>st</sup> of each year, and are considered delinquent on January 1<sup>st</sup>, which is the lien date.

The millage rates for the various component units can be found in the Statistical section of this report.

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

- a. Pursuant to a tax proposition approved by the voters on November 4, 1986, the Parish levies a two percent (2%) 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. Net proceeds are 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).
- b. On January 17, 1998, the voters of St. Tammany Parish approved the levy of two one-quarter of one percent tax (total ½%) propositions. These two levies are to be used for the expansion and operation of a new Jail and for the constructing, improving, operating and maintaining a St. Tammany Parish Justice Complex Center, respectively. These two ¼% sales taxes are levied parish-wide and are effective through March 2018.

**3. Inventories**

For Mosquito Abatement District No. 2, inventory is valued at cost. Inventories consist of chemical, field, shop and laboratory supplies, and vehicle and aviation fuel. The cost is recorded as an expenditure at the time individual inventory items are purchased. Inventories at year-end are equally offset by fund balance reserves. Inventory at December 31, 2003 was determined using the first-in, first-out method (FIFO).

Inventory for Water District No. 2 is stated at the lower of cost or market using the FIFO method. The reporting entity records prepaid items on an accrual or consumption basis.

**4. Restricted assets**

**Primary Government**

Restricted assets on the balance sheet of the Sales Tax District No. 3 Debt Service Fund, Justice 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.

**Component Units**

The following discretely presented component units have restricted assets reflected within their financial statements:

**Sewerage District No. 6** – Resolution authorizing the issuance of a revenue bond dated May 14, 1984 for \$672,000, provided for certain restrictions of assets of the District. The District has met these requirements as of December 31, 2003.

**Water District No. 2** – Resolutions authorizing the issuance of a Waterworks Revenue Bond dated September 12, 1979, Series, 1979, for \$206,000, and Water Revenue Bonds dated January 7, 1999, for \$500,000, and General Obligation Refunding Bond dated January 7, 1999, provided for certain restrictions of assets of Water District No. 2. These requirements have been met as of December 31, 2003.

**Water District No. 3** – Bond requirements contain limitations and restrictions on annual debt service requirements, maintenance of and flow of monies through various restricted accounts, minimum amounts to be maintained in various sinking funds. These requirements have been met as of December 31, 2003.

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**5. Capital assets policy**

Capital assets, which include property, plant, equipment, and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items), are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are capitalized at historical cost or estimated cost if historical cost is not available. Donated assets are recorded as capital assets at their estimated fair market value at the date of donation. The following table states the Parish's thresholds for capitalizing capital assets and the estimated useful lives of capital assets:

Description	Capitalization Threshold	Estimated Useful Lives
Land Improvements	\$ 25,000	20 years
Buildings	25,000	40 years
Building Improvements	25,000	20 years
Water System	25,000	25 years
Office Equipment	5,000	5 years
Telephone System	5,000	10 years
Other Equipment	5,000	7 years
Vehicles	5,000	5 years
Heavy Equipment	5,000	7 years
Infrastructure:		
Roads	25,000	30-50 years
Bridges	25,000	30-70 years
Other	25,000	25-30 years

The capitalization threshold for infrastructure, such as road improvements, is twenty-five thousand dollars per project or subdivision, if newly donated. If the entire capital road improvement project is over \$25,000, then each road in that project will be capitalized. Likewise for new roads taken into the maintenance system. If the fair market value of all of the roads in the new subdivision is over \$25,000, then all new roads in that subdivision will be capitalized. The estimated useful lives for concrete, asphalt, and gravel roads are 40, 30, and 50 years, respectively. The mid-year convention is used for infrastructure.

All capital assets, other than land, are depreciated using the straight-line method. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized.

Bridges were valued using estimated historical cost. The Louisiana Department of Transportation and Development maintains a listing of Parish Bridges that includes the construction date and estimated replacement cost. Using this list, along with the consumer price index, historical cost was estimated.

The Parish began the majority of the reconstruction of Parish roads after the voters of St. Tammany Parish passed a two percent (2%) sales tax used specifically for this purpose in 1986. The actual records of these capital projects were obtained for projects completed from 1988 to the present.

Roads taken into inventory by donation from a developer of a new subdivision were valued at estimated historical cost. The estimated historical cost was determined by using current construction costs, as determined by the St. Tammany Parish Department of Engineering, and the consumer price index.

The value of the land underneath the roads was valued at estimated fair market value at the time of donation. This estimate was determined by using the average assessed value of unimproved land in the Parish (\$142/acre). The assessed value closely approximates 10% of the fair market value (FMV \$1,420/acre). The actual length and width of the road was known, but the width of the land generally includes an additional four feet on each side for shoulder and ditch. The square feet of land was converted to determine value.

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Component units of St. Tammany Parish Government have a capitalization threshold of \$50 to \$2,500. The library capitalizes all books except periodicals and has an increased threshold for improvements of \$12,500. The following is the estimated useful lives used by the component units:

<u>Description</u>	<u>Estimated Useful lives</u>
Buildings and improvements	10-50 years
Sewer/water improvements	10-40 years
Machinery and equipment	4-40 years
Aircraft and related equipment	10-15 years
Vehicles	5-20 years
Furniture and equipment	5-12 years
Infrastructure	10-25 years
Books	5 years

All of the component units use straight-line depreciation with one exception. Sewer District No. 2 uses the accelerated method for sewer line improvements. If you would like information on the capital asset policy of an individual component unit, please refer to Note I.A. for information on where you may obtain the individual component unit financial statements.

**6. Compensated absences**

**Primary Government**

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. The entire compensated absence liability is reported on the government-wide financial statements and is not reported in the fund financial statements. At December 31, 2003, the Parish has recorded \$881,465 in compensated absences payable, of which \$194,898 is current and \$686,567 is long-term.

**Component Units**

The following discretely presented component units have policies regarding compensated absences:

**St. Tammany Parish Coroner** – Full time employees are granted vacation benefits in varying amounts to specified maximums depending on tenure with the Coroner. The Coroner's policy is to allow employees to accumulate vacation and sick leave up to a maximum of thirty (30) days. Upon termination of service, employees are paid for unused leave. The estimated portion of the liability for vested vacation and sick leave benefits is recorded as an expenditure and liability in the general fund. At December 31, 2003, the St. Tammany Parish Coroner has recorded \$48,843 in compensated absences payable, of which \$10,180 is current and \$38,663 is long-term.

**Fire Protection District No. 1** – Employees of Fire Protection District No. 1 are entitled to 18 to 30 days of annual leave each year, depending on their years of service. Sick leave is granted to each regular employee for a period of not more than 52 weeks. The cost of current leave privileges, computed in accordance with GASB Codification Section C60 is recognized as a current-year expenditure in the General Fund when leave is actually taken. Annual and sick leave cannot be carried over; therefore, there are no accumulated leave benefits required to be reported in accordance with GASB Codification Section C60.

**Fire Protection District No. 2** – It is the policy of Fire Protection District No. 2 to accrue vacation pay with the balances being carried forward from year to year. Sick leave accrues, but does not become payable upon termination or leave. Fire Protection District No. 2 records the liability for accrued vacation balances in the government-wide financial statements. The amount recorded for compensated absences at December 31, 2003 totals \$20,289, all of which is considered current.

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**Fire Protection District No. 4** – Annual leave accrues at the rate of 7.76 hours for employees hired prior to June 9, 1986 and at the rate of 7.34 hours for employees hired after June 9, 1986 per pay period for two weeks of service performed by employees on a 56 hour work week and 12.0 hours for each month of service performed by employees on a 40 hour work week. After 10 years of service, annual leave accrues at the rate of 8.18 hours per pay period for each two weeks of service performed by employees on a 56-hour workweek. Annual leave not taken during a year can be accumulated. Accumulation of annual leave is limited to 450 hours per employee on December 31<sup>st</sup> of each calendar year. Employees of the Fire Protection District are entitled to full pay during sickness or incapacity, not brought about by their own negligence for a period of not more than 52 weeks. Sick leave cannot be accumulated.

The cost of current leave privileges, computed in accordance with GASB Codification Section C60, is recognized as current-year expenditure in the General Fund when leave is actually taken. The cost of leave privileges not requiring current resources is recorded in the government-wide financial statements. The amount recorded for compensated absences at December 31, 2003 totals \$273,264. Of this amount \$27,607 is considered current and \$245,657 is considered long-term.

**Fire Protection District No. 5** – Each full-time employee shall be entitled to and given, with full pay, sick leave aggregating no less than fifty-two weeks during a calendar year for any sickness or injury or incapacity not brought about by his own negligence or culpable indiscretion. No cash payment may be made for accumulated sick leave, therefore no liability is accrued at December 31, 2003.

Each full-time employee of the District after having served one (1) year, shall be entitled to an annual vacation of eighteen (18) calendar days with full pay. This vacation period shall be increased one day for each year of service over ten (10) years, up to a maximum vacation period of thirty (30) days, all of which shall be with full pay. The vacation privileges herein provided for shall not be forfeited by a member of the department for any cause, nor may any cash payment be made in lieu of vacation. A liability for vacation leave is not accrued at December 31, 2003 because no full-time employee has yet served one year.

**Fire Protection District No. 7** - All full time employees earn from five to fifteen days of vacation leave and one day of sick leave per month. No more than ten days of vacation leave may be accumulated on any December 31, and is paid upon termination of employment. Unused sick pay does accumulate, and is paid upon termination, but only at one-third of the employee's straight time rate. At December 31, 2003, there was no accumulated vacation or sick leave, which required accrual or disclosure to conform to accounting principles generally accepted in the United States of America.

**Fire District No. 12** – The District's policy is to allow employees to accumulate vacation leave up to a maximum of thirty (30) days. Upon termination of service, employees are paid for unused vacation leave. The District does not accrue sick leave for their employees because their policy does not allow payment for accumulated sick leave. At December 31, 2003, Fire Protection District No. 12 has \$64,914 recorded in the government-wide financial statements for compensated absences. Of this amount, \$8,837 is current and \$56,077 is long-term.

**St. Tammany Parish Library** – Full time employees (28 hours or more weekly) earn annual leave at varying rates according to years of service. Any unused accumulated annual leave can be carried over to the following year. Upon retirement or termination of employment, employees may receive payment for unused accumulated annual leave to a maximum of 300 hours. In addition, or alternatively, any unused accumulated annual leave may be converted to retirement credits for employees who qualify for such benefits. Full time employees receive a maximum annual sick leave allowance of 12 working days accrued at the rate of 8 hours per month. Sick leave begins accruing from the date of employment and it may be used after three months of employment. Sick leave is cumulative and may be carried forward to subsequent years. Upon retirement or termination of employment, employees may receive pay for unused accumulated sick leave, to a maximum of 400 hours, at a rate of 1/3 the employee's straight time pay. Additionally or alternatively, any unused accumulated sick leave may be converted to retirement credits for employees who qualify for such benefits. At December 31, 2003, the St. Tammany Parish Library's employees had accumulated and vested approximately \$119,786 of employee leave benefits. Of this amount, \$1,263 is current and \$118,523 is long-term. Both amounts are included in the government-wide financial statements.

**Mosquito Abatement District No. 2** – Employees earn annual leave at varying rates according to their years of service. Upon termination of employment, employees are paid for any unused or accrued annual leave. The cost of

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current annual leave privileges computed in accordance with GASB codification Section C60 is recognized as a current-year expenditure and corresponding long-term liability in the District's general fund when leave is earned.

Full time, permanent employees are granted five days of "regular" sick leave on January 1<sup>st</sup> of each year. Three days of unused regular sick leave may be carried to the following year with a limit of ten regular sick leave days at the beginning of each year. In addition, 15 days of "extended" sick leave is granted to each employee on January 1<sup>st</sup> of each year, and is to be used only when the employee is either hospitalized or under a doctor's care for five days or more. Unused extended sick leave cannot be carried over to the following year. Upon termination of employment, employees are not paid for any unused sick leave earned during the year. At December 31, 2003, the District's employees had accumulated annual leave benefits of \$20,596. The total amount is considered to be current.

**Recreation District No. 1** – Employees accrue vacation leave at various rates per year depending upon years of service. At the end of the year, any remaining vacation days may be carried forward to the next year upon approval of the executive director. Employees accrue sick leave at various rates per year depending upon years of service. Sick leave is cumulative, but is not paid upon termination of employment. At December 31, 2003, Recreation District No. 1 has recorded \$25,396 in compensated absences payable, all of which is considered long-term.

**Water District No. 2** – Employees of Water District No. 2 earn annual vacation leave based on their years of service. For one to three years of service, they earn one week of vacation leave annually. For three or more years of service, they earn two weeks of vacation leave annually. Upon termination of service, employees are paid for unused annual vacation leave. Sick leave is earned at the rate of 12 days per year. An unlimited amount of sick leave can be accumulated; however, all accumulated sick leave lapses upon termination of services. At December 31, 2003, the District had accumulated \$5,486 of employee sick leave, all of which is considered a current liability, and has no accumulated vacation leave.

**Other Component Units** – All other discretely presented component units do not have a formal policy relating to vacation and sick leave.

**7. Long-term obligations**

In the government-wide financial statements, and the proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statement of net assets. Bond premiums and discounts, as well as issuance costs, are deferred and amortized over the life of the bonds using the straight-line method.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of the debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

**8. Fund equity**

**Reserves** – In the fund financial statements, governmental funds report reservations of fund balance for amounts that are not available for appropriation or are legally restricted by outside parties for use for a specific purpose.

**Designations** – Designations of fund balances represent tentative management plans that are subject to change.

**9. Comparative data/reclassifications**

Comparative total data for the prior year have not been presented for any funds of the Parish. Because of the implementation of the new reporting model required by GASB 34, this comparison would be impractical.

**10. Extraordinary and special items**

Extraordinary items are transactions or events that are both unusual in nature and infrequent in occurrence. Special items are transactions or events within the control of the Parish, which are either unusual in nature or infrequent in occurrence.

**ST. TAMMANY PARISH GOVERNMENT**  
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The Parish had one special item that occurred during 2003, which was the sale of the Parish Administrative Complex. This Administrative Complex housed many judicial offices, which have now relocated to the new St. Tammany Parish Justice Complex.

**11. Estimates**

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America require management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues, expenditures, and expenses during the reporting period. Actual results could differ from those estimates.

**II. RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS**

**A. Explanation of certain differences between the governmental fund balance sheet and the government-wide statement of net assets**

The governmental fund Balance Sheet includes a reconciliation between *fund balance – total governmental funds* and *net assets – governmental activities* as reported in the government-wide Statement of Net Assets. One element of that reconciliation explains that “long-term liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported in the funds.”

The details of this \$72,232,912 difference are as follows:

Accrued interest payable	(\$730,091)
Compensated absences	(881,465)
Lease payable	(659,258)
Notes payable	(260,214)
Bonds payable	(69,914,000)
Premium on bonds (amortized as reduction of interest expense)	(61,890)
Deferred charge for issuance costs (amortized over life of debt)	<u>274,006</u>
 Net adjustment to reduce <i>fund balance – total governmental funds</i> to arrive at <i>net assets-governmental activities</i>	 <u>(\$72,232,912)</u>

**B. Explanation of certain differences between the governmental fund Statement of Revenues, Expenditures, and Changes in Fund Balances and the government-wide Statement of Activities**

The governmental fund Statement of Revenues, Expenditures, and Changes in Fund Balances includes a reconciliation between *net changes in fund balances – total governmental funds* and changes in net assets of governmental activities as reported in the government-wide Statement of Activities. One element of that reconciliation explains, “Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.” The details of this \$11,505,861 difference are as follows:

Capital outlay	\$18,708,735
Depreciation expense	<u>(7,202,874)</u>
 Net adjustment to increase <i>net changes in fund balances – total governmental funds</i> to arrive at <i>changes in net assets of governmental activities</i>	 <u>\$11,505,861</u>

**ST. TAMMANY PARISH GOVERNMENT**  
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Another element of that reconciliation states "The net effect of various miscellaneous transactions involving capital assets (i.e., sales, trade-ins, and donations) is to increase net assets." The details of this \$2,153,299 difference are as follows:

Donations of capital assets increase net assets in the Statement of Activities, but do not appear in the governmental funds because they are not financial resources.	\$2,156,428
The Statement of Activities reports losses arising from the trade-in of existing capital assets to acquire new capital assets. Conversely, governmental funds do not report any gain or loss on these transactions.	<u>(3,129)</u>
Net adjustment to increase <i>net changes in fund balances – total governmental funds</i> to arrive at <i>changes in net assets of governmental activities</i>	<u>\$2,153,299</u>

Another element of that reconciliation states "the issuance of long-term debt (e.g., bonds, leases) provides current financial resources to governmental funds, while the repayment of the principal on long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net assets. Also, governmental funds report the effect of issuance costs, premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities."

The details of this \$9,188,863 difference are as follows:

Debt issued or incurred:	
Premium on sales tax bonds	(\$68,963)
Issuance costs of sales tax bonds	54,103
Owner-financing	(260,174)
Principal repayments:	
General obligation bonds	130,000
Sales tax bonds	7,530,000
Certificates of indebtedness	555,000
Lease-purchase payments	<u>1,248,897</u>
Net adjustment to increase <i>net changes in fund balances- total governmental funds</i> to arrive at <i>changes in net assets of governmental activities</i>	<u>\$9,188,863</u>

Another element of that reconciliation states, "Some expenses reported in the Statement of Activities do not require the use of current financial resources and therefore are not reported as expenditures in the governmental funds." The details of this \$887,787 difference are as follows:

Compensated absences	\$ (128,773)
Accrued interest	(730,091)
Amortization of issuance costs	(35,996)
Amortization of premium on sales tax bonds	<u>7,073</u>
Net adjustment to decrease <i>net changes in fund balances – total governmental funds</i> to arrive at <i>changes in net assets of governmental activities</i>	<u>\$ (887,787)</u>

**ST. TAMMANY PARISH GOVERNMENT**  
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The final element of the reconciliation states, "Some activities of the internal service funds are reported with governmental activities in the Statement of Activities." The details of this \$403,380 difference are as follows:

Transfers-in and out (are eliminated with governmental activities)	\$ (295,297)
Debt service expense	(40,216)
Loss on sale of capital asset	(225,254)
Rental income (from 3 <sup>rd</sup> party)	20,233
Operating grants for specific programs	111,295
Miscellaneous charges for services to 3 <sup>rd</sup> parties	93,346
Interest income	192,527
Elimination of excess inter-fund billings	<u>546,746</u>
Net adjustment to increase <i>net changes in fund balances – total governmental funds</i> to arrive at <i>changes in net assets of governmental activities</i>	<u>\$ 403,380</u>

**III. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY**

**A. Budget Policy**

The Parish President is required to submit to the Parish Council a proposed annual operating budget and capital budget prepared on the modified accrual basis for all general governmental activities at least ninety (90) days prior to the beginning of each year. A budget is legally adopted for all of the Parish's governmental funds. The proposed budget ordinances were published in the official journal on September 26, 2002 and introduced to the full council on October 10, 2002. The public hearings were held on November 7, 2002 and December 5, 2002 at which the later date the ordinances were adopted.

At any time during the fiscal year, the president may transfer part or all of any unencumbered appropriation within funds or departments. The budgetary level of control for the general fund and special revenue fund for Parish roads and bridges is at the department level. Appropriations can be transferred within each department, but not from one department to another without council action by ordinance. The budgetary level of control for all other governmental funds is at the fund level, meaning appropriations can be transferred within the fund, but not to another fund without council action by ordinance.

Every appropriation, except an appropriation for a capital expenditure, shall lapse at the close of the fiscal year to the extent that it has not been expended. An appropriation for a capital expenditure shall continue in force until the purpose for which it was made has been accomplished or abandoned. The purpose of any such appropriations shall be deemed abandoned if three (3) years pass without any disbursement from an encumbrance of the appropriation.

If during the fiscal year, the president certifies that there are available for appropriation funds in excess of those estimated in a budget, the president may present a supplement to the budget for the disposition of such funds, and the council, by ordinance, may make supplemental appropriations for the year up to the amount of such an excess in the same manner required for adoption. If at any time during the fiscal year, it appears to the president that the funds available will be insufficient to meet the amount appropriated, the president shall report to the council without delay, indicating the estimated amount of the deficit, any remedial action taken and recommendations as to any other steps to be taken. The council shall then take such further action, as it deems necessary to prevent a deficit.

The budgets were amended during 2003. The final amended budgets have been included in the fund financial statements. The original and final amended budgets have been included in the financial statements for the general fund and all major funds. Budgetary data for the discretely presented component units are not presented in these financial statements.



**ST. TAMMANY PARISH GOVERNMENT**  
Notes to the Financial Statements

**B. Excess of Expenditures over Appropriations**

The following individual funds of the primary government had actual expenditures over budgeted appropriations for the year ended December 31, 2003:

Fund	Original Budget	Final Budget	Actual	Negative Variance
St. Tammany Parish Jail (034)	\$ 6,700,000	\$ 6,950,000	\$ 7,245,005	\$ (295,005)
Grants - Flood Hazard (402)	-	2,243,295	2,250,045	(6,750)
St. Tammany Parish Jail Debt Service (234)	1,553,608	1,553,608	1,553,768	(160)
St. Tammany Parish Justice Complex Debt Service Fund (237)	3,542,495	3,542,495	3,542,578	(83)
Animal Service Debt Service (243)	148,542	148,542	148,742	(200)
Parish Library Capital (333)	-	533	35,583	(35,050)

The St. Tammany Parish Jail fund is due to actual revenue being over budget. The St. Tammany Parish Sheriff's office collects the sales tax, makes the sinking fund payment and keeps the difference to cover the Parish's share of jail operations. The entire difference is properly recorded as a public safety expenditure by the Parish. The amount of the expenditure is directly related to the amount of sales tax revenue collected. The over budget amount in the Grants - Flood Hazard fund is due to an expenditure coming in after the budget amendment was done to bring 2003 down to actual and rollover that amount to 2004. The Jail, Justice Complex and Animal Services Debt Service Funds are due to increased paying agent fees. The Parish Library Capital Fund had actual expenditures over appropriations due to the settlement of a lawsuit against a contractor. This fund recognized unbudgeted revenues of \$263,500 associated with this lawsuit.

The following component units had actual expenditures over budgeted appropriations for the year ended December 31, 2003:

Component Unit	Original Budget	Final Budget	Actual	Negative Variance
Gravity Drainage District No. 5	\$ 19,000	\$ 19,000	\$ 32,050	\$ (13,050)
Fire Protection District No. 3	399,673	399,673	537,322	(137,649)
Fire Protection District No. 4	5,715,515	5,778,890	5,929,239	(150,349)
Fire Protection District No. 9	169,480	169,800	272,929	(103,129)
Fire Protection District No. 11	333,048	329,328	337,548	(8,220)
Fire Protection District No. 12	1,952,000	2,046,650	2,113,844	(67,194)
Fire Protection District No. 13	244,200	330,825	334,470	(3,645)
Recreation District No. 2	43,037	21,425	26,568	(5,143)
Recreation District No. 12	114,000	114,539	191,966	(77,427)
Recreation District No. 14	559,023	559,023	700,376	(141,353)

**C. Fund Deficits**

The following individual funds have deficits in unreserved fund balance (net assets) or retained earnings at December 31, 2003:

**Primary Government** – The only individual fund of the primary government reporting a fund deficit is the Criminal Court Fund which reported a deficit of \$80,866 in 2003 compared to a deficit of \$80,246 in 2002. Appropriations for expenditures were reduced in 2003, in an effort to cover the deficit. However, the 2003 revenues from traffic fines and court costs covered current year expenditures but did not fund the prior year deficit. The 22<sup>nd</sup> Judicial District Court and the District Attorney's Office have prepared a program of using off duty police officers to execute outstanding warrants. These collections would eliminate the fund deficit.

**IV. DETAILED NOTES ON ALL FUNDS**

**A. Deposits and Investments**

At December 31, 2003, the Parish primary government and the component units have cash and cash equivalents (book balances) totaling \$13,490,588 and \$15,961,240 (net of cash overdraft of \$5,675), respectively, as follows:

	Primary Government	Component Units
Non-Interest Bearing Demand Deposits	\$ 1,943,098	\$ 83,834
Interest-Bearing Demand Deposits	11,547,330	6,882,496
Other	160	8,994,910
Total	\$ 13,490,588	\$ 15,961,240

**ST. TAMMANY PARISH GOVERNMENT**  
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Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties.

At December 31, 2003, the primary government has \$14,395,929 in deposits (collected bank balances). These deposits are secured from risk by \$100,000 of federal deposit insurance and \$16,949,239 of pledged securities held by the custodial bank in the name of the fiscal agent bank (GASB Category 3).

At December 31, 2003, the discretely presented component units have \$16,906,874 in deposits (collected bank balances). These deposits are secured from risk by \$3,251,217 of federal deposit insurance and \$15,915,786 of pledged securities held by the custodial bank in the name of the fiscal agent bank (GASB Category 3).

Even though the pledged securities are considered not to be collateralized (Category 3) under the provisions of GASB Statement 3, R.S. 39:1229 imposes a statutory requirement on the custodial 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.

Investments are categorized into these three categories of credit risk:

1. Insured or registered, or securities held by the Parish/component unit or its agent in the Parish/component unit's name.
2. Uninsured and unregistered, with securities held by the counter party's trust department or agent in the Parish/component unit's name.
3. Uninsured and unregistered, with securities held by the counter party, or by its trust department or agent but not in the Parish/component unit's name.

At fiscal year-end, the Parish's investment balances were as follows:

<b>Primary Government:</b>				<b>Carrying Amount</b>			<b>Total Carrying Amount</b>
<b>Type of Investment</b>	<b>Category</b>			<b>Fair Value</b>	<b>Amortized Cost</b>	<b>Cost</b>	
	<b>1</b>	<b>2</b>	<b>3</b>				
U.S. Treasury and Agency Bonds	\$ -	\$38,029,655	\$ -	\$ -	\$38,029,655	\$ -	\$38,029,655
Time Deposits	3,175,000	-	-	-	-	3,175,000	3,175,000
<b>Total Investments</b>	<b>\$3,175,000</b>	<b>\$38,029,655</b>	<b>-</b>	<b>-</b>	<b>\$38,029,655</b>	<b>\$3,175,000</b>	<b>\$41,204,655</b>
<b>Component Units</b>							
<b>Type of Investment</b>	<b>Category</b>			<b>Fair Value</b>	<b>Amortized Cost</b>	<b>Cost</b>	<b>Total Carrying Amount</b>
	<b>1</b>	<b>2</b>	<b>3</b>				
U.S. Treasury and Agency Bonds	\$ -	\$5,428,401	\$ -	\$4,429,525	\$ -	\$ 499,443	\$ 4,928,968
Time Deposits	-	-	2,365,819	-	-	2,365,819	2,365,819
<b>Total</b>	<b>\$ -</b>	<b>\$5,428,401</b>	<b>\$2,365,819</b>	<b>4,429,525</b>	<b>-</b>	<b>2,815,262</b>	<b>7,294,787</b>
<b>Investments Not Subject To Categorization:</b>							
<b>LAMP</b>				600,119	-	-	600,119
<b>Total Investments</b>				<b>\$5,029,644</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 7,894,906</b>

The primary government's investments are valued at cost, which closely approximates the market value (less than 1% difference). The same is the case for the \$499,443 in investments valued at cost for the component units.

**ST. TAMMANY PARISH GOVERNMENT**  
Notes to the Financial Statements

**B. Receivables**

The primary government's receivables of \$15,855,153 at December 31, 2003, are as follows:

Class of Receivable	Taxes			Inter-Governmental	Interest	Other	Total
	Ad valorem/ Parcel Fees	Sales and Use Tax	Other				
General Fund	\$ 1,895,813	\$ -	\$516,935	\$ 745,759	\$ 30,452	\$145,259	\$ 3,334,218
Parish Road Maintenance	-	4,895,148	-	-	22,726	110,531	5,028,405
Justice Complex	-	1,367,046	-	-	11,462	366	1,378,874
Flood Hazard Mitigation	-	-	-	-	-	27,803	27,803
Sales Tax District No. 3 Debt	-	-	-	-	22,489	-	22,489
Capital Improvements - Roads General	-	-	-	-	50,082	-	50,082
Justice Center Construction	-	-	-	6,004	3,901	-	9,905
Non-major Special Revenue	4,065,457	-	-	1,300,310	26,702	266,706	5,659,175
Non-major Debt Service	-	-	-	-	1,806	-	1,806
Non-major Capital Projects	-	-	-	-	69,815	-	69,815
Enterprise Funds	-	-	-	-	241	147,829	148,070
Internal Service Funds	-	-	-	56,904	48,579	19,028	124,511
<b>Total</b>	<b>\$ 5,961,270</b>	<b>\$ 6,262,194</b>	<b>\$516,935</b>	<b>\$ 2,102,973</b>	<b>\$288,255</b>	<b>\$717,522</b>	<b>\$ 15,855,153</b>

**C. Capital Assets**

Depreciation expense of \$7,202,874 for the year ended December 31, 2003, was charged to the following governmental functions:

**Governmental Activities:**

General government	
Judicial	\$ 413,835
Executive	7,977
Elections	12,999
Financial administration	34,072
Other - unclassified	89,582
Public safety	760,589
Highways and streets	5,619,605
Sanitation	54,767
Health and welfare	25,570
Cultural and recreation	183,878
<b>Total depreciation expense – governmental activities</b>	<b><u>\$ 7,202,874</u></b>

**Business-type Activities:**

Property management	<b><u>\$ 134,819</u></b>
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**ST. TAMMANY PARISH GOVERNMENT**  
Notes to the Financial Statements

Capital assets and depreciation activity as of and for the year ended December 31, 2003, for the primary government are as follows:

Primary Government	Beginning Balance	Adjustment	Beginning Balance Restated	Increases	Decreases	Reclasses	Ending Balance
<b><u>Governmental activities:</u></b>							
Capital assets, not being depreciated:							
Land	\$ 16,850,605	\$ (35,778)	\$ 16,814,827	\$ 1,895,484	\$ -	\$ -	\$ 18,710,311
Land improvements - non-exhaustible	-	-	-	78,325	-	-	78,325
Construction in progress	45,975,201	-	45,975,201	3,834,020	-	(46,077,614)	3,731,607
Infrastructure:							
Land	6,466,578	-	6,466,578	21,561	-	-	6,488,139
Construction in progress	8,574,781	-	8,574,781	11,430,376	-	(11,984,262)	8,020,895
<i>Total capital assets, not being depreciated</i>	<u>77,867,165</u>	<u>(35,778)</u>	<u>77,831,387</u>	<u>17,259,766</u>	<u>-</u>	<u>(58,061,876)</u>	<u>37,029,277</u>
Capital Assets being depreciated:							
Land improvements	25,857	-	25,857	54,808	-	41,209	121,874
Buildings	35,152,288	(241,095)	34,911,193	35,582	(133,647)	46,917,510	81,730,638
Building improvements	-	-	-	29,045	-	-	29,045
Water and sewer systems	-	-	-	-	-	663,995	663,995
Vehicles	1,868,941	(22,192)	1,846,749	182,530	(62,234)	-	1,967,045
Machinery and equipment	12,539,959	(34,294)	12,505,665	1,016,802	(51,283)	(1,374,116)	12,097,068
Office/other equipment	1,178,663	(468,258)	710,405	156,263	(9,478)	125,366	982,556
Infrastructure:							
Roads	125,183,869	-	125,183,869	2,134,867	-	7,845,226	135,163,962
Other	2,231,575	-	2,231,575	-	-	3,842,686	6,074,261
<i>Total capital assets being depreciated</i>	<u>178,181,152</u>	<u>(765,839)</u>	<u>177,415,313</u>	<u>3,609,897</u>	<u>(256,642)</u>	<u>58,061,876</u>	<u>238,830,444</u>
Less accumulated depreciation for:							
Land improvements	(23,359)	-	(23,359)	(3,123)	-	-	(26,482)
Buildings	(6,856,119)	-	(6,856,119)	(1,349,218)	-	-	(8,205,337)
Building improvements	-	-	-	(1,107)	-	-	(1,107)
Water and sewer systems	-	-	-	(26,560)	-	(239,816)	(266,376)
Vehicles	(1,259,173)	-	(1,259,173)	(224,457)	54,645	-	(1,428,985)
Machinery and equipment	(6,487,339)	-	(6,487,339)	(1,268,925)	-	-	(7,756,264)
Office/other equipment	(652,291)	-	(652,291)	(64,611)	-	-	(716,902)
Infrastructure:							
Roads	(30,710,589)	-	(30,710,589)	(4,170,042)	-	-	(34,880,631)
Other	(939,878)	-	(939,878)	(94,831)	-	239,816	(794,893)
Total accumulated depreciation	<u>(46,928,748)</u>	<u>-</u>	<u>(46,928,748)</u>	<u>(7,202,874)</u>	<u>54,645</u>	<u>-</u>	<u>(54,076,977)</u>
<i>Total capital assets being depreciated, net</i>	<u>131,252,404</u>	<u>(765,839)</u>	<u>130,486,565</u>	<u>(3,592,977)</u>	<u>(201,997)</u>	<u>58,061,876</u>	<u>184,753,467</u>

**ST. TAMMANY PARISH GOVERNMENT**  
Notes to the Financial Statements

Primary Government (Continued)	Beginning Balance	Adjustment	Beginning Balance Restated	Increases	Decreases	Reclasses	Ending Balance
<b>Internal Service Funds:</b>							
Land	1,215,579	-	1,215,579	-	(530,000)	-	685,579
Buildings	4,541,010	-	4,541,010		(1,150,217)	-	3,390,793
Vehicles	509,301	-	509,301	92,745	-	-	602,046
Office/Other Equipment	548,762	-	548,762	114,788	-	-	663,550
Subtotal	6,814,652	-	6,814,652	207,533	(1,680,217)	-	5,341,968
Less Accum. depreciation for:							
Buildings	(1,132,706)	-	(1,132,706)	(120,096)	569,964	-	(682,838)
Vehicles	(299,683)	-	(299,683)	(96,686)	-	-	(396,369)
Office/Other Equipment	(228,892)	-	(228,892)	(57,744)	-	-	(286,636)
Subtotal	(1,661,281)	-	(1,661,281)	(274,526)	569,964	-	(1,365,843)
<b>Total capital assets Internal Service Activities, net</b>	<b>5,153,371</b>	<b>-</b>	<b>5,153,371</b>	<b>(66,993)</b>	<b>(1,110,253)</b>	<b>-</b>	<b>3,976,125</b>
<b>Total capital assets Governmental Activities, net</b>	<b>\$214,272,940</b>	<b>\$ (801,617)</b>	<b>\$ 213,471,323</b>	<b>\$ 13,599,796</b>	<b>\$ (1,312,250)</b>	<b>\$ -</b>	<b>\$ 225,758,869</b>
<b>Business-type activities:</b>							
Buildings	\$ 5,386,132	\$ -	\$ 5,386,132	-	-	-	\$ 5,386,132
Less Accum. Depreciation:	(498,940)	-	(498,940)	(134,819)	-	-	(633,759)
<b>Total capital assets Business-type Activities, net</b>	<b>4,887,192</b>	<b>-</b>	<b>4,887,192</b>	<b>(134,819)</b>	<b>-</b>	<b>-</b>	<b>4,752,373</b>
<b>Total Capital Assets - Primary Government, net</b>	<b>\$219,160,132</b>	<b>\$ (801,617)</b>	<b>\$ 218,358,515</b>	<b>\$ 13,464,977</b>	<b>\$ (1,312,250)</b>	<b>\$ -</b>	<b>\$ 230,511,242</b>

The difference between the amount of depreciation in business-type activities and the amount allocated to a function is due to the assets in internal service funds. These funds are eliminated to arrive at the government-wide financials and all expenses are allocated to the various functions.

Increases to infrastructure (roads and land) consist of the fair market value of donated property. The remaining difference of \$4,500 between the expenditures for capital outlay and the additions to fixed assets is due to the trade-in of a piece of machinery. The new asset was added at actual value and the trade-in was recorded as a gain on sale in the government-wide financials. Completed infrastructure projects are reclassified from Construction in Progress to Infrastructure.

Capital assets and depreciation activity as of and for the year ended December 31, 2003, for the component units are as follows:

Discretely presented component units	Restated Beginning Balance (1)	Increases	Decreases	Ending Balance
<b>Capital assets, not being depreciated</b>				
Land	\$ 2,620,468	\$ 129,671	\$ -	\$ 2,750,139
Construction in progress	3,281,662	639,509	(3,818,966)	102,205
<b>Total capital assets, not being depreciated</b>	<b>5,902,130</b>	<b>769,180</b>	<b>(3,818,966)</b>	<b>2,852,344</b>
<b>Capital assets being depreciated</b>				
Buildings and improvements	23,709,220	4,237,907	(2,115)	27,945,012
Sewer/water plant, equipment & improvements	9,991,609	38,768	-	10,030,377
Machinery and equipment	11,304,848	1,481,666	(177,346)	12,609,168
Aircraft and related equipment	776,130	11,152	-	787,282
Vehicles	5,454,479	1,284,659	(159,187)	6,579,951
Furniture and equipment	1,522,894	132,796	(127,041)	1,528,649
Infrastructure	1,479,981	-	-	1,479,981
Books	8,096,380	532,316	(354,990)	8,273,706
<b>Total capital assets being depreciated</b>	<b>62,335,541</b>	<b>7,719,264</b>	<b>(820,679)</b>	<b>69,234,126</b>

**ST. TAMMANY PARISH GOVERNMENT**  
Notes to the Financial Statements

Discretely presented component units (continued)	Restated Beginning Balance (1)	Increases	Decreases	Ending Balance
Less accumulated depreciation for:				
Buildings	(7,750,030)	(823,822)	2,115	(8,571,737)
Sewer/Water plant, equipment & improvements	(4,887,676)	(335,659)	-	(5,223,335)
Machinery and equipment	(5,160,575)	(987,158)	177,346	(5,970,387)
Aircraft and related equipment	(264,789)	(48,460)	-	(313,249)
Vehicles	(2,811,315)	(412,619)	159,187	(3,064,747)
Furniture and equipment	(1,032,273)	(163,122)	127,041	(1,068,354)
Infrastructure	(596,050)	(40,961)	-	(637,011)
Books	(7,176,489)	(479,810)	354,990	(7,301,309)
Total accumulated depreciation	(29,679,197)	(3,291,611)	820,679	(32,150,129)
Total capital assets being depreciated, net	32,656,344	4,427,653	-	37,083,997
Total capital assets, net	\$ 38,558,474	\$ 5,196,833	\$(3,818,966)	\$ 39,936,341

(1) Beginning balances have been restated due to a) the new reporting requirements of GASB 34, where the entities now recognize infrastructure assets; and b) for new asset capitalization policies adopted by the various component units. Detailed information on the restatements can be obtained directly from the component units.

**D. Contractual Commitments**

Primary Government

The Parish had active projects as of December 31, 2003. At year-end, the commitments with contractors were as follows:

Project Name	Project No.	Expenditures to Date	Remaining Commitment
Brewster Road	301-01-01	\$ 21,674	\$ 41
District No. 5 Road Improvements	305-03-01	397,422	11,300
District No. 1 Road Improvements	301-00-01	279,429	736
District No. 4 Road Improvements	304-00-03	62,754	18,908
Harrison Ave Widening	302-02-12	409,343	7,000
AC Crawford Road Improvement	305-03-04	-	16,056
Hillcrest Blvd Area Surface and Drainage Improvements	305-03-03	120,420	33,364
Morgan Bluff Realignment	309-03-02	-	44,014
Road improvements to Regina Coeli Road	300-03-11	-	79,938
LA Hwy 434 overlay	416-03-02	-	398,907
Oak Harbor Park & Ride Access Road	300-03-02	-	711,107
Harrison Ave Widening Ph II	300-03-05	1,181,541	816,774
Water Plant - Diversified Foods		806,621	10,346
Bogue Falaya Trestle Bridge Improvements		223,679	5,947
Trace Ext to John Davis Park	300-03-14	35,180	4,200
Folsom Barn Construction		43,576	389,724
Elevator Upgrade at Towers Building		28,440	36,560
Health Unit Construction		794,164	7,039
Highway 59 Barn Construction		203,790	36,599
Justice Center Telephone System		951,322	42,825
Global Imaging System		1,280,440	58,621
Total		\$ 6,839,795	\$ 2,730,006

The difference of \$4,912,707 between the expenditures to date on contractual commitments and the amount in construction in progress was due to some contracts having remaining retainage payable for which final acceptance of the project has not occurred. All expenditures for these projects have been recorded.

**ST. TAMMANY PARISH GOVERNMENT**  
Notes to the Financial Statements

**Discretely Presented Component Units**

**Communication District No. 1** has entered into an intergovernmental agreement with the St. Tammany Parish Sheriff to reimburse the Sheriff \$400,000 per year through 2009 for the operation and maintenance of the 800MHz EDACS Communication System. The annual appropriation is contingent on the District having sufficient funds to provide for payment.

**Fire Protection District No. 3** entered into a construction contract on February 26, 2004 in the amount of \$434,000 to build two new firehouses.

**E. Inter-fund receivables, payables, and transfers**

The composition of inter-fund balances as of December 31, 2003, is as follows:

Due to/from other funds:

Receivable Fund	Payable fund	Amount
Risk Management Insurance (580)	Drainage and Maintenance (016)	\$ 143,844
	Public Health (017)	414,397
	Criminal Court (028)	142,626
	Grants-Planning (403)	63
	Grants-Dept. of Justice (404)	37,229
	Grants-Other (411)	111,272
	Grants-Roads (415)	47
	Grants-Drainage (416)	195,961
	Grants-Coastal (418)	41,998
	Grants-Environmental Services (420)	172,517
	Grants-Community Action Agency (425)	7,718
	Grants-Airport (440)	3,559
	STP DHH Building (526)	413
Public Health (017)	STP Slidell Administrative Complex (520)	50,000

The Slidell Administrative Complex Internal Service Fund (formerly known as the Police Jury Complex Fund) borrowed money from the Public Health Fund in prior years. The St. Tammany Parish Complex Internal Service Fund is repaying the loan in accordance with Resolution 94-6787 dated October 20, 1994. This resolution calls for principle payments of \$50,000 per year for ten years. All other inter-fund receivables/payables are due to a temporary shortage of cash in the payable fund.

Due to/from primary government and component units:

Receivable Entity	Payable Entity	Amount
Primary Government-Parish Road Maintenance Fund	St. Tammany Parish Coroner	\$ 49
Primary Government-Public Works Administration Fund	Fire Protection District No. 1	18,181
Primary Government-Drainage Maintenance Fund	Gravity Drainage District No. 5	26,237
Primary Government-Risk Management Fund	St. Tammany Parish Library	68,056
Primary Government-General Fund	Gravity Drainage District No. 5	176
Primary Government-General Fund	Recreation District No. 1	1,905
Primary Government-Grants - Tammany Trace	Recreation District No. 4	7,036
Primary Government-General Fund	Recreation District No. 4	116
Primary Government-General Fund	Recreation District No. 11	76
Primary Government-General Fund	Recreation District No. 12	178
Primary Government-General Fund	Fire Protection District No. 1	5,731
Primary Government-General Fund	Fire Protection District No. 4	3,547
Primary Government-General Fund	Fire Protection District No. 8	266
Primary Government-General Fund	Fire Protection District No. 10	19
Sewerage District No. 1	Water District No. 3	43,058
Sewerage District No. 4	Water District No. 3	26,021
St. Tammany Parish Library	Primary Government-General Fund	13,196
Total		\$ 213,848

**ST. TAMMANY PARISH GOVERNMENT**  
Notes to the Financial Statements

The primary purpose of interfund transfers is to move resources from the fund initially receiving the resources to the fund for which expenditures are mandated.

Inter-fund transfers:

	Fund Transferred from									
	General Fund	Parish Road Maintenance	Justice Center	Jail	Capital Improvements - General	Non-major Special Revenue	Non-major Capital Projects	STP DHH Building (1)	Internal Service	Total
General Fund	\$ -	\$ 250,000	\$ 197,740	\$ -	\$ -	\$ 460,000	\$ -	\$ 526,710	\$ -	\$ 1,434,450
Sales Tax Dist. No. 3 Debt	-	4,822,586	-	-	-	-	-	-	-	4,822,586
Justice Complex Debt	-	-	3,716,000	-	-	-	-	-	-	3,716,000
Capital Improvements - General	-	3,094,000	-	-	-	-	-	-	-	3,094,000
Justice Complex Construction	19,260	-	-	-	-	-	-	-	-	19,260
Non-major Special Revenue	200,303	-	-	-	101,053	119,098	124,452	-	20,535	565,441
Non-major Debt Service	-	-	-	1,697,564	-	196,095	-	-	-	1,893,659
Non-major Capital Projects	750,000	5,910,000	-	-	-	1,338,202	145,000	-	275,000	8,418,202
STP DHH Building (1)	415,000	-	-	-	-	-	-	-	-	415,000
Internal Service Funds	-	-	-	-	-	238	-	-	20,000	20,238
<b>Total</b>	<b>\$ 1,384,563</b>	<b>\$ 14,076,586</b>	<b>\$ 3,913,740</b>	<b>\$ 1,697,564</b>	<b>\$ 101,053</b>	<b>\$ 2,113,633</b>	<b>\$ 269,452</b>	<b>\$ 526,710</b>	<b>\$ 315,535</b>	<b>\$ 24,398,836</b>

(1) Business-type Activities

**F. Accounts, salaries and other payables**

The payables of \$5,872,118 at December 31, 2003 for the primary government are as follows:

	General Fund	Special Revenue Funds	Capital Projects Funds	Internal Service Funds	Enterprise Funds	Total
Salaries	\$ 61,923	\$ 80,057	\$ 654	\$ 51,716	\$ 3,620	\$ 197,970
Accounts	851,644	1,483,950	1,663,189	160,176	65,308	4,224,267
Other	59,729	305,234	1,070,830	14,088	-	1,449,881
<b>Total</b>	<b>\$ 973,296</b>	<b>\$ 1,869,241</b>	<b>\$ 2,734,673</b>	<b>\$ 225,980</b>	<b>\$ 68,928</b>	<b>\$ 5,872,118</b>

**G. Leases**

Operating Leases

**Business-type Activities**

St. Tammany Parish Government entered into a contract with Cross Gates, Inc. to lease the entire operational facilities of Cross Gates Utility Company, a water and wastewater disposal utility on March 10, 2003. The Parish has classified this contract as an operational lease. The lease payment is \$32,234 per month until the expiration of the lease on February 28, 2009, after which the lease can be extended on a month-to-month basis. St. Tammany Parish has also purchased an



**ST. TAMMANY PARISH GOVERNMENT**  
**Notes to the Financial Statements**

option to purchase this facility for a fixed amount that closely approximates the fair market value with Act of Sale closing no later than March 15, 2009. The future lease payments will be \$386,808 annually for 2004, 2005, 2006, 2007, and 2008; concluding with \$64,468 for 2009. The total future lease payments will be \$1,998,508.

**Governmental Type Activities**

**St. Tammany Parish Coroner** entered into an operating lease for an automobile in 2002. The coroner pays \$352 per month for three years through August 2005. The total future lease payments will be \$6,688.

**The St. Tammany Parish Library** leases the Pontchartrain branch facility in Slidell, the Causeway branch in Mandeville, and its technical services building. These leases have been classified as operating leases and as such, rental payments have been recorded as an operating expenditure. Total rent expense for the year ended December 31, 2003 was \$91,932. Future minimum lease payments for 2004, 2005, 2006, and 2007 are \$41,719, \$19,800, \$19,800 and \$3,300, respectively. The total future lease payments will be \$84,619.

**Fire Protection District No. 7** entered into a lease agreement with St. Tammany Parish Government on March 19, 1987. The District leased a certain piece of property for \$1 per year for a period of 20 years. The St. Tammany Station (No. 3) was subsequently built on this site.

**Fire Protection District No. 12** leases office equipment under an operating lease that requires monthly rental payments of \$572. Total lease payments for the year were \$8,175. Future minimum lease payments for 2004, 2005, 2006 and 2007 are \$5,662, \$3,972, \$3,972, and \$3,310, respectively.

**Mosquito Abatement District No. 2** entered into a ten-year operating lease on September 1, 1979 with the City of Slidell for the land on which its facility is located. The lease provides for an annual rental of \$1 per year with renewal options for additional ten-year periods until terminated by the lessor. The lease was renewed in 1999 for an additional ten years.

On March 29, 1996, the Mosquito Abatement District entered into a ten-year operating lease with the City of Slidell for the land on which its airplane hangar is located. On December 2, 1997, the District amended the original lease to extend the term to an additional 10 years, which will expire on March 29, 2016. The lease provides for an annual rental of \$2,600, which the District paid in 2003. The total future lease payments will be \$10,400 through December 2007.

**Water District No. 2** entered into a ten-year lease for office space with monthly payments of \$840, which commenced on January 1, 2002. Rental expense totaled \$9,240 for the year ended December 31, 2003. The future lease payments will be \$10,080 annually for 2004 through 2011; the total future lease payments will be \$80,640.

**Capital Leases**

The primary government has entered into a capital lease for the purchase of property to be used for public parks, open space, and conservation uses to meet the existing needs for parks, open space and conservation in St. Tammany Parish. The lease is to be paid out and the property transferred in 2004 for the final payment of \$659,258 and \$28,476 for principal and interest respectively for a total payment of \$687,734 due on or before September 30, 2004. This lease has a variable rate of interest which accrues at the Bank of America prime rate plus one (1%) percent as such rate is adjusted from time to time.

**Component Units:**

**St. Tammany Parish Coroner** is obligated under a capital lease for a copier. The final payment is due in 2004.

**Fire Protection District No. 1** entered into a capital lease on November 4, 2002 for the purchase of two fire trucks for a five-year term at an annual interest rate of 4.19%.

**Fire Protection District No. 2** entered into a capital lease on July 30, 2001 for the purchase of a fire truck for a five-year term at an approximate annual interest rate of 5.79%.

**Fire Protection District No. 5** is obligated under a capital lease for a fire truck.

**ST. TAMMANY PARISH GOVERNMENT**  
Notes to the Financial Statements

**Fire Protection District No. 6** entered into a lease agreement for the acquisition of two fire trucks at a cost of \$269,350 in December 2003. For the capital lease, the total principal and interest component equal the required minimum payment for the year shown. The principal payment equals the net present value of the lease at 5% interest per year. This lease qualifies as a capital lease.

**Fire Protection District No. 7** is obligated under two leases for fire trucks accounted for as capital leases.

**Fire Protection District No. 11** is obligated under a capital lease for equipment.

**Fire Protection District No. 12** entered into a capital lease agreement for 3 laptop computers during 2003.

The following is a summary of future minimum lease payments and the present value of the net minimum lease payments as of December 31, 2003 for the component units:

<u>Year</u>	<u>Coroner</u>	<u>FPD No. 1</u>	<u>FPD No. 2</u>	<u>FPD No. 5</u>	<u>FPD No. 6</u>	<u>FPD No. 7</u>	<u>FPD No. 11</u>	<u>FPD No. 12</u>	<u>Total</u>
2004	\$ 1,279	\$128,787	\$ 29,804	\$ 28,861	\$ 25,000	\$ 41,664	\$ 34,688	\$3,578	\$ 291,661
2005	-	128,787	29,804	28,861	32,664	41,664	34,689	511	294,980
2006	-	128,787	29,804	28,861	32,664	40,507	34,688	-	293,311
2007	-	128,787	-	28,861	32,664	19,627	34,688	-	242,627
2008	-	-	-	28,861	32,663	-	34,688	-	94,212
2009	-	-	-	-	32,664	-	34,689	-	67,353
2010	-	-	-	-	32,664	-	-	-	67,352
2011	-	-	-	-	32,664	-	-	-	32,664
2012	-	-	-	-	32,664	-	-	-	32,664
2013	-	-	-	-	32,663	-	-	-	32,663
2014	-	-	-	-	32,664	-	-	-	32,664
Total minimum lease pmts	1,279	515,148	89,412	134,305	351,638	143,462	208,130	4,089	1,447,463
Less amount representing interest	(61)	(49,752)	(9,436)	(14,709)	(82,288)	(15,594)	(32,006)	(556)	(204,402)
Present value of minimum lease payments	\$ 1,218	\$465,396	\$ 79,976	\$119,596	\$269,350	\$127,868	\$176,124	\$3,533	\$ 1,243,061

**H. Long-term debt**

The Parish has issued debt for the following purposes:

- General Obligation Bonds - to refund other bonds and for library construction and operations.
- Sales Tax Bonds - for Parish Road Maintenance and to construct a Jail addition and the Justice Complex.
- Certificates of Indebtedness - to fund operations and expansions and to fund drainage and road projects.

The following is a summary of the long-term obligation transactions for the year ended December 31, 2003, all of which pertain to governmental activities:

	<b>Primary Government</b>					
	<b>General Obligation Bonds</b>	<b>Sales Tax Bonds</b>	<b>Certificates of Indebtedness</b>	<b>Compensated Absences</b>	<b>Lease-Purchase Agreements- Owner Financing</b>	<b>Revenue Bonds</b>
<b>Long-term obligations at December 31, 2002</b>	\$ 275,000	\$73,445,000	\$ 4,409,000	\$ 752,692	\$ 1,908,155	\$ 460,000
<b>Additions</b>	-	6,185,000	-	128,773	260,214	-
<b>Deductions</b>	(130,000)	(13,715,000)	(555,000)	-	(1,248,897)	(460,000)
<b>Long-term obligations at December 31, 2003</b>	\$ 145,000	\$65,915,000	\$ 3,854,000	\$ 881,465	\$ 919,472	\$ -

**ST. TAMMANY PARISH GOVERNMENT**  
Notes to the Financial Statements

On December 1, 2003, the Parish refinanced some of its existing debt to take advantage of favorable interest rates by refunding Sales Tax Bonds, Series 1993A, and issuing new bonds, Sales Tax Bonds Series 2003, at the more favorable rate. The Series 1993A bonds were called on December 1, 2003 leaving no outstanding balance on December 31, 2003. The economic gain on this transaction was \$365,329. The average annual debt service reduction is \$520,468.

The following is a summary of the current (due in one year or less) and the long-term (due in more than one year) portions of long-term obligations, excluding premiums or discounts, as of December 31, 2003:

	Current portion	Long-term portion	Total
General Obligation Bonds	\$ 145,000	\$ -	\$ 145,000
Sales Tax Bonds	6,450,000	59,465,000	65,915,000
Certificated of Indebtedness	573,000	3,281,000	3,854,000
Compensated Absences	194,898	686,567	881,465
Lease-Purchase Agreements/Owner Financing	745,996	173,476	919,472
<b>Total Long-term Obligations</b>	<b>\$ 8,108,894</b>	<b>\$ 63,606,043</b>	<b>\$71,714,937</b>

The individual issues are as follows:

	Bond	Original Issue Date	Interest Rate	Final Payment Due	Principal Outstanding	Source of Funds
General Obligation	Refunding, Series 1997	1/29/97	4.9%	3/1/04	\$145,000	Ad valorem tax
	Sales Tax Bonds Series 1998 (Jail)	4/1/98	4.6% to 7%	4/1/18	16,245,000	¼% sales tax
Sales Tax	Sales Tax Bonds Series 1998 (Justice Complex)	4/1/98	4.9% to 6%	4/1/18	36,975,000	¼% sales tax
	Sales Tax Bonds Sales Tax District No. 3 Series 2000	5/1/00	4.8% to 4.95%	12/1/06	3,700,000	2% sales tax
	Sales Tax Bonds Sales Tax District No. 3 Series 2001	12/20/01	3.13%	12/1/06	2,820,000	2% sales tax
	Sales Tax Bonds Sales Tax District No. 3 Series 2003	9/1/03	2%	12/1/06	6,175,000	2% sales tax
	Certificates of Indebtedness Series 1999 Sub-Drainage District No 1 of Drainage District No 3	3/1/99	4.5% to 4.8%	3/1/08	152,000	Parcel Fee
Certificates of Indebtedness	Certificates of Indebtedness Series 2001 Sub-Road District No. 2 of Road District No. 19	4/24/01	5.85%	4/1/10	87,000	Parcel Fee
	Certificates of Indebtedness Series 1999	5/7/99	2.8% to 4.65%	5/1/09	2,745,000	General Revenues
	Certificates of Indebtedness Series 2002	12/19/02	2.92%	3/1/09	870,000	Ad valorem tax
	<b>Total</b>				<b>\$69,914,000</b>	

The General obligation bonds for the Primary Government will mature in 2004. The final debt service requirement for these bonds will be \$145,000 and \$3,553 for principal and interest, respectively. The primary government has accumulated \$16,160,338 in the debt service funds for future debt requirements.

**ST. TAMMANY PARISH GOVERNMENT**  
Notes to the Financial Statements

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

Primary Government				
	Year Ending December 31	Principal	Interest	Total
Sales Tax Bonds	2004	\$ 6,450,000	\$ 3,085,354	\$ 9,535,354
	2005	6,755,000	2,805,496	9,560,496
	2006	7,070,000	2,516,216	9,586,216
	2007	2,800,000	2,200,587	5,000,587
	2008	2,950,000	2,047,547	4,997,547
	2009-2013	17,340,000	7,866,891	25,206,891
	2014-2018	22,550,000	2,937,250	25,487,250
Certificates of Indebtedness	2004	573,000	105,298	678,298
	2005	600,000	87,876	687,876
	2006	627,000	69,980	696,980
	2007	659,000	51,190	710,190
	2008	691,000	31,084	722,084
	2009-2013	704,000	11,272	715,272
<b>Total</b>		<b>\$69,769,000</b>	<b>\$23,816,041</b>	<b>\$93,585,041</b>

The Lease-purchase agreement and owner financing consists of the capital lease discussed previously in Section IV. F of these Notes and the purchase of property in which a portion was owner-financed. A down payment was made for the owner-financed property at the time of purchase and three annual installments are due in the amount of \$86,738 for the next three years.

In accordance with R.S. 39:562, aggregate debt payable solely from Ad valorem taxes for each specific purpose shall not exceed 10% of total assessed valuation of taxable property. At December 31, 2003, the statutory limit is \$104,943,426 and outstanding general obligation bonded debt totals \$145,000. In addition, the Parish is legally restricted from incurring long-term bonded debt secured by sales and use taxes in excess of 75% of the avails of the tax. The Parish was within the 75% limitation in all years that sales tax bonds were issued.

**Component Units** – The following is a summary of long-term debt transactions for the component units for the year ended December 31, 2003:

Component Units						
	General Obligation	Certificates of Indebtedness	Compensated Absences	Lease- Purchase Agreements- Capital lease	Revenue Bonds	Total Long- Term Debt
<b>Long-term obligations at December 31, 2002</b>	\$ 12,751,051	\$ 8,650,514	\$ 501,301	\$ 475,271	\$ 1,014,305	\$23,392,442
<b>Additions</b>	8,470,000	1,283,000	125,716	965,287	-	10,844,003
<b>Deductions</b>	(793,051)	(2,269,514)	(48,443)	(197,497)	(51,862)	(3,360,367)
<b>Long-term Obligations at December 31, 2003</b>	<b>\$ 20,428,000</b>	<b>\$ 7,664,000</b>	<b>\$ 578,574</b>	<b>\$ 1,243,061</b>	<b>\$ 962,443</b>	<b>\$30,876,078</b>

**ST. TAMMANY PARISH GOVERNMENT**  
Notes to the Financial Statements

The following is a summary of the current (due in one year or less) and the long-term (due in more than one year) portions of long-term obligations as of December 31, 2003:

	Current Portion	Long-term Portion	Total
General Obligation Bonds	\$981,000	\$19,447,000	\$20,428,000
Certificated of Indebtedness	718,215	6,945,785	7,664,000
Compensated Absences	329,080	249,494	578,574
Lease-Purchase Agreements/Capital leases	238,625	1,004,436	1,243,061
Revenue Bonds	43,271	919,172	962,443
<b>Total Long-term Obligations</b>	<b>\$2,310,191</b>	<b>\$28,565,887</b>	<b>\$30,876,078</b>

The individual issues are as follows:

	Bond	Original Issue Date	Interest Rate	Final Payment Due	Principal Outstanding	Source of Funds
General Obligation	Fire Protection Dist. No. 7, Series 1987	3/01/87	6.20% to 12%	3/01/04	\$ 15,000	Ad valorem tax
	Fire Protection Dist. No. 7, Series 2003	5/01/03	.10% to 4.40%	3/01/18	600,000	Ad valorem tax
	Fire Protection Dist. No. 11, Series 1995	4/01/95	6.0% to 11.0%	4/01/15	190,000	Ad valorem tax
	Recreation Dist. No. 1, Series 1995	11/21/95	4.25% to 5.60%	3/01/08	880,000	Ad valorem tax
	Recreation Dist. No. 1, Series 1996	3/01/96	5.20% to 8.0%	3/01/16	7,835,000	Ad valorem tax
	Recreation Dist. No. 1, Series 2003	8/01/03	2.00% to 6.0%	3/01/23	7,870,000	Ad valorem tax
	Recreation Dist. No. 2, Series 1998	9/01/98	3.50% to 6.65%	9/01/18	520,000	Ad valorem tax
	Recreation Dist. No. 14, Series 1999	9/01/99	5.40%	3/01/19	1,620,000	Ad valorem tax
	Sewerage Dist. No. 4, Series 1999	2/05/99	3.95%	1/01/20	632,000	Charges for svcs
	Water Dist. No. 2, Refunding Series 1999	1/07/99	4.15%	9/01/10	266,000	Ad valorem tax
Certificates of Indebtedness	STP Communications Dist. No. 1, Series 2001	6/08/01	3.50%	6/01/11	1,935,000	Future revenues
	Gravity Drainage Dist. No. 5, Series 1999	9/01/99	5.39%	3/01/20	2,465,000	Ad valorem tax
	Fire Protection Dist. No. 2, Series 2003	2/21/03	3.00%	3/1/08	122,000	Ad valorem tax
	Fire Protection Dist. No. 3, Series 2002	5/23/02	4.50%	3/01/19	65,000	Ad valorem tax
	Fire Protection Dist. No. 3, Series 2003	8/25/03	3.42%	3/01/09	600,000	Ad valorem tax
	Fire Protection Dist. No. 5, Series 2000	9/29/00	5.55%	3/01/09	214,000	Ad valorem tax
	Fire Protection Dist. No. 8, Series 2003A	5/16/03	3.00%	3/01/13	300,000	Ad valorem tax
	Fire Protection Dist. No. 9, Series 1997	3/03/97	5.50%	3/01/07	46,000	Ad valorem tax
	Fire Protection Dist. No. 10, Series 2002	1/18/02	4.00%	1/01/06	15,000	Ad valorem tax
	Fire Protection Dist. No. 12, Series 2003	3/01/03	3.0% to 5.0%	3/01/13	695,000	Ad valorem tax
	Fire Protection Dist. No. 13, Series 2000	11/16/00	5.70%	9/01/09	107,000	Ad valorem tax
	Recreation Dist. No. 1, Series 2001	5/23/01	4.85%	5/01/06	60,000	Ad valorem tax
	Recreation Dist. No. 12, Series 1998	6/01/98	3.50% to 5.00%	6/01/18	775,000	Ad valorem tax
	Recreation Dist. No. 14, Series 2002	2/21/02	4.00%	3/01/09	265,000	Ad valorem tax
	Revenue Bonds	Sewerage Dist. No. 6, Series 1984	5/14/84	5.00%	5/01/24	511,443
Water Dist. No. 2, Series 1979		9/12/79	5.00%	9/12/04	14,000	Future revenues
Water Dist. No. 2, Series 1999		1/07/99	4.10% to 5.90%	9/01/18	437,000	Future revenues
	<b>Total</b>				<b>\$29,054,443</b>	

**Sewerage District No. 7** – On February 17, 1993, the United States Environmental Protection Agency (EPA) issued an audit report regarding the District's construction grant for the Sewer Plant. The report requested a refund of \$103,428. The District had requested a hardship waiver of the assessment. On April 20, 1999 the EPA communicated to the District that its hardship waiver had been denied and on June 10, 1999 issued a demand for payment. On May 19, 2001, the District entered into an agreement to repay the \$103,428 in 28 quarterly payments of \$3,694.

**ST. TAMMANY PARISH GOVERNMENT**  
Notes to the Financial Statements

As of September 30, 2003, the amount due EPA was \$51,714 and payable as follows:

Year Ending September 30,	Amount
2004	\$14,775
2005	14,775
2006	14,775
2007	7,389
Total	<u>\$51,714</u>

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

	Year Ending December 31	Principal	Interest	Total
<b>General Obligation Bonds</b>	2004	\$ 981,000	\$ 886,906	\$ 1,867,906
	2005	1,054,000	848,839	1,902,839
	2006	1,114,000	794,353	1,908,353
	2007	1,194,000	735,661	1,929,661
	2008	1,230,000	677,421	1,907,421
	2009-2013	6,000,000	2,587,082	8,587,082
	2014-2018	5,893,000	1,145,547	7,038,547
	2019-2023	2,962,000	277,428	3,239,428
<b>Certificates of Indebtedness</b>	2004	718,215	317,405	1,035,620
	2005	750,154	290,554	1,040,708
	2006	852,014	261,152	1,113,166
	2007	813,877	233,161	1,047,038
	2008	596,740	196,143	792,883
	2009-2013	2,438,000	631,657	3,069,657
	2014-2018	1,275,000	243,001	1,518,001
	2019	220,000	10,905	230,905
<b>Revenue Bonds</b>	2004	43,271	49,496	92,767
	2005	34,984	47,408	82,392
	2006	36,734	45,739	82,473
	2007	39,520	43,965	83,485
	2008	41,346	42,027	83,373
	2009-2013	243,642	176,646	420,288
	2014-2018	319,447	105,133	424,580
	2019-2023	163,935	35,280	199,215
	2024	39,564	278	39,842
<b>Total</b>		<b>\$ 29,054,443</b>	<b>\$ 10,683,187</b>	<b>\$ 39,737,630</b>

**V. OTHER INFORMATION**

**A. Risk Management**

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 significant liability to the Parish.

The Parish is self-insured for general liability and worker's compensation. 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

**ST. TAMMANY PARISH GOVERNMENT**  
**Notes to the Financial Statements**

exposure. During 2003, the Parish's maximum exposure for general liability claims, including automobile 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 worker's compensation policy, the Parish pays individual claims up to \$275,000 with maximum exposure of \$875,000 through the period ending December 31, 2004. The financial statements reflect an accrual of \$84,153 for worker's compensation claims, and management believes this amount is adequate to cover all open claims and known incidents at December 31, 2003. 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 2003 and 2002 were as follows:

	2003	2002
Unpaid claims, beginning of year	\$ 2,637,406	\$ 2,637,406
Incurred claims	619,895	468,295
Claim payments	(619,895)	(468,295)
Unpaid claims, end of year	\$ 2,637,406	\$ 2,637,406

**B. Contingencies**

The Parish is responsible for the post-closure care costs associated with a municipal solid waste landfill which was closed on December 20, 1991. According to the EPA, this responsibility will continue for 30 years from the date of closure. The probability of additional environmental clean up or post-closure care costs is unlikely, and therefore no liability has been recorded. The Parish does appropriate funds yearly in the general fund for any expenditures that may be needed. In 2003, the Parish budgeted \$36,000 and did not have any actual expenditures related to this landfill.

**C. Related Party Transactions**

In 1988, the primary government issued \$18,900,000 of general obligation sales tax bonds to finance an addition to the jail and fund the operations of the jail. This issue is funded by one-quarter of one (1%) percent sales tax. The Parish entered into an intergovernmental agreement (the Agreement) effective April 1, 1998 with the St. Tammany Parish Sheriff's Office that requires the proceeds of the sales tax to be deposited in the Sheriff's Sales Tax Fund. This agreement has been extended through 2006.

Under the Agreement, the Sheriff will pay the Parish monthly the proportionate interest and principal requirements of the bond. The Sheriff has assumed responsibility for the operations, maintenance, administrative and feeding and keeping of prisoner expenditures of the jail. For these expenditures, the Parish pays the Sheriff \$325,000 per year. The Parish retains responsibility for medical expenses of Parish prisoners.

The St. Tammany Parish Coroner's office leases office space on a month-to-month basis from a company, 50% of which is owned by the St. Tammany Parish Coroner. Rental payments paid to the company during 2003 totaled \$20,400.

**D. Other Post-Employment Benefits**

The Parish provides a Post-Employment Health Plan (the Plan) for employees hired by the Parish. 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 ten 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. At December 31, 2003, the estimated liability associated with post-employment health benefits is \$324,717, and is recognized in the Post-Employment Health Plan internal service fund.

**ST. TAMMANY PARISH GOVERNMENT**  
Notes to the Financial Statements

**E. Retirement Systems**

*Plan Description.* Substantially all employees of the financial reporting entity are members of one of the following cost-sharing, multiple-employer defined benefit pension plans, each administered by separate board of trustees:

Entity	Retirement System
St. Tammany Parish Council	Parochial Employees' Retirement System (Parochial Plan A)
St. Tammany Parish Coroner	Parochial Employees' Retirement System (Parochial Plan A)
St. Tammany Parish Library	Parochial Employees' Retirement System (Parochial Plan A)
Recreation District No. 1	Parochial Employees' Retirement System (Parochial Plan A)
Mosquito Abatement District No. 2	Parochial Employees' Retirement System (Parochial Plan A)
Communication District No. 1	Parochial Employees' Retirement System (Parochial Plan A)
Fire Protection Districts	Louisiana Firefighters' Retirement System (Firefighters)

Employee Eligibility Requirements:

**Parochial Plan A**

All employees working at least 28 hours per week and all elected Parish officials are eligible to participate.

**Firefighters**

All full-time firefighters employed by a municipality, Parish, or Fire Protection District that did not enact an ordinance before January 1, 1980, exempting itself from participation are required to participate.

**Retirement Benefits:**

Plan	Minimum Age	Years of Service	Factor	Percentage of Final Annual Salary
Parochial Plan A	60	10	3%	30%
	55	25	3%	75%
	Any Age	30	3%	90%
Firefighters	55	12	3.33%	40%
	50	20	3.33%	67%

Final-average salary is the employee's average salary over the 36 consecutive or joined months that produce the highest average. Each of the pension plans also provides death and disability benefits. Benefits are established or amended by state statute.

Each retirement system issues an annual publicly available financial report that includes financial statements and required supplementary information. These reports may be obtained by writing or calling the particular retirement system. The following is the mailing address and phone number for each retirement system:

- Parochial Employees' Retirement System, Post Office Box 14619, Baton Rouge, Louisiana 70898-4619 (504) 928-1361.
- Louisiana Firefighters' Retirement System, Post Office Box 94095, Baton Rouge, Louisiana 70804 (504) 925-4060.

*Actuarial Method.* The Parochial Employees' Retirement System, Plan A uses the Frozen Attained Age Normal Cost Method to calculate the funding requirements for Plan A. The Firefighter's Retirement System of Louisiana uses the Entry Age Actuarial Cost Method to calculate funding requirements.

*Funding Policy.* State statute requires covered employees to contribute a percentage of their salaries to the pension plans. As provided by R.S. 11:103, the employer contributions are determined by an actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. The required contribution rates by retirement system follow:



**ST. TAMMANY PARISH GOVERNMENT**  
Notes to the Financial Statements

**Parochial Employees' Retirement System.** Under Plan A, members are required by state statute to contribute 9.5% of their annual covered salary and the employer is required to contribute at an actuarially determined rate. The rate for 2003 was 7.75% of annual covered payroll. In 2004 the rate increased to 11.75%. Contributions to the retirement system also include one-fourth of 1% of taxes shown to be collectible by the tax rolls of each Parish. The following table details the employer's contributions to the retirement system under Plan A for the last three years, which equals the required contributions for each year.

Entity	2003	2002	2001
St. Tammany Parish Council	\$ 804,914	\$ 708,428	\$ 632,352
St. Tammany Parish Coroner	19,747	21,607	23,194
St. Tammany Parish Library	126,148	113,408	114,801
Recreation District No. 1	41,938	36,994	38,376
Mosquito Abatement District No. 2	60,840	58,142	47,867
Communications District No. 1	8,595	10,097	6,631

**Louisiana Firefighters' Retirement System.** Plan members are required by state statute to contribute 8% of their annual covered salary and the Fire Protection Districts are required to contribute at an actuarially determined rate. The current rate is 21% of annual covered payroll. The following table details each Fire Protection District's contribution for the last 3 years, which equals the required contributions for each year.

Fire Protection District No.	2003	2002	2001
No. 1	\$ 843,128	\$ 467,089	\$ 449,830
No. 2	38,140	16,933	18,327
No. 3	21,840	12,816	-
No. 4	479,310	260,010	233,673
No. 5	2,402	-	-
No. 6 No employees	-	-	-
No. 7 Does not participate	-	-	-
No. 8 Started participating in 2004	-	-	-
No. 9	6,129	5,165	4,660
No. 10 No employees	-	-	-
No. 11 Part of social security retirement system	-	-	-
No. 12	128,092	69,124	65,665
No. 13 Does not participate	-	-	-

**F. Subsequent Events**

Fire Protection District No. 8 entered into a construction contract on March 3, 2004 in the amount of \$85,090 to build a new firehouse.



**REQUIRED  
SUPPLEMENTARY  
INFORMATION**



**ST. TAMMANY PARISH, LOUISIANA**  
**Parochial Employees' Retirement System of Louisiana**  
**Schedule of Funding Progress**

**For the Four Years Ended December 31, 2003**

*Required Supplemental Information*

	Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) Entry Age (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ((b-c)/c)
Year 2003 (2)							
Year 2002	December 31, 2002	\$ 1,214,971,041	\$ 1,313,900,436	\$ 98,929,395	92.47%	\$ 372,814,126	26.54%
Year 2001	December 31, 2001	1,224,465,306	1,326,740,349	102,275,043	92.29%	352,458,011	29.01%
Year 2000	December 31, 2000	1,169,592,667	1,270,850,265	110,257,598	91.38%	337,142,274	32.70%

**Notes to the Schedule**

- (1) See Note V.E. for additional information.
- (2) Information not available

**ST. TAMMANY PARISH, LOUISIANA**  
**Firefighter's Retirement System of Louisiana**  
**Schedule of Funding Progress**

For the Ten Years Ended June 30, 2003

*Required Supplemental Information*

	Actuarial	Actuarial	Actuarial	Unfunded	Funded	Covered	UAAL as a
	Valuation	Value of	Liability	AAL	Ratio	Payroll	Percentage
	Date	Assets	(AAL)	(UAAL)	(a/b)	(c)	of Covered
		(a)	Entry Age	(b-a)			Payroll
			(b)				[(b-c)/c]
Year 2003 (2)							
Year 2002	June 30, 2002	\$ 642,947,201	\$ 888,963,640	\$ 246,016,439	72.3%	\$ 114,422,827	215.0%
Year 2001	June 30, 2001	663,377,250	834,986,462	171,609,212	79.4%	107,667,223	159.4%
Year 2000	June 30, 2000	646,609,069	779,541,318	132,932,249	82.9%	100,504,497	132.3%
Year 1999	June 30, 1999	610,870,354	686,029,152	75,158,798	89.0%	92,758,784	81.0%
Year 1998	June 30, 1998	519,924,527	574,884,182	54,959,655	90.4%	79,171,364	69.4%
Year 1997	June 30, 1997	457,733,340	520,367,341	62,834,001	88.0%	72,865,349	86.0%
Year 1996	June 30, 1996	417,294,158	476,872,591	59,578,433	87.5%	68,320,303	87.2%
Year 1995	June 30, 1995	364,434,304	412,055,990	47,621,686	88.4%	64,860,138	73.4%
Year 1994	June 30, 1994	299,878,270	307,994,702	8,116,432	97.4%	44,292,446	18.3%
Year 1993	June 30, 1993	287,119,697	279,070,995	(8,048,702)	102.9%	42,020,873	-19.2%

**Notes to the Schedule**

- (1) See Note V.E. for additional information.  
(2) Information not available

## NON-MAJOR SPECIAL REVENUE FUNDS

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

Drainage Maintenance Fund (016) accounts for the special property tax levy for the purpose of improving and maintaining drainage within the Parish.

Public Health Fund (017) accounts for the special property tax levy for the purpose of supporting the St. Tammany Parish Health Center and related public health activities.

Environmental Service Commission Fund (020) accounts for the fees collected for the review of new water and sewerage infrastructure placed in the parish and for the development of a comprehensive Wastewater Management Plan.

St. Tammany Parish Levee District Fund (021) accounts for monies collected for fees for the purpose of maintenance of the Levee District facility.

Community Action Agency Fund (025) was created to provide citizens with information on community service programs available within in the Parish.

Jury and Witness Fund (027) accounts for court costs obtained to provide for compensation to jurors in criminal cases.

Criminal Court Fund (028) accounts for the fines and court costs fees collected on moving violations and criminal cases that are used to support expenditures for the 22<sup>nd</sup> Judicial District Court System.

22<sup>nd</sup> JDC Commissioner Fund (029) accounts for the court costs fees collected on moving violations and criminal cases that are used to support the expenses related to the Special Commissioner for the 22<sup>nd</sup> Judicial District Court.

Transportation Administrative Fund (030) accounts for monies collected from the land use agreements for receipts from the lease of parish property for the purpose of capital projects of the Tammany Trace.

Law Enforcement Fund (035) accounts for the court costs fees collected on moving violations and criminal cases that are used to support the witness fees paid to off duty police officers summoned to appear in court.

Animal Services Fund (043) accounts for the special property tax levy for the purpose of acquiring, constructing, improving, maintaining and operating an animal shelter for the Parish.

FTA Operating Fund (050) accounts for receipts from the State Shared Revenue – Mass Transportation Fund as authorized by Louisiana Revised Statute 48:751 to be used primarily for mass transit.

Flood Hazard Mitigation Grant Fund (081) accounts for residual funds from the Flood Hazard Mitigation Program Phase I to be used for the purpose of mitigating flood-damaged homes throughout the Parish.

Local Law Enforcement Fund (082) accounts for grant funds passed through to local law enforcement agencies.

Sub-Drainage No. 1 of DD No. 3 Fund (103) accounts for the annual service charge levied to improve and facilitate drainage within the District.

**NON-MAJOR SPECIAL REVENUE FUNDS**  
(Continued)

Recreation District No. 6 (126) accounts for residual funds collected in prior years to be used for recreational related expenditures within the District.

Recreation District No. 7 (127) account for parcel fees charged within the district to be used for recreational related expenditures within the District.

Special Road District No. 20 Fund (140) accounts for the residual funds collected in prior years for the purpose of improving roads within the District.

Sub-Road District No. 4 of Road District 14 Fund (148) accounts for the residual funds collected in prior years for the purpose of improving roads within the District.

Sub-Road District No. 2 of Road District No. 19 Fund (149) accounts for the annual service charge levied to improve public roads within the District.

Lighting District No. 1 Fund (161) accounts for the special property tax levy for the purpose of providing and maintaining utility poles and electric lights on parish streets, roads, highways, and public places within the District.

Lighting District No. 4 Fund (164) accounts for the special property tax levy for the purpose of providing and maintaining utility poles and electric lights on parish streets, roads, highways, and public places within the District.

Lighting District No. 5 Fund (165) accounts for the special property tax levy for the purpose of providing and maintaining utility poles and electric lights on parish streets, roads, highways, and public places within the District.

Lighting District No. 6 Fund (166) accounts for the special property tax levy for the purpose of providing and maintaining utility poles and electric lights on parish streets, roads, highways, and public places within the District.

Lighting District No. 7 Fund (167) accounts for the special property tax levy for the purpose of providing and maintaining utility poles and electric lights on parish streets, roads, highways, and public places within the District.

Lighting District No. 9 Fund (169) accounts for the levy of an annual service charge levied for the purpose of providing and maintaining utility poles and electric lights on parish streets, roads, highways, and public places within the District.

Lighting District No. 10 Fund (170) accounts for the levy of an annual service charge levied for the purpose of providing and maintaining utility poles and electric lights on parish streets, roads, highways, and public places within the District.

Lighting District No. 11 Fund (171) accounts for the levy of an annual service charge levied for the purpose of providing and maintaining utility poles and electric lights on parish streets, roads, highways, and public places within the District.

Gravity Drainage District No. 4 Fund (184) was used to account for receipts and disbursements made on behalf of this District.

Grants - Arts Commission Fund (400) accounts for receipts and disbursements of Federal and State grants for the promotion of Arts.



**NON-MAJOR SPECIAL REVENUE FUNDS**  
(Continued)

**Grants – Buildings Fund (401)** accounts for receipts and disbursements of Federal and State grants for the beautification of the Parish facilities, including the Annual Holiday of Lights Celebration.

**Grants – Planning Fund (403)** accounts for receipts and disbursements of Federal and State grants related to the development of a Parish-wide strategic economic development plan as well as other grants related to the planning department.

**Grants – Department of Justice Fund (404)** accounts for receipts and disbursements of Federal and State grants related to emergency preparedness issues, such as grants for developing and updating the All Hazards Plan, creating, training and equipping the Citizens Corps, Community Emergency Response Team, and Critical Incident Stress Management Team, and training and equipping first responders for hazardous materials and terrorist situations.

**Grants – Other Fund (411)** accounts for receipts and disbursements of Federal and State grants not accounted for in another fund.

**Grants – Roads Fund (415)** accounts for receipts and disbursements of Federal and State grants related to St. Tammany Parish roads.

**Grants – Drainage Fund (416)** accounts for receipts and disbursements of Federal and State grants related to environmental and drainage improvements, such as grants for watershed studies.

**Grants – Coastal Fund (418)** accounts for receipts and disbursements of Federal and State grants related to coastal zone issues, such as grants for restoring marshes, enhancing coastal recreational activities, inspecting and permitting projects, and determining the future course of development and conservation of the coastal zone.

**Grants – Environmental Services Fund (420)** accounts for receipts and disbursements of Federal and State grants related to environmental issues such as grants for watershed studies.

**Grants – Community Action Agency Fund (425)** accounts for receipts and disbursements of Federal and State grants received to benefit citizens for items such as: weatherization, mortgage and rental assistance, utility assistance and heat relief.

**Grants – Trace Fund (430)** accounts for receipts and disbursements of Federal and State grants related to the Tammany Trace. The Trace is Louisiana's first rails-to-trails conversion. It is a scenic 31 mile recreation corridor for pedestrians, bicyclists, equestrians, rollerbladers and joggers which extends from one end of the Parish to the other.

**Grants – Airport Fund (440)** accounts for receipts and disbursements of Federal and State grants related to Airport improvements.

**Grants – FTA Fund (450)** account for receipts and disbursements of Federal Transit Authority Grants related to constructing Park-n-Ride facilities throughout the Parish.

**ST. TAMMANY PARISH, LOUISIANA**  
**Combining Balance Sheet**  
**Non-major Special Revenue Funds**  
**December 31, 2003**

	016 Drainage Maintenance Fund	017 Public Health Fund	020 Environmental Service Commission Fund	021 St. Tammany Parish Levee District Fund
<b>ASSETS</b>				
Cash and cash equivalents	\$ -	\$ -	\$ 189,387	\$ 39,927
Investments	-	-	688,100	148,563
Receivables, net of allowances for uncollectibles				
Ad valorem/parcel fees	1,369,252	1,369,252	-	-
Other receivables	1,019	511	141,865	1,100
Due from other funds	-	50,000	-	-
Due from component units	26,237	-	-	-
Other assets	-	-	-	-
Total Assets	<u>\$ 1,396,508</u>	<u>\$ 1,419,763</u>	<u>\$ 1,019,352</u>	<u>\$ 189,590</u>
<b>LIABILITIES AND FUND BALANCES</b>				
Liabilities:				
Accounts, salaries, and other payables	\$ 64,580	\$ 46,339	\$ 115,840	\$ 2,690
Due to other funds	143,844	414,397	-	-
Deferred revenues	-	-	-	-
Other liabilities	7,462	7,462	177,850	-
Total Liabilities	<u>215,886</u>	<u>468,198</u>	<u>293,690</u>	<u>2,690</u>
Fund Balances:				
Unreserved	<u>1,180,622</u>	<u>951,565</u>	<u>725,662</u>	<u>186,900</u>
Total Fund Balances	<u>1,180,622</u>	<u>951,565</u>	<u>725,662</u>	<u>186,900</u>
Total Liabilities and Fund Balances	<u>\$ 1,396,508</u>	<u>\$ 1,419,763</u>	<u>\$ 1,019,352</u>	<u>\$ 189,590</u>

SCHEDULE 3  
continued

025 Community Action Agency Fund	027 Jury & Witness Fund	028 Criminal Court Fund	029 22nd JDC Commissioner Fund	030 Transportation Administration Fund	035 Law Enforcement Fund	043 Animal Services Fund
\$ 9,327	\$ 39	\$ -	\$ 53,375	\$ -	\$ 10,341	\$ 452
-	-	-	198,599	243,719	38,478	1,311
-	-	-	-	-	-	630,990
-	1,050	75,438	10,869	2,099	3,150	29,901
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ 9,327</u>	<u>\$ 1,089</u>	<u>\$ 75,438</u>	<u>\$ 262,843</u>	<u>\$ 245,818</u>	<u>\$ 51,969</u>	<u>\$ 662,654</u>
\$ 9,327	\$ -	\$ 13,678	\$ 842	\$ -	\$ -	\$ 33,663
-	-	142,626	-	-	-	-
-	-	-	-	180,977	-	-
-	-	-	-	-	-	7,291
<u>9,327</u>	<u>-</u>	<u>156,304</u>	<u>842</u>	<u>180,977</u>	<u>-</u>	<u>40,954</u>
-	1,089	(80,866)	262,001	64,841	51,969	621,700
-	1,089	(80,866)	262,001	64,841	51,969	621,700
<u>\$ 9,327</u>	<u>\$ 1,089</u>	<u>\$ 75,438</u>	<u>\$ 262,843</u>	<u>\$ 245,818</u>	<u>\$ 51,969</u>	<u>\$ 662,654</u>

**ST. TAMMANY PARISH, LOUISIANA**  
**Combining Balance Sheet**  
**Non-major Special Revenue Funds**  
**December 31, 2003**

	050 FTA Operating Fund	081 Flood Hazard Mitigation Grant Fund	082 Local Law Enforcement Fund	103 Sub-Drainage No. 1 of DD No. 3 Fund
<b>ASSETS</b>				
Cash and cash equivalents	\$ 1,566	\$ 15,000	\$ 585	\$ 2,113
Investments	5,827	-	2,175	7,862
Receivables, net of allowances for uncollectibles				
Ad valorem/parcel fees	-	-	-	75,069
Other	6,249	-	15	164
Due from other funds	-	-	-	-
Due from component units	-	-	-	-
Other assets	-	-	-	-
Total Assets	<u>\$ 13,642</u>	<u>\$ 15,000</u>	<u>\$ 2,775</u>	<u>\$ 85,208</u>
<b>LIABILITIES AND FUND BALANCES</b>				
Liabilities:				
Accounts, salaries, and other payables	\$ -	\$ -	\$ -	\$ 2,826
Due to other funds	-	-	-	-
Deferred revenues	-	15,000	-	-
Other liabilities	-	-	-	-
Total Liabilities	<u>-</u>	<u>15,000</u>	<u>-</u>	<u>2,826</u>
Fund Balances:				
Unreserved	<u>13,642</u>	<u>-</u>	<u>2,775</u>	<u>82,382</u>
Total Fund Balances	<u>13,642</u>	<u>-</u>	<u>2,775</u>	<u>82,382</u>
Total Liabilities and Fund Balances	<u>\$ 13,642</u>	<u>\$ 15,000</u>	<u>\$ 2,775</u>	<u>\$ 85,208</u>

**SCHEDULE 3**  
continued

126 Recreation District No. 6 Fund	127 Recreation District No. 7 Fund	140 Special Road District No. 20 Fund	148 Sub-Road District No. 4 of RD 14 Fund	149 Sub-Road District No. 2 of RD 19 Fund	161 Lighting District No. 1 Fund	164 Lighting District No. 4 Fund
\$ 13,554	\$ 73,880	\$ 377	\$ 94	\$ 3,546	\$ 16,614	\$ 177,770
50,431	274,897	1,401	349	13,195	61,816	661,455
-	62,972	-	-	19,000	71,346	149,856
354	5,052	10	3	115	502	4,817
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ 64,339</u>	<u>\$ 416,801</u>	<u>\$ 1,788</u>	<u>\$ 446</u>	<u>\$ 35,856</u>	<u>\$ 150,278</u>	<u>\$ 993,898</u>
\$ -	\$ 2,653	\$ -	\$ -	\$ -	\$ 5,914	\$ 15,731
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	3,533	-	-	-	2,541	132
-	<u>6,186</u>	-	-	-	<u>8,455</u>	<u>15,863</u>
64,339	410,615	1,788	446	35,856	141,823	978,035
<u>64,339</u>	<u>410,615</u>	<u>1,788</u>	<u>446</u>	<u>35,856</u>	<u>141,823</u>	<u>978,035</u>
<u>\$ 64,339</u>	<u>\$ 416,801</u>	<u>\$ 1,788</u>	<u>\$ 446</u>	<u>\$ 35,856</u>	<u>\$ 150,278</u>	<u>\$ 993,898</u>

**ST. TAMMANY PARISH, LOUISIANA**  
**Combining Balance Sheet**  
**Non-major Special Revenue Funds**  
**December 31, 2003**

	165 Lighting District No. 5 Fund	166 Lighting District No. 6 Fund	167 Lighting District No. 7 Fund	169 Lighting District No. 9 Fund
<b>ASSETS</b>				
Cash and cash equivalents	\$ 7,928	\$ 44,131	\$ 168,729	\$ 28,530
Investments	29,501	164,205	650,724	106,157
Receivables, net of allowances for uncollectibles				
Ad valorem/parcel fees	12,898	76,018	161,476	59,025
Other	223	1,199	4,712	803
Due from other funds	-	-	-	-
Due from component units	-	-	-	-
Other assets	-	-	-	-
Total Assets	<u>\$ 50,550</u>	<u>\$ 285,553</u>	<u>\$ 985,641</u>	<u>\$ 194,515</u>
<b>LIABILITIES AND FUND BALANCES</b>				
Liabilities:				
Accounts, salaries, and other payables	\$ 377	\$ 3,564	\$ 12,190	\$ 5,586
Due to other funds	-	-	-	-
Deferred revenues	-	-	-	-
Other liabilities	-	-	-	-
Total Liabilities	<u>377</u>	<u>3,564</u>	<u>12,190</u>	<u>5,586</u>
Fund Balances:				
Unreserved	<u>50,173</u>	<u>281,989</u>	<u>973,451</u>	<u>188,929</u>
Total Fund Balances	<u>50,173</u>	<u>281,989</u>	<u>973,451</u>	<u>188,929</u>
Total Liabilities and Fund Balances	<u>\$ 50,550</u>	<u>\$ 285,553</u>	<u>\$ 985,641</u>	<u>\$ 194,515</u>

SCHEDULE 3  
continued

170 Lighting District No. 10 Fund	171 Lighting District No. 11 Fund	184 Gravity Drainage District No. 4 Fund	400 Grants Arts Commission Fund	401 Grants Buildings Fund	403 Grants Planning Fund	404 Grants Dept. of Justice Fund
\$ 330	\$ 3,079	\$ 165	\$ 72,829	\$ 1,168	\$ -	\$ -
1,229	11,456	614	-	-	-	-
1,520	6,783	-	-	-	-	-
11	87	4	-	-	40,711	60,849
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ 3,090</u>	<u>\$ 21,405</u>	<u>\$ 783</u>	<u>\$ 72,829</u>	<u>\$ 1,168</u>	<u>\$ 40,711</u>	<u>\$ 60,849</u>
\$ 144	\$ 323	\$ -	\$ 3,750	\$ 77	\$ 40,648	\$ 11,208
-	-	-	-	-	63	37,229
-	-	-	66,428	1,091	-	5,070
-	-	-	-	-	-	-
<u>144</u>	<u>323</u>	<u>-</u>	<u>70,178</u>	<u>1,168</u>	<u>40,711</u>	<u>53,507</u>
2,946	21,082	783	2,651	-	-	7,342
<u>2,946</u>	<u>21,082</u>	<u>783</u>	<u>2,651</u>	<u>-</u>	<u>-</u>	<u>7,342</u>
<u>\$ 3,090</u>	<u>\$ 21,405</u>	<u>\$ 783</u>	<u>\$ 72,829</u>	<u>\$ 1,168</u>	<u>\$ 40,711</u>	<u>\$ 60,849</u>

**ST. TAMMANY PARISH, LOUISIANA**  
**Combining Balance Sheet**  
**Non-major Special Revenue Funds**  
**December 31, 2003**

	411 Grants Other Fund	415 Grants Roads Fund	416 Grants Drainage Fund	418 Grants Coastal Fund
<b>ASSETS</b>				
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ -
Investments	-	-	-	-
Receivables, net of allowances for uncollectibles				
Ad valorem/parcel fees	-	-	-	-
Other	142,766	120,420	293,403	41,998
Due from other funds	-	-	-	-
Due from component units	-	-	-	-
Other assets	-	-	-	-
<b>Total Assets</b>	<b>\$ 142,766</b>	<b>\$ 120,420</b>	<b>\$ 293,403</b>	<b>\$ 41,998</b>
<b>LIABILITIES AND FUND BALANCES</b>				
Liabilities:				
Accounts, salaries, and other payables	\$ 31,494	\$ 120,373	\$ 74,487	\$ -
Due to other funds	111,272	47	195,961	41,998
Deferred revenues	-	-	-	-
Other liabilities	-	-	-	-
<b>Total Liabilities</b>	<b>142,766</b>	<b>120,420</b>	<b>270,448</b>	<b>41,998</b>
Fund Balances:				
Unreserved	-	-	22,955	-
<b>Total Fund Balances</b>	<b>-</b>	<b>-</b>	<b>22,955</b>	<b>-</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 142,766</b>	<b>\$ 120,420</b>	<b>\$ 293,403</b>	<b>\$ 41,998</b>



SCHEDULE 3  
continued

420 Grants Environmental Services Fund	425 Grants Community Action Agency Fund	430 Grants Tammany Trace Fund	440 Grants Airport Fund	450 Grants FTA Fund	Non-Major Special Revenue Funds Total
\$ 52,179	\$ -	\$ 15,132	\$ -	\$ 259,112	\$ 1,261,259
-	-	-	-	-	3,362,064
-	-	-	-	-	4,065,457
316,589	79,788	28,105	11,212	166,555	1,593,718
-	-	-	-	-	50,000
-	-	7,036	-	-	33,273
-	-	-	-	16,462	16,462
<u>\$ 368,768</u>	<u>\$ 79,788</u>	<u>\$ 50,273</u>	<u>\$ 11,212</u>	<u>\$ 442,129</u>	<u>\$ 10,382,233</u>
\$ 86,223	\$ 12,865	\$ 35,883	\$ 7,653	\$ 90,005	\$ 850,933
172,517	7,718	-	3,559	-	1,271,231
1,047	33,032	6,331	-	24,368	333,344
-	-	-	-	-	206,271
<u>259,787</u>	<u>53,615</u>	<u>42,214</u>	<u>11,212</u>	<u>114,373</u>	<u>2,661,779</u>
108,981	26,173	8,059	-	327,756	7,720,454
<u>108,981</u>	<u>26,173</u>	<u>8,059</u>	<u>-</u>	<u>327,756</u>	<u>7,720,454</u>
<u>\$ 368,768</u>	<u>\$ 79,788</u>	<u>\$ 50,273</u>	<u>\$ 11,212</u>	<u>\$ 442,129</u>	<u>\$ 10,382,233</u>

**ST. TAMMANY PARISH, LOUISIANA**  
**Combining Statement of Revenues, Expenditures and Changes in Fund Balances-**  
**Budget and Actual**  
**Non-major Special Revenue Funds**  
**For the Year Ended December 31, 2003**

	016 Drainage Maintenance			017 Public Health Fund		
	Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)
<b>Revenues</b>						
Ad valorem/parcel fees	\$ 1,375,000	\$ 1,388,109	\$ 13,109	\$ 1,375,000	\$ 1,388,109	\$ 13,109
Licenses and permits	-	-	-	-	-	-
Intergovernmental revenues						
Federal and State grants	-	-	-	-	-	-
State funds:						
State revenue sharing	-	-	-	-	-	-
Fees and charges for services	50,132	50,179	47	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Other revenues:						
Interest	9,500	7,846	(1,654)	10,000	5,533	(4,467)
Contributions	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
<b>Total Revenues</b>	<b>1,434,632</b>	<b>1,446,134</b>	<b>11,502</b>	<b>1,385,000</b>	<b>1,393,642</b>	<b>8,642</b>
<b>Expenditures</b>						
General government:						
Judicial	-	-	-	-	-	-
Other - unclassified	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	907,504	614,398	293,106	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	960,394	922,788	37,606
Cultural and recreation	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Capital outlay:						
Fixed assets	225,000	60,946	164,054	-	-	-
Infrastructure	-	-	-	-	-	-
Debt Service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>1,132,504</b>	<b>675,344</b>	<b>457,160</b>	<b>960,394</b>	<b>922,788</b>	<b>37,606</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>302,128</b>	<b>770,790</b>	<b>468,662</b>	<b>424,606</b>	<b>470,854</b>	<b>46,248</b>
<b>Other Financing Sources (Uses)</b>						
Transfers in	-	-	-	100,000	50,000	(50,000)
Transfers out	(700,000)	(700,000)	-	(620,000)	(620,000)	-
<b>Total Other Financing Sources (Uses)</b>	<b>(700,000)</b>	<b>(700,000)</b>	<b>-</b>	<b>(520,000)</b>	<b>(570,000)</b>	<b>(50,000)</b>
<b>Net Change in Fund Balance</b>	<b>(397,872)</b>	<b>70,790</b>	<b>468,662</b>	<b>(95,394)</b>	<b>(99,146)</b>	<b>96,248</b>
<b>Fund Balance - beginning</b>	<b>1,109,832</b>	<b>1,109,832</b>	<b>-</b>	<b>1,050,711</b>	<b>1,050,711</b>	<b>-</b>
<b>Fund Balance - ending</b>	<b>\$ 711,960</b>	<b>\$ 1,180,622</b>	<b>\$ 468,662</b>	<b>\$ 955,317</b>	<b>\$ 951,565</b>	<b>\$ 96,248</b>

SCHEDULE 4  
continued

020 Environmental Service Commission			021 St. Tammany Parish Levee District			025 Community Action Agency		
Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
797,000	829,002	32,002	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
94,500	94,567	67	6,350	6,460	110	-	-	-
3,900	3,913	13	-	-	-	-	-	-
12,500	16,986	4,486	4,650	4,642	(8)	-	-	-
-	-	-	-	-	-	4,967	4,967	-
88,082	88,052	(30)	-	-	-	-	-	-
<u>995,982</u>	<u>1,032,520</u>	<u>36,538</u>	<u>11,000</u>	<u>11,102</u>	<u>102</u>	<u>4,967</u>	<u>4,967</u>	<u>-</u>
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
763,784	670,347	93,437	-	-	-	-	-	-
-	-	-	-	-	-	149,159	145,145	4,014
-	-	-	94,538	51,464	43,074	-	-	-
-	-	-	-	-	-	-	-	-
13,048	13,047	1	-	-	-	17,165	17,165	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<u>776,832</u>	<u>683,394</u>	<u>93,438</u>	<u>94,538</u>	<u>51,464</u>	<u>43,074</u>	<u>166,324</u>	<u>162,310</u>	<u>4,014</u>
219,150	349,126	129,976	(83,538)	(40,362)	43,176	(161,357)	(157,343)	4,014
-	-	-	-	-	-	154,850	151,515	(3,335)
(189,880)	(189,880)	-	-	-	-	-	-	-
<u>(189,880)</u>	<u>(189,880)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>154,850</u>	<u>151,515</u>	<u>(3,335)</u>
29,270	159,246	129,976	(83,538)	(40,362)	43,176	(6,507)	(5,828)	7,349
566,416	566,416	-	227,262	227,262	-	5,828	5,828	-
<u>\$ 595,686</u>	<u>\$ 725,662</u>	<u>\$ 129,976</u>	<u>\$ 143,724</u>	<u>\$ 186,900</u>	<u>\$ 43,176</u>	<u>\$ (679)</u>	<u>\$ -</u>	<u>\$ 7,349</u>

**ST. TAMMANY PARISH, LOUISIANA**  
**Combining Statement of Revenues, Expenditures and Changes in Fund Balances-**  
**Budget and Actual**  
**Non-major Special Revenue Funds**  
**For the Year Ended December 31, 2003**

	027 Jury and Witness Fund			028 Criminal Court Fund		
	Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)
<b>Revenues</b>						
Ad valorem/parcel fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental revenues						
Federal and State grants	-	-	-	-	-	-
State funds:						
State revenue sharing	-	-	-	-	-	-
Fees and charges for services	1,000	1,089	89	113,900	103,927	(9,973)
Fines and forfeitures	-	-	-	1,541,100	1,450,226	(90,874)
Other revenues:						
Interest	-	-	-	-	8	8
Contributions	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total Revenues	<u>1,000</u>	<u>1,089</u>	<u>89</u>	<u>1,655,000</u>	<u>1,554,161</u>	<u>(100,839)</u>
<b>Expenditures</b>						
General government:						
Judicial	1,000	-	1,000	1,574,610	1,554,781	19,829
Other - unclassified	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Cultural and recreation	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Capital outlay:						
Fixed assets	-	-	-	-	-	-
Infrastructure	-	-	-	-	-	-
Debt Service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Total Expenditures	<u>1,000</u>	<u>-</u>	<u>1,000</u>	<u>1,574,610</u>	<u>1,554,781</u>	<u>19,829</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>-</u>	<u>1,089</u>	<u>1,089</u>	<u>80,390</u>	<u>(620)</u>	<u>(81,010)</u>
<b>Other Financing Sources (Uses)</b>						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	<u>-</u>	<u>1,089</u>	<u>1,089</u>	<u>80,390</u>	<u>(620)</u>	<u>(81,010)</u>
<b>Fund Balance - beginning</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(80,246)</u>	<u>(80,246)</u>	<u>-</u>
<b>Fund Balance - ending</b>	<u>\$ -</u>	<u>\$ 1,089</u>	<u>\$ 1,089</u>	<u>\$ 144</u>	<u>\$ (80,866)</u>	<u>\$ (81,010)</u>

SCHEDULE 4  
continued

029 22nd JDC Commissioner Fund			030 Transportation Administration Fund			035 Law Enforcement Fund		
Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
136,000	136,886	886	121,700	115,823	(5,877)	44,500	44,091	(409)
-	-	-	-	-	-	-	-	-
5,000	5,089	89	-	7,683	7,683	1,500	1,415	(85)
-	-	-	-	-	-	-	-	-
141,000	141,975	975	121,700	123,506	1,806	46,000	45,506	(494)
189,700	145,364	44,336	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	4,868	4,868	-	97,120	78,809	18,311
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
189,700	145,364	44,336	4,868	4,868	-	97,120	78,809	18,311
(48,700)	(3,389)	45,311	116,832	118,638	1,806	(51,120)	(33,303)	17,817
-	-	-	-	-	-	-	-	-
-	-	-	(136,762)	(136,762)	-	-	-	-
-	-	-	(136,762)	(136,762)	-	-	-	-
(48,700)	(3,389)	45,311	(19,930)	(18,124)	1,806	(51,120)	(33,303)	17,817
265,390	265,390	-	82,965	82,965	-	85,272	85,272	-
\$ 216,690	\$ 262,001	\$ 45,311	\$ 63,035	\$ 64,841	\$ 1,806	\$ 34,152	\$ 51,969	\$ 17,817

**ST. TAMMANY PARISH, LOUISIANA**  
**Combining Statement of Revenues, Expenditures and Changes in Fund Balances-**  
**Budget and Actual**  
**Non-major Special Revenue Funds**  
**For the Year Ended December 31, 2003**

	043 Animal Services Fund			050 FTA Operating Fund		
	Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)
<b>Revenues</b>						
Ad valorem/parcel fees	\$ 639,415	\$ 639,679	\$ 264	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental revenues						
Federal and State grants	-	-	-	75,000	75,199	199
State funds:						
State revenue sharing	29,000	29,493	493	-	-	-
Fees and charges for services	38,880	38,880	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Other revenues:						
Interest	3,585	3,588	3	-	-	-
Contributions	5,000	6,087	1,087	-	-	-
Miscellaneous	-	251	251	-	-	-
<b>Total Revenues</b>	<b>715,880</b>	<b>717,978</b>	<b>2,098</b>	<b>75,000</b>	<b>75,199</b>	<b>199</b>
<b>Expenditures</b>						
General government:						
Judicial	-	-	-	-	-	-
Other - unclassified	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	2,800	2,800	-
Sanitation	-	-	-	-	-	-
Health and welfare	498,316	423,054	75,262	-	-	-
Cultural and recreation	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Capital outlay:						
Fixed assets	70,709	15,614	55,095	-	-	-
Infrastructure	-	-	-	-	-	-
Debt Service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>569,025</b>	<b>438,668</b>	<b>130,357</b>	<b>2,800</b>	<b>2,800</b>	<b>-</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>146,855</b>	<b>279,310</b>	<b>132,455</b>	<b>72,200</b>	<b>72,399</b>	<b>199</b>
<b>Other Financing Sources (Uses)</b>						
Transfers in	-	-	-	-	-	-
Transfers out	(233,000)	(233,000)	-	(67,200)	(67,200)	-
<b>Total Other Financing Sources (Uses)</b>	<b>(233,000)</b>	<b>(233,000)</b>	<b>-</b>	<b>(67,200)</b>	<b>(67,200)</b>	<b>-</b>
<b>Net Change in Fund Balance</b>	<b>(86,145)</b>	<b>46,310</b>	<b>132,455</b>	<b>5,000</b>	<b>5,199</b>	<b>199</b>
<b>Fund Balance - beginning</b>	<b>575,390</b>	<b>575,390</b>	<b>-</b>	<b>8,443</b>	<b>8,443</b>	<b>-</b>
<b>Fund Balance - ending</b>	<b>\$ 489,245</b>	<b>\$ 621,700</b>	<b>\$ 132,455</b>	<b>\$ 13,443</b>	<b>\$ 13,642</b>	<b>\$ 199</b>

SCHEDULE 4  
continued

081 Flood Hazard Mitigation Grant Fund			082 Local Law Enforcement Fund			103 Sub-Drainage District No.1 of DD No. 3		
Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 78,000	\$ 79,864	\$ 1,864
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	60	60	1,000	1,280	280
-	-	-	-	-	-	-	-	-
-	-	-	-	60	60	79,000	81,144	2,144
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	26,240	8,887	17,353
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	26,240	8,887	17,353
-	-	-	-	60	60	52,760	72,257	19,497
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	(143,902)	(143,902)	-
-	-	-	-	-	-	(143,902)	(143,902)	-
-	-	-	-	60	60	(91,142)	(71,645)	19,497
-	-	-	2,715	2,715	-	154,027	154,027	-
\$ -	\$ -	\$ -	\$ 2,715	\$ 2,775	\$ 60	\$ 62,885	\$ 82,382	\$ 19,497

**ST. TAMMANY PARISH, LOUISIANA**  
**Combining Statement of Revenues, Expenditures and Changes in Fund Balances-**  
**Budget and Actual**  
**Non-major Special Revenue Funds**  
**For the Year Ended December 31, 2003**

	126 Recreation District No. 6			127 Recreation District No. 7		
	Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)
<b>Revenues</b>						
Ad valorem/parcel fees	\$ -	\$ -	\$ -	\$ 60,700	\$ 63,351	\$ 2,651
Licenses and permits	-	-	-	-	-	-
Intergovernmental revenues						
Federal and State grants	-	-	-	-	-	-
State funds:						
State revenue sharing	-	-	-	2,936	3,072	136
Fees and charges for services	-	-	-	23,851	10,785	(13,066)
Fines and forfeitures	-	-	-	-	-	-
Other revenues:						
Interest	1,300	1,390	90	200	7,872	7,672
Contributions	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total Revenues	<u>1,300</u>	<u>1,390</u>	<u>90</u>	<u>87,687</u>	<u>85,080</u>	<u>(2,607)</u>
<b>Expenditures</b>						
General government:						
Judicial	-	-	-	-	-	-
Other - unclassified	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Cultural and recreation	62,830	143	62,687	440,570	54,188	386,382
Economic development	-	-	-	-	-	-
Capital outlay:						
Fixed assets	-	-	-	-	-	-
Infrastructure	-	-	-	-	-	-
Debt Service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Total Expenditures	<u>62,830</u>	<u>143</u>	<u>62,687</u>	<u>440,570</u>	<u>54,188</u>	<u>386,382</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(61,530)</u>	<u>1,247</u>	<u>62,777</u>	<u>(352,883)</u>	<u>30,892</u>	<u>383,775</u>
<b>Other Financing Sources (Uses)</b>						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	<u>(61,530)</u>	<u>1,247</u>	<u>62,777</u>	<u>(352,883)</u>	<u>30,892</u>	<u>383,775</u>
<b>Fund Balance - beginning</b>	<u>63,092</u>	<u>63,092</u>	<u>-</u>	<u>379,723</u>	<u>379,723</u>	<u>-</u>
<b>Fund Balance - ending</b>	<u>\$ 1,562</u>	<u>\$ 64,339</u>	<u>\$ 62,777</u>	<u>\$ 26,840</u>	<u>\$ 410,615</u>	<u>\$ 383,775</u>



SCHEDULE 4  
continued

140 Special Road District No. 20 Fund			148 Sub-Road District No. 4 of RD 14			149 Sub-Road District No. 2 of RD 19		
Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 19,555	\$ 20,183	\$ 628
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	39	39	-	10	10	445	444	(1)
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	39	39	-	10	10	20,000	20,627	627
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	2,649	1,662	987
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	2,649	1,662	987
-	39	39	-	10	10	17,351	18,965	1,614
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	(17,651)	(17,651)	-
-	-	-	-	-	-	(17,651)	(17,651)	-
-	39	39	-	10	10	(300)	1,314	1,614
1,749	1,749	-	436	436	-	34,542	34,542	-
\$ 1,749	\$ 1,788	\$ 39	\$ 436	\$ 446	\$ 10	\$ 34,242	\$ 35,856	\$ 1,614

**ST. TAMMANY PARISH, LOUISIANA**  
**Combining Statement of Revenues, Expenditures and Changes in Fund Balances-**  
**Budget and Actual**  
**Non-major Special Revenue Funds**  
**For the Year Ended December 31, 2003**

	161 Lighting District No. 1			164 Lighting District No. 4		
	Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)
<b>Revenues</b>						
Ad valorem/parcel fees	\$ 73,000	\$ 73,914	\$ 914	\$ 150,500	\$ 151,575	\$ 1,075
Licenses and permits	-	-	-	-	-	-
Intergovernmental revenues						
Federal and State grants	-	-	-	-	-	-
State funds:						
State revenue sharing	-	-	-	-	-	-
Fees and charges for services	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Other revenues:						
Interest	1,500	2,120	620	19,500	19,381	(119)
Contributions	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total Revenues	<u>74,500</u>	<u>76,034</u>	<u>1,534</u>	<u>170,000</u>	<u>170,956</u>	<u>956</u>
<b>Expenditures</b>						
General government:						
Judicial	-	-	-	-	-	-
Other - unclassified	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	74,580	55,172	19,408	192,800	145,528	47,272
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Cultural and recreation	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Capital outlay:						
Fixed assets	-	-	-	-	-	-
Infrastructure	-	-	-	-	-	-
Debt Service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Total Expenditures	<u>74,580</u>	<u>55,172</u>	<u>19,408</u>	<u>192,800</u>	<u>145,528</u>	<u>47,272</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(80)</u>	<u>20,862</u>	<u>20,942</u>	<u>(22,800)</u>	<u>25,428</u>	<u>48,228</u>
<b>Other Financing Sources (Uses)</b>						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	<u>(80)</u>	<u>20,862</u>	<u>20,942</u>	<u>(22,800)</u>	<u>25,428</u>	<u>48,228</u>
<b>Fund Balance - beginning</b>	<u>120,961</u>	<u>120,961</u>	<u>-</u>	<u>952,607</u>	<u>952,607</u>	<u>-</u>
<b>Fund Balance - ending</b>	<u>\$ 120,881</u>	<u>\$ 141,823</u>	<u>\$ 20,942</u>	<u>\$ 929,807</u>	<u>\$ 978,035</u>	<u>\$ 48,228</u>

SCHEDULE 4  
continued

165 Lighting District No. 5			166 Lighting District No. 6			167 Lighting District No. 7		
Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)
\$ 13,200	\$ 13,282	\$ 82	\$ 77,700	\$ 77,762	\$ 62	\$ 151,520	\$ 151,512	\$ (8)
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
600	923	323	4,000	4,615	615	17,400	18,586	1,186
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
13,800	14,205	405	81,700	82,377	677	168,920	170,098	1,178
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
12,100	10,375	1,725	39,136	17,711	21,425	168,380	102,537	65,843
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
12,100	10,375	1,725	39,136	17,711	21,425	168,380	102,537	65,843
1,700	3,830	2,130	42,564	64,666	22,102	540	67,561	67,021
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
1,700	3,830	2,130	42,564	64,666	22,102	540	67,561	67,021
46,343	46,343	-	217,323	217,323	-	905,890	905,890	-
\$ 48,043	\$ 50,173	\$ 2,130	\$ 259,887	\$ 281,989	\$ 22,102	\$ 906,430	\$ 973,451	\$ 67,021

**ST. TAMMANY PARISH, LOUISIANA**  
**Combining Statement of Revenues, Expenditures and Changes in Fund Balances-**  
**Budget and Actual**  
**Non-major Special Revenue Funds**  
**For the Year Ended December 31, 2003**

	169			170		
	Lighting District No. 9			Lighting District No. 10		
	Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)
<b>Revenues</b>						
Ad valorem/parcel fees	\$ 62,450	\$ 62,468	\$ 18	\$ 1,600	\$ 1,601	\$ 1
Licenses and permits	-	-	-	-	-	-
Intergovernmental revenues	-	-	-	-	-	-
Federal and State grants	-	-	-	-	-	-
State funds:	-	-	-	-	-	-
State revenue sharing	-	-	-	-	-	-
Fees and charges for services	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Other revenues:	-	-	-	-	-	-
Interest	4,050	3,271	(779)	100	56	(44)
Contributions	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
<b>Total Revenues</b>	<b>66,500</b>	<b>65,739</b>	<b>(761)</b>	<b>1,700</b>	<b>1,657</b>	<b>(43)</b>
<b>Expenditures</b>						
General government:	-	-	-	-	-	-
Judicial	-	-	-	-	-	-
Other - unclassified	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	62,500	47,063	15,437	2,600	2,190	410
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Cultural and recreation	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Capital outlay:	-	-	-	-	-	-
Fixed assets	-	-	-	-	-	-
Infrastructure	-	-	-	-	-	-
Debt service:	-	-	-	-	-	-
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>62,500</b>	<b>47,063</b>	<b>15,437</b>	<b>2,600</b>	<b>2,190</b>	<b>410</b>
Excess (Deficiency) of Revenues Over Expenditures	<b>4,000</b>	<b>18,676</b>	<b>14,676</b>	<b>(900)</b>	<b>(533)</b>	<b>367</b>
<b>Other Financing Sources (Uses)</b>						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Change in Fund Balance</b>	<b>4,000</b>	<b>18,676</b>	<b>14,676</b>	<b>(900)</b>	<b>(533)</b>	<b>367</b>
<b>Fund Balance - beginning</b>	<b>170,253</b>	<b>170,253</b>	<b>-</b>	<b>3,479</b>	<b>3,479</b>	<b>-</b>
<b>Fund Balance - ending</b>	<b>\$ 174,253</b>	<b>\$ 188,929</b>	<b>\$ 14,676</b>	<b>\$ 2,579</b>	<b>\$ 2,946</b>	<b>\$ 367</b>

SCHEDULE 4  
continued

171 Lighting District No. 11			184 Gravity Drainage District No. 4			400 Grants - Arts Commission		
Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)
\$ 7,100	\$ 7,151	\$ 51	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
300	351	51	-	17	17	-	-	-
-	-	-	-	-	-	110,153	110,153	-
-	-	-	-	-	-	-	-	-
7,400	7,502	102	-	17	17	110,153	110,153	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
7,400	4,226	3,174	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	122,306	122,306	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
7,400	4,226	3,174	-	-	-	122,306	122,306	-
-	3,276	3,276	-	17	17	(12,153)	(12,153)	-
-	-	-	-	-	-	2,279	2,279	-
-	-	-	-	-	-	(5,000)	(5,000)	-
-	-	-	-	-	-	(2,721)	(2,721)	-
-	3,276	3,276	-	17	17	(14,874)	(14,874)	-
17,806	17,806	-	766	766	-	17,525	17,525	-
\$ 17,806	\$ 21,082	\$ 3,276	\$ 766	\$ 783	\$ 17	\$ 2,651	\$ 2,651	\$ -

**ST. TAMMANY PARISH, LOUISIANA**  
**Combining Statement of Revenues, Expenditures and Changes in Fund Balances-**  
**Budget and Actual**  
**Non-major Special Revenue Funds**  
**For the Year Ended December 31, 2003**

	401 Grants - Buildings			403 Grants - Planning		
	Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)
<b>Revenues</b>						
Ad valorem/parcel fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental revenues						
Federal and State grants	3,491	3,491	-	40,711	40,711	-
State funds:						
State revenue sharing	-	-	-	-	-	-
Fees and charges for services	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Other revenues:						
Interest	-	-	-	-	-	-
Contributions	483	483	-	28,000	28,000	-
Miscellaneous	-	-	-	-	-	-
Total Revenues	<u>3,974</u>	<u>3,974</u>	<u>-</u>	<u>68,711</u>	<u>68,711</u>	<u>-</u>
<b>Expenditures</b>						
General government:						
Judicial	-	-	-	-	-	-
Other - unclassified	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Cultural and recreation	3,974	3,974	-	-	-	-
Economic development	-	-	-	115,220	115,220	-
Capital outlay:						
Fixed assets	-	-	-	-	-	-
Infrastructure	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Total Expenditures	<u>3,974</u>	<u>3,974</u>	<u>-</u>	<u>115,220</u>	<u>115,220</u>	<u>-</u>
Excess (Deficiency) of Revenues Over Expenditures	-	-	-	(46,509)	(46,509)	-
<b>Other Financing Sources (Uses)</b>						
Transfers in	-	-	-	46,509	46,509	-
Transfers out	-	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>46,509</u>	<u>46,509</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	-	-	-	-	-	-
<b>Fund Balance - beginning</b>	-	-	-	-	-	-
<b>Fund Balance - ending</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

SCHEDULE 4  
continued

404 Grants - Dept. of Justice			411 Grants - Other			415 Grants - Roads		
Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
224,781	224,781	-	600,680	600,680	-	120,420	120,420	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
2,252	2,252	-	-	-	-	-	-	-
227,033	227,033	-	600,680	600,680	-	120,420	120,420	-
-	-	-	-	-	-	-	-	-
229,691	229,691	-	481,052	481,052	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	41,065	41,065	-	-	-	-
-	-	-	78,325	78,325	-	-	-	-
-	-	-	-	-	-	120,420	120,420	-
-	-	-	-	-	-	-	-	-
229,691	229,691	-	600,442	600,442	-	120,420	120,420	-
(2,658)	(2,658)	-	238	238	-	-	-	-
10,000	10,000	-	-	-	-	-	-	-
-	-	-	(238)	(238)	-	-	-	-
10,000	10,000	-	(238)	(238)	-	-	-	-
7,342	7,342	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
\$ 7,342	\$ 7,342	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**ST. TAMMANY PARISH, LOUISIANA**  
**Combining Statement of Revenues, Expenditures and Changes in Fund Balances-**  
**Budget and Actual**  
**Non-major Special Revenue Funds**  
**For the Year Ended December 31, 2003**

	416 Grants - Drainage			418 Grants - Coastal		
	Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)
<b>Revenues</b>						
Ad valorem/parcel fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental revenues						
Federal and State grants	1,207,367	1,207,367	-	95,998	95,998	-
State funds:						
State revenue sharing	-	-	-	-	-	-
Fees and charges for services	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Other revenues:						
Interest	-	-	-	-	-	-
Contributions	-	-	-	33,563	33,563	-
Miscellaneous	-	-	-	-	-	-
<b>Total Revenues</b>	<u>1,207,367</u>	<u>1,207,367</u>	<u>-</u>	<u>129,561</u>	<u>129,561</u>	<u>-</u>
<b>Expenditures</b>						
General government:						
Judicial	-	-	-	-	-	-
Other - unclassified	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	390,055	390,055	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Cultural and recreation	-	-	-	37,525	37,525	-
Economic development	-	-	-	-	-	-
Capital outlay:						
Fixed assets	-	-	-	55,187	55,187	-
Infrastructure	847,472	847,472	-	36,849	36,849	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
<b>Total Expenditures</b>	<u>1,237,527</u>	<u>1,237,527</u>	<u>-</u>	<u>129,561</u>	<u>129,561</u>	<u>-</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(30,160)</u>	<u>(30,160)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Other Financing Sources (Uses)</b>						
Transfers in	53,115	53,115	-	-	-	-
Transfers out	-	-	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<u>53,115</u>	<u>53,115</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	<u>22,955</u>	<u>22,955</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund Balance - beginning</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund Balance - ending</b>	<u>\$ 22,955</u>	<u>\$ 22,955</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>



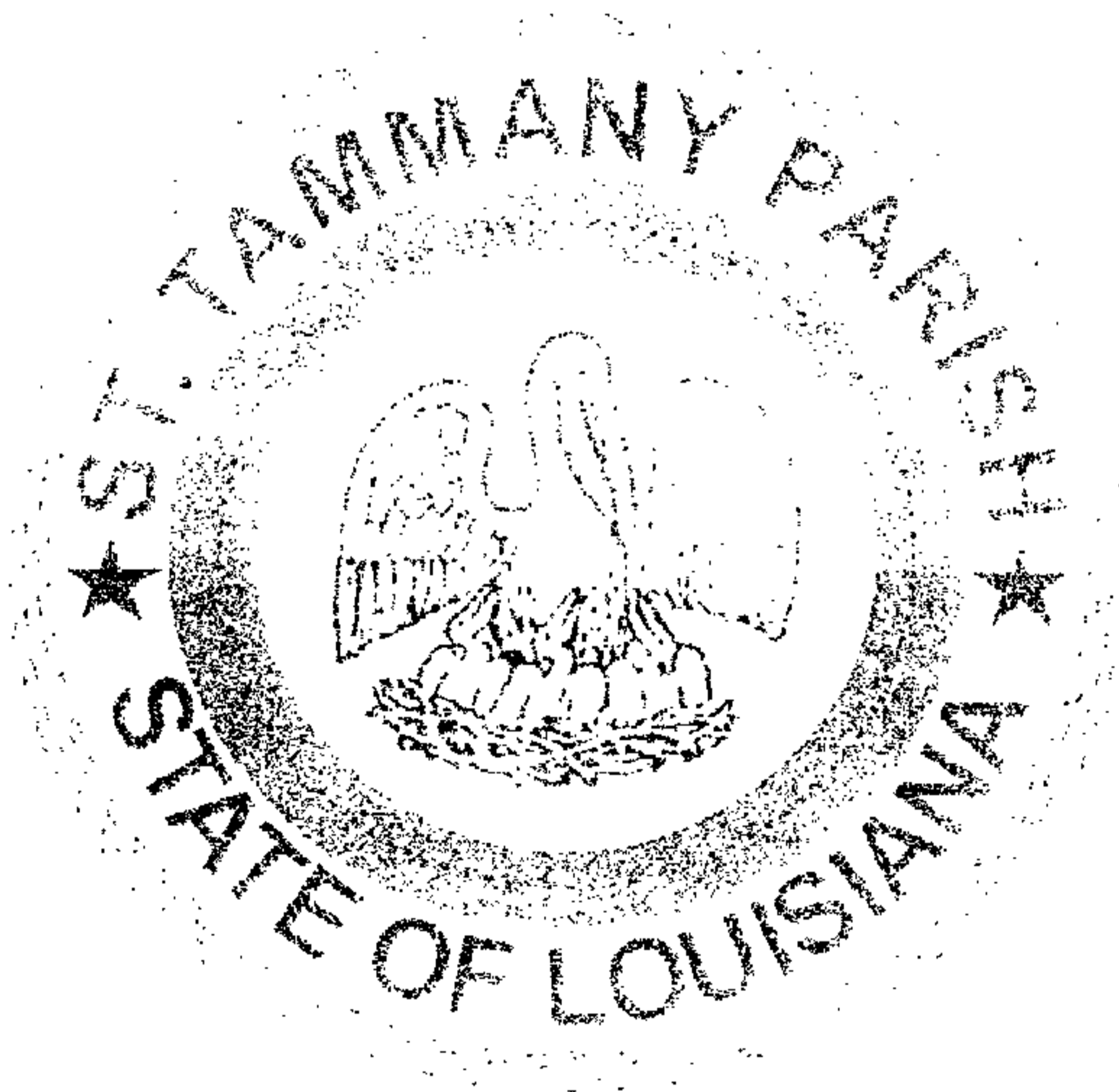
SCHEDULE 4  
continued

420 Grants-Environmental Services			425 Grants-Community Action Agency			430 Grants - Tammany Trace		
Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1,860,580	1,860,580	-	638,346	628,512	(9,834)	483,640	483,640	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
250,010	250,010	-	14,048	14,048	-	7,492	7,492	-
2,110,590	2,110,590	-	652,394	642,560	(9,834)	491,132	491,132	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
510,639	510,639	-	-	-	-	-	-	-
-	-	-	652,397	642,563	9,834	-	-	-
2,638	2,638	-	-	-	-	1,159	1,159	-
-	-	-	-	-	-	-	-	-
327,238	327,238	-	-	-	-	585,821	585,821	-
1,248,897	1,248,897	-	-	-	-	-	-	-
97,448	97,448	-	-	-	-	-	-	-
2,186,860	2,186,860	-	652,397	642,563	9,834	586,980	586,980	-
(76,270)	(76,270)	-	(3)	(3)	-	(95,848)	(95,848)	-
83,770	83,770	-	-	-	-	101,053	101,053	-
83,770	83,770	-	-	-	-	101,053	101,053	-
7,500	7,500	-	(3)	(3)	-	5,205	5,205	-
101,481	101,481	-	26,176	26,176	-	2,854	2,854	-
\$ 108,981	\$ 108,981	\$ -	\$ 26,173	\$ 26,173	\$ -	\$ 8,059	\$ 8,059	\$ -

**ST. TAMMANY PARISH, LOUISIANA**  
**Combining Statement of Revenues, Expenditures and Changes in Fund Balances-**  
**Budget and Actual**  
**Non-major Special Revenue Funds**  
**For the Year Ended December 31, 2003**

	440 Grants - Airport			450 Grants - FTA		
	Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)
<b>Revenues</b>						
Ad valorem/parcel fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-
Intergovernmental revenues						
Federal and State grants	122,600	122,600	-	227,372	227,372	-
State funds:						
State revenue sharing	-	-	-	-	-	-
Fees and charges for services	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Other revenues:						
Interest	-	-	-	-	-	-
Contributions	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total Revenues	<u>122,600</u>	<u>122,600</u>	<u>-</u>	<u>227,372</u>	<u>227,372</u>	<u>-</u>
<b>Expenditures</b>						
General government:						
Judicial	-	-	-	-	-	-
Other - unclassified	122,600	122,600	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	210,816	210,816	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Cultural and recreation	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Capital outlay:						
Fixed assets	-	-	-	-	-	-
Infrastructure	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Total Expenditures	<u>122,600</u>	<u>122,600</u>	<u>-</u>	<u>210,816</u>	<u>210,816</u>	<u>-</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>16,556</u>	<u>16,556</u>	<u>-</u>
<b>Other Financing Sources (Uses)</b>						
Transfers in	-	-	-	67,200	67,200	-
Transfers out	-	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>67,200</u>	<u>67,200</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>83,756</u>	<u>83,756</u>	<u>-</u>
<b>Fund Balance - beginning</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>244,000</u>	<u>244,000</u>	<u>-</u>
<b>Fund Balance - ending</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 327,756</u>	<u>\$ 327,756</u>	<u>\$ -</u>

TOTAL Non-Major Special Revenue Funds		
Final Budget	Actual Amounts	Variance Positive (Negative)
\$ 4,084,740	\$ 4,118,560	\$ 33,820
797,000	829,002	32,002
5,700,986	5,691,351	(9,635)
31,936	32,565	629
630,813	602,687	(28,126)
1,545,000	1,454,139	(90,861)
97,130	113,205	16,075
455,968	457,055	1,087
88,082	88,303	221
<u>13,431,655</u>	<u>13,386,867</u>	<u>(44,788)</u>
1,765,310	1,700,145	65,165
122,600	122,600	-
807,863	789,552	18,311
2,104,428	1,618,288	486,140
1,274,423	1,180,986	93,437
2,260,266	2,133,550	126,716
803,967	311,824	492,143
117,858	117,858	-
459,434	240,284	219,150
1,917,800	1,917,800	-
1,248,897	1,248,897	-
97,448	97,448	-
<u>12,980,294</u>	<u>11,479,232</u>	<u>1,501,062</u>
<u>451,361</u>	<u>1,907,635</u>	<u>1,456,274</u>
618,776	565,441	(53,335)
<u>(2,113,633)</u>	<u>(2,113,633)</u>	<u>-</u>
<u>(1,494,857)</u>	<u>(1,548,192)</u>	<u>(53,335)</u>
(1,043,496)	359,443	1,509,609
<u>7,361,011</u>	<u>7,361,011</u>	<u>-</u>
<u>\$ 6,317,515</u>	<u>\$ 7,720,454</u>	<u>\$ 1,509,609</u>



## NON-MAJOR DEBT SERVICE FUNDS

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

Sub-Drainage District No. 1 of 3 Debt Service Fund (203) accounts for the special tax levy needed to comply with the interest and principal requirements for Certificate of Indebtedness, Series 1999.

Sub-Road District No. 2 of Road District No. 14 Debt Service Fund (205) accounts for residual balance of a special tax levy for General Obligation Refunding Bonds, Series 1994 (defeased).

Sub-Road District No. 5 of Road District No. 14 Debt Service Fund (206) accounts for residual balance of a special tax levy for General Obligation Bonds, Series 1987 (defeased).

Library Debt Service Fund (233) accounts for ad valorem revenues dedicated for the payment of principal and interest requirements for General Obligation Refunding Bonds, Series 1997.

St. Tammany Parish Jail Debt Service Fund (234) accounts for sales tax revenues dedicated for the payment of principal and interest requirements for Sales Tax Bonds, Series 1998 Bonds.

Animal Services Debt Service Fund (243) accounts for ad valorem revenues dedicated for the payment of principal and interest requirements for Limited Tax Certificates, Series 2002.

Sub-Road District No. 2 of Road District No. 19 Debt Service Fund (249) accounts for the special tax levy needed to comply with the interest and principal requirements for Certificate of Indebtedness, Series 2001.

**ST. TAMMANY PARISH GOVERNMENT**  
**Combining Balance Sheet**  
**Non-major Debt Service Funds**  
**December 31, 2003**

	<u>203</u>	<u>205</u>	<u>206</u>
	Sub-Drainage District No. 1 of 3 Fund	Sub-Road Dist. No. 2 of Road Dist. No. 14 Fund	Sub-Road Dist. No. 5 of Road Dist. No. 14 Fund
<b>ASSETS</b>			
Cash and cash equivalents	\$ 129	\$ 17,543	\$ 10,581
Investments	482	65,274	39,372
Receivables, net of allowances for uncollectibles			
Other	3	459	277
Restricted assets	-	-	-
<b>Total Assets</b>	<u>\$ 614</u>	<u>\$ 83,276</u>	<u>\$ 50,230</u>
<b>LIABILITIES AND FUND BALANCES</b>			
Liabilities:			
Accounts, salaries, and other payables	\$ -	\$ -	\$ -
<b>Total Liabilities</b>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances:			
Reserved for:			
Bond retirement	-	-	-
Debt service	614	83,276	50,230
<b>Total Fund Balances</b>	<u>614</u>	<u>83,276</u>	<u>50,230</u>
<b>Total Liabilities and Fund Balances</b>	<u>\$ 614</u>	<u>\$ 83,276</u>	<u>\$ 50,230</u>

SCHEDULE 5

233 Library Fund	234 St. Tammany Parish Jail Fund	243 Animal Services Fund	249 Sub-Road Dist. No. 2 of Road Dist. No. 19 Fund	Total Non-major Debt Service Funds
\$ 43,201	\$ 34,930	\$ 45	\$ 31	\$ 106,460
160,744	-	167	115	266,154
1,059	-	7	1	1,806
-	2,562,351	-	-	2,562,351
<u>\$ 205,004</u>	<u>\$ 2,597,281</u>	<u>\$ 219</u>	<u>\$ 147</u>	<u>\$ 2,936,771</u>
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
-	1,608,033	-	-	1,608,033
205,004	989,248	219	147	1,328,738
<u>205,004</u>	<u>2,597,281</u>	<u>219</u>	<u>147</u>	<u>2,936,771</u>
<u>\$ 205,004</u>	<u>\$ 2,597,281</u>	<u>\$ 219</u>	<u>\$ 147</u>	<u>\$ 2,936,771</u>

**ST. TAMMANY PARISH, LOUISIANA**  
**Combining Statement of Revenues, Expenditures and Changes in Fund Balances -**  
**Budget and Actual**  
**Non-major Debt Service Funds**  
**For the Year Ended December 31, 2003**

	203 Sub-Drainage District No. 1 of 3			205 Sub-Road District No. 2 of Road District No. 14		
	Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)
<b>REVENUES</b>						
Other revenues						
Interest	\$ 350	\$ 76	\$ (274)	\$ -	\$ 1,798	\$ 1,798
Total Revenues	<u>350</u>	<u>76</u>	<u>(274)</u>	<u>-</u>	<u>1,798</u>	<u>1,798</u>
<b>EXPENDITURES</b>						
Debt Service						
Principal	26,000	26,000	-	-	-	-
Interest	7,742	7,742	-	-	-	-
Bond issue costs	160	100	60	-	-	-
Total Expenditures	<u>33,902</u>	<u>33,842</u>	<u>60</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(33,552)</u>	<u>(33,766)</u>	<u>(334)</u>	<u>-</u>	<u>1,798</u>	<u>1,798</u>
<b>OTHER FINANCING SOURCES (USES)</b>						
Transfers in	33,902	33,902	-	-	-	-
Total Other Financing Sources (Uses)	<u>33,902</u>	<u>33,902</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	350	136	(334)	-	1,798	1,798
<b>Fund balances -- beginning</b>	478	478	-	81,478	81,478	-
<b>Fund balances -- ending</b>	<u>\$ 828</u>	<u>\$ 614</u>	<u>\$ (334)</u>	<u>\$ 81,478</u>	<u>\$ 83,276</u>	<u>\$ 1,798</u>



SCHEDULE 6  
continued

206 Sub-Road District No. 5 of Road District No. 14			233 Library			234 St. Tammany Parish Jail		
Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)
\$ -	\$ 1,084	\$ 1,084	\$ 12,000	\$ 4,737	\$ (7,263)	\$ 28,000	\$ 11,297	\$ (16,703)
-	1,084	1,084	12,000	4,737	(7,263)	28,000	11,297	(16,703)
-	-	-	-	-	-	-	-	-
-	-	-	130,000	130,000	-	695,000	695,000	-
-	-	-	10,290	10,290	-	857,108	857,108	-
-	-	-	-	-	-	1,500	1,660	(160)
-	-	-	140,290	140,290	-	1,553,608	1,553,768	(160)
-	1,084	1,084	(128,290)	(135,553)	(7,263)	(1,525,608)	(1,542,471)	(16,543)
-	-	-	-	-	-	1,566,195	1,697,564	131,369
-	-	-	-	-	-	1,566,195	1,697,564	131,369
-	1,084	1,084	(128,290)	(135,553)	(7,263)	40,587	155,093	114,826
49,146	49,146	-	340,557	340,557	-	2,442,188	2,442,188	-
\$ 49,146	\$ 50,230	\$ 1,084	\$ 212,267	\$ 205,004	\$ (7,263)	\$ 2,482,775	\$ 2,597,281	\$ 114,826

**ST. TAMMANY PARISH, LOUISIANA**  
**Combining Statement of Revenues, Expenditures and Changes in Fund Balances -**  
**Budget and Actual**  
**Non-major Debt Service Funds**  
**For the Year Ended December 31, 2003**

	243 Animal Services			249 Sub-Road District No. 2 of Road District No. 19		
	Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)
<b>REVENUES</b>						
Other revenues						
Interest	\$ -	\$ 419	\$ 419	\$ 200	\$ 7	\$ (193)
Total Revenues	-	419	419	200	7	(193)
<b>EXPENDITURES</b>						
Debt Service						
Principal	130,000	130,000	-	9,000	9,000	-
Interest	18,542	18,542	-	4,651	4,651	-
Bond issue costs	-	200	(200)	500	-	500
Total Expenditures	148,542	148,742	(200)	14,151	13,651	500
Excess (Deficiency) of Revenues Over Expenditures	(148,542)	(148,323)	619	(13,951)	(13,644)	(693)
<b>OTHER FINANCING SOURCES (USES)</b>						
Transfers in	148,542	148,542	-	13,951	13,651	(300)
Total Other Financing Sources (Uses)	148,542	148,542	-	13,951	13,651	(300)
<b>Net Change In Fund Balance</b>	-	219	619	-	7	(993)
<b>Fund balances -- beginning</b>	-	-	-	140	140	-
<b>Fund balances -- ending</b>	\$ -	\$ 219	\$ 619	\$ 140	\$ 147	\$ (993)

<b>Total Non-Major Debt Service Funds</b>		
Final Budget	Actual Amounts	Variance Positive (Negative)
\$ 40,550	\$ 19,418	\$ (21,132)
<u>40,550</u>	<u>19,418</u>	<u>(21,132)</u>
990,000	990,000	-
898,333	898,333	-
2,160	1,960	200
<u>1,890,493</u>	<u>1,890,293</u>	<u>200</u>
<u>(1,849,943)</u>	<u>(1,870,875)</u>	<u>(21,332)</u>
1,762,590	1,893,659	131,069
<u>1,762,590</u>	<u>1,893,659</u>	<u>131,069</u>
(87,353)	22,784	109,737
<u>2,913,987</u>	<u>2,913,987</u>	<u>-</u>
<u>\$ 2,826,634</u>	<u>\$ 2,936,771</u>	<u>\$ 109,737</u>



## NON-MAJOR CAPITAL PROJECTS FUNDS

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

**Capital Street Improvements District No. 1 Fund (301)** accounts for the portion of the two-cent sales tax dedicated to construction of roads within the District.

**Capital Street Improvements District No. 2 Fund (302)** accounts for the portion of the two-cent sales tax dedicated to construction of roads within the District.

**Capital Street Improvements District No. 3 Fund (303)** accounts for the portion of the two-cent sales tax dedicated to construction of roads within the District.

**Capital Street Improvements District No. 4 Fund (304)** accounts for the portion of the two-cent sales tax dedicated to construction of roads within the District.

**Capital Street Improvements District No. 5 Fund (305)** accounts for the portion of the two-cent sales tax dedicated to construction of roads within the District.

**Capital Street Improvements District No. 6 Fund (306)** accounts for the portion of the two-cent sales tax dedicated to construction of roads within the District.

**Capital Street Improvements District No. 7 Fund (307)** accounts for the portion of the two-cent sales tax dedicated to construction of roads within the District.

**Capital Street Improvements District No. 8 Fund (308)** accounts for the portion of the two-cent sales tax dedicated to construction of roads within the District.

**Capital Street Improvements District No. 9 Fund (309)** accounts for the portion of the two-cent sales tax dedicated to construction of roads within the District.

**Capital Street Improvements District No. 10 Fund (310)** accounts for the portion of the two-cent sales tax dedicated to construction of roads within the District.

**Capital Street Improvements District No. 11 Fund (311)** accounts for the portion of the two-cent sales tax dedicated to construction of roads within the District.

**Capital Street Improvements District No. 12 Fund (312)** accounts for the portion of the two-cent sales tax dedicated to construction of roads within the District.

**Capital Street Improvements District No. 13 Fund (313)** accounts for the portion of the two-cent sales tax dedicated to construction of roads within the District.

**Capital Street Improvements District No. 14 Fund (314)** accounts for the portion of the two-cent sales tax dedicated to construction of roads within the District.

**Capital Improvements Drainage Fund (316)** accounts for capital drainage projects parishwide.

**Disaster Relief Fund (319)** accounts for funds set aside for emergency operations during disasters.

## NON-MAJOR CAPITAL PROJECTS FUNDS

(Continued)

**GIS Capital Fund (320)** accounts for funds committed to the development of parish-wide Geographical Information System.

**Koop Drive Facility Fund (321)** accounts for funds committed to capital improvements to the St. Tammany Parish Highway 59 Administrative Complex.

**OEP/911 Fund (322)** accounts for funds committed to capital improvements and/or construction of an Emergency Operations Center.

**Covington Health Unit Fund (323)** accounts for funds committed to the construction of the Covington Health Unit.

**Department of Public Works Capital Fund (324)** accounts for funds committed to the construction and improvements on the Parish Public Works Maintenance facilities.

**Towers Building Capital Fund (325)** accounts for funds committed to capital improvements of the St. Tammany Parish Slidell Administrative Complex.

**Economic Development Foundation (EDF) Capital Fund (326)** accounts for funds set aside to promote economic development projects within the Parish in conjunction with the Economic Development Foundation.

**Transportation Administration Fund (330)** accounts for funds committed to the improvements of the Tammany Trace not funded by Federal and State Grants.

**Northshore Paving Project Fund (331)** accounts for funds collected under a front foot assessments program in Northshore Subdivision.

**Tall Timbers Subdivision Fund (332)** accounts for funds collected under a front foot assessments program in Tall Timbers Subdivision.

**Parish Library Capital Fund (333)** accounts for funds committed to capital improvements for the St. Tammany Parish Libraries.

**Jail Construction Fund (334)** accounts for funds committed to the construction of the addition to the St. Tammany Parish Jail Facility.

**Sub-drainage District No. 1 of 3 Construction Fund (335)** accounts for funds committed to the construction of a detention pond within the Whisperwood Subdivision.

**LCDBG Ozone Heights Water Conservation Fund (338)** accounts for funds received under LCDBG Grant Funds for water conservation in the Ozone Heights Subdivision.

**Animal Services Capital (343)** accounts for funds committed to the construction of an Animal Services Facility in St. Tammany Parish.

**Lewisburg Project Fund (349)** accounts for funds committed to road related projects within Sub-Road District No. 2 of Road District No. 19.

**NON-MAJOR CAPITAL PROJECTS FUNDS**  
(Continued)

**Solid Waste Capital Project Fund (350)** accounts for funds committed to solid waste capital projects.

**Property Management Capital Project Fund (351)** account for funds committed to capital projects related to Parish owned buildings.

**ST. TAMMANY PARISH, LOUISIANA**  
**Combining Balance Sheet**  
**Non-major Capital Project Funds**  
**December 31, 2003**

	301 Capital Street Improvements District No. 1 Fund	302 Capital Street Improvements District No. 2 Fund	303 Capital Street Improvements District No. 3 Fund
<b>ASSETS</b>			
Cash and cash equivalents	\$ 54,269	\$ 30,893	\$ 1,657
Investments	201,929	114,948	6,163
Receivables, net of allowances for uncollectibles			
Other	1,588	1,391	172
<b>Total Assets</b>	<b>\$ 257,786</b>	<b>\$ 147,232</b>	<b>\$ 7,992</b>
<b>LIABILITIES AND FUND BALANCES</b>			
Liabilities:			
Accounts, salaries, and other payables	\$ 196,120	\$ 125,963	\$ -
<b>Total Liabilities</b>	<b>196,120</b>	<b>125,963</b>	<b>-</b>
Fund Balances:			
Reserved for:			
Encumbrances	46,857	709	-
Unreserved	14,809	20,560	7,992
<b>Total Fund Balances</b>	<b>61,666</b>	<b>21,269</b>	<b>7,992</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 257,786</b>	<b>\$ 147,232</b>	<b>\$ 7,992</b>



SCHEDULE 7  
continued

304 Capital Street Improvements District No. 4 Fund	305 Capital Street Improvements District No. 5 Fund	306 Capital Street Improvements District No. 6 Fund	307 Capital Street Improvements District No. 7 Fund	308 Capital Street Improvements District No. 8 Fund	309 Capital Street Improvements District No. 9 Fund
\$ 125,008	\$ 61,992	\$ 123,943	\$ 54,107	\$ 49,503	\$ 29,371
473,581	230,664	461,173	201,323	184,193	109,285
3,425	1,729	4,014	2,764	1,244	1,102
<u>\$ 602,014</u>	<u>\$ 294,385</u>	<u>\$ 589,130</u>	<u>\$ 258,194</u>	<u>\$ 234,940</u>	<u>\$ 139,758</u>
<u>\$ 10,617</u>	<u>\$ 53,872</u>	<u>\$ 478,588</u>	<u>\$ 112,659</u>	<u>\$ 1,406</u>	<u>\$ 45,859</u>
10,617	53,872	478,588	112,659	1,406	45,859
30,396	27,356	31,351	113,655	146,685	44,014
561,001	213,157	79,191	31,880	86,849	49,885
<u>591,397</u>	<u>240,513</u>	<u>110,542</u>	<u>145,535</u>	<u>233,534</u>	<u>93,899</u>
<u>\$ 602,014</u>	<u>\$ 294,385</u>	<u>\$ 589,130</u>	<u>\$ 258,194</u>	<u>\$ 234,940</u>	<u>\$ 139,758</u>

**ST. TAMMANY PARISH, LOUISIANA**  
**Combining Balance Sheet**  
**Non-major Capital Project Funds**  
**December 31, 2003**

	<b>310</b>	<b>311</b>	<b>312</b>
	<b>Capital Street Improvements District No. 10 Fund</b>	<b>Capital Street Improvements District No. 11 Fund</b>	<b>Capital Street Improvements District No. 12 Fund</b>
<b>ASSETS</b>			
Cash and cash equivalents	\$ 78,406	\$ 63,023	\$ 6,172
Investments	291,735	234,500	22,965
Receivables, net of allowances for uncollectibles			
Other	1,871	2,070	147
Total Assets	\$ 372,012	\$ 299,593	\$ 29,284
<b>LIABILITIES AND FUND BALANCES</b>			
Liabilities:			
Accounts, salaries, and other payables	\$ 290,663	\$ 133,326	\$ -
Total Liabilities	290,663	133,326	-
Fund Balances:			
Reserved for:			
Encumbrances	3,790	26,516	-
Unreserved	77,559	139,751	29,284
Total Fund Balances	81,349	166,267	29,284
Total Liabilities and Fund Balances	\$ 372,012	\$ 299,593	\$ 29,284

SCHEDULE 7  
continued

313 Capital Street Improvements District No. 13 Fund	314 Capital Street Improvements District No. 14 Fund	316 Capital Improvements Drainage Fund	319 Disaster Relief Fund	320 GIS Capital Fund	321 Koop Drive Facility Fund
\$ 24,721	\$ 5,620	\$ 308,036	\$ 124,369	\$ 85,799	\$ 76,212
91,982	20,910	1,146,156	462,757	319,243	283,574
730	306	8,053	3,641	2,020	1,974
<u>\$ 117,433</u>	<u>\$ 26,836</u>	<u>\$ 1,462,245</u>	<u>\$ 590,767</u>	<u>\$ 407,062</u>	<u>\$ 361,760</u>
\$ 101,923	\$ 20,351	\$ -	\$ 6,754	\$ -	\$ -
<u>101,923</u>	<u>20,351</u>	<u>-</u>	<u>6,754</u>	<u>-</u>	<u>-</u>
-	-	159,490	34,076	64,534	221,352
15,510	6,485	1,302,755	549,937	342,528	140,408
<u>15,510</u>	<u>6,485</u>	<u>1,462,245</u>	<u>584,013</u>	<u>407,062</u>	<u>361,760</u>
<u>\$ 117,433</u>	<u>\$ 26,836</u>	<u>\$ 1,462,245</u>	<u>\$ 590,767</u>	<u>\$ 407,062</u>	<u>\$ 361,760</u>

**ST. TAMMANY PARISH, LOUISIANA**  
**Combining Balance Sheet**  
**Non-major Capital Project Funds**  
**December 31, 2003**

	322 OEP/ 911 Fund	323 Covington Health Unit Fund	324 Dept. of Public Works Capital Fund
<b>ASSETS</b>			
Cash and cash equivalents	\$ 240,391	\$ 152,073	\$ 388,879
Investments	894,458	565,841	1,446,960
Receivables, net of allowances for uncollectibles			
Other	3,817	3,882	10,192
Total Assets	<u>\$ 1,138,666</u>	<u>\$ 721,796</u>	<u>\$ 1,846,031</u>
<b>LIABILITIES AND FUND BALANCES</b>			
Liabilities:			
Accounts, salaries, and other payables	\$ 2,818	\$ 86,775	\$ 63,882
Total Liabilities	<u>2,818</u>	<u>86,775</u>	<u>63,882</u>
Fund Balances:			
Reserved for:			
Encumbrances	150,747	12,540	424,768
Unreserved	985,101	622,481	1,357,381
Total Fund Balances	<u>1,135,848</u>	<u>635,021</u>	<u>1,782,149</u>
Total Liabilities and Fund Balances	<u>\$ 1,138,666</u>	<u>\$ 721,796</u>	<u>\$ 1,846,031</u>

SCHEDULE 7  
continued

325 Towers Building Capital Fund	326 Economic Development Foundation (EDF) Capital Fund	330 Transportation Administration Fund	331 Northshore Paving Project Fund	332 Tall Timbers Subdivision Fund	333 Parish Library Capital Fund
\$ 32,647	\$ 18,909	\$ 117,702	\$ 13,878	\$ 33,975	\$ 50,690
121,474	70,358	194,232	51,637	126,418	188,608
1,036	567	956	363	889	332
<u>\$ 155,157</u>	<u>\$ 89,834</u>	<u>\$ 312,890</u>	<u>\$ 65,878</u>	<u>\$ 161,282</u>	<u>\$ 239,630</u>
\$ 44,440	\$ -	\$ -	\$ -	\$ -	\$ -
<u>44,440</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
61,781	-	-	-	-	-
48,936	89,834	312,890	65,878	161,282	239,630
110,717	89,834	312,890	65,878	161,282	239,630
<u>\$ 155,157</u>	<u>\$ 89,834</u>	<u>\$ 312,890</u>	<u>\$ 65,878</u>	<u>\$ 161,282</u>	<u>\$ 239,630</u>

**ST. TAMMANY PARISH, LOUISIANA**  
**Combining Balance Sheet**  
**Non-major Capital Project Funds**  
**December 31, 2003**

	334 Jail Construction Fund	335 Subdrainage Dist. No. 1 of 3 Construction Fund	338 LCDBG-Ozone Heights Water Conservation Fund
<b>ASSETS</b>			
Cash and cash equivalents	\$ 30,491	\$ 28,757	\$ 838
Investments	113,451	107,000	-
Receivables, net of allowances for uncollectibles			
Other	851	541	-
<b>Total Assets</b>	<b>\$ 144,793</b>	<b>\$ 136,298</b>	<b>\$ 838</b>
<b>LIABILITIES AND FUND BALANCES</b>			
Liabilities:			
Accounts, salaries, and other payables	\$ -	\$ 104,820	\$ -
<b>Total Liabilities</b>	<b>-</b>	<b>104,820</b>	<b>-</b>
Fund Balances:			
Reserved for:			
Encumbrances	-	-	-
Unreserved	144,793	31,478	838
<b>Total Fund Balances</b>	<b>144,793</b>	<b>31,478</b>	<b>838</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 144,793</b>	<b>\$ 136,298</b>	<b>\$ 838</b>

**SCHEDULE 7**  
continued

343 Animal Services Capital Fund	349 Lewisburg Project Fund	350 Solid Waste Capital Project Fund	351 Property Mgmt Capital Project Fund	Non-Major Capital Project Funds Total
\$ 300,905	\$ 317	\$ 18,637	\$ 37,070	\$ 2,769,260
1,119,624	1,179	69,345	137,930	10,065,596
8,142	6	-	-	69,815
<u>\$ 1,428,671</u>	<u>\$ 1,502</u>	<u>\$ 87,982</u>	<u>\$ 175,000</u>	<u>\$ 12,904,671</u>
-	-	-	-	1,880,836
-	-	-	-	<u>1,880,836</u>
79,416	-	-	-	1,680,033
1,349,255	1,502	87,982	175,000	9,343,802
<u>1,428,671</u>	<u>1,502</u>	<u>87,982</u>	<u>175,000</u>	<u>11,023,835</u>
<u>\$ 1,428,671</u>	<u>\$ 1,502</u>	<u>\$ 87,982</u>	<u>\$ 175,000</u>	<u>\$ 12,904,671</u>

**ST. TAMMANY PARISH, LOUISIANA**  
**Combining Statement of Revenues, Expenditures and Changes in Fund Balances -**  
**Budget and Actual**  
**Non-major Capital Project Funds**  
**For the Year Ended December 31, 2003**

	301 Capital Street Improvements District No. 1			302 Capital Street Improvements District No. 2		
	Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)
<b>REVENUES</b>						
Intergovernmental revenues						
Federal grants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State funds:						
Other	-	-	-	-	-	-
Fees and charges for services	146,555	146,555	-	-	-	-
Other revenues:						
Interest	6,259	6,259	-	11,705	11,705	-
Contributions	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total Revenues	<u>152,814</u>	<u>152,814</u>	<u>-</u>	<u>11,705</u>	<u>11,705</u>	<u>-</u>
<b>EXPENDITURES</b>						
General government						
Other- unclassified	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	61,737	71	61,666	21,269	-	21,269
Health and welfare	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Capital outlay:						
Fixed assets	-	-	-	-	-	-
Infrastructure	481,006	481,006	-	1,383,383	1,383,383	-
Total Expenditures	<u>542,743</u>	<u>481,077</u>	<u>61,666</u>	<u>1,404,652</u>	<u>1,383,383</u>	<u>21,269</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(389,929)</u>	<u>(328,263)</u>	<u>61,666</u>	<u>(1,392,947)</u>	<u>(1,371,678)</u>	<u>21,269</u>
<b>OTHER FINANCING SOURCES (USES)</b>						
Transfers in	299,776	299,776	-	635,613	635,613	-
Transfers out	-	-	-	-	-	-
Total Other Financing Sources and Uses	<u>299,776</u>	<u>299,776</u>	<u>-</u>	<u>635,613</u>	<u>635,613</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	<b>(90,153)</b>	<b>(28,487)</b>	<b>61,666</b>	<b>(757,334)</b>	<b>(736,065)</b>	<b>21,269</b>
Fund balances -- beginning	90,153	90,153	-	757,334	757,334	-
Fund balances -- ending	<u>\$ -</u>	<u>\$ 61,666</u>	<u>\$ 61,666</u>	<u>\$ -</u>	<u>\$ 21,269</u>	<u>\$ 21,269</u>



SCHEDULE 8  
continued

303 Capital Street Improvements District No. 3			304 Capital Street Improvements District No. 4			305 Capital Street Improvements District No. 5		
Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
3,428	3,428	-	13,612	13,612	-	7,465	7,465	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<u>3,428</u>	<u>3,428</u>	<u>-</u>	<u>13,612</u>	<u>13,612</u>	<u>-</u>	<u>7,465</u>	<u>7,465</u>	<u>-</u>
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
13,879	5,887	7,992	757,637	166,240	591,397	242,532	2,019	240,513
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
544,671	544,671	-	65,230	65,230	-	560,795	560,795	-
<u>558,550</u>	<u>550,558</u>	<u>7,992</u>	<u>822,867</u>	<u>231,470</u>	<u>591,397</u>	<u>803,327</u>	<u>562,814</u>	<u>240,513</u>
<u>(555,122)</u>	<u>(547,130)</u>	<u>7,992</u>	<u>(809,255)</u>	<u>(217,858)</u>	<u>591,397</u>	<u>(795,862)</u>	<u>(555,349)</u>	<u>240,513</u>
245,178	245,178	-	210,396	210,396	-	750,440	750,440	-
-	-	-	-	-	-	-	-	-
<u>245,178</u>	<u>245,178</u>	<u>-</u>	<u>210,396</u>	<u>210,396</u>	<u>-</u>	<u>750,440</u>	<u>750,440</u>	<u>-</u>
(309,944)	(301,952)	7,992	(598,859)	(7,462)	591,397	(45,422)	195,091	240,513
309,944	309,944	-	598,859	598,859	-	45,422	45,422	-
<u>\$ -</u>	<u>\$ 7,992</u>	<u>\$ 7,992</u>	<u>\$ -</u>	<u>\$ 591,397</u>	<u>\$ 591,397</u>	<u>\$ -</u>	<u>\$ 240,513</u>	<u>\$ 240,513</u>

**ST. TAMMANY PARISH, LOUISIANA**  
**Combining Statement of Revenues, Expenditures and Changes in Fund Balances -**  
**Budget and Actual**  
**Non-major Capital Project Funds**  
**For the Year Ended December 31, 2003**

	306 Capital Street Improvements District No. 6			307 Capital Street Improvements District No. 7		
	Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)
<b>REVENUES</b>						
Intergovernmental revenues						
Federal grants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State funds:						
Other	-	-	-	-	-	-
Fees and charges for services	-	-	-	349,290	349,290	-
Other revenues:						
Interest	13,069	13,069	-	13,528	13,528	-
Contributions	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total Revenues	<u>13,069</u>	<u>13,069</u>	<u>-</u>	<u>362,818</u>	<u>362,818</u>	<u>-</u>
<b>EXPENDITURES</b>						
General government						
Other- unclassified	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	131,616	21,074	110,542	239,033	93,498	145,535
Health and welfare	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Capital outlay:						
Fixed assets	-	-	-	-	-	-
Infrastructure	711,057	711,057	-	1,096,271	1,096,271	-
Total Expenditures	<u>842,673</u>	<u>732,131</u>	<u>110,542</u>	<u>1,335,304</u>	<u>1,189,769</u>	<u>145,535</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(829,604)</u>	<u>(719,062)</u>	<u>110,542</u>	<u>(972,486)</u>	<u>(826,951)</u>	<u>145,535</u>
<b>OTHER FINANCING SOURCES (USES)</b>						
Transfers in	592,185	592,185	-	740,187	740,187	-
Transfers out	-	-	-	-	-	-
Total Other Financing Sources and Uses	<u>592,185</u>	<u>592,185</u>	<u>-</u>	<u>740,187</u>	<u>740,187</u>	<u>-</u>
<b>Net Change In Fund Balance</b>	<u>(237,419)</u>	<u>(126,877)</u>	<u>110,542</u>	<u>(232,299)</u>	<u>(86,764)</u>	<u>145,535</u>
<b>Fund balances -- beginning</b>	<u>237,419</u>	<u>237,419</u>	<u>-</u>	<u>232,299</u>	<u>232,299</u>	<u>-</u>
<b>Fund balances -- ending</b>	<u>\$ -</u>	<u>\$ 110,542</u>	<u>\$ 110,542</u>	<u>\$ -</u>	<u>\$ 145,535</u>	<u>\$ 145,535</u>

SCHEDULE 8  
continued

308 Capital Street Improvements District No. 8			309 Capital Street Improvements District No. 9			310 Capital Street Improvements District No. 10		
Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
4,540	4,540	-	5,579	5,579	-	6,298	6,298	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<u>4,540</u>	<u>4,540</u>	<u>-</u>	<u>5,579</u>	<u>5,579</u>	<u>-</u>	<u>6,298</u>	<u>6,298</u>	<u>-</u>
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
325,755	92,221	233,534	324,980	231,081	93,899	97,742	16,393	81,349
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	152,336	152,336	-	395,976	395,976	-
<u>325,755</u>	<u>92,221</u>	<u>233,534</u>	<u>477,316</u>	<u>383,417</u>	<u>93,899</u>	<u>493,718</u>	<u>412,369</u>	<u>81,349</u>
<u>(321,215)</u>	<u>(87,681)</u>	<u>233,534</u>	<u>(471,737)</u>	<u>(377,838)</u>	<u>93,899</u>	<u>(487,420)</u>	<u>(406,071)</u>	<u>81,349</u>
160,570	160,570	-	214,330	214,330	-	351,259	351,259	-
-	-	-	-	-	-	-	-	-
<u>160,570</u>	<u>160,570</u>	<u>-</u>	<u>214,330</u>	<u>214,330</u>	<u>-</u>	<u>351,259</u>	<u>351,259</u>	<u>-</u>
(160,645)	72,889	233,534	(257,407)	(163,508)	93,899	(136,161)	(54,812)	81,349
160,645	160,645	-	257,407	257,407	-	136,161	136,161	-
<u>\$ -</u>	<u>\$ 233,534</u>	<u>\$ 233,534</u>	<u>\$ -</u>	<u>\$ 93,899</u>	<u>\$ 93,899</u>	<u>\$ -</u>	<u>\$ 81,349</u>	<u>\$ 81,349</u>

**ST. TAMMANY PARISH, LOUISIANA**  
**Combining Statement of Revenues, Expenditures and Changes in Fund Balances -**  
**Budget and Actual**  
**Non-major Capital Project Funds**  
**For the Year Ended December 31, 2003**

	311 Capital Street Improvements District No. 11			312 Capital Street Improvements District No. 12		
	Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)
<b>REVENUES</b>						
Intergovernmental revenues						
Federal grants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State funds:						
Other	-	-	-	-	-	-
Fees and charges for services	-	-	-	-	-	-
Other revenues:						
Interest	10,195	10,195	-	409	409	-
Contributions	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total Revenues	<u>10,195</u>	<u>10,195</u>	<u>-</u>	<u>409</u>	<u>409</u>	<u>-</u>
<b>EXPENDITURES</b>						
General government						
Other- unclassified	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	211,225	44,958	166,267	29,284	-	29,284
Health and welfare	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Capital outlay:						
Fixed assets	-	-	-	-	-	-
Infrastructure	662,609	662,609	-	-	-	-
Total Expenditures	<u>873,834</u>	<u>707,567</u>	<u>166,267</u>	<u>29,284</u>	<u>-</u>	<u>29,284</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(863,639)</u>	<u>(697,372)</u>	<u>166,267</u>	<u>(28,875)</u>	<u>409</u>	<u>29,284</u>
<b>OTHER FINANCING SOURCES (USES)</b>						
Transfers in	435,133	435,133	-	26,776	26,776	-
Transfers out	(12,000)	(12,000)	-	-	-	-
Total Other Financing Sources and Uses	<u>423,133</u>	<u>423,133</u>	<u>-</u>	<u>26,776</u>	<u>26,776</u>	<u>-</u>
Net Change in Fund Balance	(440,506)	(274,239)	166,267	(2,099)	27,185	29,284
Fund balances -- beginning	440,506	440,506	-	2,099	2,099	-
Fund balances -- ending	<u>\$ -</u>	<u>\$ 166,267</u>	<u>\$ 166,267</u>	<u>\$ -</u>	<u>\$ 29,284</u>	<u>\$ 29,284</u>

313 Capital Street Improvements District No. 13			314 Capital Street Improvements District No. 14			316 Capital Improvements Drainage		
Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	245,000	245,000	-
-	-	-	-	-	-	35,750	35,750	-
4,614	4,614	-	2,099	2,099	-	30,276	30,276	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	162,000	162,000	-
4,614	4,614	-	2,099	2,099	-	473,026	473,026	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
32,189	16,679	15,510	6,485	-	6,485	1,698,205	275,334	1,422,871
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	219,875	180,501	39,374
529,924	529,924	-	251,184	251,184	-	-	-	-
562,113	546,603	15,510	257,669	251,184	6,485	1,918,080	455,835	1,462,245
(557,499)	(541,989)	15,510	(255,570)	(249,085)	6,485	(1,445,054)	17,191	1,462,245
491,449	491,449	-	160,708	160,708	-	810,000	810,000	-
(110,000)	(110,000)	-	-	-	-	(102,452)	(102,452)	-
381,449	381,449	-	160,708	160,708	-	707,548	707,548	-
(176,050)	(160,540)	15,510	(94,862)	(88,377)	6,485	(737,506)	724,739	1,462,245
176,050	176,050	-	94,862	94,862	-	737,506	737,506	-
\$ -	\$ 15,510	\$ 15,510	\$ -	\$ 6,485	\$ 6,485	\$ -	\$ 1,462,245	\$ 1,462,245

**ST. TAMMANY PARISH, LOUISIANA**  
**Combining Statement of Revenues, Expenditures and Changes in Fund Balances -**  
**Budget and Actual**  
**Non-major Capital Project Funds**  
**For the Year Ended December 31, 2003**

	319 Disaster Relief			320 GIS Capital		
	Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)
<b>REVENUES</b>						
Intergovernmental revenues						
Federal grants	\$ -	\$ 3,689	\$ 3,689	\$ -	\$ -	\$ -
State funds:						
Other	-	358	358	-	-	-
Fees and charges for services	-	-	-	-	-	-
Other revenues:						
Interest	12,353	12,353	-	8,320	8,320	-
Contributions	25,000	25,000	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total Revenues	<u>37,353</u>	<u>41,400</u>	<u>4,047</u>	<u>8,320</u>	<u>8,320</u>	<u>-</u>
<b>EXPENDITURES</b>						
General government						
Other- unclassified	-	-	-	233,071	-	233,071
Public safety	267,357	165,836	101,521	-	-	-
Highways and streets	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Capital outlay:						
Fixed assets	-	-	-	360,991	187,000	173,991
Infrastructure	-	-	-	-	-	-
Total Expenditures	<u>267,357</u>	<u>165,836</u>	<u>101,521</u>	<u>594,062</u>	<u>187,000</u>	<u>407,062</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(230,004)</u>	<u>(124,436)</u>	<u>105,568</u>	<u>(585,742)</u>	<u>(178,680)</u>	<u>407,062</u>
<b>OTHER FINANCING SOURCES (USES)</b>						
Transfers in	60,000	60,000	-	100,000	100,000	-
Transfers out	(488,445)	(10,000)	478,445	-	-	-
Total Other Financing Sources and Uses	<u>(428,445)</u>	<u>50,000</u>	<u>478,445</u>	<u>100,000</u>	<u>100,000</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	<u>(658,449)</u>	<u>(74,436)</u>	<u>584,013</u>	<u>(485,742)</u>	<u>(78,680)</u>	<u>407,062</u>
<b>Fund balances -- beginning</b>	658,449	658,449	-	485,742	485,742	-
<b>Fund balances -- ending</b>	<u>\$ -</u>	<u>\$ 584,013</u>	<u>\$ 584,013</u>	<u>\$ -</u>	<u>\$ 407,062</u>	<u>\$ 407,062</u>

SCHEDULE 8  
continued

321 Koop Drive Facility			322 OEP/911 Fund			323 Covington Health Unit		
Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
8,002	8,002	-	13,232	13,232	-	20,297	20,297	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<u>8,002</u>	<u>8,002</u>	<u>-</u>	<u>13,232</u>	<u>13,232</u>	<u>-</u>	<u>20,297</u>	<u>20,297</u>	<u>-</u>
24,617	23,509	1,108	-	-	-	-	-	-
-	-	-	671,690	173,508	498,182	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	662,749	54,905	607,844
-	-	-	-	-	-	-	-	-
360,652	-	360,652	512,666	-	512,666	698,161	670,984	27,177
-	-	-	-	-	-	-	-	-
<u>385,269</u>	<u>23,509</u>	<u>361,760</u>	<u>1,184,356</u>	<u>173,508</u>	<u>1,010,848</u>	<u>1,360,910</u>	<u>725,889</u>	<u>635,021</u>
<u>(377,267)</u>	<u>(15,507)</u>	<u>361,760</u>	<u>(1,171,124)</u>	<u>(160,276)</u>	<u>1,010,848</u>	<u>(1,340,613)</u>	<u>(705,592)</u>	<u>635,021</u>
-	-	-	650,000	775,000	125,000	-	-	-
-	-	-	-	-	-	(35,000)	(35,000)	-
-	-	-	650,000	775,000	125,000	(35,000)	(35,000)	-
<u>(377,267)</u>	<u>(15,507)</u>	<u>361,760</u>	<u>(521,124)</u>	<u>614,724</u>	<u>1,135,848</u>	<u>(1,375,613)</u>	<u>(740,592)</u>	<u>635,021</u>
<u>377,267</u>	<u>377,267</u>	<u>-</u>	<u>521,124</u>	<u>521,124</u>	<u>-</u>	<u>1,375,613</u>	<u>1,375,613</u>	<u>-</u>
<u>\$ -</u>	<u>\$ 361,760</u>	<u>\$ 361,760</u>	<u>\$ -</u>	<u>\$ 1,135,848</u>	<u>\$ 1,135,848</u>	<u>\$ -</u>	<u>\$ 635,021</u>	<u>\$ 635,021</u>

**ST. TAMMANY PARISH, LOUISIANA**  
**Combining Statement of Revenues, Expenditures and Changes in Fund Balances -**  
**Budget and Actual**  
**Non-major Capital Project Funds**  
**For the Year Ended December 31, 2003**

	324 Department of Public Works Capital			325 Towers Building Capital		
	Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)
<b>REVENUES</b>						
Intergovernmental revenues						
Federal grants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State funds:						
Other	-	-	-	-	-	-
Fees and charges for services	-	-	-	-	-	-
Other revenues:						
Interest	36,256	36,256	-	4,656	4,656	-
Contributions	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total Revenues	<u>36,256</u>	<u>36,256</u>	<u>-</u>	<u>4,656</u>	<u>4,656</u>	<u>-</u>
<b>EXPENDITURES</b>						
General government						
Other- unclassified	-	-	-	154,288	43,571	110,717
Public safety	-	-	-	-	-	-
Highways and streets	291,256	53,797	237,459	-	-	-
Health and welfare	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Capital outlay:						
Fixed assets	1,792,056	247,366	1,544,690	119,808	119,808	-
Infrastructure	-	-	-	-	-	-
Total Expenditures	<u>2,083,312</u>	<u>301,163</u>	<u>1,782,149</u>	<u>274,096</u>	<u>163,379</u>	<u>110,717</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(2,047,056)</u>	<u>(264,907)</u>	<u>1,782,149</u>	<u>(269,440)</u>	<u>(158,723)</u>	<u>110,717</u>
<b>OTHER FINANCING SOURCES (USES)</b>						
Transfers in	700,000	700,000	-	70,000	70,000	-
Transfers out	-	-	-	-	-	-
Total Other Financing Sources and Uses	<u>700,000</u>	<u>700,000</u>	<u>-</u>	<u>70,000</u>	<u>70,000</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	<u>(1,347,056)</u>	<u>435,093</u>	<u>1,782,149</u>	<u>(199,440)</u>	<u>(88,723)</u>	<u>110,717</u>
Fund balances -- beginning	<u>1,347,056</u>	<u>1,347,056</u>	<u>-</u>	<u>199,440</u>	<u>199,440</u>	<u>-</u>
Fund balances -- ending	<u>\$ -</u>	<u>\$ 1,782,149</u>	<u>\$ 1,782,149</u>	<u>\$ -</u>	<u>\$ 110,717</u>	<u>\$ 110,717</u>



326 Economic Development Foundation (EDF) Capital			330 Transportation Administration			331 Northshore Paving Project		
Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
2,180	2,180	-	3,801	3,801	-	1,422	1,422	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<u>2,180</u>	<u>2,180</u>	<u>-</u>	<u>3,801</u>	<u>3,801</u>	<u>-</u>	<u>1,422</u>	<u>1,422</u>	<u>-</u>
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	140,563	-	140,563	1,422	-	1,422
-	-	-	-	-	-	-	-	-
101,414	11,580	89,834	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<u>101,414</u>	<u>11,580</u>	<u>89,834</u>	<u>140,563</u>	<u>-</u>	<u>140,563</u>	<u>1,422</u>	<u>-</u>	<u>1,422</u>
(99,234)	(9,400)	89,834	(136,762)	3,801	140,563	-	1,422	1,422
-	-	-	136,762	136,762	-	-	-	-
-	-	-	(172,327)	-	172,327	-	-	-
-	-	-	(35,565)	136,762	172,327	-	-	-
(99,234)	(9,400)	89,834	(172,327)	140,563	312,890	-	1,422	1,422
99,234	99,234	-	172,327	172,327	-	64,456	64,456	-
<u>\$ -</u>	<u>\$ 89,834</u>	<u>\$ 89,834</u>	<u>\$ -</u>	<u>\$ 312,890</u>	<u>\$ 312,890</u>	<u>\$ 64,456</u>	<u>\$ 65,878</u>	<u>\$ 1,422</u>

**ST. TAMMANY PARISH, LOUISIANA**  
**Combining Statement of Revenues, Expenditures and Changes in Fund Balances -**  
**Budget and Actual**  
**Non-major Capital Project Funds**  
**For the Year Ended December 31, 2003**

	332 Tall Timbers Subdivision			333 Parish Library Capital		
	Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)
<b>REVENUES</b>						
Intergovernmental revenues						
Federal grants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State funds:						
Other	-	-	-	-	-	-
Fees and charges for services	-	-	-	-	-	-
Other revenues:						
Interest	3,481	3,481	-	533	533	-
Contributions	-	-	-	-	-	-
Miscellaneous	-	-	-	-	263,500	263,500
Total Revenues	<u>3,481</u>	<u>3,481</u>	<u>-</u>	<u>533</u>	<u>264,033</u>	<u>263,500</u>
<b>EXPENDITURES</b>						
General government						
Other- unclassified	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	3,481	-	3,481	533	-	533
Health and welfare	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Capital outlay:						
Fixed assets	-	-	-	-	35,583	(35,583)
Infrastructure	-	-	-	-	-	-
Total Expenditures	<u>3,481</u>	<u>-</u>	<u>3,481</u>	<u>533</u>	<u>35,583</u>	<u>(35,050)</u>
Excess (Deficiency) of Revenues Over Expenditures	-	3,481	3,481	-	228,450	228,450
<b>OTHER FINANCING SOURCES (USES)</b>						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
Total Other Financing Sources and Uses	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	-	3,481	3,481	-	228,450	228,450
<b>Fund balances -- beginning</b>	157,801	157,801	-	11,180	11,180	-
<b>Fund balances -- ending</b>	<u>\$ 157,801</u>	<u>\$ 161,282</u>	<u>\$ 3,481</u>	<u>\$ 11,180</u>	<u>\$ 239,630</u>	<u>\$ 228,450</u>

334 Jail Construction			335 Sub-Drainage District No. 1 of 3 Construction			338 LCDBG-Ozone Heights Water Conservation		
Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
5,814	5,814	-	3,267	3,267	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
5,814	5,814	-	3,267	3,267	-	-	-	-
-	-	-	-	-	-	-	-	-
155,185	10,392	144,793	-	-	-	-	-	-
-	-	-	64,363	33,810	30,553	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	88,000	87,075	925	-	-	-
-	-	-	183,782	183,782	-	-	-	-
155,185	10,392	144,793	336,145	304,667	31,478	-	-	-
(149,371)	(4,578)	144,793	(332,878)	(301,400)	31,478	-	-	-
-	-	-	110,000	110,000	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	110,000	110,000	-	-	-	-
(149,371)	(4,578)	144,793	(222,878)	(191,400)	31,478	-	-	-
149,371	149,371	-	222,878	222,878	-	838	838	-
\$ -	\$ 144,793	\$ 144,793	\$ -	\$ 31,478	\$ 31,478	\$ 838	\$ 838	\$ -

**ST. TAMMANY PARISH, LOUISIANA**  
**Combining Statement of Revenues, Expenditures and Changes in Fund Balances -**  
**Budget and Actual**  
**Non-major Capital Project Funds**  
**For the Year Ended December 31, 2003**

	343 Animal Services Capital			349 Lewisburg Project		
	Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)
<b>REVENUES</b>						
Intergovernmental revenues:						
Federal grants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State funds:						
Other	-	-	-	-	-	-
Fees and charges for services	-	-	-	-	-	-
Other revenues:						
Interest	30,090	30,090	-	31	31	-
Contributions	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total Revenues	<u>30,090</u>	<u>30,090</u>	<u>-</u>	<u>31</u>	<u>31</u>	<u>-</u>
<b>EXPENDITURES</b>						
General government:						
Other- unclassified	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and Streets	-	-	-	5,049	-	5,049
Health and welfare	171,725	623	171,102	-	-	-
Economic development	-	-	-	-	-	-
Capital outlay:						
Fixed assets	1,257,569	-	1,257,569	-	-	-
Infrastructure	-	-	-	-	-	-
Total Expenditures	<u>1,429,294</u>	<u>623</u>	<u>1,428,671</u>	<u>5,049</u>	<u>-</u>	<u>5,049</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(1,399,204)</u>	<u>29,467</u>	<u>1,428,671</u>	<u>(5,018)</u>	<u>31</u>	<u>5,049</u>
<b>OTHER FINANCING SOURCES (USES)</b>						
Transfers in	79,458	79,458	-	3,549	-	(3,549)
Transfers out	-	-	-	-	-	-
Total Other Financing Sources and Uses	<u>79,458</u>	<u>79,458</u>	<u>-</u>	<u>3,549</u>	<u>-</u>	<u>(3,549)</u>
Net Change in Fund Balance	<u>(1,319,746)</u>	<u>108,925</u>	<u>1,428,671</u>	<u>(1,469)</u>	<u>31</u>	<u>1,500</u>
Fund balances -- beginning	1,319,746	1,319,746	-	1,471	1,471	-
Fund balances -- ending	<u>\$ -</u>	<u>\$ 1,428,671</u>	<u>\$ 1,428,671</u>	<u>\$ 2</u>	<u>\$ 1,502</u>	<u>\$ 1,500</u>

350 Solid Waste Capital Project			351 Property Mgmt Capital Project			Non-Major Capital Project Funds Total		
Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,689	\$ 3,689
-	-	-	-	-	-	245,000	245,358	358
-	-	-	-	-	-	531,595	531,595	-
-	-	-	-	-	-	286,811	286,811	-
-	-	-	-	-	-	25,000	25,000	-
-	-	-	-	-	-	162,000	425,500	263,500
-	-	-	-	-	-	1,250,406	1,517,953	267,547
-	-	-	-	-	-	411,976	67,080	344,896
-	-	-	-	-	-	1,094,232	349,736	744,496
-	-	-	-	-	-	4,700,235	1,053,062	3,647,173
-	-	-	-	-	-	834,474	55,528	778,946
-	-	-	-	-	-	101,414	11,580	89,834
-	-	-	175,000	-	175,000	5,584,778	1,528,317	4,056,461
87,982	-	87,982	-	-	-	7,106,206	7,018,224	87,982
87,982	-	87,982	175,000	-	175,000	19,833,315	10,083,527	9,749,788
(87,982)	-	87,982	(175,000)	-	175,000	(18,582,909)	(8,565,574)	10,017,335
87,982	87,982	-	175,000	175,000	-	8,296,751	8,418,202	121,451
-	-	-	-	-	-	(920,224)	(269,452)	650,772
87,982	87,982	-	175,000	175,000	-	7,376,527	8,148,750	772,223
-	87,982	87,982	-	175,000	175,000	(11,206,382)	(416,824)	10,789,558
-	-	-	-	-	-	11,440,659	11,440,659	-
\$ -	\$ 87,982	\$ 87,982	\$ -	\$ 175,000	\$ 175,000	\$ 234,277	\$ 11,023,835	\$ 10,789,558



## INTERNAL SERVICE FUNDS

Internal Service Funds account for the financial and administrative services and general services such as public works and insurance that is provided by one department or agency to another department or agency on a cost reimbursement basis.

**Parish Administration Fund (502)** accounts for financial and administrative services provided to the parish departments and agencies.

**Public Works Administration Fund (504)** accounts for administrative services provided to the parish road and drainage maintenance funds.

**St. Tammany Parish Slidell Administrative Complex Fund (520)** accounts for the repairs, maintenance and operations of the parish office complex in eastern St. Tammany Parish.

**St. Tammany Parish Administrative Complex Fund (521)** accounts for the repairs, maintenance and operations of the parish office complex occupied by the 22<sup>nd</sup> Judicial District Courts and District Attorney.

**St. Tammany Parish Highway 59 Administrative Complex Fund (525)** accounts for the repairs, maintenance and operations of the parish office complex for the parish government departments.

**Archive Management Fund (530)** accounts for the archive of data for agency departments.

**Unemployment Compensation Fund (575)** accounts for the payment of unemployment compensation benefits.

**Risk Management Fund (580)** accounts for the property, general and automobile liability premiums, claims administration, payment of claims covered by self-insurance as well as the reserve for estimated liabilities.

**Health Insurance Fund (585)** accounts for the payments of premiums for the group benefit programs including health, dental and life insurance.

**Post Employment Health Fund (586)** accounts for post employment health benefit premiums.

**Post Employment Leave Benefit Fund (587)** accounts for funding of the uncompensated leave liability.

**Worker's Compensation Fund (590)** accounts for the worker's compensation plan premiums, claims administration, payment of claims covered by self-insurance, as well as, the reserve for estimated liabilities.

**ST. TAMMANY PARISH, LOUISIANA**  
**Combining Statement of Net Assets**  
**Internal Service Funds**  
**December 31, 2003**

	502 Parish Administration Fund	504 Public Works Administration Fund	520 St. Tammany Parish Slidell Administrative Complex Fund	521 St. Tammany Parish Administrative Complex Fund
<b>ASSETS</b>				
<b>Current Assets</b>				
Cash and cash equivalents	\$ 224,402	\$ 32,083	\$ 103,912	\$ -
Investments	809,091	-	386,641	-
Receivables, net of allowance for uncollectibles:				
Other	627	31,958	3,862	-
Due from other funds	-	-	-	-
Due from component units	-	18,181	-	-
Prepaid items	1,070	-	9,194	-
<b>Total Current Assets</b>	<u>1,035,190</u>	<u>82,222</u>	<u>503,609</u>	<u>-</u>
<b>Non-Current Assets</b>				
Capital assets, net of accumulated depreciation	270,163	207,038	986,798	-
<b>Total Non-Current Assets</b>	<u>270,163</u>	<u>207,038</u>	<u>986,798</u>	<u>-</u>
<b>TOTAL ASSETS</b>	<u>1,305,353</u>	<u>289,260</u>	<u>1,490,407</u>	<u>-</u>
<b>LIABILITIES</b>				
<b>Current Liabilities</b>				
Accounts, salaries, and other payables	75,127	82,222	13,195	-
Due to other funds	-	-	50,000	-
Deferred revenues	-	-	-	-
Other liabilities	-	-	-	-
<b>Total Current Liabilities</b>	<u>75,127</u>	<u>82,222</u>	<u>63,195</u>	<u>-</u>
<b>NET ASSETS</b>				
Invested in capital assets, net of related debt	270,163	207,038	986,798	-
Reserved for self insurance	-	-	-	-
Unrestricted	960,063	-	440,414	-
<b>TOTAL NET ASSETS</b>	<u>\$ 1,230,226</u>	<u>\$ 207,038</u>	<u>\$ 1,427,212</u>	<u>\$ -</u>



SCHEDULE 9  
continued

525 St. Tammany Parish Highway 59 Administrative Complex Fund	530 Archive Management Fund	575 Unemployment Compensation Fund	580 Risk Management Insurance Fund	585 Health Insurance Fund	586 Post Employment Health Plan Fund
\$ 64,441	\$ 41,951	\$ 59,118	\$ 1,018,779	\$ 87,177	\$ 124,373
239,776	156,093	219,970	3,755,986	324,374	462,775
1,869	1,102	1,537	68,251	2,954	3,216
-	-	-	1,271,644	-	-
-	-	-	68,056	-	-
2,257	-	-	-	16,540	-
<u>308,343</u>	<u>199,146</u>	<u>280,625</u>	<u>6,182,716</u>	<u>431,045</u>	<u>590,364</u>
2,512,126	-	-	-	-	-
<u>2,512,126</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>2,820,469</u>	<u>199,146</u>	<u>280,625</u>	<u>6,182,716</u>	<u>431,045</u>	<u>590,364</u>
19,321	15,189	-	14,202	800	5,827
-	-	-	-	-	-
-	-	-	-	2,217	-
-	-	-	2,553,250	-	324,717
<u>19,321</u>	<u>15,189</u>	<u>-</u>	<u>2,567,452</u>	<u>3,017</u>	<u>330,544</u>
2,512,126	-	-	-	-	-
-	-	-	3,615,264	-	-
<u>289,022</u>	<u>183,957</u>	<u>280,625</u>	<u>-</u>	<u>428,028</u>	<u>259,820</u>
<u>\$ 2,801,148</u>	<u>\$ 183,957</u>	<u>\$ 280,625</u>	<u>\$ 3,615,264</u>	<u>\$ 428,028</u>	<u>\$ 259,820</u>

ST. TAMMANY PARISH, LOUISIANA  
Combining Statement of Net Assets  
Internal Service Funds  
December 31, 2003

	587 Post Employment Leave Benefit Fund	590 Workers' Compensation Insurance Fund	Internal Service Funds Total
<b>ASSETS</b>			
Current Assets			
Cash and cash equivalents	\$ 84,307	\$ 264,391	\$ 2,104,934
Investments	313,693	1,157,376	7,825,775
Receivables, net of allowance for uncollectibles			
Other	2,391	6,744	124,511
Due from other funds	-	-	1,271,644
Due from component units	-	-	86,237
Prepaid items	-	-	29,061
<b>Total Current Assets</b>	<b>400,391</b>	<b>1,428,511</b>	<b>11,442,162</b>
Non-Current Assets			
Capital assets, net of accumulated depreciation	-	-	3,976,125
<b>Total Non-Current Assets</b>	<b>-</b>	<b>-</b>	<b>3,976,125</b>
<b>TOTAL ASSETS</b>	<b>400,391</b>	<b>1,428,511</b>	<b>15,418,287</b>
<b>LIABILITIES</b>			
Current Liabilities			
Accounts, salaries, and other payables	-	97	225,980
Due to other funds	-	-	50,000
Deferred revenues	-	-	2,217
Other liabilities	-	84,153	2,962,120
<b>Total Current Liabilities</b>	<b>-</b>	<b>84,250</b>	<b>3,240,317</b>
<b>NET ASSETS</b>			
Invested in capital assets, net of related debt	-	-	3,976,125
Reserved for self-insurance	-	-	3,615,264
Unrestricted	400,391	1,344,261	4,586,581
<b>TOTAL NET ASSETS</b>	<b>\$ 400,391</b>	<b>\$ 1,344,261</b>	<b>\$ 12,177,970</b>

ST. TAMMANY PARISH, LOUISIANA  
Combining Statement of Revenues, Expenses and Changes in Net Assets  
Internal Service Funds  
For the Year Ended December 31, 2003

	502 Parish Administration Fund	504 Public Works Administration Fund	520 St. Tammany Parish Slidell Administrative Complex Fund	521 St. Tammany Parish Administrative Complex Fund
<b>Operating Revenues</b>				
Charges for services				
Rent	\$ -	\$ -	\$ 15,239	\$ 4,994
Interfund charges	2,911,830	2,545,052	469,498	2,000
Other services	9,487	89,023	-	-
Total Operating Revenues	<u>2,921,317</u>	<u>2,634,075</u>	<u>484,737</u>	<u>6,994</u>
<b>Operating Expenses</b>				
Cost of sales and services	2,846,707	2,361,239	307,868	111,781
Administration	-	-	20,593	4,355
Depreciation	62,263	89,743	26,827	30,984
Total Operating Expenses	<u>2,908,970</u>	<u>2,450,982</u>	<u>355,288</u>	<u>147,120</u>
<b>Operating Income</b>	<u>12,347</u>	<u>183,093</u>	<u>129,449</u>	<u>(140,126)</u>
<b>Nonoperating Revenues (Expenses)</b>				
Federal and State operating grants	-	111,295	-	-
Interest earnings	-	-	9,396	9,377
Interest expense	-	-	-	(34,263)
Bond issuance costs	-	-	-	(5,953)
Loss on sale of fixed assets	-	-	-	(225,254)
Total Nonoperating Revenues (Expenses)	<u>-</u>	<u>111,295</u>	<u>9,396</u>	<u>(256,093)</u>
<b>Income Before Contributions and Transfers</b>	<u>12,347</u>	<u>294,388</u>	<u>138,845</u>	<u>(396,219)</u>
Transfers in	-	238	-	-
Transfer out	-	(280,535)	(35,000)	-
<b>Change in Net Assets</b>	<u>12,347</u>	<u>14,091</u>	<u>103,845</u>	<u>(396,219)</u>
<b>Total Net Assets-beginning</b>	<u>1,217,879</u>	<u>192,947</u>	<u>1,323,367</u>	<u>1,397,334</u>
Residual Equity Transfer	-	-	-	(1,001,115)
<b>Total Net Assets-ending</b>	<u>\$ 1,230,226</u>	<u>\$ 207,038</u>	<u>\$ 1,427,212</u>	<u>\$ -</u>

**ST. TAMMANY PARISH, LOUISIANA**  
**Combining Statement of Revenues, Expenses and Changes in Net Assets**  
**Internal Service Funds**  
**For the Year Ended December 31, 2003**

	525 St. Tammany Parish Highway 59 Administrative Complex Fund	530 Archive Management Fund	575 Unemployment Compensation Fund	580 Risk Management Insurance Fund
<b>Operating Revenues</b>				
Charges for services				
Rent	\$ -	\$ -	\$ -	\$ -
Interfund Charges	400,630	155,000	28,695	1,462,952
Other services	-	-	-	-
<b>Total Operating Revenues</b>	<u>400,630</u>	<u>155,000</u>	<u>28,695</u>	<u>1,462,952</u>
<b>Operating Expenses</b>				
Cost of sales and services	242,465	108,703	22,274	1,034,138
Administration	16,105	-	1,480	59,533
Depreciation	64,709	-	-	-
<b>Total Operating Expenses</b>	<u>323,279</u>	<u>108,703</u>	<u>23,754</u>	<u>1,093,671</u>
<b>Operating Income (Loss)</b>	<u>77,351</u>	<u>46,297</u>	<u>4,941</u>	<u>369,281</u>
<b>Nonoperating Revenues (Expenses)</b>				
Federal and State operating grants	-	-	-	-
Interest earnings	6,949	3,897	5,991	95,549
Interest expense	-	-	-	-
Bond issuance costs	-	-	-	-
Loss on sale of fixed assets	-	-	-	-
<b>Total Nonoperating Revenues (Expenses)</b>	<u>6,949</u>	<u>3,897</u>	<u>5,991</u>	<u>95,549</u>
<b>Income Before Contributions and Transfers</b>	84,300	50,194	10,932	464,830
Transfers in	-	-	-	-
Transfer out	-	-	-	-
<b>Change in Net Assets</b>	84,300	50,194	10,932	464,830
<b>Total Net Assets-beginning</b>	2,716,848	133,763	269,693	3,150,434
Residual Equity Transfer	-	-	-	-
<b>Total Net Assets-ending</b>	<u>\$ 2,801,148</u>	<u>\$ 183,957</u>	<u>\$ 280,625</u>	<u>\$ 3,615,264</u>

**SCHEDULE 10**  
**continued**

585 Health Insurance Fund	586 Post Employment Health Plan Fund	587 Post Employment Leave Benefit Fund	590 Workers' Compensation Insurance Fund	Internal Service Funds Total
\$ -	\$ -	\$ -	\$ -	\$ 20,233
2,442,578	95,192	-	498,659	11,012,086
73,911	-	-	3,174	175,595
<u>2,516,489</u>	<u>95,192</u>	<u>-</u>	<u>501,833</u>	<u>11,207,914</u>
2,662,353	32,137	8,458	321,054	10,059,177
90,020	3,400	-	18,400	213,886
-	-	-	-	274,526
<u>2,752,373</u>	<u>35,537</u>	<u>8,458</u>	<u>339,454</u>	<u>10,547,589</u>
<u>(235,884)</u>	<u>59,655</u>	<u>(8,458)</u>	<u>162,379</u>	<u>660,325</u>
-	-	-	-	111,295
12,434	12,133	8,849	27,952	192,527
-	-	-	-	(34,263)
-	-	-	-	(5,953)
-	-	-	-	(225,254)
<u>12,434</u>	<u>12,133</u>	<u>8,849</u>	<u>27,952</u>	<u>38,352</u>
(223,450)	71,788	391	190,331	698,677
20,000	-	-	-	20,238
-	-	-	-	(315,535)
<u>(203,450)</u>	<u>71,788</u>	<u>391</u>	<u>190,331</u>	<u>403,380</u>
631,478	188,032	400,000	1,153,930	12,775,705
-	-	-	-	(1,001,115)
<u>\$ 428,028</u>	<u>\$ 259,820</u>	<u>\$ 400,391</u>	<u>\$ 1,344,261</u>	<u>\$ 12,177,970</u>

**ST. TAMMANY PARISH, LOUISIANA**  
**Combining Statement of Cash Flows**  
**Internal Service Funds**  
**For the Year Ended December 31, 2003**

	502 Parish Administration Fund	504 Public Works Administration Fund	520 St. Tammany Parish Slidell Administrative Complex Fund	521 St. Tammany Parish Administrative Complex Fund
<b>Cash Flows From Operating Activities</b>				
Receipts from customers and users	\$ 12,905	\$ 5,722	\$ 20,855	\$ 9,503
Receipts from interfund services provided	2,911,830	2,545,052	469,498	2,000
Payments to suppliers	(1,407,869)	(979,833)	(226,713)	(115,857)
Payments to employees	(1,421,276)	(1,334,577)	(78,074)	(1,045)
Payments for interfund services used	-	-	(20,593)	(4,355)
Net Cash Provided (Used) by Operating Activities	<u>95,590</u>	<u>236,364</u>	<u>164,973</u>	<u>(109,754)</u>
<b>Cash Flows From NonCapital Financing Activities</b>				
Transfer to other funds	-	(280,535)	(35,000)	-
Transfer from other funds	-	238	-	-
Federal and State operating grants	-	111,295	-	-
Residual Equity Transfer	-	-	-	(1,001,115)
Net Cash Provided (Used) by Noncapital Financing Activities	<u>-</u>	<u>(169,002)</u>	<u>(35,000)</u>	<u>(1,001,115)</u>
<b>Cash Flows From Capital and Related Financing Activities</b>				
Restricted assets used for capital related debt	-	-	-	179,625
Purchases of capital assets	(7,455)	(100,084)	-	-
Principal paid on capital debt	-	-	(50,000)	(460,000)
Interest paid on capital debt	-	-	-	(34,263)
Bond issuance expenses	-	-	-	(5,953)
Proceeds from sales of capital assets	-	-	-	885,000
Net Cash Provided (Used) by Capital and Related Financing Activities	<u>(7,455)</u>	<u>(100,084)</u>	<u>(50,000)</u>	<u>564,409</u>
<b>Cash Flows From Investing Activities</b>				
Proceeds from sales and maturities of investments	-	-	-	454,861
Purchase of investments	(3,833)	-	(44,492)	-
Interest and dividends received	-	-	9,244	12,915
Net Cash Provided (Used) by Investing Activities	<u>(3,833)</u>	<u>-</u>	<u>(35,248)</u>	<u>467,776</u>
Net Increase (decrease) in Cash and Cash Equivalents	84,302	(32,722)	44,725	(78,684)
Cash and Cash Equivalents, Beginning of Year	140,100	64,805	59,187	78,684
Cash and Cash Equivalents, End of Year	<u>\$ 224,402</u>	<u>\$ 32,083</u>	<u>\$ 103,912</u>	<u>\$ -</u>
<b>Reconciliation of Operating Income to Net Cash Provided (Used) by Operating Activities</b>				
Operating income (loss)	\$ 12,347	\$ 183,093	\$ 129,449	\$ (140,126)
Depreciation expense	62,263	89,743	26,827	30,984
(Increase) decrease in accounts receivable	3,418	(15,076)	(798)	4,509
(Increase) decrease in intergovernmental receivables	-	7,258	6,414	-
(Increase) decrease in prepaid items	(365)	-	4,607	1,708
Increase (decrease) in accounts payable	9,819	36,351	(2,179)	(5,784)
Increase (decrease) in salaries/benefits payable	8,108	10,478	653	(1,045)
Increase (decrease) in deferred items	-	(75,483)	-	-
Increase (decrease) in due to other funds	-	-	-	-
Total Adjustments	<u>83,243</u>	<u>53,271</u>	<u>35,524</u>	<u>30,372</u>
Net Cash Provided (Used) by Operating Activities	<u>\$ 95,590</u>	<u>\$ 236,364</u>	<u>\$ 164,973</u>	<u>\$ (109,754)</u>

SCHEDULE 11  
continued

525 St. Tammany Parish Highway 59 Administrative Complex Fund	530 Archive Management Fund	575 Unemployment Compensation Fund	580 Risk Management Insurance Fund	585 Health Insurance Fund	586 Post Employment Health Plan Fund
\$ -	\$ -	\$ -	\$ -	\$ 77,601	\$ -
400,630	155,000	28,695	1,356,824	2,442,578	95,192
(130,274)	(39,200)	(22,274)	(953,311)	(2,680,978)	(26,309)
(103,578)	(56,344)	-	(66,267)	-	-
(16,105)	-	(1,480)	(59,533)	(90,020)	(3,400)
<u>150,673</u>	<u>59,456</u>	<u>4,941</u>	<u>277,713</u>	<u>(250,819)</u>	<u>65,483</u>
-	-	-	321,207	-	-
-	-	-	-	20,000	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	<u>321,207</u>	<u>20,000</u>	-
-	-	-	-	-	-
(99,995)	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>(99,995)</u>	-	-	-	-	-
-	-	8,339	-	212,668	-
(29,271)	(41,251)	-	(397,185)	-	(28,676)
6,620	3,880	6,344	96,787	12,427	12,473
<u>(22,651)</u>	<u>(37,371)</u>	<u>14,683</u>	<u>(300,398)</u>	<u>225,095</u>	<u>(16,203)</u>
28,027	22,085	19,624	298,522	(5,724)	49,280
36,414	19,866	39,494	720,257	92,901	75,093
<u>\$ 64,441</u>	<u>\$ 41,951</u>	<u>\$ 59,118</u>	<u>\$ 1,018,779</u>	<u>\$ 87,177</u>	<u>\$ 124,373</u>
\$ 77,351	\$ 46,297	\$ 4,941	\$ 369,281	\$ (235,884)	\$ 59,655
64,709	-	-	-	-	-
-	-	-	-	1,473	-
-	-	-	(106,128)	-	-
(1,223)	-	-	1,082	(16,540)	-
9,183	12,588	-	12,819	(2,085)	5,828
653	571	-	659	-	-
-	-	-	-	2,217	-
-	-	-	-	-	-
<u>73,322</u>	<u>13,159</u>	<u>-</u>	<u>(91,568)</u>	<u>(14,935)</u>	<u>5,828</u>
\$ 150,673	\$ 59,456	\$ 4,941	\$ 277,713	\$ (250,819)	\$ 65,483

ST. TAMMANY PARISH, LOUISIANA  
Combining Statement of Cash Flows  
Internal Service Funds  
For the Year Ended December 31, 2003

	587 Post Employment Leave Benefit Fund	590 Workers' Compensation Insurance Fund	Internal Service Funds Total
<b>Cash Flows From Operating Activities</b>			
Receipts from customers and users	\$ -	\$ 3,174	\$ 129,760
Receipts from interfund services provided	-	498,659	10,905,958
Payments to suppliers	(8,458)	(320,957)	(6,912,033)
Payments to employees	-	-	(3,061,161)
Payments for interfund services used	-	(18,400)	(213,886)
Net Cash Provided (Used) by Operating Activities	(8,458)	162,476	848,638
<b>Cash Flows From NonCapital Financing Activities</b>			
Transfer to other funds	-	-	5,672
Transfer from other funds	-	-	20,238
Federal and State operating grants	-	-	111,295
Residual Equity Transfer	-	-	(1,001,115)
Net Cash Provided (Used) by Noncapital Financing Activities	-	-	(863,910)
<b>Cash Flows From Capital and Related Financing Activities</b>			
Restricted assets used for capital related debt	-	-	179,625
Purchases of capital assets	-	-	(207,534)
Principal paid on capital debt	-	-	(510,000)
Interest paid on capital debt	-	-	(34,263)
Bond issuance expenses	-	-	(5,953)
Proceeds from sales of capital assets	-	-	885,000
Net Cash Provided (Used) by Capital and Related Financing Activities	-	-	306,875
<b>Cash Flows From Investing Activities</b>			
Proceeds from sales and maturities of investments	-	-	675,868
Purchase of investments	(213,693)	(83,792)	(842,193)
Interest and dividends received	6,458	29,607	196,755
Net Cash Provided (Used) by Investing Activities	(207,235)	(54,185)	30,430
Net Increase (decrease) in Cash and Cash Equivalents	(215,693)	108,291	322,033
Cash and Cash Equivalents, Beginning of Year	300,000	156,100	1,782,901
Cash and Cash Equivalents, End of Year	\$ 84,307	\$ 264,391	\$ 2,104,934
<b>Reconciliation of Operating Income to Net Cash Provided (Used) by Operating Activities</b>			
Operating income	\$ (8,458)	\$ 162,379	\$ 660,325
Depreciation expense	-	-	274,526
(Increase) decrease in accounts receivable	-	-	(6,474)
(Increase) decrease in intergovernmental receivables	-	-	(92,456)
(Increase) decrease in prepaid items	-	-	(10,731)
Increase (decrease) in accounts payable	-	97	76,637
Increase (decrease) in salaries/benefits payable	-	-	20,077
Increase (decrease) in deferred items	-	-	(73,266)
Total Adjustments	-	97	188,313
Net Cash Provided (Used) by Operating Activities	\$ (8,458)	\$ 162,476	\$ 848,638



**NON-MAJOR  
COMPONENT UNITS**

**ST. TAMMANY PARISH, LOUISIANA**  
**Combining Statement of Net Assets**  
**Non-major Component Units, Discretely Presented**  
**December 31, 2003**

	Drainage District No. 2	Drainage District No. 4	Fire Protection District No. 2	Fire Protection District No. 3	Fire Protection District No. 5
<b>ASSETS</b>					
Cash and cash equivalents	\$ 11,559	\$ 118,160	\$ -	\$ 582,624	\$ 45,303
Investments	-	-	62,951	-	-
Receivables, net of allowances for uncollectibles	45,680	201	555,146	522,762	320,219
Due from primary government/component units	-	-	-	-	-
Inventory	-	-	-	-	-
Prepaid items	-	7,685	-	-	-
Restricted assets	-	-	-	-	-
Other assets	-	595	1,629	-	-
Capital assets, net of accumulated depreciation	64,663	4,262	1,243,309	696,274	1,147,120
<b>TOTAL ASSETS</b>	<b>121,902</b>	<b>130,903</b>	<b>1,863,035</b>	<b>1,801,660</b>	<b>1,512,642</b>
<b>LIABILITIES</b>					
Cash overdraft	-	-	5,675	-	-
Accounts, salaries, and other payables	2,587	1,605	24,981	24,520	18,205
Payable from restricted assets	-	-	-	-	-
Due to other related governments	-	-	-	-	-
Deferred revenues	-	-	-	-	-
Other liabilities	-	-	-	-	-
Interest payable	-	-	-	-	-
Non-current liabilities:					
Due withing one year	-	-	68,677	60,000	54,077
Due after one year	-	-	153,588	605,000	279,519
<b>TOTAL LIABILITIES</b>	<b>2,587</b>	<b>1,605</b>	<b>252,921</b>	<b>689,520</b>	<b>351,801</b>
<b>NET ASSETS</b>					
Invested in capital assets, net of related debt	64,663	4,262	1,041,332	31,274	813,524
Restricted for:					
Capital projects	-	-	-	-	-
Debt service	-	-	-	-	-
Other purposes	-	-	-	-	-
Unrestricted	54,652	125,036	568,782	1,080,866	347,317
<b>TOTAL NET ASSETS</b>	<b>\$ 119,315</b>	<b>\$ 129,298</b>	<b>\$ 1,610,114</b>	<b>\$ 1,112,140</b>	<b>\$ 1,160,841</b>

SCHEDULE 12  
continued

*Component Units*

Fire Protection District No. 6	Fire Protection District No. 7	Fire Protection District No. 8	Fire Protection District No. 9	Fire Protection District No. 10	Fire Protection District No. 11	Fire Protection District No. 12	Fire Protection District No. 13
\$ 14,687	\$ 379,997	\$ 88,642	\$ 197,710	\$ 13,929	\$ 18,832	\$ 259,031	\$ 9,722
-	-	12,021	-	-	-	-	-
172,126	327,352	331,673	223,736	25,318	299,048	1,972,354	313,050
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
17,610	-	-	-	-	-	21,967	15,789
-	-	-	-	-	-	-	-
-	-	-	-	-	-	1,250	-
838,887	903,385	580,166	336,755	37,822	748,361	1,559,641	544,490
1,043,310	1,610,734	1,012,502	758,201	77,069	1,066,241	3,814,243	883,051
-	-	-	-	-	-	-	-
25,438	21,831	9,306	2,565	345	7,206	132,570	22,395
-	-	-	-	-	-	-	-
-	-	266	-	19	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	8,890	-	-	-	-	7,472	-
17,043	64,900	26,000	11,000	5,000	35,899	110,434	16,000
252,307	677,968	274,000	35,000	10,000	330,225	653,013	91,000
294,788	773,589	309,572	48,565	15,364	373,330	903,489	129,395
569,537	160,517	576,116	290,755	22,822	685,705	1,556,108	437,490
-	199,743	-	-	-	-	-	-
-	68,737	-	-	-	-	-	-
-	2,838	-	-	-	-	22,658	-
178,985	405,310	126,814	418,881	38,883	7,206	1,331,988	316,166
\$ 748,522	\$ 837,145	\$ 702,930	\$ 709,636	\$ 61,705	\$ 692,911	\$ 2,910,754	\$ 753,656

**ST. TAMMANY PARISH, LOUISIANA**  
**Combining Statement of Net Assets**  
**Non-major Component Units, Discretely Presented**  
**December 31, 2003**

	Recreation District No. 2	Recreation District No. 4	Recreation District No. 10	Recreation District No. 11	Recreation District No. 12
<b>ASSETS</b>					
Cash and cash equivalents	\$ 103,806	\$ 10,762	\$ 10,801	\$ -	\$ 2,996
Investments	-	-	-	-	91,945
Receivables, net of allowances for uncollectibles	86,568	3,232	-	77,924	204,960
Due from primary government/component units	-	-	-	-	-
Inventory	-	-	-	-	-
Prepaid items	-	-	-	-	-
Restricted assets	-	-	-	-	-
Other assets	-	-	-	-	-
Capital assets, net of accumulated depreciation	608,886	151,918	-	-	962,107
<b>TOTAL ASSETS</b>	<b>799,260</b>	<b>165,912</b>	<b>10,801</b>	<b>77,924</b>	<b>1,262,008</b>
<b>LIABILITIES</b>					
Cash overdraft	-	-	-	-	-
Accounts, salaries, and other payables	2,475	5,785	-	-	5,862
Payable from restricted assets	-	-	-	-	-
Due to other related governments	-	7,152	-	76	178
Deferred revenues	86,568	-	-	-	-
Other liabilities	-	-	-	-	-
Interest payable	-	-	-	-	-
Non-current liabilities:					
Due withing one year	25,000	-	-	-	35,000
Due after one year	495,000	-	-	-	740,000
<b>TOTAL LIABILITIES</b>	<b>609,043</b>	<b>12,937</b>	<b>-</b>	<b>76</b>	<b>781,040</b>
<b>NET ASSETS</b>					
Invested in capital assets, net of related debt	88,886	151,918	-	-	187,107
Restricted for:					
Capital projects	-	-	-	-	-
Debt service	76,554	-	-	-	-
Other purposes	-	-	-	-	-
Unrestricted	24,777	1,057	10,801	77,848	293,861
<b>TOTAL NET ASSETS</b>	<b>\$ 190,217</b>	<b>\$ 152,975</b>	<b>\$ 10,801</b>	<b>\$ 77,848</b>	<b>\$ 480,968</b>

SCHEDULE 12  
continued

<i>Component Units</i>								Total
St. Tammany Parish Coroner	Sewerage District No. 1	Sewerage District No. 2	Sewerage District No. 4	Sewerage District No. 6	Sewerage District No. 7	Water District No. 2	Water District No. 3	Non-major Component Units
\$ 39,328	\$ 523,260	\$ 108,890	\$ 262,083	\$ 6,776	\$ 339,588	\$ 24,279	\$ 590,553	\$ 3,763,318
-	-	-	-	-	-	-	-	166,917
58,604	7,136	693	14,150	43,418	34,588	52,130	13,641	5,705,709
-	43,058	-	26,021	-	-	-	-	69,079
-	-	-	-	-	-	13,506	-	13,506
68,500	-	-	4,956	-	3,017	-	5,372	144,896
-	-	-	-	196,781	-	172,168	47	368,996
-	-	-	-	-	34,208	-	-	37,682
36,530	252,798	37,285	401,631	1,020,142	1,971,079	917,270	443,654	15,508,435
202,962	826,252	146,868	708,841	1,267,117	2,382,480	1,179,353	1,053,267	25,778,538
-	-	-	-	-	-	-	-	5,675
35,331	3,263	-	419	58,166	33,580	7,571	3,819	449,825
-	-	-	-	38,338	-	54,482	-	92,820
49	-	-	-	-	-	-	69,079	76,819
-	-	-	-	-	-	11,250	-	97,818
-	-	-	-	-	48,900	-	-	48,900
-	-	-	-	-	-	-	-	16,362
11,398	-	-	-	14,271	-	65,486	-	620,185
38,663	-	-	632,000	497,172	-	657,000	-	6,421,455
85,441	3,263	-	632,419	607,947	82,480	795,789	72,898	7,829,859
25,132	252,798	37,285	(230,369)	523,736	1,919,365	200,269	443,654	9,853,886
-	-	-	-	-	-	-	10,000	209,743
-	-	-	-	48,897	-	-	47	194,235
-	-	-	-	94,509	-	46,436	5,372	171,813
92,389	570,191	109,583	306,791	(7,972)	380,635	136,859	521,296	7,519,002
\$ 117,521	\$ 822,989	\$ 146,868	\$ 76,422	\$ 659,170	\$ 2,300,000	\$ 383,564	\$ 980,369	\$ 17,948,679

**ST. TAMMANY PARISH, LOUISIANA**  
**Combining Statement of Activities**  
**Non-major Component Units, Discretely Presented**  
**For the Year Ended December 31, 2003**

Component Units	Program Revenues					
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants & Contributions	Drainage District No. 2	Drainage District No. 4
Drainage District No. 2	\$ 41,910	\$ -	\$ 53,840	\$ -	\$ 11,930	\$ -
Drainage District No. 4	139,588	-	-	-	-	(139,588)
Fire Protection District No. 2	598,018	5,007	-	-	-	-
Fire Protection District No. 3	477,156	-	77,033	86,147	-	-
Fire Protection District No. 5	372,827	-	-	-	-	-
Fire Protection District No. 6	139,814	-	7,400	-	-	-
Fire Protection District No. 7	221,563	-	21,864	-	-	-
Fire Protection District No. 8	287,670	-	5,614	121,425	-	-
Fire Protection District No. 9	153,202	-	-	-	-	-
Fire Protection District No. 10	19,660	-	-	-	-	-
Fire Protection District No. 11	284,303	1,563	-	-	-	-
Page Subtotal	<u>\$ 2,735,711</u>	<u>\$ 6,570</u>	<u>\$ 165,751</u>	<u>\$ 207,572</u>	<u>11,930</u>	<u>(139,588)</u>

General Revenues:

Property taxes, Specific Purpose (Ad valorem, parcel fees, etc.)	-	100,007
Fire insurance rebate	-	-
State revenue sharing	-	-
Grants and contributions not restricted to specific programs	-	-
Investment earnings	10	1,837
Other general revenues	-	20,448
Total general revenues and transfers	<u>10</u>	<u>122,292</u>

Change in Net Assets

	11,940	(17,296)
Net assets-beginning	<u>107,375</u>	<u>146,594</u>
Net assets-ending	<u>\$ 119,315</u>	<u>\$ 129,298</u>

SCHEDULE 13  
continued

Net (Expenses) Revenues and Changes of Component Units

Fire Protection District No. 2	Fire Protection District No. 3	Fire Protection District No. 5	Fire Protection District No. 6	Fire Protection District No. 7	Fire Protection District No. 8	Fire Protection District No. 9	Fire Protection District No. 10	Fire Protection District No. 11
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-	-
(593,011)	-	-	-	-	-	-	-	-
-	(313,976)	-	-	-	-	-	-	-
-	-	(372,827)	-	-	-	-	-	-
-	-	-	(132,414)	-	-	-	-	-
-	-	-	-	(199,699)	-	-	-	-
-	-	-	-	-	(160,631)	-	-	-
-	-	-	-	-	-	(153,202)	-	-
-	-	-	-	-	-	-	(19,660)	-
-	-	-	-	-	-	-	-	(282,740)
<u>(593,011)</u>	<u>(313,976)</u>	<u>(372,827)</u>	<u>(132,414)</u>	<u>(199,699)</u>	<u>(160,631)</u>	<u>(153,202)</u>	<u>(19,660)</u>	<u>(282,740)</u>
506,743	490,026	310,167	159,141	312,137	286,411	214,954	23,011	311,278
16,169	16,975	13,472	8,880	1,546	11,262	8,620	2,461	15,331
23,093	34,738	22,107	11,861	12,424	22,965	13,783	1,532	24,092
-	-	-	5,000	-	-	35,609	-	-
1,558	2,320	1,815	1,896	3,338	1,378	4,054	34	743
52,620	-	-	-	3,181	15,000	5,967	284	15,260
<u>600,183</u>	<u>544,059</u>	<u>347,561</u>	<u>186,778</u>	<u>332,626</u>	<u>337,016</u>	<u>282,987</u>	<u>27,322</u>	<u>366,704</u>
7,172	230,083	(25,266)	54,364	132,927	176,385	129,785	7,662	83,964
<u>1,602,942</u>	<u>882,057</u>	<u>1,186,107</u>	<u>694,158</u>	<u>704,218</u>	<u>526,545</u>	<u>579,851</u>	<u>54,043</u>	<u>608,947</u>
<u>\$ 1,610,114</u>	<u>\$ 1,112,140</u>	<u>\$ 1,160,841</u>	<u>\$ 748,522</u>	<u>\$ 837,145</u>	<u>\$ 702,930</u>	<u>\$ 709,636</u>	<u>\$ 61,705</u>	<u>\$ 692,911</u>

**ST. TAMMANY PARISH, LOUISIANA**  
**Combining Statement of Activities**  
**Non-major Component Units, Discretely Presented**  
**For the Year Ended December 31, 2003**

Component Units	Program Revenues					
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants & Contributions	Fire Protection District No. 12	Fire Protection District No. 13
Fire Protection District No. 12	\$ 1,919,134	\$ -	\$ 112,107	\$ -	\$ (1,807,027)	\$ -
Fire Protection District No. 13	232,892	-	88,668	-	-	(144,224)
Recreation District No. 2	78,032	11,144	-	-	-	-
Recreation District No. 4	131,168	20,439	-	-	-	-
Recreation District No. 10	102	-	-	-	-	-
Recreation District No. 11	76	-	-	-	-	-
Recreation District No. 12	245,987	-	118,197	-	-	-
St. Tammany Parish Coroner	696,555	386,191	420,000	-	-	-
Sewerage District No. 1	94,640	87,571	-	-	-	-
Sewerage District No. 2	28,074	37,697	-	-	-	-
Sewerage District No. 4	220,577	155,669	-	-	-	-
Page Subtotal	<u>\$ 3,647,237</u>	<u>\$ 698,711</u>	<u>\$ 738,972</u>	<u>\$ -</u>	<u>(1,807,027)</u>	<u>(144,224)</u>

General Revenues:

Property taxes, Specific Purpose (Ad valorem, parcel fees, etc.)	1,964,101	293,685
Fire insurance rebate	51,500	6,227
State revenue sharing	86,283	10,602
Grants and contributions not restricted to specific programs	-	-
Investment earnings	4,006	2,020
Other general revenues	-	530
Total general revenues and transfers	<u>2,105,890</u>	<u>313,064</u>

Change in Net Assets

Change in Net Assets	298,863	168,840
Net assets-beginning	2,611,891	584,816
Net assets-ending	<u>\$ 2,910,754</u>	<u>\$ 753,656</u>



Net (Expenses) Revenues and Changes of Component Units

Recreation District No. 2	Recreation District No. 4	Recreation District No. 10	Recreation District No. 11	Recreation District No. 12	St. Tammany Parish Coroner	Sewerage District No. 1	Sewerage District No. 2	Sewerage District No. 4
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-	-
(66,888)	-	-	-	-	-	-	-	-
-	(110,729)	-	-	-	-	-	-	-
-	-	(102)	-	-	-	-	-	-
-	-	-	(76)	-	-	-	-	-
-	-	-	-	(127,790)	-	-	-	-
-	-	-	-	-	109,636	-	-	-
-	-	-	-	-	-	(7,069)	-	-
-	-	-	-	-	-	-	9,623	-
-	-	-	-	-	-	-	-	(64,908)
<u>(66,888)</u>	<u>(110,729)</u>	<u>(102)</u>	<u>(76)</u>	<u>(127,790)</u>	<u>109,636</u>	<u>(7,069)</u>	<u>9,623</u>	<u>(64,908)</u>
79,736	66,564	-	75,753	186,484	-	-	-	-
-	-	-	-	-	-	-	-	-
1,378	-	-	-	-	-	-	-	-
-	13,000	-	2,171	-	-	-	-	-
1,100	133	116	-	1,639	-	7,333	1,230	2,297
130	-	-	-	-	-	-	-	-
<u>82,344</u>	<u>79,697</u>	<u>116</u>	<u>77,924</u>	<u>188,123</u>	<u>-</u>	<u>7,333</u>	<u>1,230</u>	<u>2,297</u>
15,456	(31,032)	14	77,848	60,333	109,636	264	10,853	(62,611)
174,761	184,007	10,787	-	420,635	7,885	822,725	136,015	139,033
<u>\$ 190,217</u>	<u>\$ 152,975</u>	<u>\$ 10,801</u>	<u>\$ 77,848</u>	<u>\$ 480,968</u>	<u>\$ 117,521</u>	<u>\$ 822,989</u>	<u>\$ 146,868</u>	<u>\$ 76,422</u>

**ST. TAMMANY PARISH, LOUISIANA**  
**Combining Statement of Activities**  
**Non-major Component Units, Discretely Presented**  
**For the Year Ended December 31, 2003**

	<u>Program Revenues</u>				<u>Sewerage District No. 6</u>	<u>Sewerage District No. 7</u>
	<u>Expenses</u>	<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants &amp; Contributions</u>		
<b>Component Units</b>						
Sewerage District No. 6	\$ 266,045	\$ 192,720	\$ -	\$ -	\$ (73,325)	\$ -
Sewerage District No. 7	288,222	141,596	-	-	-	(146,626)
Water District No. 2	410,084	403,667	-	-	-	-
Water District No. 3	128,412	154,398	-	-	-	-
Page Subtotal	<u>\$ 1,092,763</u>	<u>\$ 892,381</u>	<u>\$ -</u>	<u>\$ -</u>	<u>(73,325)</u>	<u>(146,626)</u>
<b>Total Non-major component units</b>	<u>\$ 7,475,711</u>	<u>\$ 1,597,662</u>	<u>\$ 904,723</u>	<u>\$ 207,572</u>		
<b>General Revenues</b>						
Property taxes, Specific Purpose (Ad valorem, parcel fees, etc.)					-	-
Fire insurance rebate					-	-
State revenue sharing					-	-
Grants and contributions not restricted to specific programs					-	-
Investment earnings					5,439	11,394
Other general revenues					40,980	25,000
Total general revenues and transfers					<u>46,419</u>	<u>36,394</u>
Change in Net Assets					(26,906)	(110,232)
Net assets-beginning					686,076	2,410,232
Net assets-ending					<u>\$ 659,170</u>	<u>\$ 2,300,000</u>

Net (Expenses) Revenues and Changes of Component Units

Water District No. 2	Water District No. 3	Total Non-major Component Units
\$ -	\$ -	
-	-	
(6,417)	-	
-	25,986	
<u>(6,417)</u>	<u>25,986</u>	
		<u>\$ (4,765,754)</u>
41,252	-	5,421,450
-	-	152,443
-	-	264,858
-	-	55,780
2,699	9,382	67,771
-	-	179,400
<u>43,951</u>	<u>9,382</u>	<u>6,141,702</u>
37,534	35,368	1,375,948
346,030	945,001	16,572,731
<u>\$ 383,564</u>	<u>\$ 980,369</u>	<u>\$ 17,948,679</u>



**ST. TAMMANY PARISH, LOUISIANA**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances-**  
**Budget and Actual**  
**Major Debt Service Funds**  
**For the Year Ended December 31, 2003**

	Budgeted Amounts		Actual Amounts Budgetary Basis	Variance with Final Budget- Positive (Negative)	Actual Amounts GAAP Basis	Actual Budgetary Basis to GAAP Differences Over (Under)
	Original	Final				
<b>Sales Tax District No. 3 Debt Service (215)</b>						
<b>Revenues</b>	\$ 5,085,812	\$ 4,920,812	\$ 4,939,425	\$ 18,613	\$ 116,839	\$ (4,822,586)
<b>Expenditures</b>	4,985,812	6,166,417	6,156,496	9,921	6,156,496	-
<b>Excess of Revenues Over Expenditures</b>	100,000	(1,245,605)	(1,217,071)	28,534	(6,039,657)	(4,822,586)
<b>Other Financing Sources (Uses)</b>						
Transfers in	-	-	-	-	4,822,586	4,822,586
Refunding bonds	-	-	-	-	6,253,963	6,253,963
Payment to refund bond escrow agent	-	-	-	-	(6,190,158)	(6,190,158)
<b>Net Change in Fund Balance</b>	100,000	(1,245,605)	(1,217,071)	28,534	(1,153,266)	63,805
<b>Fund Balance (Deficit) - beginning</b>	8,883,970	8,883,970	8,883,970	-	8,883,970	
<b>Fund Balance (Deficit) - ending</b>	<u>\$ 8,983,970</u>	<u>\$ 7,638,365</u>	<u>\$ 7,666,899</u>	<u>\$ 28,534</u>	<u>\$ 7,730,704</u>	
<b>Justice Complex Debt Service (237)</b>						
<b>Revenues</b>	\$ 3,676,000	\$ 3,676,000	\$ 3,739,559	\$ 63,559	\$ 23,559	\$ (3,716,000)
<b>Expenditures</b>	3,542,495	3,542,495	3,542,578	(83)	3,542,578	-
<b>Excess of Revenues Over Expenditures</b>	133,505	133,505	196,981	63,476	(3,519,019)	(3,716,000)
<b>Other Financing Sources (Uses)</b>						
Transfers In	-	-	-	-	3,716,000	3,716,000
<b>Net Change in Fund Balance</b>	133,505	133,505	196,981	63,476	196,981	-
<b>Fund Balance (Deficit) - beginning</b>	5,295,882	5,295,882	5,295,882	-	5,295,882	
<b>Fund Balance (Deficit) - ending</b>	<u>\$ 5,429,387</u>	<u>\$ 5,429,387</u>	<u>\$ 5,492,863</u>	<u>\$ 63,476</u>	<u>\$ 5,492,863</u>	

**ST. TAMMANY PARISH, LOUISIANA**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances-**  
**Budget and Actual**  
**Major Capital Project Funds**  
**For the Year Ended December 31, 2003**

	<u>Budgeted Amounts</u>		<u>Actual Amounts Budgetary Basis</u>	<u>Variance with Final Budget- Positive (Negative)</u>	<u>Actual Amounts GAAP Basis</u>	<u>Actual Budgetary Basis to GAAP Differences Over (Under)</u>
	<u>Original</u>	<u>Final</u>				
<b>Capital Street Improvements-Roads General (300)</b>						
<b>Revenues</b>	\$ 3,000,000	\$ 3,364,353	\$ 3,364,353	\$ -	\$ 270,353	\$ (3,094,000)
<b>Expenditures</b>	11,057,606	11,421,959	3,327,098	8,094,861	3,486,259	159,161
<b>Excess of Revenues Over Expenditures</b>	<u>(8,057,606)</u>	<u>(8,057,606)</u>	<u>37,255</u>	<u>\$ 8,094,861</u>	<u>(3,215,906)</u>	<u>(3,253,161)</u>
<b>Other Financing Sources (Uses)</b>						
Transfers in	-	-	-	-	3,094,000	3,094,000
Transfers out	-	-	-	-	(101,053)	(101,053)
Other sources - owner financing	-	-	-	-	260,214	260,214
<b>Net Change in Fund Balance</b>	<u>(8,057,606)</u>	<u>(8,057,606)</u>	<u>37,255</u>	<u>8,094,861</u>	<u>37,255</u>	<u>-</u>
<b>Fund Balance (Deficit) - beginning</b>	<u>8,057,606</u>	<u>8,057,606</u>	<u>8,057,606</u>	<u>-</u>	<u>8,057,606</u>	
<b>Fund Balance (Deficit) - ending</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 8,094,861</u>	<u>\$ 8,094,861</u>	<u>\$ 8,094,861</u>	
<b>Justice Complex Construction Fund (337)</b>						
<b>Revenues</b>	\$ -	\$ 99,002	\$ 104,376	\$ 5,374	\$ 85,116	\$ (19,260)
<b>Expenditures</b>	6,669,698	6,768,700	5,990,070	778,630	5,990,070	-
<b>Excess of Revenues Over Expenditures</b>	<u>(6,669,698)</u>	<u>(6,669,698)</u>	<u>(5,885,694)</u>	<u>\$ 784,004</u>	<u>(5,904,954)</u>	<u>(19,260)</u>
<b>Other Financing Sources (Uses)</b>						
Transfers in	-	-	-	-	19,260	19,260
<b>Net Change in Fund Balance</b>	<u>(6,669,698)</u>	<u>(6,669,698)</u>	<u>(5,885,694)</u>	<u>784,004</u>	<u>(5,885,694)</u>	<u>-</u>
<b>Fund Balance (Deficit) - beginning</b>	<u>6,669,698</u>	<u>6,669,698</u>	<u>6,669,698</u>	<u>-</u>	<u>6,669,698</u>	
<b>Fund Balance (Deficit) - ending</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 784,004</u>	<u>\$ 784,004</u>	<u>\$ 784,004</u>	

**OTHER  
SUPPLEMENTARY  
INFORMATION**





**ST. TAMMANY PARISH, LOUISIANA**  
**ST. TAMMANY PARISH JUSTICE COMPLEX EXPENDITURE ALLOCATION BY FUNCTION**  
**For the Year Ended December 31, 2003**

Expenditures	\$ 1,881,614		\$ 495,491	
		Expenditures Based on %		
	<u>% of Building</u>	<u>of Building</u>	<u>Depreciation</u>	<u>Function</u>
Clerk of Court	26.79%	\$ 504,084	\$ 132,742	Judicial
Sheriff	15.46%	290,898	76,603	Public Safety
Parish Offices	1.61%	30,294	7,977	Executive
22nd JDC	35.39%	665,903	175,354	Judicial
Probation	1.64%	30,858	8,126	Public Safety
Assessor	3.59%	67,550	17,788	Financial Administration
Registrar of Voters	1.89%	35,563	9,365	Elections
District Attorney	13.63%	256,464	67,536	Judicial
	<u>100.00%</u>	<u>\$ 1,881,614</u>	<u>\$ 495,491</u>	

Depreciation totals by Function

Judicial	\$ 375,632
Executive	7,977
Elections	9,365
Financial Administration	17,788
Public Safety	84,729
	<u>\$ 495,491</u>

**St. Tammany Parish, Louisiana**  
**Reconciliation of Budgetary Comparison and**  
**Statement of Revenues and Expenditures**  
**General Fund**  
**For the Year Ended December 31, 2003**

<b>Revenues:</b>	<b>Ad valorem Tax</b>	<b>Other Tax</b>	<b>Licenses &amp; Permits</b>	<b>Other Federal Funds</b>	<b>State Revenue Sharing</b>
Taxes, Fees, and Licenses	\$ 1,908,726	\$ 1,713,693	\$ 4,770,734	\$ -	\$ -
Gaming Revenue	-	-	386,795	-	-
Court fees, fines and forfeitures	-	-	-	-	-
Miscellaneous Revenues	-	-	-	-	-
Intergovernmental Revenues	-	-	-	127,368	256,673
<b>Total</b>	<b>\$ 1,908,726</b>	<b>\$ 1,713,693</b>	<b>\$ 5,157,529</b>	<b>\$ 127,368</b>	<b>\$ 256,673</b>

<b>General Government</b>					
<b>Expenditures:</b>	<b>Legislative</b>	<b>Judicial</b>	<b>Elections</b>	<b>Financial Administration</b>	<b>Other- Unclassified</b>
Planning	\$ -	\$ -	\$ -	\$ -	\$ 920,126
Permits	-	-	-	-	-
Landfill	-	-	-	-	-
Government Access	-	-	-	-	445,172
Building Maintenance	-	-	-	-	260,245
22nd JDC	-	1,297,431	-	-	-
Ward Courts	-	189,909	-	-	-
District Attorney	-	1,161,798	-	-	-
Clerk of Court	-	95,272	-	-	-
Registrar of Voters	-	-	155,187	-	-
Tax Assessor	-	-	-	(10,407)	-
Sheriff	-	-	-	-	-
Parish Jail	-	-	-	-	-
Veterans Affairs	-	-	-	-	-
Co-op Extension Services	-	-	-	-	-
Greater St. Tammany Airport	-	-	-	-	65,086
Debt Service:					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Bond Issue Costs	-	-	-	-	-
General Expenditures	1,003,722	200,470	17,030	301,814	253,192
<b>Total</b>	<b>\$ 1,003,722</b>	<b>\$ 2,944,880</b>	<b>\$ 172,217</b>	<b>\$ 291,407</b>	<b>\$ 1,943,821</b>

SCHEDULE 17

Other State Funds	Fees, charges, and commissions for services	Fines and Forfeitures	Interest	Contributions	Other Revenue	Total
\$ -	\$ 437,684	\$ 30,071	\$ -	\$ -	\$ -	\$ 8,860,908
-	-	-	-	-	-	386,795
-	469,506	-	-	-	-	469,506
-	129,973	-	115,913	87,500	175,904	509,290
3,632	-	-	-	-	50,000	437,673
<u>\$ 3,632</u>	<u>\$ 1,037,163</u>	<u>\$ 30,071</u>	<u>\$ 115,913</u>	<u>\$ 87,500</u>	<u>\$ 225,904</u>	<u>\$ 10,664,172</u>

Public Safety	Health and Welfare	Culture-Recreation	Economic Development	Capital Outlay	Debt Service	Total
\$ -	\$ -	\$ -	\$ -	\$ 26,097	\$ -	\$ 946,223
1,030,715	-	-	-	39,145	-	1,069,860
-	-	-	-	-	-	-
-	-	-	-	61,737	-	506,909
-	-	-	-	32,315	-	292,560
-	-	-	-	-	-	1,297,431
-	-	-	-	-	-	189,909
-	-	-	-	-	-	1,161,798
-	-	-	-	-	-	95,272
-	-	-	-	-	-	155,187
-	-	-	-	25,574	-	15,167
74,527	-	-	-	-	-	74,527
961,468	-	-	-	-	-	961,468
-	28,237	-	-	-	-	28,237
-	-	92,389	-	-	-	92,389
-	-	-	-	-	-	65,086
-	-	-	-	-	390,000	390,000
-	-	-	-	-	117,243	117,243
-	-	-	-	-	15,355	15,355
300,000	5,000	37,013	12,000	-	-	2,130,241
<u>\$ 2,366,710</u>	<u>\$ 33,237</u>	<u>\$ 129,402</u>	<u>\$ 12,000</u>	<u>\$ 184,868</u>	<u>\$ 522,598</u>	<u>\$ 9,604,862</u>



ST. TAMMANY PARISH GOVERNMENT  
Capital Asset Activity Detail  
Component Units, Discretely Presented  
For the Year Ended December 31, 2003

	Beginning Balance	Increases	Decreases	Ending Balance
<b>Communication District No. 1</b>				
Capital assets being depreciated				
Buildings and improvements	\$ 540,000	\$ -	\$ -	\$ 540,000
Machinery and equipment	1,726,035	-	-	1,726,035
Vehicles	46,989	-	-	46,989
Furniture and equipment	35,903	33,048	-	68,951
Total capital assets being depreciated	2,348,927	33,048	-	2,381,975
Less accumulated depreciation for				
Buildings and improvements	(216,000)	(18,000)	-	(234,000)
Machinery and equipment	(924,465)	(335,330)	-	(1,259,795)
Vehicles	(21,763)	(9,398)	-	(31,161)
Furniture and equipment	(18,598)	(12,101)	-	(30,699)
Total accumulated depreciation	(1,180,826)	(374,829)	-	(1,555,655)
Total capital assets being depreciated - net	\$ 1,168,101	\$ (341,781)	\$ -	\$ 826,320
<b>St. Tammany Parish Coroner</b>				
Capital assets being depreciated				
Vehicles	\$ 63,714	\$ -	\$ -	\$ 63,714
Furniture and equipment	81,788	5,187	-	86,975
Total capital assets being depreciated	145,502	5,187	-	150,689
Less accumulated depreciation for				
Vehicles	(59,223)	(4,491)	-	(63,714)
Furniture and equipment	(35,663)	(14,782)	-	(50,445)
Total accumulated depreciation	(94,886)	(19,273)	-	(114,159)
Total capital assets being depreciated - net	\$ 50,616	\$ (14,086)	\$ -	\$ 36,530
<b>Drainage District No. 2</b>				
Capital assets being depreciated				
Buildings and improvements	\$ 10,000	\$ -	\$ -	\$ 10,000
Machinery and equipment	200,974	-	-	200,974
Total capital assets being depreciated	210,974	-	-	210,974
Less accumulated depreciation for				
Buildings and improvements	(10,000)	-	-	(10,000)
Machinery and equipment	(133,733)	(2,578)	-	(136,311)
Total accumulated depreciation	(143,733)	(2,578)	-	(146,311)
Total capital assets being depreciated - net	\$ 67,241	\$ (2,578)	\$ -	\$ 64,663
<b>Drainage District No. 4</b>				
Capital assets being depreciated				
Machinery and equipment	\$ 313,964	\$ -	\$ -	\$ 313,964
Furniture and equipment	17,915	-	-	17,915
Infrastructure	110,000	-	-	110,000
Total capital assets being depreciated	441,879	-	-	441,879
Less accumulated depreciation for				
Machinery and equipment	(294,013)	(16,569)	-	(310,582)
Furniture and equipment	(14,167)	(2,868)	-	(17,035)
Infrastructure	(110,000)	-	-	(110,000)
Total accumulated depreciation	(418,180)	(19,437)	-	(437,617)
Total capital assets being depreciated - net	\$ 23,699	\$ (19,437)	\$ -	\$ 4,262

SCHEDULE 18  
continued

	Beginning Balance	Increases	Decreases	Ending Balance
<b>Gravity Drainage District No. 5</b>				
Capital assets not being depreciated:				
Land	\$ 341,756	\$ 32,651	\$ -	\$ 374,407
<b>Fire Protection District No. 1</b>				
Capital assets not being depreciated:				
Land	\$ 415,142	\$ -	\$ -	\$ 415,142
Capital assets being depreciated				
Buildings and improvements	2,139,648	-	-	2,139,648
Machinery and equipment	4,446,449	323,609	(78,025)	4,692,033
Total capital assets being depreciated	6,586,097	323,609	(78,025)	6,831,681
Less accumulated depreciation for				
Buildings and improvements	(624,203)	(116,289)	-	(740,492)
Machinery and equipment	(1,297,171)	(255,009)	78,025	(1,474,155)
Total accumulated depreciation	(1,921,374)	(371,298)	78,025	(2,214,647)
Total capital assets being depreciated - net	4,664,723	(47,689)	-	4,617,034
Total capital assets - net	\$ 5,079,865	\$ (47,689)	\$ -	\$ 5,032,176
<b>Fire Protection District No. 2</b>				
Capital assets not being depreciated:				
Land	\$ 566,400	\$ -	\$ -	\$ 566,400
Capital assets being depreciated				
Buildings and improvements	472,787	-	-	472,787
Vehicles	296,531	119,500	-	416,031
Furniture and equipment	101,570	3,886	-	105,456
Total capital assets being depreciated	870,888	123,386	-	994,274
Less accumulated depreciation for				
Buildings and improvements	(83,737)	(13,136)	-	(96,873)
Vehicles	(122,968)	(29,653)	-	(152,621)
Furniture and equipment	(60,949)	(6,922)	-	(67,871)
Total accumulated depreciation	(267,654)	(49,711)	-	(317,365)
Total capital assets being depreciated - net	603,234	73,675	-	676,909
Total capital assets - net	\$ 1,169,634	\$ 73,675	\$ -	\$ 1,243,309
<b>Fire Protection District No. 3</b>				
Capital assets not being depreciated:				
Land	\$ 202,350	\$ -	\$ -	\$ 202,350
Construction in progress	-	36,436	-	36,436
Total capital assets not being depreciated	202,350	36,436	-	238,786
Capital assets being depreciated				
Buildings and improvements	196,700	6,161	-	202,861
Machinery and equipment	239,288	62,486	-	301,774
Vehicles	467,054	35,228	-	502,282
Furniture and equipment	5,500	-	-	5,500
Total capital assets being depreciated	908,542	103,875	-	1,012,417
Less accumulated depreciation for				
Buildings and improvements	(139,350)	(2,073)	-	(141,423)
Machinery and equipment	(181,435)	(14,722)	-	(196,157)
Vehicles	(180,992)	(32,617)	-	(213,609)
Furniture and equipment	(2,640)	(1,100)	-	(3,740)
Total accumulated depreciation	(504,417)	(50,512)	-	(554,929)
Total capital assets being depreciated - net	404,125	53,363	-	457,488
Total capital assets - net	\$ 606,475	\$ 89,799	\$ -	\$ 696,274

SCHEDULE 18  
continued

	Beginning Balance	Increases	Decreases	Ending Balance
<b>Fire Protection District No. 4</b>				
Capital assets not being depreciated:				
Land	\$ 72,950	\$ -	\$ -	\$ 72,950
Capital assets being depreciated				
Buildings and improvements	1,956,052	96,688	-	2,052,740
Machinery and equipment	823,208	240,935	-	1,064,143
Vehicles	1,685,731	-	(121,443)	1,564,288
Furniture and equipment	148,767	1,558	-	150,325
Total capital assets being depreciated	4,613,758	339,181	(121,443)	4,831,496
Less accumulated depreciation for				
Buildings and improvements	(457,084)	(48,669)	-	(505,753)
Machinery and equipment	(517,583)	(78,634)	-	(596,217)
Vehicles	(940,133)	(113,933)	121,443	(932,623)
Furniture and equipment	(117,674)	(10,257)	-	(127,931)
Total accumulated depreciation	(2,032,474)	(251,493)	121,443	(2,162,524)
Total capital assets being depreciated - net	2,581,284	87,688	-	2,668,972
Total capital assets - net	<u>\$ 2,654,234</u>	<u>\$ 87,688</u>	<u>\$ -</u>	<u>\$ 2,741,922</u>
<b>Fire Protection District No. 5</b>				
Capital assets not being depreciated:				
Land	\$ 40,577	\$ -	\$ -	\$ 40,577
Capital assets being depreciated				
Buildings and improvements	648,033	-	-	648,033
Machinery and equipment	707,638	183,000	-	890,638
Vehicles	-	10,682	-	10,682
Furniture and equipment	9,744	20,767	-	30,511
Total capital assets being depreciated	1,365,415	214,449	-	1,579,864
Less accumulated depreciation for				
Buildings and improvements	(74,094)	(16,201)	-	(90,295)
Machinery and equipment	(324,285)	(53,339)	-	(377,624)
Vehicles	-	(692)	-	(692)
Furniture and equipment	(2,761)	(1,949)	-	(4,710)
Total accumulated depreciation	(401,140)	(72,181)	-	(473,321)
Total capital assets being depreciated - net	964,275	142,268	-	1,106,543
Total capital assets - net	<u>\$ 1,004,852</u>	<u>\$ 142,268</u>	<u>\$ -</u>	<u>\$ 1,147,120</u>
<b>Fire Protection District No. 6</b>				
Capital assets not being depreciated:				
Land	\$ 44,177	\$ -	\$ -	\$ 44,177
Capital assets being depreciated				
Buildings and improvements	330,136	-	-	330,136
Vehicles	138,951	360,044	-	498,995
Furniture and equipment	292,998	-	(127,041)	165,957
Total capital assets being depreciated	762,085	360,044	(127,041)	995,088
Less accumulated depreciation for				
Buildings and improvements	(24,788)	(3,563)	-	(28,351)
Vehicles	(106,081)	(7,676)	-	(113,757)
Furniture and equipment	(170,701)	(14,610)	127,041	(58,270)
Total accumulated depreciation	(301,570)	(25,849)	127,041	(200,378)
Total capital assets being depreciated - net	460,515	334,195	-	794,710
Total capital assets - net	<u>\$ 504,692</u>	<u>\$ 334,195</u>	<u>\$ -</u>	<u>\$ 838,887</u>

SCHEDULE 18  
continued

	Beginning Balance	Increases	Decreases	Ending Balance
<b>Fire Protection District No. 7</b>				
Capital assets not being depreciated:				
Land	\$ 28,400	\$ -	\$ -	\$ 28,400
Capital assets being depreciated				
Buildings and improvements	231,980	12,503	-	244,483
Machinery and equipment	171,617	45,086	-	216,703
Vehicles	530,098	377,913	-	908,011
Total capital assets being depreciated	933,695	435,502	-	1,369,197
Less accumulated depreciation for				
Buildings and improvements	(121,518)	(6,112)	-	(127,630)
Machinery and equipment	(65,810)	(14,839)	-	(80,649)
Vehicles	(246,361)	(39,572)	-	(285,933)
Total accumulated depreciation	(433,689)	(60,523)	-	(494,212)
Total capital assets being depreciated - net	500,006	374,979	-	874,985
Total capital assets - net	\$ 528,406	\$ 374,979	\$ -	\$ 903,385
<b>Fire Protection District No. 8</b>				
Capital assets not being depreciated:				
Land	\$ 2,608	\$ 50,000	\$ -	\$ 52,608
Construction in progress	-	4,050	-	4,050
Total capital assets not being depreciated	2,608	54,050	-	56,658
Capital assets being depreciated				
Buildings and improvements	236,154	-	-	236,154
Machinery and equipment	64,700	9,809	-	74,509
Vehicles	201,340	310,792	(15,000)	497,132
Total capital assets being depreciated	502,194	320,601	(15,000)	807,795
Less accumulated depreciation for				
Buildings and improvements	(77,695)	(5,904)	-	(83,599)
Machinery and equipment	(33,920)	(11,428)	-	(45,348)
Vehicles	(144,217)	(26,123)	15,000	(155,340)
Total accumulated depreciation	(255,832)	(43,455)	15,000	(284,287)
Total capital assets being depreciated - net	246,362	277,146	-	523,508
Total capital assets - net	\$ 248,970	\$ 331,196	\$ -	\$ 580,166
<b>Fire Protection District No. 9</b>				
Capital assets not being depreciated:				
Land	\$ 5,500	\$ 21,733	\$ -	\$ 27,233
Capital assets being depreciated				
Buildings and improvements	103,144	-	-	103,144
Machinery and equipment	491,526	115,145	-	606,671
Total capital assets being depreciated	594,670	115,145	-	709,815
Less accumulated depreciation for				
Buildings and improvements	(38,585)	(2,579)	-	(41,164)
Machinery and equipment	(334,062)	(25,067)	-	(359,129)
Total accumulated depreciation	(372,647)	(27,646)	-	(400,293)
Total capital assets being depreciated - net	222,023	87,499	-	309,522
Total capital assets - net	\$ 227,523	\$ 109,232	\$ -	\$ 336,755



SCHEDULE 18  
continued

	Beginning Balance	Increases	Decreases	Ending Balance
<b>Fire Protection District No. 10</b>				
Capital assets not being depreciated:				
Land	\$ 4,000	\$ -	\$ -	\$ 4,000
Capital assets being depreciated				
Buildings and improvements	49,898	-	-	49,898
Machinery and equipment	165,391	-	-	165,391
Total capital assets being depreciated	215,289	-	-	215,289
Less accumulated depreciation for				
Buildings and improvements	(20,588)	(1,247)	-	(21,835)
Machinery and equipment	(157,988)	(1,644)	-	(159,632)
Total accumulated depreciation	(178,576)	(2,891)	-	(181,467)
Total capital assets being depreciated - net	36,713	(2,891)	-	33,822
Total capital assets - net	\$ 40,713	\$ (2,891)	\$ -	\$ 37,822
<b>Fire Protection District No. 11</b>				
Capital assets not being depreciated:				
Land	\$ 44,500	\$ 25,287	\$ -	\$ 69,787
Construction in progress	-	7,209	-	7,209
Total capital assets not being depreciated	44,500	32,496	-	76,996
Capital assets being depreciated				
Buildings and improvements	255,142	856	-	255,998
Machinery and equipment	537,950	211,089	-	749,039
Total capital assets being depreciated	793,092	211,945	-	1,005,037
Less accumulated depreciation for				
Buildings and improvements	(42,572)	(6,400)	-	(48,972)
Machinery and equipment	(238,001)	(46,699)	-	(284,700)
Total accumulated depreciation	(280,573)	(53,099)	-	(333,672)
Total capital assets being depreciated - net	512,519	158,846	-	671,365
Total capital assets - net	\$ 557,019	\$ 191,342	\$ -	\$ 748,361
<b>Fire Protection District No. 12</b>				
Capital assets not being depreciated:				
Land	\$ 166,990	\$ -	\$ -	\$ 166,990
Capital assets being depreciated				
Buildings and improvements	752,044	21,918	-	773,962
Machinery and equipment	172,534	150,361	-	322,895
Vehicles	966,015	-	-	966,015
Total capital assets being depreciated	1,890,593	172,279	-	2,062,872
Less accumulated depreciation for				
Buildings and improvements	(190,666)	(14,358)	-	(205,024)
Machinery and equipment	(85,441)	(25,882)	-	(111,323)
Vehicles	(287,913)	(65,961)	-	(353,874)
Total accumulated depreciation	(564,020)	(106,201)	-	(670,221)
Total capital assets being depreciated - net	1,326,573	66,078	-	1,392,651
Total capital assets - net	\$ 1,493,563	\$ 66,078	\$ -	\$ 1,559,641

SCHEDULE 18  
continued

	Beginning Balance	Increases	Decreases	Ending Balance
<b>Fire Protection District No. 13</b>				
Capital assets not being depreciated:				
Land	\$ 10,000	\$ -	\$ -	\$ 10,000
Capital assets being depreciated				
Buildings and improvements	370,555	-	-	370,555
Machinery and equipment	138,887	112,861	-	251,748
Vehicles	248,250	-	-	248,250
Total capital assets being depreciated	757,692	112,861	-	870,553
Less accumulated depreciation for				
Buildings and improvements	(46,428)	(7,414)	-	(53,842)
Machinery and equipment	(67,202)	(23,807)	-	(91,009)
Vehicles	(186,150)	(5,062)	-	(191,212)
Total accumulated depreciation	(299,780)	(36,283)	-	(336,063)
Total capital assets being depreciated - net	457,912	76,578	-	534,490
Total capital assets - net	\$ 467,912	\$ 76,578	\$ -	\$ 544,490
<b>St. Tammany Parish Library</b>				
Capital assets not being depreciated:				
Land	\$ 200,000	\$ -	\$ -	\$ 200,000
Capital assets being depreciated				
Buildings and improvements	323,112	4,950	-	328,062
Vehicles	98,865	-	-	98,865
Furniture and equipment	764,472	63,535	-	828,007
Books	8,096,380	532,316	(354,990)	8,273,706
Total capital assets being depreciated	1,186,449	68,485	-	1,254,934
Less accumulated depreciation for				
Buildings and improvements	(88,301)	(16,218)	-	(104,519)
Vehicles	(71,300)	(11,775)	-	(83,075)
Furniture and equipment	(559,571)	(93,951)	-	(653,522)
Books	(7,176,489)	(479,810)	354,990	(7,301,309)
Total accumulated depreciation	(719,172)	(121,944)	-	(841,116)
Total capital assets being depreciated - net	467,277	(53,459)	-	413,818
Total capital assets - net	\$ 667,277	\$ (53,459)	\$ -	\$ 613,818
<b>Mosquito Abatement District No. 2</b>				
Capital assets being depreciated				
Buildings and improvements	\$ 413,077	\$ -	\$ -	\$ 413,077
Machinery and equipment	268,031	8,961	(11,314)	265,678
Aircraft and related equipment	776,130	11,152	-	787,282
Vehicles	606,283	45,500	-	651,783
Furniture and equipment	23,460	-	-	23,460
Total capital assets being depreciated	2,086,981	65,613	(11,314)	2,141,280
Less accumulated depreciation for				
Buildings and improvements	(191,693)	(10,327)	-	(202,020)
Machinery and equipment	(214,702)	(19,799)	11,314	(223,187)
Aircraft and related equipment	(264,789)	(48,460)	-	(313,249)
Vehicles	(365,740)	(60,689)	-	(426,429)
Furniture and equipment	(19,250)	(1,244)	-	(20,494)
Total accumulated depreciation	(1,056,174)	(140,519)	11,314	(1,185,379)
Total capital assets being depreciated - net	\$ 1,030,807	\$ (74,906)	\$ -	\$ 955,901

**SCHEDULE 18**  
continued

	Beginning Balance	Increases	Decreases	Ending Balance
<b>Recreation District No. 1</b>				
Capital assets not being depreciated:				
Construction in progress	\$ 1,207,656	\$ -	\$ (1,207,656)	\$ -
Capital assets being depreciated				
Buildings and improvements	12,873,530	1,375,000	(2,115)	14,246,415
Machinery and equipment	638,915	-	(88,007)	550,908
Vehicles	59,353	25,000	(22,744)	61,609
Infrastructure	1,369,981	-	-	1,369,981
Total capital assets being depreciated	14,941,779	1,400,000	(112,866)	16,228,913
Less accumulated depreciation for				
Buildings and improvements	(5,062,808)	(395,609)	2,115	(5,456,302)
Machinery and equipment	(203,074)	(40,413)	88,007	(155,480)
Vehicles	(34,294)	(3,852)	22,744	(15,402)
Infrastructure	(486,050)	(40,961)	-	(527,011)
Total accumulated depreciation	(5,786,226)	(480,835)	112,866	(6,154,195)
Total capital assets being depreciated - net	9,155,553	919,165	-	10,074,718
Total capital assets - net	<u>\$ 10,363,209</u>	<u>\$ 919,165</u>	<u>\$ (1,207,656)</u>	<u>\$ 10,074,718</u>
<b>Recreation District No. 2</b>				
Capital assets not being depreciated:				
Land	\$ 100,034	\$ -	\$ -	\$ 100,034
Capital assets being depreciated				
Buildings and improvements	503,472	1,012	-	504,484
Machinery and equipment	70,838	-	-	70,838
Total capital assets being depreciated	574,310	1,012	-	575,322
Less accumulated depreciation for				
Buildings and improvements	(17,526)	(18,030)	-	(35,556)
Machinery and equipment	(22,912)	(8,002)	-	(30,914)
Total accumulated depreciation	(40,438)	(26,032)	-	(66,470)
Total capital assets being depreciated - net	533,872	(25,020)	-	508,852
Total capital assets - net	<u>\$ 633,906</u>	<u>\$ (25,020)</u>	<u>\$ -</u>	<u>\$ 608,886</u>
<b>Recreation District No. 4</b>				
Capital assets being depreciated				
Buildings and improvements	\$ 202,036	\$ 27,899	\$ -	\$ 229,935
Less accumulated depreciation for				
Buildings and improvements	(68,321)	(9,696)	-	(78,017)
Total capital assets being depreciated - net	<u>\$ 133,715</u>	<u>\$ 18,203</u>	<u>\$ -</u>	<u>\$ 151,918</u>
<b>Recreation District No. 12</b>				
Capital assets being depreciated				
Buildings and improvements	\$ 993,469	\$ 79,610	\$ -	\$ 1,073,079
Machinery and equipment	25,170	-	-	25,170
Total capital assets being depreciated	1,018,639	79,610	-	1,098,249
Less accumulated depreciation for				
Buildings and improvements	(89,668)	(32,892)	-	(122,560)
Machinery and equipment	(9,083)	(4,499)	-	(13,582)
Total accumulated depreciation	(98,751)	(37,391)	-	(136,142)
Total capital assets being depreciated - net	<u>\$ 919,888</u>	<u>\$ 42,219</u>	<u>\$ -</u>	<u>\$ 962,107</u>

SCHEDULE 18  
continued

	Beginning Balance	Increases	Decreases	Ending Balance
<b>Recreation District No. 14</b>				
Capital assets not being depreciated				
Land	\$ 275,119	\$ -	\$ -	\$ 275,119
Construction in progress	2,074,006	537,304	(2,611,310)	-
Total capital assets not being depreciated	<u>2,349,125</u>	<u>537,304</u>	<u>(2,611,310)</u>	<u>275,119</u>
Capital assets being depreciated				
Buildings and improvements	-	2,611,310	-	2,611,310
Machinery and equipment	11,964	18,324	-	30,288
Total capital assets being depreciated	<u>11,964</u>	<u>2,629,634</u>	<u>-</u>	<u>2,641,598</u>
Less accumulated depreciation for				
Buildings and improvements	-	(76,163)	-	(76,163)
Machinery and equipment	(997)	(3,310)	-	(4,307)
Total accumulated depreciation	<u>(997)</u>	<u>(79,473)</u>	<u>-</u>	<u>(80,470)</u>
Total capital assets being depreciated - net	10,967	2,550,161	-	2,561,128
Total capital assets - net	<u>\$ 2,360,092</u>	<u>\$ 3,087,465</u>	<u>\$ (2,611,310)</u>	<u>\$ 2,836,247</u>
<b>Sewerage District No. 1</b>				
Capital assets not being depreciated				
Land	\$ 780	\$ -	\$ -	\$ 780
Capital assets being depreciated				
Sewer/Water plant, equipment & improvements	680,137	-	-	680,137
Less accumulated depreciation for				
Sewer/Water plant, equipment & improvements	(418,253)	(9,866)	-	(428,119)
Total capital assets being depreciated - net	261,884	(9,866)	-	252,018
Total capital assets - net	<u>\$ 262,664</u>	<u>\$ (9,866)</u>	<u>\$ -</u>	<u>\$ 252,798</u>
<b>Sewerage District No. 2</b>				
Capital assets not being depreciated				
Land	\$ 3,336	\$ -	\$ -	\$ 3,336
Capital assets being depreciated				
Sewer/Water plant, equipment & improvements	185,207	-	-	185,207
Less accumulated depreciation for				
Sewer/Water plant, equipment & improvements	(148,918)	(2,340)	-	(151,258)
Total capital assets being depreciated - net	36,289	(2,340)	-	33,949
Total capital assets - net	<u>\$ 39,625</u>	<u>\$ (2,340)</u>	<u>\$ -</u>	<u>\$ 37,285</u>
<b>Sewerage District No. 4</b>				
Capital assets not being depreciated				
Land	\$ 5,000	\$ -	\$ -	\$ 5,000
Capital assets being depreciated				
Sewer/Water plant, equipment & improvements	959,419	-	-	959,419
Less accumulated depreciation for				
Sewer/Water plant, equipment & improvements	(476,234)	(86,554)	-	(562,788)
Total capital assets being depreciated - net	483,185	(86,554)	-	396,631
Total capital assets - net	<u>\$ 488,185</u>	<u>\$ (86,554)</u>	<u>\$ -</u>	<u>\$ 401,631</u>

SCHEDULE 18  
continued

	Beginning Balance	Increases	Decreases	Ending Balance
<b>Sewerage District No. 6</b>				
Capital assets not being depreciated				
Land	\$ 70,288	\$ -	\$ -	\$ 70,288
Capital assets being depreciated				
Sewer/Water plant, equipment & improvements	1,811,549	-	-	1,811,549
Machinery and equipment	43,465	-	-	43,465
Total capital assets being depreciated	1,855,014	-	-	1,855,014
Less accumulated depreciation for				
Sewer/Water plant, equipment & improvements	(830,803)	(43,539)	-	(874,342)
Machinery and equipment	(28,310)	(2,508)	-	(30,818)
Total accumulated depreciation	(859,113)	(46,047)	-	(905,160)
Total capital assets being depreciated - net	995,901	(46,047)	-	949,854
Total capital assets - net	\$ 1,066,189	\$ (46,047)	\$ -	\$ 1,020,142
<b>Sewerage District No. 7</b>				
Capital assets not being depreciated				
Land	\$ 10,000	\$ -	\$ -	\$ 10,000
Capital assets being depreciated				
Buildings and improvements	86,035	-	-	86,035
Sewer/Water plant, equipment & improvements	4,086,459	8,474	-	4,094,933
Furniture and equipment	19,094	4,191	-	23,285
Total capital assets being depreciated	4,191,588	12,665	-	4,204,253
Less accumulated depreciation for				
Buildings and improvements	(43,599)	(2,811)	-	(46,410)
Sewer/Water plant, equipment & improvements	(2,042,774)	(137,206)	-	(2,179,980)
Furniture and equipment	(15,323)	(1,461)	-	(16,784)
Total accumulated depreciation	(2,058,097)	(138,667)	-	(2,196,764)
Total capital assets being depreciated - net	2,133,491	(126,002)	-	2,007,489
Total capital assets - net	\$ 2,143,491	\$ (126,002)	\$ -	\$ 2,017,489
<b>Water District No. 2</b>				
Capital assets not being depreciated:				
Land	\$ 10,561	\$ -	\$ -	\$ 10,561
Capital assets being depreciated				
Buildings and improvements	20,060	-	-	20,060
Sewer/Water plant, equipment & improvements	1,591,658	30,294	-	1,621,952
Vehicles	45,305	-	-	45,305
Furniture and equipment	21,683	624	-	22,307
Total capital assets being depreciated	1,678,706	30,918	-	1,709,624
Less accumulated depreciation for				
Buildings and improvements	(20,060)	-	-	(20,060)
Sewer/Water plant, equipment & improvements	(684,637)	(36,060)	-	(720,697)
Vehicles	(44,180)	(1,125)	-	(45,305)
Furniture and equipment	(14,976)	(1,877)	-	(16,853)
Total accumulated depreciation	(763,853)	(39,062)	-	(802,915)
Total capital assets being depreciated - net	914,853	(8,144)	-	906,709
Total capital assets - net	\$ 925,414	\$ (8,144)	\$ -	\$ 917,270

SCHEDULE 18  
continued

	Beginning Balance	Increases	Decreases	Ending Balance
<b>Water District No. 3</b>				
Capital assets not being depreciated				
Construction in progress	\$ -	\$ 54,510	\$ -	\$ 54,510
Capital assets being depreciated				
Buildings and improvements	2,156	-	-	2,156
Sewer/Water plant, equipment & improvements	677,180	-	-	677,180
Machinery and equipment	46,304	-	-	46,304
Total capital assets being depreciated	725,640	-	-	725,640
Less accumulated depreciation for				
Buildings and improvements	(746)	(131)	-	(877)
Sewer/Water plant, equipment & improvements	(286,057)	(20,094)	-	(306,151)
Machinery and equipment	(26,388)	(3,080)	-	(29,468)
Total accumulated depreciation	(313,191)	(23,305)	-	(336,496)
Total capital assets being depreciated - net	412,449	(23,305)	-	389,144
Total capital assets - net	\$ 412,449	\$ 31,205	\$ -	\$ 443,654
<b>Total all component units</b>				
Capital assets not being depreciated:				
Land	\$ 2,620,468	\$ 129,671	\$ -	\$ 2,750,139
Construction in progress	3,281,662	639,509	(3,818,966)	102,205
Total capital assets not being depreciated	5,902,130	769,180	(3,818,966)	2,852,344
Capital assets being depreciated				
Buildings and improvements	23,709,220	4,237,907	(2,115)	27,945,012
Sewer/Water plant, equipment & improvements	9,991,609	38,768	-	10,030,377
Machinery and equipment	11,304,848	1,481,666	(177,346)	12,609,168
Aircraft and related equipment	776,130	11,152	-	787,282
Vehicles	5,454,479	1,284,659	(159,187)	6,579,951
Furniture and equipment	1,522,894	132,796	(127,041)	1,528,649
Infrastructure	1,479,981	-	-	1,479,981
Books	8,096,380	532,316	(354,990)	8,273,706
Total capital assets being depreciated	62,335,541	7,719,264	(820,679)	69,234,126
Less accumulated depreciation for				
Buildings and improvements	(7,750,030)	(823,822)	2,115	(8,571,737)
Sewer/Water plant, equipment & improvements	(4,887,676)	(335,659)	-	(5,223,335)
Machinery and equipment	(5,160,575)	(987,158)	177,346	(5,970,387)
Aircraft and related equipment	(264,789)	(48,460)	-	(313,249)
Vehicles	(2,811,315)	(412,619)	159,187	(3,064,747)
Furniture and equipment	(1,032,273)	(163,122)	127,041	(1,068,354)
Infrastructure	(596,050)	(40,961)	-	(637,011)
Books	(7,176,489)	(479,810)	354,990	(7,301,309)
	(29,679,197)	(3,291,611)	820,679	(32,150,129)
Total capital assets being depreciated - net	32,656,344	4,427,653	-	37,083,997
Total capital assets - net	\$ 38,558,474	\$ 5,196,833	\$ (3,818,966)	\$ 39,936,341

ST. TAMMANY PARISH, LOUISIANA  
 Details of Long-term Debt Transactions  
 Component Units, Discretely Presented  
 For the Year Ended December 31, 2003

Component Unit	General Obligation	Certificates of		Lease- Purchase Capital lease	Total	Revenue Bonds
		Indebtedness	Compensated Absences			
<b>December 31, 2002</b>						
Communications District No. 1	\$ -	\$ 2,225,000	\$ -	\$ -	\$ 2,225,000	\$ -
St. Tammany Parish Coroner	-	-	38,663	3,194	41,857	-
Stp Mosquito Abatement District No. 2	-	-	-	-	-	-
Gravily Drainage District No. 5	-	2,565,000	-	-	2,565,000	-
Fire Protection District No. 1	-	-	-	-	-	-
Fire Protection District No. 2	-	-	20,289	103,771	124,060	-
Fire Protection District No. 3	-	80,000	-	-	80,000	-
Fire Protection District No. 4	-	-	245,657	-	245,657	-
Fire Protection District No. 5	-	244,000	-	-	244,000	-
Fire Protection District No. 6	-	-	-	-	-	-
Fire Protection District No. 7	30,000	-	-	161,016	191,016	-
Fire Protection District No. 8	-	26,514	-	7,290	33,804	-
Fire Protection District No. 9	-	56,000	-	-	56,000	-
Fire Protection District No. 10	-	20,000	-	-	20,000	-
Fire Protection District No. 11	200,000	-	-	200,000	400,000	-
Fire Protection District No. 12	-	812,000	56,078	-	868,078	-
Fire Protection District No. 13	-	122,000	-	-	122,000	-
St. Tammany Parish Library	-	-	108,895	-	108,895	-
Recreation District No. 1	9,260,000	1,390,000	25,396	-	10,675,396	-
Recreation District No. 2	540,000	-	-	-	540,000	-
Recreation District No. 12	-	810,000	-	-	810,000	-
Recreation District No. 14	1,685,000	300,000	-	-	1,985,000	-
Sewerage District No. 4	660,000	-	-	-	660,000	-
Sewerage District No. 6	78,051	-	-	-	78,051	536,305
Water District No. 2	298,000	-	6,523	-	304,523	478,000
	12,751,051	8,650,514	501,301	475,271	22,378,137	1,014,305
<b>Additions</b>						
Communications District No. 1	-	-	-	-	-	-
St. Tammany Parish Coroner	-	-	10,180	-	10,180	-
Stp Mosquito Abatement District No. 2	-	-	20,596	-	20,596	-
Gravily Drainage District No. 5	-	-	-	-	-	-
Fire Protection District No. 1	-	-	-	570,288	570,288	-
Fire Protection District No. 2	-	122,000	-	-	122,000	-
Fire Protection District No. 3	-	600,000	-	-	600,000	-
Fire Protection District No. 4	-	-	27,607	-	27,607	-
Fire Protection District No. 5	-	-	-	119,596	119,596	-
Fire Protection District No. 6	-	-	-	269,350	269,350	-
Fire Protection District No. 7	600,000	-	-	-	600,000	-
Fire Protection District No. 8	-	537,000	-	-	537,000	-
Fire Protection District No. 9	-	-	-	-	-	-
Fire Protection District No. 10	-	-	-	-	-	-
Fire Protection District No. 11	-	-	-	-	-	-
Fire Protection District No. 12	-	24,000	56,242	6,053	86,295	-
Fire Protection District No. 13	-	-	-	-	-	-
St. Tammany Parish Library	-	-	11,091	-	11,091	-
Recreation District No. 1	7,870,000	-	-	-	7,870,000	-
Recreation District No. 2	-	-	-	-	-	-
Recreation District No. 12	-	-	-	-	-	-
Recreation District No. 14	-	-	-	-	-	-
Sewerage District No. 4	-	-	-	-	-	-
Sewerage District No. 6	-	-	-	-	-	-
Water District No. 2	-	-	-	-	-	-
	8,470,000	1,283,000	125,716	965,287	10,844,003	-
<b>Deductions</b>						
Communications District No. 1	-	(290,000)	-	-	(290,000)	-
St. Tammany Parish Coroner	-	-	-	(1,976)	(1,976)	-
Stp Mosquito Abatement District No. 2	-	-	-	-	-	-
Gravily Drainage District No. 5	-	(100,000)	-	-	(100,000)	-
Fire Protection District No. 1	-	-	-	(104,892)	(104,892)	-
Fire Protection District No. 2	-	-	-	(23,795)	(23,795)	-
Fire Protection District No. 3	-	(15,000)	-	-	(15,000)	-
Fire Protection District No. 4	-	-	-	-	-	-
Fire Protection District No. 5	-	(30,000)	-	-	(30,000)	-
Fire Protection District No. 6	-	-	-	-	-	-
Fire Protection District No. 7	(15,000)	-	-	(33,148)	(48,148)	-
Fire Protection District No. 8	-	(263,514)	-	(7,290)	(270,804)	-
Fire Protection District No. 9	-	(10,000)	-	-	(10,000)	-
Fire Protection District No. 10	-	(5,000)	-	-	(5,000)	-
Fire Protection District No. 11	(10,000)	-	-	(23,876)	(33,876)	-
Fire Protection District No. 12	-	(141,000)	(47,406)	(2,520)	(190,926)	-
Fire Protection District No. 13	-	(15,000)	-	-	(15,000)	-
St. Tammany Parish Library	-	-	-	-	-	-
Recreation District No. 1	(545,000)	(1,330,000)	-	-	(1,875,000)	-
Recreation District No. 2	(20,000)	-	-	-	(20,000)	-
Recreation District No. 12	-	(35,000)	-	-	(35,000)	-
Recreation District No. 14	(65,000)	(35,000)	-	-	(100,000)	-
Sewerage District No. 4	(28,000)	-	-	-	(28,000)	-
Sewerage District No. 6	(78,051)	-	-	-	(78,051)	(24,862)
Water District No. 2	(32,000)	-	(1,037)	-	(33,037)	(27,000)
	(793,051)	(2,269,514)	(48,443)	(197,497)	(3,308,505)	(51,862)
<b>December 31, 2003</b>						
Communications District No. 1	-	1,935,000	-	-	1,935,000	-
St. Tammany Parish Coroner	-	-	48,843	1,210	50,061	-
Stp Mosquito Abatement District No. 2	-	-	20,596	-	20,596	-
Gravily Drainage District No. 5	-	2,465,000	-	-	2,465,000	-
Fire Protection District No. 1	-	-	-	465,396	465,396	-
Fire Protection District No. 2	-	122,000	20,289	79,976	222,265	-
Fire Protection District No. 3	-	665,000	-	-	665,000	-
Fire Protection District No. 4	-	-	273,264	-	273,264	-
Fire Protection District No. 5	-	214,000	-	119,596	333,596	-
Fire Protection District No. 6	-	-	-	289,350	289,350	-
Fire Protection District No. 7	615,000	-	-	127,868	742,868	-
Fire Protection District No. 8	-	300,000	-	-	300,000	-
Fire Protection District No. 9	-	46,000	-	-	46,000	-
Fire Protection District No. 10	-	15,000	-	-	15,000	-
Fire Protection District No. 11	190,000	-	-	176,124	366,124	-
Fire Protection District No. 12	-	895,000	64,814	3,533	763,447	-
Fire Protection District No. 13	-	107,000	-	-	107,000	-
St. Tammany Parish Library	-	-	119,786	-	119,786	-
Recreation District No. 1	16,585,000	60,000	25,396	-	16,670,396	-
Recreation District No. 2	520,000	-	-	-	520,000	-
Recreation District No. 12	-	775,000	-	-	775,000	-
Recreation District No. 14	1,620,000	268,000	-	-	1,888,000	-
Sewerage District No. 4	632,000	-	-	-	632,000	-
Sewerage District No. 6	-	-	-	-	-	511,443
Water District No. 2	268,000	-	5,486	-	271,486	451,000
	\$ 20,428,000	\$ 7,664,000	\$ 578,574	\$ 1,243,061	\$ 29,913,635	\$ 962,443

**ST. TAMMANY PARISH, LOUISIANA**  
**Debt Service Requirements to Maturity**  
**Component Units, Discretely Presented**  
**December 31, 2003**

**SCHEDULE 20**  
**continued**

	<u>Year Ending</u> <u>December 31</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
<b>General Obligation Bonds</b>				
Fire Protection District No. 7	2004	30,000	20,027	50,027
	2005	30,000	19,255	49,255
	2006	30,000	19,225	49,225
	2007	35,000	19,035	54,035
	2008	35,000	18,598	53,598
	2009-2013	200,000	63,401	263,401
	2014-2018	255,000	42,267	297,267
Fire Protection District No. 11	2004	10,000	10,800	20,800
	2005	10,000	10,263	20,263
	2006	15,000	9,570	24,570
	2007	15,000	8,722	23,722
	2008	15,000	8,124	23,124
	2009-2013	85,000	24,733	109,733
	2014-2015	40,000	2,970	42,970
Recreation District No. 1	2004	820,000	724,728	1,544,728
	2005	855,000	683,538	1,538,538
	2006	905,000	637,149	1,542,149
	2007	965,000	587,291	1,552,291
	2008	1,000,000	538,473	1,538,473
	2009-2013	4,800,000	2,068,087	6,868,087
	2014-2018	4,525,000	901,617	5,426,617
	2019-2023	2,715,000	269,975	2,984,975
Recreation District No. 2	2004	25,000	24,353	49,353
	2005	25,000	23,353	48,353
	2006	25,000	22,328	47,328
	2007	30,000	21,278	51,278
	2008	30,000	19,852	49,852
	2009-2013	165,000	76,459	241,459
	2014-2018	220,000	33,878	253,878
Recreation District No. 14	2004	65,000	85,700	150,700
	2005	70,000	82,100	152,100
	2006	75,000	78,200	153,200
	2007	80,000	74,000	154,000
	2008	80,000	69,700	149,700
	2009-2013	475,000	276,100	751,100
	2014-2018	630,000	127,400	757,400
	2019	145,000	3,900	148,900
Sewerage District No. 4	2004	-	10,902	10,902
	2005	29,000	21,304	50,304
	2006	30,000	20,286	50,286
	2007	31,000	19,234	50,234
	2008	33,000	18,130	51,130
	2009-2013	184,000	72,450	256,450
	2014-2018	223,000	37,415	260,415
	2019-2020	102,000	3,553	105,553



**ST. TAMMANY PARISH, LOUISIANA**  
**Debt Service Requirements to Maturity**  
**Component Units, Discretely Presented**  
**December 31, 2003**

**SCHEDULE 20**  
**continued**

	<u>Year Ending</u> <u>December 31</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
Water District No. 2	2004	31,000	10,396	41,396
	2005	35,000	9,026	44,026
	2006	34,000	7,595	41,595
	2007	38,000	6,101	44,101
	2008	37,000	4,544	41,544
	2009-2010	91,000	5,852	96,852
<b>Certificates of Indebtedness</b>				
STP Communication Dist. No.1, Series 2001	2004	305,000	62,388	367,388
	2005	320,000	51,450	371,450
	2006	335,000	39,988	374,988
	2007	350,000	28,000	378,000
	2008	145,000	19,338	164,338
	2009-2011	480,000	25,550	505,550
Gravity Drainage District No. 5	2004	105,000	130,034	235,034
	2005	110,000	124,240	234,240
	2006	115,000	118,176	233,176
	2007	120,000	111,842	231,842
	2008	125,000	105,240	230,240
	2009-2013	720,000	400,278	1,120,278
	2014-2018	950,000	200,315	1,150,315
	2019	220,000	10,905	230,905
Fire Protection District No. 2	2004	23,215	3,100	26,315
	2005	24,154	2,456	26,610
	2006	24,014	1,876	25,890
	2007	24,877	1,278	26,155
	2008	25,740	650	26,390
	Fire Protection District No. 3	2004	60,000	22,141
2005		69,000	19,560	88,560
2006		72,000	17,106	89,106
2007		74,000	14,561	88,561
2008		59,000	12,329	71,329
2009-2013		331,000	29,156	360,156
Fire Protection District No. 5	2004	32,000	9,158	41,158
	2005	33,000	8,270	41,270
	2006	34,000	7,326	41,326
	2007	36,000	5,384	41,384
	2008	38,000	3,330	41,330
	2009	41,000	1,138	42,138
Fire Protection District No. 8	2004	26,000	8,610	34,610
	2005	27,000	7,815	34,815
	2006	28,000	6,990	34,990
	2007	29,000	6,135	35,135
	2008	30,000	5,250	35,250
	2009-2013	160,000	12,300	172,300

**ST. TAMMANY PARISH, LOUISIANA**  
**Debt Service Requirements to Maturity**  
**Component Units, Discretely Presented**  
**December 31, 2003**

**SCHEDULE 20**  
**continued**

	<b>Year Ending December 31</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
Fire Protection District No. 9	2004	11,000	2,530	13,530
	2005	11,000	1,925	12,925
	2006	12,000	1,320	13,320
	2007	12,000	660	12,660
Fire Protection District No. 10	2004	5,000	600	5,600
	2005	5,000	400	5,400
	2006	5,000	200	5,200
Fire Protection District No. 12	2004	60,000	24,431	84,431
	2005	60,000	24,200	84,200
	2006	65,000	22,325	87,325
	2007	65,000	20,375	85,375
	2008	65,000	18,100	83,100
	2009-2013	380,000	45,400	425,400
Fire Protection District No. 13	2004	16,000	6,099	22,099
	2005	16,000	5,187	21,187
	2006	17,000	4,275	21,275
	2007	18,000	3,306	21,306
	2008	19,000	2,280	21,280
	2009	21,000	1,197	22,197
Recreation District No. 1	2004	-	-	-
	2005	-	-	-
	2006	60,000	-	60,000
Recreation District No. 12	2004	35,000	37,714	72,714
	2005	35,000	36,051	71,051
	2006	40,000	34,170	74,170
	2007	40,000	36,020	76,020
	2008	45,000	29,626	74,626
	2009-2013	255,000	114,638	369,638
	2014-2018	325,000	42,686	367,686
Recreation District No. 14	2004	40,000	10,600	50,600
	2005	40,000	9,000	49,000
	2006	45,000	7,400	52,400
	2007	45,000	5,600	50,600
	2008	45,000	-	45,000
	2009	50,000	2,000	52,000
<b>Revenue Bonds</b>				
Sewerage District No. 6	2004	14,271	25,572	39,843
	2005	14,984	24,859	39,843
	2006	15,734	24,110	39,844
	2007	16,520	23,323	39,843
	2008	17,346	22,497	39,843
	2009-2013	100,642	98,573	199,215
	2014-2018	128,447	70,768	199,215
	2019-2023	163,935	35,280	199,215
	2024	39,564	278	39,842

**ST. TAMMANY PARISH, LOUISIANA**  
**Debt Service Requirements to Maturity**  
**Component Units, Discretely Presented**  
**December 31, 2003**

**SCHEDULE 20**  
**continued**

	<b>Year Ending December 31</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
Water District No. 2	2004	29,000	23,924	52,924
	2005	20,000	22,549	42,549
	2006	21,000	21,629	42,629
	2007	23,000	20,642	43,642
	2008	24,000	19,530	43,530
	2009-2013	143,000	78,073	221,073
	2014-2018	191,000	34,365	225,365
<b>Total All Component Units General Obligation Bonds</b>	2004	981,000	886,906	1,867,906
	2005	1,054,000	848,839	1,902,839
	2006	1,114,000	794,353	1,908,353
	2007	1,194,000	735,661	1,929,661
	2008	1,230,000	677,421	1,907,421
	2009-2013	6,000,000	2,587,082	8,587,082
	2014-2018	5,893,000	1,145,547	7,038,547
	2019-2023	2,962,000	277,428	3,239,428
<b>Certificates of Indebtedness</b>	2004	718,215	317,405	1,035,620
	2005	750,154	290,554	1,040,708
	2006	852,014	261,152	1,113,166
	2007	813,877	233,161	1,047,038
	2008	596,740	196,143	792,883
	2009-2013	2,438,000	631,657	3,069,657
	2014-2018	1,275,000	243,001	1,518,001
	2019	220,000	10,905	230,905
<b>Revenue Bonds</b>	2004	43,271	49,496	92,767
	2005	34,984	47,408	82,392
	2006	36,734	45,739	82,473
	2007	39,520	43,965	83,485
	2008	41,346	42,027	83,373
	2009-2013	243,642	176,646	420,288
	2014-2018	319,447	105,133	424,580
	2019-2023	163,935	35,280	199,215
	2024	39,564	278	39,842

**ST. TAMMANY PARISH, LOUISIANA**  
**Detail of Current and Long-term Portions of Long-term Obligations**  
**Component Units, Discretely Presented**  
**December 31, 2003**

**SCHEDULE 21**

	Current portion	Long-term Portion	Total
<b>General Obligation</b>			
Fire Protection District No. 7	\$ 30,000	\$ 585,000	\$ 615,000
Fire Protection District No. 11	10,000	180,000	190,000
Recreation District No. 1	820,000	15,765,000	16,585,000
Recreation District No. 2	25,000	495,000	520,000
Recreation District No. 14	65,000	1,555,000	1,620,000
Sewerage District No. 4	-	632,000	632,000
Water District No. 2	31,000	235,000	266,000
	<u>981,000</u>	<u>19,447,000</u>	<u>20,428,000</u>
<b>Certificates of Indebtedness</b>			
Communications District No.1	305,000	1,630,000	1,935,000
Gravity Drainage District No. 5	105,000	2,360,000	2,465,000
Fire Protection District No. 2	23,215	98,785	122,000
Fire Protection District No. 3	60,000	605,000	665,000
Fire Protection District No. 5	32,000	182,000	214,000
Fire Protection District No. 8	26,000	274,000	300,000
Fire Protection District No. 9	11,000	35,000	46,000
Fire Protection District No. 10	5,000	10,000	15,000
Fire Protection District No. 12	60,000	635,000	695,000
Fire Protection District No. 13	16,000	91,000	107,000
Recreation District No. 1	-	60,000	60,000
Recreation District No. 12	35,000	740,000	775,000
Recreation District No. 14	40,000	225,000	265,000
	<u>718,215</u>	<u>6,945,785</u>	<u>7,664,000</u>
<b>Compensated Absences</b>			
St. Tammany Parish Coroner	10,180	38,663	48,843
Stp Mosquito Abatement District No. 2	20,596	-	20,596
Fire Protection District No. 2	20,289	-	20,289
Fire Protection District No. 4	198,464	74,800	273,264
Fire Protection District No.12	47,406	17,508	64,914
St. Tammany Parish Library	1,263	118,523	119,786
Recreation District No. 1	25,396	-	25,396
Water District No. 2	5,486	-	5,486
	<u>329,080</u>	<u>249,494</u>	<u>578,574</u>
<b>Lease-purchase</b>			
Coroner	1,218	-	1,218
Fire Protection District No. 1	109,287	356,109	465,396
Fire Protection District No. 2	25,173	54,803	79,976
Fire Protection District No. 5	22,077	97,519	119,596
Fire Protection District No. 6	17,043	252,307	269,350
Fire Protection District No. 7	34,900	92,968	127,868
Fire Protection District No. 11	25,899	150,225	176,124
Fire Protection District No. 12	3,028	505	3,533
	<u>238,625</u>	<u>1,004,436</u>	<u>1,243,061</u>
<b>Revenue Bonds</b>			
Sewerage District No. 6	14,271	497,172	511,443
Water District No. 2	29,000	422,000	451,000
	<u>43,271</u>	<u>919,172</u>	<u>962,443</u>

**ST. TAMMANY PARISH, LOUISIANA**  
**Schedule of Compensation Paid to Council Members**  
**For the Year Ended December 31, 2003**

<u>Name</u>	<u>District</u>	<u>Amount</u>
Floyd Glass	District 1	\$ 14,400
Russell Fitzmorris	District 2	14,400
James Thompson	District 3	14,400
Patricia Brister	District 4	14,400
Bruce Authement	District 5	14,400
Gary Singletary	District 6	14,400
Joseph Impastato	District 7	14,400
Chris Canulette	District 8	14,400
Barry Dean Bagert	District 9	14,400
Henry Billiot	District 10	14,400
Stephen Stefancik	District 11	14,400
Irma Cry	District 12	14,400
Joseph Thomas	District 13	14,400
Thomas Smith	District 14	14,400
		<hr/>
Total		<u>\$ 201,600</u>

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

**ST. TAMMANY PARISH, LOUISIANA**  
**Schedule of Insurance Coverage - Primary Government**  
**In Effect as of December 31, 2003**

<u>Policy Number</u>	<u>Insurer</u>	<u>Expires</u>	<u>Type of Coverage</u>
GP06301021	St. Paul Fire and Marine Insurance	January 1, 2004	Public Entity Policy Building and Personal Property General Liability Auto Liability Crime Coverage Employee Benefits Liability Public Officials Liability Employers Liability Healthcare Facility Medical Professional Liability Umbrella Policy Excess Errors and Omissions Inland Marine - Equipment
AAP N00973026	Ace Property & Casualty Ins. Co.	October 22, 2004	Airport Liability - Abita Airport
69445185	CNA / Western Surety Company	December 12, 2004	Public Official Bond for Kevin Davis
POB0816537802	F & D Co. of Maryland / Zurich	May 13, 2004	Public Official Bond for William Oiler
BAJBMC473K7004	Travelers Property Casualty	January 1, 2004	Boiler and Machinery
660-511X8052	Travelers Property Casualty	January 16, 2004	Commercial Inland Marine - Data Processing Equipment and Media Coverage
I660-701X3041	Travelers Property Casualty	February 15, 2004	Commercial Inland Marine - (GAC camera equipment)
AGC-6433-LA	Safety National	January 1, 2004	Workers' Compensation
P-630-528D7917-TIL-03	Travelers Property Casualty	January 15, 2004	Property Coverage- Justice Center and Community Wellness Center
40PH001111031	National Environmental	August 2, 2004	Pollution Coverage - Weatherization (Community Action Agency)
3009660709	Omaha Property and Casualty	January 1, 2004	Flood Insurance - 21454 Koop Dr.
3006721058	Omaha Property and Casualty	January 1, 2004	Flood Insurance - 842 Gerard St.
3005721041	Omaha Property and Casualty	January 1, 2004	Flood Insurance - 34783 Grantham College Rd.
3006721033	Omaha Property and Casualty	January 1, 2004	Flood Insurance - 21490 Koop Dr.
3006720860	Omaha Property and Casualty	January 1, 2004	Flood Insurance - 555 Robert Rd.
3006720845	Omaha Property and Casualty	January 1, 2004	Flood Insurance - 510 E. Boston St.
3006720852	Omaha Property and Casualty	January 1, 2004	Flood Insurance - 428 E. Boston St.
3006591766	Omaha Property and Casualty	October 2, 2004	Flood Insurance - 520 Old Spanish Trail
3509758441	Omaha Property and Casualty	April 13, 2004	Flood Insurance - Justice Center

Note: For calendar year 2004, St. Tammany Parish has obtained insurance coverage similar to that provided by the above listed policies.

**STATISTICAL SECTION  
(UNAUDITED)**

TABLE 1

**ST. TAMMANY PARISH GOVERNMENT, LOUISIANA**  
**GENERAL GOVERNMENTAL EXPENDITURES BY FUNCTION**  
**LAST 10 FISCAL YEARS**  
**(UNAUDITED)**

Fiscal Year	<i>General Government</i>									Total (1)(4)
	General Government	Public Safety	Highways and Streets	Sanitation	Health and Welfare	Culture - Recreation	Economic Development	Debt Service	Capital Outlay	
2003	13,204,766	10,555,565	16,071,772	1,180,986	2,222,315	441,226	141,438	13,458,310	18,708,735	75,985,113
2002	5,593,637	12,120,079	41,833,242		3,683,818	1,013,399		10,831,529		75,075,704
2001	5,245,987	12,409,642	44,889,636		2,329,767	1,447,943		11,015,330		77,338,305
2000	5,064,752	2,757,124	40,057,646		1,842,977	361,358		10,671,034		60,754,891
1999	4,984,772	7,138,803	37,022,735		1,619,558	217,233		11,050,266		62,033,367
1998	5,145,746	13,065,386	18,669,626		1,585,362	228,438		6,083,432		44,777,990
1997	4,247,902	4,090,692	16,929,244		1,306,011	163,501		8,223,582		34,960,932
1996	3,919,334	2,950,974	15,372,833		1,265,521	176,280		6,190,464		29,875,406
1995	3,739,580	2,667,416	13,261,182		1,310,392	122,063		6,217,185		27,317,818
1994	3,028,883	2,506,033	11,856,322		1,303,866	67,399		6,281,448		25,043,951

(1) Includes expenditures in the general fund, special revenue funds, debt service funds, and capital project funds. Prior to 2002, the Library was blended with the Parish. For comparison purposes, prior year totals have been adjusted to eliminate amounts attributable to this component unit.

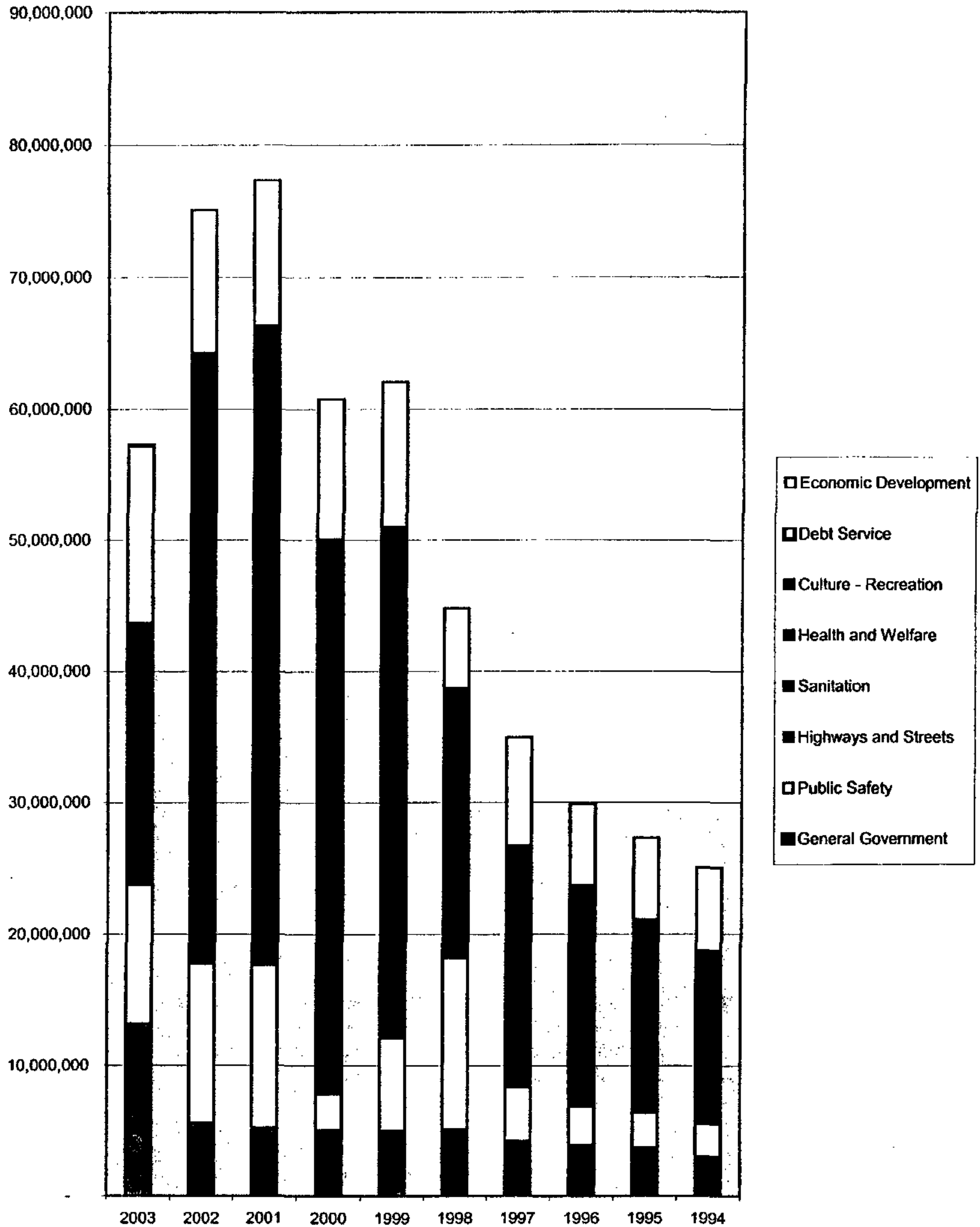
(2) In 2003, the Departments of Planning, Government Access, Building Maintenance, and the District Attorney's office were included as general government expenditures. Prior to this, they were included in public works (highways and streets), culture-recreational, public works and public safety functions, respectively.

(3) Sanitation and economic development functions were added in 2003. In prior years, sanitation expenses were categorized as a public works expenditure and economic development as general government.

(4) For years prior to 2003, expenditures for Capital Outlay are included under the functions to which they pertain and were expended.



ST. TAMMANY PARISH GOVERNMENT, LOUISIANA  
 GENERAL GOVERNMENTAL EXPENDITURES BY FUNCTION  
 LAST 10 FISCAL YEARS  
 (UNAUDITED)



**ST. TAMMANY PARISH GOVERNMENT, LOUISIANA  
GENERAL GOVERNMENTAL REVENUES BY SOURCE  
LAST 10 FISCAL YEARS  
(UNAUDITED)**

Fiscal Year	<i>Taxes</i>			Total Taxes	Licenses and Permits
		Sales and Use	Other Taxes, Penalties and Interest		
2003	6,027,287	41,962,140	1,713,693	49,703,120	5,986,531
2002	5,537,234	38,416,025	1,366,885	45,320,144	4,534,826
2001	5,193,131	35,405,808	1,157,692	41,756,631	3,401,019
2000	4,887,498	33,612,243	1,010,855	39,510,596	3,445,852
1999	4,539,166	32,746,931	1,013,642	38,299,739	3,656,581
1998	3,828,507	27,313,530	976,951	32,118,988	3,478,316
1997	3,930,063	17,971,564	926,048	22,827,675	3,325,430
1996	4,546,700	17,011,193	969,077	22,526,970	3,146,702
1995	4,107,474	14,216,493	774,326	19,098,293	2,881,198
1994	3,717,486	13,116,569	713,500	17,547,555	2,783,941

(1) **Includes revenues in the General Fund, Special Revenue Funds, Debt Service Funds, and Capital Project Funds. Prior to 2002, the Library was blended with the Parish. For comparison purposes, prior year totals have been adjusted to eliminate amounts attributable to this component unit.**

TABLE 2

Inter-Governmental Revenues	Fees, Charges and Commissions	Fines and Forfeitures			Total (1)
9,680,112	2,217,745	1,484,210	-	2,676,978	71,748,696
7,948,722	2,004,485	1,617,701	-	3,054,248	64,480,126
4,985,605	2,206,914	1,652,348	-	4,979,748	58,982,265
4,295,363	2,275,017	1,530,137	-	5,751,613	56,808,578
4,062,484	2,409,264	1,533,190	700	5,290,072	55,252,030
4,040,141	2,806,575	1,336,591	16,063	6,266,791	50,063,465
4,503,940	2,319,170	1,274,357	25,255	2,468,702	36,744,529
3,367,892	2,493,131	1,312,344	46,495	1,952,066	34,845,600
3,104,490	2,479,828	1,396,457	77,201	2,045,063	31,082,530
2,441,670	2,484,915	1,167,657	138,362	1,432,404	27,996,504

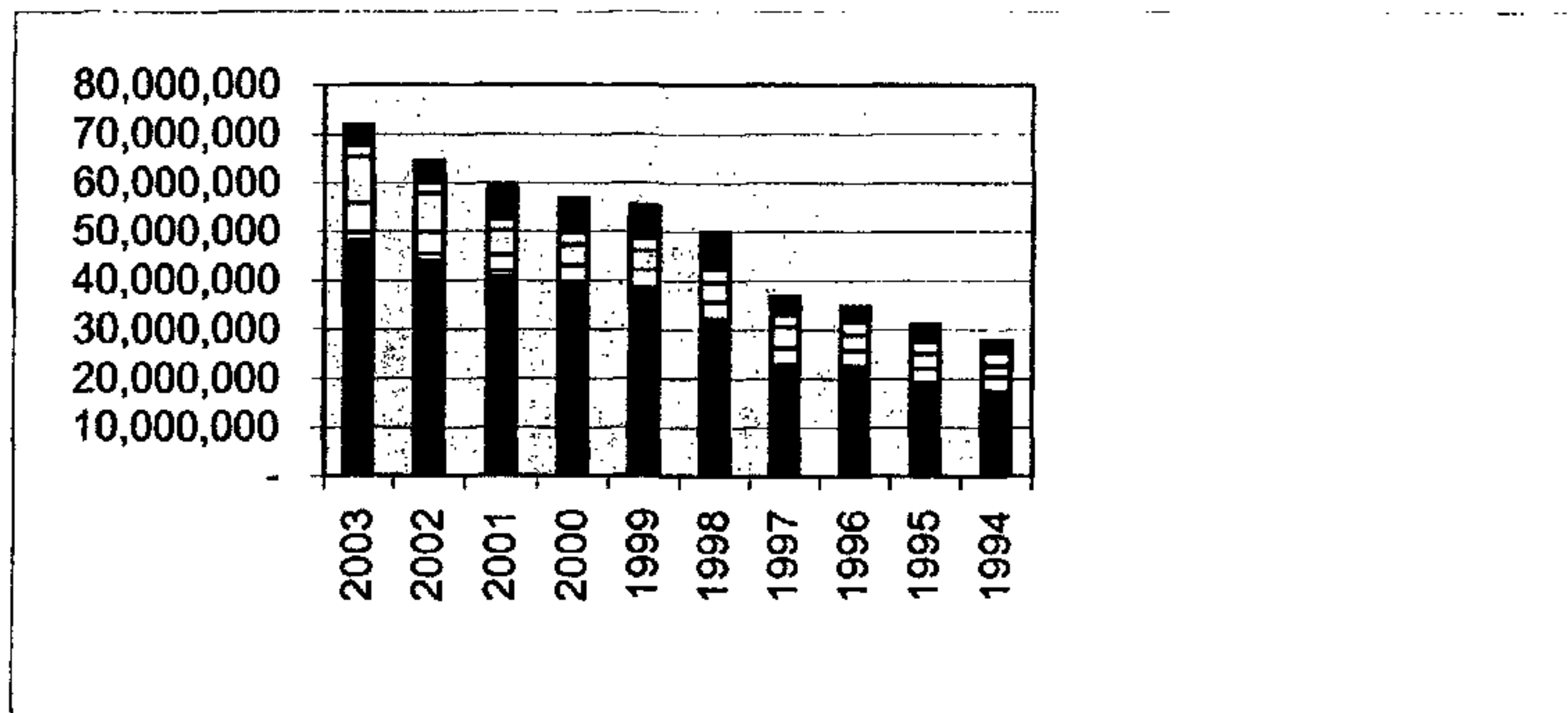


TABLE 3

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

<u>Fiscal Year</u>	<u>Total Tax Levied</u>	<u>Current Tax Collections</u>	<u>Percent of Levy Collected</u>
2003	6,254,302	6,027,286	96
2002	5,773,439	5,540,458	96
2001	5,409,594	5,193,131	96
2000	4,949,754	4,887,498	99
1999	4,744,545	4,539,166	96
1998	3,962,756	3,828,507	97
1997	3,904,240	3,930,063	101 *
1996	4,698,238	4,546,700	97
1995	4,197,062	4,107,474	98
1994	3,794,525	3,717,486	98

\* Total collections include back tax settlements.

TABLE 4

**ST. TAMMANY PARISH, LOUISIANA**  
**ASSESSED AND ESTIMATED VALUE OF TAXABLE PROPERTY (1)**  
**LAST TEN FISCAL YEARS**  
**(UNAUDITED)**

<b>Fiscal Year</b>	<b>Real Estate Assessed Value</b>	<b>Commercial and Other Property Assessed Value</b>	<b>Total Assessed Value</b>	<b>Homestead Exemption Value</b>	<b>Total Assessed Value Taxed</b>	<b>Total Estimated Actual Value</b>	<b>Percentage of Total Assessed Value to Total Estimated Actual Value</b>
2003	825,090,372	224,343,887	1,049,434,259	387,199,479	662,234,780	9,746,529,633	10.8%
2002	765,553,876	215,754,926	981,308,802	371,717,419	609,591,383	9,093,904,931	10.8%
2001	721,944,949	203,625,498	925,570,447	356,568,288	569,002,159	8,576,952,810	10.8%
2000	677,730,005	193,753,558	871,483,563	339,787,718	531,695,845	8,068,990,437	10.8%
1999	615,274,982	178,671,405	793,946,387	321,842,771	472,103,616	7,343,892,520	10.8%
1998	583,140,747	160,875,374	744,016,121	308,640,221	435,375,900	6,903,909,963	10.8%
1997	573,279,924	147,820,260	721,100,184	292,584,805	428,515,379	6,718,267,640	10.7%
1996	532,174,889	134,343,983	666,518,872	276,278,015	390,240,857	6,217,375,443	10.7%
1995	453,039,166	124,016,650	577,055,816	252,091,848	324,963,968	5,357,169,327	10.8%
1994	420,818,901	115,744,760	536,563,661	236,779,583	299,784,078	4,979,820,743	10.8%

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

Residential property	10%
Commercial and other property	15%

TABLE 5

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

	2003	2002	2001	2000	1999	1998	1997	1996	1995	1994	
<b>Parish Council Parish-wide millages</b>	Incorporated Areas (1)	7.13	7.13	7.13	6.91	7.63	6.63	6.63	8.69	9.22	9.22
	Unincorporated Areas (1)	8.93	8.93	8.93	8.65	9.43	8.43	8.43	10.49	11.02	11.02
<b>Other Governments (Parish-wide)</b>	School District Millage	87.10	87.10	87.10	87.10	87.10	87.10	87.10	87.10	87.10	87.10
	Law Enforcement Millage	12.94	12.94	12.94	12.94	12.94	12.94	12.94	12.94	12.94	12.94
	Tax Assessor Millage	3.21	3.21	3.21	3.00	3.05	3.05	3.05	3.21	3.21	3.21
	Other Millages (2)	11.33	11.33	11.33	11.27	11.33	9.33	9.33	10.33	7.33	7.33
<b>Other Governments and Special Districts</b>	Abita Springs	17.86	17.86	17.86	15.72	15.72	15.77	15.72	19.70	19.18	19.18
	Covington	24.15	24.15	24.15	24.15	24.55	24.55	24.55	24.55	26.80	26.80
	Madisonville	11.63	11.63	11.63	11.63	11.52	11.52	11.52	11.52	11.30	11.30
	Mandeville	19.75	20.25	16.30	16.40	16.80	16.95	17.30	17.60	17.95	18.25
	Pearl River	10.00	5.83	5.83	5.83	5.83	5.83	5.83	5.83	5.83	5.83
	Slidell	34.15	34.58	34.63	34.79	36.25	36.62	37.04	37.54	38.51	33.93
	Fire Protection District No. 1	35.00	35.00	35.00	35.00	35.00	35.00	35.00	35.00	35.00	35.00
	Fire Protection District No. 2	20.62	20.62	20.62	20.62	20.62	20.62	20.62	20.62	20.62	20.62
	Fire Protection District No. 3	35.63	25.63	25.63	25.63	25.63	20.77	20.77	20.77	20.77	20.77
	Fire Protection District No. 4	27.00	27.00	25.00	25.00	25.00	25.00	25.00	25.00	25.00	25.00
	Fire Protection District No. 5	30.41	30.41	30.41	30.41	30.41	30.41	30.41	30.41	20.41	20.41
	Fire Protection District No. 6	20.12	20.12	20.12	20.12	20.12	20.12	20.12	20.12	20.12	20.12
	Fire Protection District No. 7	25.21	25.21	11.89	11.89	13.39	13.39	13.39	14.79	13.82	13.82
	Fire Protection District No. 8	35.00	35.00	25.00	25.00	25.00	21.53	21.53	21.53	21.53	21.53
	Fire Protection District No. 9	35.00	30.00	30.00	30.00	30.00	30.00	30.00	30.56	30.56	30.56
	Fire Protection District No. 10	20.88	20.88	20.88	20.88	20.88	20.88	20.88	20.88	20.13	20.13
	Fire Protection District No. 11	43.00	43.00	28.00	28.00	28.00	28.00	28.00	28.00	28.00	20.50
	Fire Protection District No. 12	25.00	25.00	25.00	25.00	25.00	25.00	25.21	25.21	20.21	20.21
	Fire Protection District No. 13	30.92	30.92	30.92	30.92	30.92	30.92	30.92	30.92	30.92	20.92
	Recreation District No. 1	14.50	12.50	12.50	14.00	14.50	14.50	14.15	15.00	5.70	6.60
	Recreation District No. 2	14.00	14.00	14.00	14.00	14.00	14.00	-	2.11	2.11	2.11
	Recreation District No. 4	10.00	5.00	5.00	5.00	5.00	5.00	-	-	-	-
	Recreation District No. 7	5.00	5.00	5.00	4.97	5.00	5.00	5.00	5.00	5.22	5.22
	Recreation District No. 11	10.00	-	-	-	-	-	-	-	-	-
	Recreation District No. 12	21.00	21.00	21.00	21.00	21.00	21.00	-	-	-	-
	Recreation District No. 14	12.47	12.47	12.47	12.47	12.65	-	-	-	-	-
	Timberland Fire Protection	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08
	Water District No. 2	6.00	6.00	6.00	12.00	12.00	12.00	12.00	12.00	12.00	6.06
	Mosquito District No. 2	6.70	4.20	4.20	4.20	4.20	4.20	4.20	4.20	5.50	6.19
	Sewerage District No. 6	-	9.00	9.00	14.00	14.00	7.00	7.00	14.00	11.80	10.00
	Levee District	-	-	-	-	-	-	-	5.57	5.57	5.57
	Road District No. 2	-	-	-	-	-	2.00	2.00	21.96	30.63	30.63
	Road District No. 5	-	-	-	5.07	5.20	5.20	5.20	16.40	21.61	21.61
Lighting District No. 1	5.18	5.18	5.18	4.64	5.18	5.18	5.18	5.18	5.18	5.18	
Lighting District No. 4	5.28	5.28	5.28	5.22	5.28	5.28	5.28	5.28	5.28	5.28	
Lighting District No. 5	5.09	5.09	5.09	5.09	5.22	5.22	5.22	5.22	5.22	5.22	
Lighting District No. 6	5.00	5.00	5.00	4.97	5.00	-	-	-	-	-	
Lighting District No. 7	5.29	5.29	5.29	5.23	5.29	5.29	5.29	5.29	5.29	5.29	
Gravity Drainage District No. 5	5.00	5.00	5.00	7.75	7.50	-	-	-	-	-	
Events Center	5.00	5.00	5.00	5.00	5.00	-	-	-	-	-	

(1) Includes millages for drainage, public health, animal shelter, and general operations

(2) Includes millages for Florida Parishes Juvenile Center, the Library, STARC (St. Tammany Association for retarded citizens) and Council on Aging

TABLE 6

**ST. TAMMANY PARISH, LOUISIANA**  
**RATIO OF NET GENERAL OBLIGATION BONDED DEBT TO ASSESSED VALUE AND**  
**NET GENERAL OBLIGATION BONDED DEBT PER CAPITA**  
**LAST TEN FISCAL YEARS**  
**(UNAUDITED)**

<b>Fiscal Year</b>	<b>(1) Population</b>	<b>Assessed Value</b>	<b>(2) Gross Bonded Debt</b>	<b>(3) Less Debt Service Funds</b>	<b>Net Bonded Debt</b>	<b>Ratio of Net Bonded Debt to Assessed Value</b>	<b>Net Bonded Debt per Capita</b>
2003	207,743	1,049,434,259	145,000	205,004	(60,004)	-	-
2002	201,779	981,308,802	275,000	340,557	(65,557)	-	-
2001	196,078	925,570,447	435,639	650,749	(215,110)	-	-
2000	191,268	871,483,563	673,777	864,981	(191,204)	-	-
1999	192,945	793,946,387	860,040	962,330	(102,290)	-	-
1998	188,727	744,016,121	2,414,425	1,746,321	668,104	0.09	3.54
1997	184,428	721,100,184	2,956,934	1,970,481	986,453	0.14	5.35
1996	174,856	666,518,872	5,557,880	4,402,804	1,155,076	0.17	6.61
1995	170,321	577,055,816	6,062,262	3,833,668	2,228,594	0.39	13.08
1994	164,394	536,563,661	6,561,394	3,097,500	3,463,894	0.65	21.07

(1) Source: Louisiana Occupational Information System

(2) Amount does not include Sales Tax, Certificates of Indebtedness, or Revenue Bonds.

(3) Amount available for repayment of general obligation bonds.

TABLE 7

ST. TAMMANY PARISH, LOUISIANA  
 COMPUTATION OF LEGAL DEBT MARGIN  
 DECEMBER 31, 2003  
 (UNAUDITED)

ASSESSED VALUE	<u>\$ 1,049,434,259</u>
DEBT LIMIT - 10% OF ASSESSED VALUE (1)	104,943,426
DEDUCT - AMOUNT OF DEBT APPLICABLE TO DEBT LIMIT: Bonded Debt	<u>145,000</u>
LEGAL DEBT MARGIN	<u>\$ 104,798,426</u>

(1) The Revised Statutes of the State of Louisiana requires that the aggregate debt payable solely from Ad Valorem taxes for each specific purpose not exceed 10% of the total assessed value.



TABLE 8

**ST. TAMMANY PARISH, LOUISIANA**  
**RATIO OF ANNUAL DEBT SERVICE EXPENDITURES FOR**  
**GENERAL BONDED DEBT TO TOTAL GENERAL GOVERNMENTAL EXPENDITURES**  
**LAST TEN FISCAL YEARS**  
**(UNAUDITED)**

<u>Fiscal Year</u>	<u>(1) Total Debt Service- Principle Interest &amp; Fees</u>	<u>(2) Total General Expenditures</u>	<u>Ratio of Debt Service to General Expenditures</u>
2003	140,290	75,985,113	0.18%
2002	153,155	77,338,305	0.20%
2001	238,138	77,338,305	0.31%
2000	186,263	60,754,891	0.31%
1999	1,554,385	62,033,367	2.51%
1998	542,509	44,777,990	1.21%
1997	3,410,946	34,960,932	9.76%
1996	504,382	29,875,406	1.69%
1995	499,132	27,317,818	1.83%
1994	2,115,736	25,043,951	8.45%

(1) Amount does not include sales tax, certificates of indebtedness, or revenue bond debt service

(2) Per Table 1.

TABLE 9

**ST. TAMMANY PARISH, LOUISIANA**  
**COMPUTATION OF DIRECT AND OVERLAPPING DEBT**  
**DECEMBER 31, 2003**  
**(UNAUDITED)**

<u>Jurisdiction</u>	<u>General Obligation Bonded Debt Outstanding</u>	<u>Percent Applicable to the Parish</u>	<u>Amount Applicable to the Parish</u>
Direct:			
St. Tammany Parish	\$ 145,000	100%	\$ 145,000
Overlapping:			
Fire Protection District No. 7	615,000	100%	615,000
Fire Protection District No. 11	190,000	100%	190,000
Recreation District No. 1	16,585,000	100%	16,585,000
Recreation District No. 2	520,000	100%	520,000
Recreation District No. 14	1,620,000	100%	1,620,000
Sewerage District No. 4	632,000	100%	632,000
Water District No. 2	266,000	100%	266,000
St. Tammany Parish School Board	135,610,000 *	100%	135,610,000
City of Slidell	10,465,000 *	100%	10,465,000
City of Abita Springs	689,000 **	100%	689,000
City of Covington	8,680,000 **	100%	8,680,000
City of Mandeville	11,180,000 ***	100%	11,180,000
Total Overlapping	<u>187,052,000</u>		<u>187,052,000</u>
Total	<u>\$ 187,197,000</u>		<u>\$ 187,197,000</u>

\* As of 06/30/03

\*\* As of 12/31/03

\*\*\* As of 08/31/03

Source: Respective Government Entities

TABLE 10

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

Fiscal Year	Sales Tax District #3			Justice Center			Jail Addition		
	Sales Tax Revenue	Total Debt Service (1)	Coverage	Sales Tax Revenue	Total Debt Service (1)	Coverage	Sales Tax Revenue	Total Debt Service (1)	Coverage
2003	27,472,151	6,156,496	4.46	7,244,984	3,542,578	2.05	7,245,005	1,553,768	4.66
2002	25,078,134	4,969,939	5.05	6,668,935	3,549,694	1.88	6,668,956	1,565,981	4.26
2001	22,848,558	5,052,040	4.52	6,280,273	3,562,153	1.76	6,276,977	1,575,963	3.98
2000	21,779,827	4,711,403	4.62	5,916,204	3,575,275	1.65	5,916,212	1,588,664	3.72
1999	21,385,991	5,172,998	4.13	5,680,481	3,575,218	1.59	5,680,459	1,600,242	3.55
1998	19,512,353	5,156,414	3.78	3,889,797	148,441	26.20	3,889,774	-	-
1997	17,945,512	5,155,781	3.48						
1996	16,968,123	5,163,837	3.29						
1995	14,216,493	5,167,742	2.75						
1994	13,116,569	5,172,809	2.54						

(1) Includes principal, interest and fees.

TABLE 11

**ST. TAMMANY PARISH, GOVERNMENT  
DEMOGRAPHIC STATISTICS  
(UNAUDITED)**

Fiscal Year	(1) Population	(2) Per Capita Income	(1) Unemployment Rate	Building Permits Issued (3)		
				Single Fmly New Const.	Mobile Home	Commercial
2003	207,743	*	4.3	2457	376	446
2002	201,779	*	4.4	2060	447	299
2001	196,078	30,097	4.2	1912	356	376
2000	191,268	28,300	3.7	1629	470	189
1999	192,945	26,547	3.0	1745	538	219
1998	188,727	25,924	3.7	1605	532	202
1997	184,428	24,618	4.2	1599	585	234
1996	174,856	23,295	4.8	2057	533	174
1995	170,321	22,365	5.3	1785	507	174
1994	164,394	21,731	6.5	*	*	*

\* Information not available

(1) Louisiana Occupational Information System

(2) Bureau of Economic Analysis

(3) St. Tammany Parish Department of Permits

TABLE 12

**ST. TAMMANY PARISH, LOUISIANA  
PRINCIPAL TAXPAYERS  
DECEMBER 31, 2003  
(UNAUDITED)**

<u>Taxpayer</u>	<u>Type of Business</u>	<u>Fiscal Year 2003 Assessed Valuation</u>	<u>Percentage of Total Assessed Valuation</u>
Central La. Elec. Co. (CLECO)	Utility	31,481,190	3.00%
BellSouth Telecommunications	Telephone	20,420,290	1.95%
Hibernia National Bank	Bank	11,568,730	1.10%
McKesson Corp.	Warehousing	8,018,060	0.76%
Banc One Management Corp.	Bank	7,979,490	0.76%
Charter Communications	Communications	5,151,040	0.49%
Wash.-St. Tammany Elect	Utility	4,777,930	0.46%
ATMOS Energy of Louisiana	Utility	4,655,970	0.44%
Parish National Bank	Bank	4,485,930	0.43%
Tri-States NGL Pipeline, LLC	Real Estate	3,874,200	0.37%
		<u>102,412,830</u>	<u>9.76%</u>

Source: St. Tammany Parish Assessor's Office

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

**PARISH ROADS**  
**APPROX. NO.**           **3875**  
**APPROX. LENGTH**   **1425**    linear miles

**CAPITAL ROAD IMPROVEMENTS**

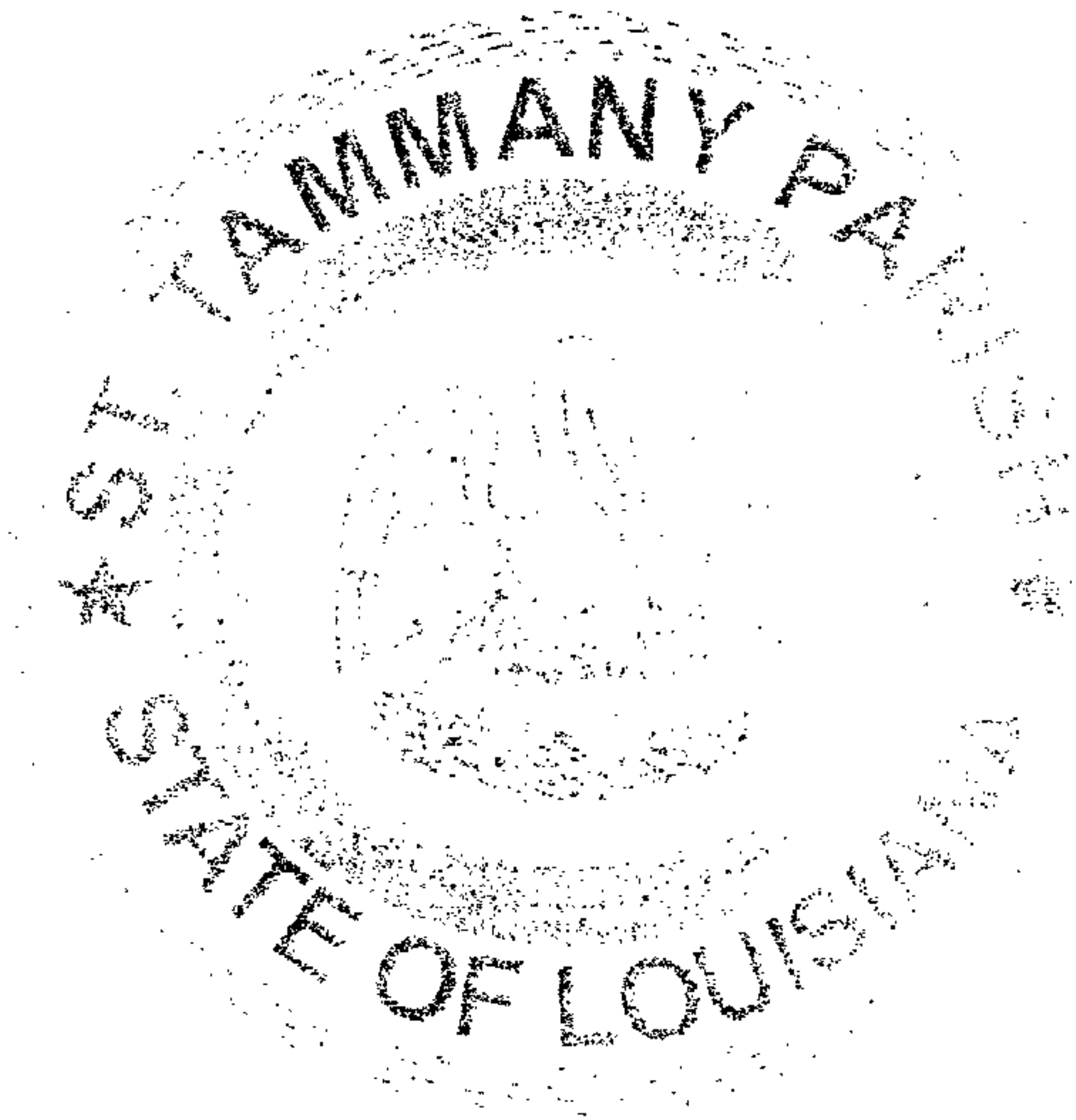
<b>Fiscal</b>								
<b>Year</b>	<b>District 1</b>	<b>District 2</b>	<b>District 3</b>	<b>District 4</b>	<b>District 5</b>	<b>District 6</b>	<b>District 7</b>	<b>District 8</b>
2003	\$ 481,077	\$ 1,383,383	\$ 550,558	\$ 231,470	\$ 562,814	\$ 732,131	\$ 1,189,769	\$ 92,221
2002	606,602	312,524	84,783	79,679	1,668,138	322,277	1,155,329	274,217
2001	312,071	827,809	405,241	229,549	480,679	1,110,420	69,634	34,553
2000	1,236	56,988	3,406	16,492	11,993	101,713	1,242,444	311,059
1999	634,612	1,660,044	428,863	206,935	2,210,752	1,063,512	1,255,632	115,454
1998	288,909	479,728	477,563	318,524	572,319	847,370	144,460	260,094
1997	242,484	944,370	241,516	273,741	523,058	53,349	568,900	29
1996	145,279	244,842	421,097	190,989	82,509	626,446	1,144,983	101,736
1995	4,449	648,409	9,219	-	249,397	429,704	195,810	-
1994	55,666	636,902	270,143	72,186	819,614	312,110	466,612	19,166

\* Retainage payable was expensed twice: Once when payment applications were paid and again when retainage was paid. Correcting entry was recorded in 2000.

TABLE 13

**AREA**  
**LAND**            854    square miles  
**WATER**         270    square miles

<u>District 9</u>	<u>District 10</u>	<u>District 11</u>	<u>District 12</u>	<u>District 13</u>	<u>District 14</u>	<u>General</u>	<u>Total</u>
\$ 383,417	\$ 412,369	\$ 707,567	\$ -	\$ 546,603	\$ 251,184	\$ 3,486,259	\$ 11,010,822
265,722	543,001	413,567	77,877	917,733	122,305	1,831,874	8,675,628
237,275	106,001	767,273	39,321	412,147	433,296	3,152,593	8,617,862
119,785	364,376	528,194	7,125	37,003	(69,280) *	943,655	3,676,189
258,781	375,765	1,167,811	87,347	1,565,974	311,328	659,122	12,001,932
624,965	442,870	118,748	-	292,646	526,123	68,995	5,463,314
263,329	333,873	589,406	-	245,281	31,720	-	4,311,056
29	274,472	1,985,632	41,824	177,755	382,623	-	5,820,216
142,629	255,708	1,276,239	-	831,593	238,298	-	4,281,455
99,985	69,939	439,541	-	69,742	-	500	3,332,106





**SINGLE AUDIT  
SECTION**





LAPORTE SEHRT  
ROMIG HAND  
CERTIFIED PUBLIC ACCOUNTANTS

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

**Members of the Parish Council  
St. Tammany Parish, Louisiana**

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of **St. Tammany Parish, Louisiana**, as of and for the year ended December 31, 2003, which collectively comprise **St. Tammany Parish, Louisiana's** basic financial statements and have issued our report thereon dated June 11, 2004. We did not audit the financial statements of the following discretely presented component units of **St. Tammany Parish, Louisiana**:

- St. Tammany Parish Communication District No. 1
- Fire Protection District No. 1
- Fire Protection District No. 3
- Fire Protection District No. 4
- Fire Protection District No. 12
- Mosquito Abatement District No. 2
- Recreation District No. 14
- Sewerage District No. 6
- Sewerage District No. 7
- Water District No. 2
- Gravity Drainage District No. 5
- St. Tammany Parish Coroner
- St. Tammany Parish Library

Those financial statements were audited by other auditors whose reports thereon have been furnished to us, and our opinion on these financial statements, insofar as it relates to the amounts included for these discretely presented component units, was based solely on the reports of other auditors.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

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## Compliance

As part of obtaining reasonable assurance about whether **St. Tammany Parish, Louisiana'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 **St. Tammany Parish, Louisiana's** internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinions 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. However, we noted other matters involving the internal control over financial reporting that we have reported to management of **St. Tammany Parish, Louisiana**, in a separate letter dated June 11, 2004.

This report is intended solely for the information of the St. Tammany Parish Council, 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. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.



A Professional Accounting Corporation

June 11, 2004



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

**Members of the Parish Council  
St. Tammany Parish, Louisiana**

**Compliance**

We have audited the compliance of **St. Tammany Parish, Louisiana**, with the types of compliance requirements described in the U.S. 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, 2003. **St. Tammany Parish, Louisiana'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 **St. Tammany Parish, Louisiana's** management. Our responsibility is to express an opinion on **St. Tammany Parish, Louisiana's** compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and 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 that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about **St. Tammany Parish, Louisiana'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 **St. Tammany Parish, Louisiana's** compliance with those requirements.

In our opinion, **St. Tammany Parish, Louisiana**, 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, 2003.

### Internal Control Over Compliance

The management of **St. Tammany Parish, Louisiana** 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 **St. Tammany Parish, Louisiana'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 control over compliance in accordance with OMB Circular A-133.

Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that 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. We noted no matters involving the internal control over compliance and its operation that we consider to be material weaknesses.

This report is intended solely for the information of the St. Tammany Parish Council, 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. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.



A Professional Accounting Corporation

June 11, 2004

**ST. TAMMANY PARISH, LOUISIANA**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**For The Year Ended December 31, 2003**

**A. SUMMARY OF AUDIT RESULTS**

1. The auditor's report expresses an unqualified opinion on the basic financial statements of **St. Tammany Parish, Louisiana**.
2. No reportable conditions in internal control relating to the audit of the financial statements are reported in the Report on Compliance and Internal Control over Financial Reporting Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*.
3. No instances of noncompliance material to the basic financial statements of **St. Tammany Parish, Louisiana** were disclosed during the audit.
4. No reportable conditions relating to the audit of the major federal award programs of the **St. Tammany Parish, Louisiana** were disclosed in the Report on Compliance With Requirements Applicable to Each Major Program and Internal Control Over Compliance in Accordance with OMB Circular A-133.
5. The auditor's report on compliance for the major federal award programs administered by **St. Tammany Parish, Louisiana** expresses an unqualified opinion.
6. Audit findings relative to the major federal award programs for **St. Tammany Parish, Louisiana** are reported in Part C. of this Schedule.
7. The programs tested as major programs included:

<u>PROGRAM</u>	<u>CFDA No.</u>
Flood Mitigation Assistance Grant	97.029
Community Services Block Grant	93.569
Coastal Zone Management Administration Grant	11.419

8. The threshold for distinguishing Types A and B programs was \$300,000.
9. **St. Tammany Parish, Louisiana** was not determined to be a low-risk auditee.

**B. FINDINGS - FINANCIAL STATEMENTS AUDIT**

None

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

None





**ST. TAMMANY PARISH, LOUISIANA**  
**SCHEDULE OF AUDITS PERFORMED BY OTHER ORGANIZATIONS**  
**For The Year Ended December 31, 2003**

None

**ST. TAMMANY PARISH, LOUISIANA**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**For the Year Ended December 31, 2003**

FEDERAL GRANTOR Pass Through Grantor Program Title	CFDA #	Grant Period	Total Grant Award	(Accrued) Deferred Revenue at 12/31/02	Cash Receipts	Revenue Recognized	Expenditures	(Accrued) Deferred Revenue at 12/31/03
<b>U.S. DEPT. OF AGRICULTURE</b>								
Passed through the Office of the Governor - Rural Housing Preservation Grants	10.433	9/02-10/03	\$ 50,000	\$ -	\$ 50,000	\$ 50,000	\$ 50,000	\$ -
Passed through LA Dept. of Agriculture and Forestry - Urban and Community Forestry Program	10.675	7/01 - 6/03	5,000	(1,509)	5,000	3,491	3,491	-
Passed through FEMA Watershed Protection and Flood Prevention	10.904	6/01 - 9/03	241,291	(13,783)	15,047	1,264	1,264	-
Passed through the Natural Resources Conservation Service - Watershed Protection and Flood Prevention Coastal Zone Management Administration Awards	10.904 11.419	3/02 - completion 12/01 - 11/04	132,577 2,273,702	- (334,660)	38,513 1,738,256	38,513 1,653,456	38,513 1,653,456	- (249,860)
Passed through LA Dept. of Natural Resources - Coastal Zone Management Administration Awards	11.419	7/01 - 6/04	110,000	(29,858)	46,143	16,265	16,265	-
<b>U.S. DEPT. OF HOUSING AND URBAN DEVELOPMENT</b>								
Passed through LA Dept. of Social Services - Emergency Shelter Grants Program Supportive Housing Program	14.231 14.235	7/01 - 6/05 5/03 - 5/06	70,971 277,383	(324) -	13,214 28,519	12,890 33,335	12,890 33,335	- (6,816)
Passed through LA Dept. of Environmental Quality - CDBG-Economic Development Initiative	14.246	2002 - 2005	1,713,125	(20)	149,841	149,821	149,821	-
<b>U.S. DEPT. OF THE INTERIOR</b>								
Passed through LA Dept. of Fish and Wildlife - Sport Fish Restoration	15.805	1/10/03 - 3/31/04	100,689	-	54,000	95,289	95,289	(41,289)
<b>U.S. DEPT. OF JUSTICE</b>								
Juvenile Accountability Incentive Block Grant	16.523	10/02 - 9/04	114,459	(4,085)	71,137	68,425	68,425	(1,353)
Title V - Delinquency Prevention Program	16.549	10/02 - 9/04	23,364	(977)	11,700	11,694	11,694	(971)
Grants to Encourage Arrest Policies & Enforcement of Protection Orders	16.590	9/02-06/04	600,000	(85,030)	317,996	365,575	365,575	(132,609)
Passed through LA Dept. of Public Safety and LA State Police - State Domestic Preparedness Equipment Support Program	97.004	1/16/03 - 3/31/07	211,487	-	162,934	170,887	170,887	(7,953)
<b>U.S. DEPT. OF TRANSPORTATION</b>								
Airport Improvement Program	20.106	2002 - completion	157,071	(22,407)	133,795	122,600	122,600	(11,212)
Federal Transit Capital Investment Grants	20.500	1999 - completion	911,642	-	22,111	32,968	32,968	(10,857)
Federal Transit Formula Grants	20.507	1997 - completion	3,196,216	(340,535)	400,152	125,315	125,315	(65,698)

Passed through LA Dept. of Transportation and Development - <i>Formula Grants for Other Than Urbanized Areas</i>	20.509	2/03 to 5/04	133,334	-	-	90,000	90,000	(90,000)
<i>Highway Planning and Construction</i>	20.205	1997 - completion	1,188,758	-	132,133	136,033	136,033	(3,900)
Passed through LA Governor's Office of Community Development - <i>Recreational Trail Grants</i>	20.219	11/4/03 - 10/31/04	35,000	-	-	28,105	28,105	(28,105)
Passed through LA Military Dept., Office of Homeland Security and Emergency Preparedness - <i>Interagency Hazardous Materials Public Sector Training and Planning Grants</i>	20.703	2/1/03 - 9/5/03	5,071	-	5,071	-	-	5,071
<b>ENVIRONMENTAL PROTECTION AGENCY</b>								
<i>Gulf of Mexico Program</i>	66.475	7/17/03 - 1/31/05	81,900	-	-	-	-	-
Passed through LA Department of Environmental Quality - <i>Nonpoint Source Implementation Grants</i>	66.460	12/01 - 9/05	822,920	(3,415)	52,011	79,154	79,154	(30,558)
Passed through The Lake Pontchartrain Basin Restoration Program FY 03 - <i>Water Quality Cooperative Endeavor Agreements</i>	66.463	8/03 - 8/06	420,000	-	-	-	-	-
<b>U.S. DEPT. OF ENERGY</b>								
Passed through LA Dept. of Social Services - <i>Weatherization Assistance for Low-Income Persons</i>	81.042	4/02 - 3/04	188,604	(210)	1,839	8,396	8,396	(6,957)
<b>U.S. DEPT. OF HEALTH AND HUMAN SERVICES</b>								
Passed through LA Dept. of Labor - <i>Community Services Block Grant</i>	83.569	10/01 - 9/04	712,033	(49,026)	283,750	310,249	310,249	(65,525)
Passed through LA Dept. of Social Services - <i>Temporary Assistance for Needy Families</i>	93.558	9/02 - 5/06	209,758	30,840	178,038	176,836	176,836	32,042
<b>U.S. DEPT. OF HOMELAND SECURITY</b>								
Passed through LA Military Dept., Office of Homeland Security and Emergency Preparedness -								
<i>State Domestic Preparedness Equipment Support Program</i>	97.004	6/03 - completion	786,151	-	-	-	-	-
<i>State and Local Domestic Preparedness Exercise Support</i>	97.006	6/20/03 - 4/1/04	19,319	-	-	19,319	19,319	(19,319)
<i>Pre-Disaster Mitigation Competitive Grants</i>	97.017	2/4/03 - 8/13/04	37,500	-	-	16,143	16,143	(16,143)
<i>Hazardous Materials Assistance Program</i>	97.021	2/02 - 12/03	9,799	(789)	8,000	7,201	7,201	-
Passed through the United Way -								
<i>Emergency Food and Shelter National Board Program</i>	97.024	01/01/02-12/31/03	36,915	-	36,807	36,807	36,807	-
<i>Flood Mitigation Assistance</i>	97.029	1998 - 2006	7,942,253	1,895,301	1,674,140	1,996,896	1,996,896	1,572,545
<i>Crisis Counseling</i>	97.032	11/16/01 - completion	10,000	10,000	-	2,658	2,658	7,342
<i>Emergency Management Planning Grants</i>	97.042	10/02 - 9/04	118,543	(9,256)	63,840	68,260	68,260	(13,676)
<i>Citizen Corps</i>	97.053	4/1/03 - 12/31/03	2,252	-	-	2,252	2,252	(2,252)
<i>Community Emergency Response Teams</i>	97.054	4/03 - 8/04	11,681	-	-	9,181	9,181	(9,181)
<b>TOTAL FEDERAL GRANTS</b>								
				\$ 1,040,267	\$ 5,701,787	\$ 5,939,298	\$ 5,939,298	\$ 802,756

**ST. TAMMANY PARISH, LOUISIANA**  
**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**For the Year Ended December 31, 2003**

**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, Community Development Block Grant (CDBG), and the Weatherization Assistance for Low-Income Persons Grant. Other Federal Assistance is received directly by the Parish, such as the Grants to Encourage Arrest Policies and Enforcement of Protection Orders and the Gulf of Mexico Program Grant.

**NOTE B**

**SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The accompanying Schedule of Expenditures of Federal Awards has been prepared on the modified accrual basis of accounting. Grant revenues are recorded, for financial reporting purposes, when the Parish has met the cost reimbursement or funding requirements for the respective grants.

**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**

**SUB-RECIPIENTS**

During 2003, the Parish made payments to sub-recipients out of funds received under the Grants to Encourage Arrest Policies and Enforcement of Protection Orders as follows:

District Attorney of the 22nd Judicial District	\$199,214
Safe Harbor, Inc.	37,322
St. Tammany Parish Sheriff's Office	<u>129,039</u>
Total Payments to Sub-Recipients	<u>\$365,575</u>



## ST. TAMMANY PARISH

DEPARTMENT OF FINANCE

P. O. Box 628

COVINGTON, LA 70434

PHONE: (985) 898-2513

FAX: (985) 898-5238

e-mail: [finance@stpgov.org](mailto:finance@stpgov.org)

*Kevin Davis*

*Parish President*

### ST. TAMMANY PARISH, LOUISIANA SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS For the Year Ended December 31, 2003

02-1 Work on private property

*Condition:* Certain employees of Public Works Department performed services to a private driveway. This was in violation of Article VII, Section 14 of the State Constitution.

*Recommendation:* Revise handbook to emphasize the policy which states that work on private property is prohibited.

*Current Status:* The Parish has revised its policy handbook prohibiting employees from providing things of value, including services, to individuals or on private property. In addition, the Parish has informed all employees that violation of this policy could lead to termination.



LAPORTE SEHRT  
ROMIG HAND  
CERTIFIED PUBLIC ACCOUNTANTS

June 11, 2004

To the Members of the Parish Council  
**St. Tammany Parish, Louisiana**

Ladies and Gentlemen:

We have audited the financial statements of **St. Tammany Parish, Louisiana** as of and for the year ended December 31, 2003, and have issued our report thereon dated June 11, 2004. 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, and the provisions of OMB Circular A-133.

As a result of our audit procedures, we became aware of an opportunity to strengthen internal controls.

#### **03-01 – Implementation of an Internal Auditor**

##### Comment and Recommendation

The Parish should evaluate the feasibility of establishing an internal audit function. This function may be staffed either by an individual that would be an employee of the Parish or the function could be outsourced to a public accounting firm. It should be noted that if a public accounting firm provides internal audit services, it is prohibited from performing the external audit of the Parish's financial statements.

The internal auditor would be able to evaluate the effectiveness of controls over critical areas, such as purchasing, IT, budgeting, etc. during the course of the year. In addition, the internal auditor can evaluate current operating processes and procedures, and develop recommendations to enhance the efficiency of these procedures.

The internal auditor would establish an audit plan that would be submitted to the Finance Committee for review and acceptance. In addition, all audit reports prepared by the internal auditor would be submitted to the Finance Committee for review and acceptance.

##### Management's Response

Management will consider this recommendation and determine if establishing an internal audit function is cost beneficial.

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**RSM McGladrey Network**  
An Independent Member

To the Members of the Parish Council  
**St. Tammany Parish, Louisiana**  
June 11, 2004

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We thank you for the cooperation and assistance extended to us by the personnel of **St. Tammany Parish, Louisiana** during our audit. We would be pleased to discuss any questions or concerns you may have about this comment.

A handwritten signature in cursive script, likely representing the firm's name.

A Professional Accounting Corporation