

# Comprehensive Annual Financial Report

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St. Tammany  
Parish,  
Louisiana

For the year ended  
December 31, 2005

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 7/26/06



P.O. Box 628, Covington LA 70434

www.stpgov.org; (985) 898-2513; (985) 898-5238 fax

# COMPREHENSIVE ANNUAL FINANCIAL REPORT

## ST. TAMMANY PARISH COVINGTON, LOUISIANA

FOR FISCAL YEAR ENDED  
DECEMBER 31, 2005



**Kevin Davis**  
Parish President

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 7/26/06

**ST. TAMMANY PARISH GOVERNMENT  
 COMPREHENSIVE ANNUAL FINANCIAL REPORT  
 FOR THE YEAR ENDED DECEMBER 31, 2005**

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# INTRODUCTORY SECTION







## 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

*Kevin Davis*  
*Parish President*

June 27, 2006

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, 2005.

Management assumes full responsibility for the completeness and reliability of the information contained in this report, based upon a comprehensive framework of internal control that it has established for this purpose. Because the cost of internal controls should not exceed anticipated benefits, the objective is to provide reasonable, rather than absolute, assurance that the financial statements are free of any material misstatements.

LaPorte Sehr Romig Hand, a firm of licensed certified public accountants, has issued an unqualified ("clean") opinion on the St. Tammany Parish Government's financial statements for the year ended December 31, 2005. The independent auditor's report is located at the front of the financial section of this report.

Management's discussion and analysis (MD&A) immediately follows the independent auditor's report and provides a narrative introduction, overview, and analysis of the basic financial statements. MD&A complement this letter of transmittal and should be read in conjunction with it.

### ***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, dubbed St. Tammany, the patron saint of America, by his admirers. St. Tammany Parish is located in southeast Louisiana and encompasses 854 square miles. It is the fifth largest and fastest growing parish in the state and one of the fastest growing communities in the nation, serving a population of 276,599 after Hurricane Katrina.

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-seven 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 Required Supplementary Information. The comparisons for major debt service funds and major capital project funds are presented immediately following the combining and individual fund Schedules as part of the Budgetary Comparisons section. For all non-major governmental funds, the comparison is in the fund financials for the fund type.

#### ***Hurricane Katrina***

On August 29, 2005, Hurricane Katrina changed our lives and parish dramatically. The Parish experienced catastrophic damage throughout. Every parish road was impassable and all utilities were down. Over 39,000 homes were damaged.

Within three days, 90% of our roads were opened for emergency traffic, all of our hospitals were accessible, and utility crews were on the ground working.

As the rebuilding began, we experienced a population boom equal to approximately five years of normal population growth. While the clean-up continues, we face new challenges. The influx of new citizens has sped up the need for the implementation of key projects in the 10 year Capital

**Infrastructure Plan.** Economic development projects are being launched to assist businesses in keeping jobs in our parish and region.

As the new hurricane season approaches, we will continue the clean-up and assist citizens to the best of our ability.

### ***Local Economy***

The St. Tammany Parish economy remains strong. The St. Tammany Composite Growth Index, which measures the Parishes economic growth, indicated fourth quarter 2005 economic growth was 23.2% over the fourth quarter 2004. The overall economic growth in 2005 was 7.5% compared to 2004.

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. St. Tammany Parish's transportation accessibility, low business costs, availability of labor, a superb school system, low crime rate, and first-rate medical facilities encourage continued growth.

Bestplaces.net estimates St. Tammany's future job growth (the projected change in job availability based on migration patterns, economic growth, etc.) at 30.5% over the next ten years while the national average is 9.6%.

The population is expected to continue to grow. Due to the population growth, retail sales and new construction are expected to continue to increase as well. Retail sales and commercial building permits issued increased by 20.2% and 23.6%, respectively, as compared to the prior year. Residential building permits decrease by 22.8% as compared to 2004, but is expected to increase due to the great demand for housing.

### ***Long-term Financial Planning***

Unreserved, undesignated fund balance in the general fund (51.6% of revenues and 54.2% of expenditures) falls with the policy guidelines for the Parish (i.e., not less than the greater of 25% of revenues or 30% of expenditures).

As stated earlier, key projects included in the 10 year Capital Infrastructure Plan now need to be completed much sooner than originally planned. In order to finance these projects, a new financing plan had to be developed. St. Tammany Parish receives a 2 cent sales tax dedicated to road and drainage improvements. This tax, originally set to expire on December 1, 2006, was extended by voter approval for an additional 25 years in 2005. The previously incurred debt secured by this tax was defeased on May 1, 2006 and bids were taken on May 4, 2006 for a new 50 million dollar bond issue to finance these projects.

### ***Major Initiatives***

Due to the increase in population, we are moving ahead on a number of road projects to ease traffic congestion. In all, 27 capacity road projects are being processed for 2006 construction. In addition, 89 parish roads will be overlaid or improved in 2006.

Drainage is a major concern in St. Tammany Parish. The Natural Resource Conservation Service, the Environmental Protection Agency, the United States Coast Guard, and FEMA are all helping St. Tammany Parish clear existing waterways. We have just completed a reconnaissance of the Pearl River basin and have identified additional projects to relieve the water levels in the West Pearl River and adjoining areas. We are seeking federal assistance at this time to undertake these projects.

We have picked up over 6 million cubic yards of storm debris parish-wide. The debris pick-up program is winding down with the goal of finishing before June 30<sup>th</sup>. The costs will exceed two hundred million dollars.

The final major project for St. Tammany parish involves the consolidation of wastewater treatment. It is our goal to develop five major, regional wastewater treatment facilities in St. Tammany Parish that will process household waste in an environmentally safe manner. As each regional facility comes on-line, we will be able to reduce the number of septic tanks and other household treatment plants that are discharging into ditches.

#### ***Acknowledgements***

The Government Finance Officers Association (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to St. Tammany Parish Government for its comprehensive annual financial report (CAFR) for the fiscal year ended December 31, 2004. In order to be awarded a Certificate of Achievement, the government had to publish an easily readable and efficiently organized CAFR that satisfied both generally accepted accounting principles and applicable legal requirements.

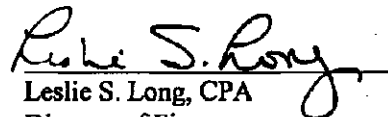
A Certificate of Achievement is valid for a period of one year only. We believe that our current CAFR continues to meet the Certificate of Achievement Program's requirements and we are submitting it to the GFOA to determine its eligibility for another certificate.

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. We would also like to thank our Parish President, Kevin Davis, for his superb leadership during the enormous challenges the Parish faced after Hurricane Katrina. Without his leadership, St. Tammany Parish would not have been as well prepared and our recovery would not have happened as quickly.

Respectfully submitted,



William S. Oiler  
Chief Administrative Officer



Leslie S. Long, CPA  
Director of Finance

# Certificate of Achievement for Excellence in Financial Reporting

Presented to

St. Tammany Parish,  
Louisiana

For its Comprehensive Annual  
Financial Report  
for the Fiscal Year Ended  
December 31, 2004

A Certificate of Achievement for Excellence in Financial Reporting is presented by the Government Finance Officers Association of the United States and Canada to government units and public employee retirement systems whose comprehensive annual financial reports (CAFRs) achieve the highest standards in government accounting and financial reporting.



*Carla E. Perry*

President

*Jeffrey R. Enow*

Executive Director

**ST. TAMMANY PARISH GOVERNMENT  
PRINCIPAL OFFICIALS**

**As of December 31, 2005**

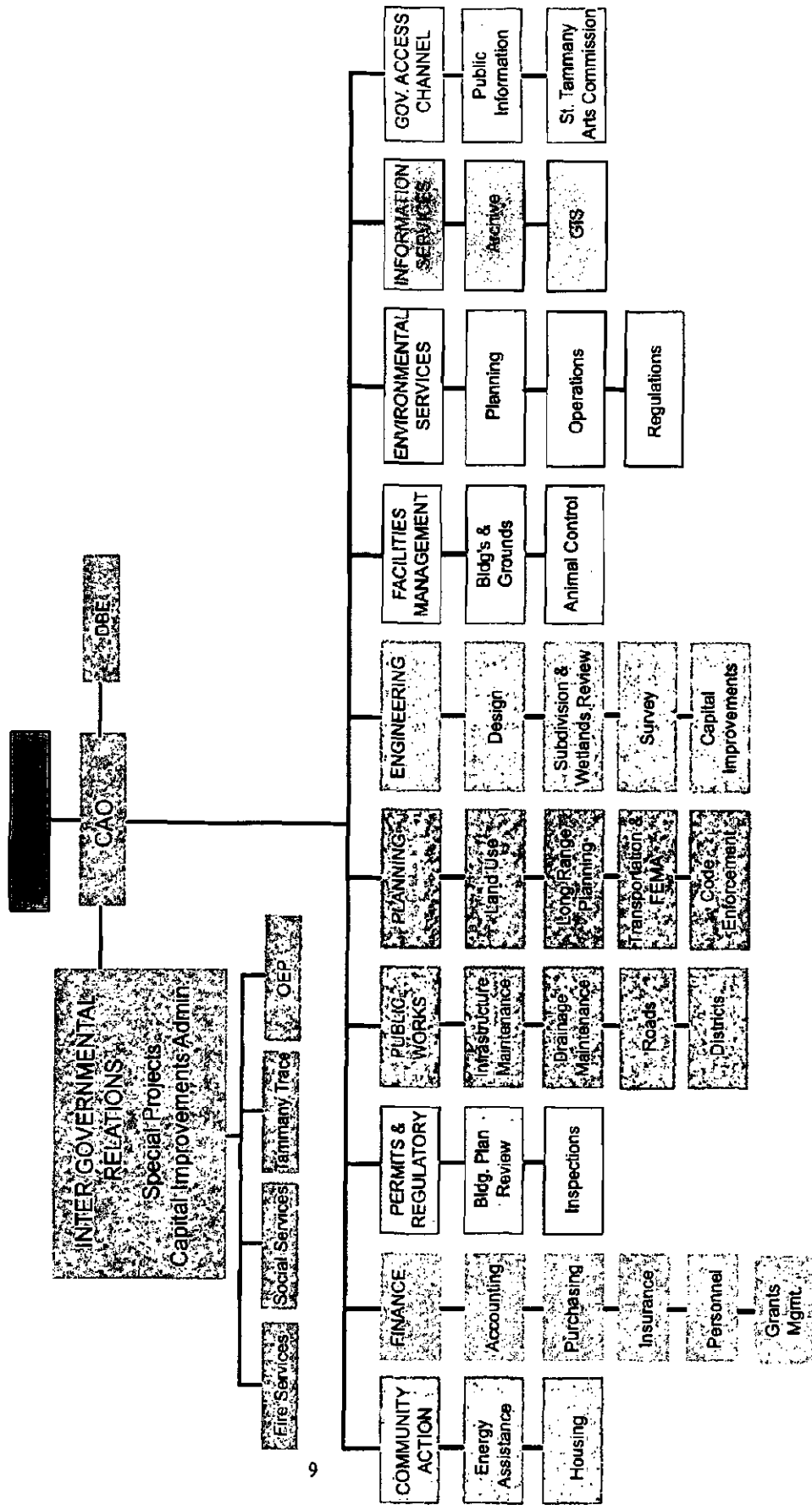
**President**

Kevin C. Davis

**Parish Council Members**

Marty Dean	District 1
Russell Fitzmorris	District 2
James A. Thompson	District 3
Patricia Brister	District 4
Marty Gould	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
Jerry Binder	District 12
Joseph Thomas	District 13
Ken Burkhalter	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, 2005, which collectively comprise 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 42%, 49%, and 58%, respectively, of the assets, net assets, and revenues of the aggregate discretely presented component units: Fire Protection District No. 1; Fire Protection District No. 4; Fire Protection District No. 12; Recreation District No. 12; Gravity Drainage District No. 5; Mosquito Abatement District No. 2; and St. Tammany Parish Coroner. 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, 2005 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.

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110 VETERANS MEMORIAL BOULEVARD, SUITE 200, METAIRIE, LA 70005-4958 • 504.835.5522 • FAX 504.835.5535  
5100 VILLAGE WALK, SUITE 202, COVINGTON, LA 70433-4012 • 985.892.5850 • FAX 985.892.5956

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In accordance with *Government Auditing Standards*, we have also issued our report dated April 19, 2006 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 grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the internal control over financial reporting or on compliance. 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 2005: Statement Number 40, *Deposit and Investment Risk Disclosures*, and Statement Number 42, *Accounting and Financial Reporting for Impairment of Capital Assets and for Insurance Recoveries*, as of January 1, 2005.

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 required 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 comprise **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

April 19, 2006

## 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, 2005. 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 \$288,244,862 (*net assets*). Of this amount, \$92,811,682 (*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 \$37,920,750. Parish revenues increased 191%, while expenses increased by 253% including Hurricane Katrina related items. Taking out Katrina related items, revenues increased by 19.5%, while expenses increased by only 2.5%.
- As of the close of the current fiscal year, St. Tammany Parish's governmental funds reported combined ending fund balances of \$97,231,666, an increase of \$26,326,891 in comparison with the prior year. Approximately two-thirds of this total amount, \$65,065,703, 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 \$5,655,937, or 54%, 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 are comprised of 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.

**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 sewer and water facilities.

The government-wide financial statements include not only the Parish itself (known as the *primary government*), but also thirty-seven 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 used to maintain control over resources 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 eighty 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 seven major governmental funds of the Parish. Data from the other seventy-two 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 28-31 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 two enterprise funds to account for management and operations of the St. Tammany Parish State Complex; and one fund for water and sewer utility operations. *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 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 benefits, 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 provides separate information for both the St. Tammany Parish State Complex and Utility Operations. 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 33-35 of this report.

**Component units.** As stated above, the Parish is financially accountable for thirty-seven 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-nine 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 36-39 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 41-72 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. Budgetary comparisons for the general fund and major special revenue



funds are in this section. Required supplementary information and notes to required supplementary information can be found on pages 74-79 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 notes to required supplementary information. Combining and individual fund statements and schedules can be found on pages 81-161 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 \$288,244,862 at the close of the most recent fiscal year.

By far the largest portion of the Parish's net assets (63%) 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					
	Governmental Activities		Business-type Activities		Total	
	2005	2004	2005	2004	2005	2004
Current and other assets	\$204,307,279	\$ 93,350,654	\$ 705,285	\$ 416,504	\$ 205,012,564	\$93,767,158
Capital assets, net	232,460,020	230,691,801	4,535,444	4,617,553	236,995,464	235,309,354
Total assets	436,767,299	324,042,455	5,240,729	5,034,057	442,008,028	329,076,512
Long-term liabilities						
outstanding	57,763,428	65,455,804	-	-	57,763,428	65,455,804
Other liabilities	95,843,175	13,192,835	156,563	103,761	95,999,738	13,296,596
Total liabilities	153,606,603	78,648,639	156,563	103,761	153,763,166	78,752,400
Net assets:						
Invested in capital assets, net of related debt	177,057,831	166,793,831	4,535,444	4,617,553	181,593,275	171,411,384
Restricted	13,839,905	16,067,301	-	-	13,839,905	16,067,301
Unrestricted	92,262,960	62,532,684	548,722	312,743	92,811,682	62,845,427
Total net assets	\$283,160,696	\$245,393,816	\$5,084,166	\$4,930,296	\$288,244,862	\$250,324,112

An additional portion of the Parish's net assets (5%) represents resources that are subject to external restrictions on how they may be used. The remaining balance of *unrestricted net assets*, \$92,811,682, may be used to meet the Parish's ongoing obligations to citizens and creditors.

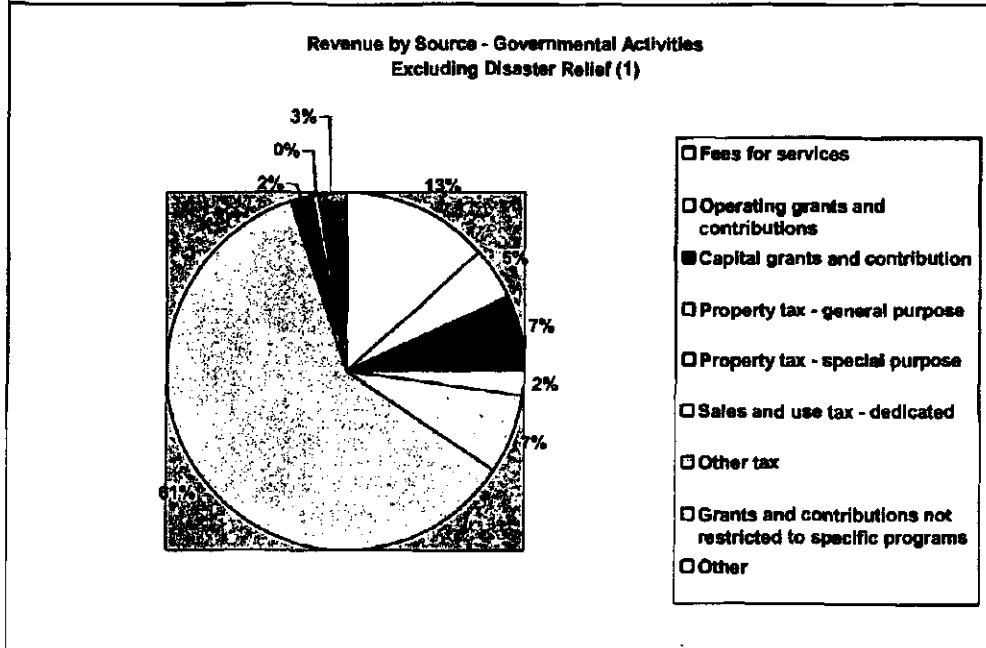
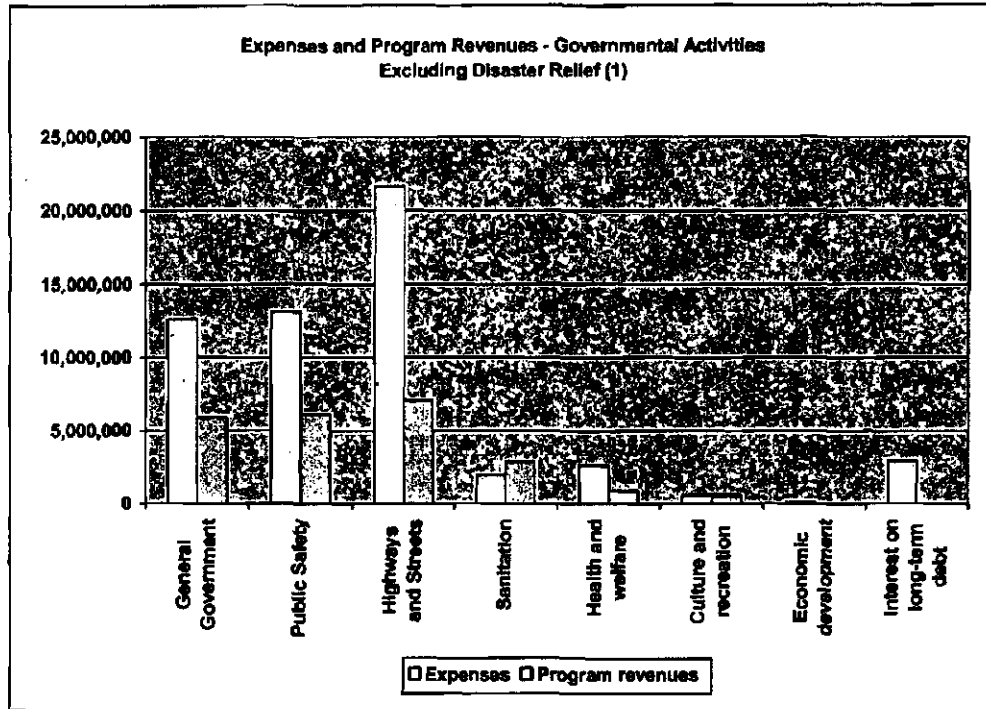
At the end of the current fiscal year, St. Tammany Parish is able to report positive balances in all three categories of net assets, both for the Parish as a whole, as well as for its separate governmental and business-type activities. The same held true for the prior fiscal year.

During the current fiscal year, the Parish's net assets increased by \$37,920,750. Slightly over half of this increase represents the degree to which sales tax revenues have exceeded the expenses they are dedicated for. After Hurricane Katrina, sales tax revenues increased tremendously due to the influx of new residents and the increase in sales for home repairs. Expenditures, such as those for resurfacing and reconstructing, basically ceased. All attention was focused on the clean-up and recovery. Approximately 8% of the increase is attributable to the donation of infrastructure, specifically roadways, to the Parish and another 8% is attributable to a new ad valorem tax for the St. Tammany Parish Coroner. The remainder of this growth reflects increases in investment earnings and revenue for two new impact fees for which expenditures have not been made yet.

**Governmental activities.** Governmental activities increased the Parish's net assets by \$37,766,880, thereby accounting for 99.6% of the total growth in the net assets of St. Tammany Parish. Key elements of this increase are as follows:

	St. Tammany Parish's Changes in Net Assets					
	Governmental Activities		Business-type Activities		Total	
	2005	2004	2005	2004	2005	2004
<b>Revenues:</b>						
<b>Program revenues:</b>						
Charges for services	\$12,470,405	\$11,670,444	\$2,642,202	\$2,366,100	\$15,112,607	\$14,036,544
Operating grants and contributions	142,946,906	4,876,683	-	-	142,946,906	4,876,683
Capital grants and contributions	6,421,391	6,336,546	-	-	6,421,391	6,336,546
<b>General Revenues:</b>						
Property taxes	8,770,042	5,794,201	-	-	8,770,042	5,794,201
Sales and use tax	56,727,024	45,522,660	-	-	56,727,024	45,522,660
Other taxes	2,007,553	2,107,555	-	-	2,007,553	2,107,555
State revenue sharing	248,712	249,733	-	-	248,712	249,733
Federal payments in lieu of Ad valorem	128,710	122,417	-	-	128,710	122,417
Sale of revocated /adjudicated property	65,500	136,000	-	-	65,500	136,000
Other	1,960,004	1,445,618	5,656	3,184	1,965,660	1,448,802
Extraordinary item	375,473	-	-	-	375,473	-
<b>Total revenues</b>	<b>232,121,720</b>	<b>78,261,857</b>	<b>2,647,858</b>	<b>2,369,284</b>	<b>234,769,578</b>	<b>80,631,141</b>
<b>Expenses:</b>						
General government	12,597,399	12,194,457	-	-	12,597,399	12,194,457
Public safety	152,175,312	12,214,321	-	-	152,175,312	12,214,321
Highways and streets	21,665,464	22,087,666	-	-	21,665,464	22,087,666
Sanitation	1,965,095	1,493,816	-	-	1,965,095	1,493,816
Health and welfare	2,611,283	2,670,199	-	-	2,611,283	2,670,199
Culture and recreation	590,063	476,779	-	-	590,063	476,779
Economic development	110,650	34,500	-	-	110,650	34,500
Interest on long-term debt	2,960,144	3,192,933	-	-	2,960,144	3,192,933
Property management	-	-	535,671	469,773	535,671	469,773
Utility operations	-	-	1,637,747	1,554,119	1,637,747	1,554,119
<b>Total expenses</b>	<b>194,675,410</b>	<b>54,364,671</b>	<b>2,173,418</b>	<b>2,023,892</b>	<b>196,848,828</b>	<b>56,388,563</b>
<b>Increase in net assets before transfers</b>	<b>37,446,310</b>	<b>23,897,186</b>	<b>474,440</b>	<b>345,392</b>	<b>37,920,750</b>	<b>24,242,578</b>
<b>Transfers</b>	<b>320,570</b>	<b>312,190</b>	<b>(320,570)</b>	<b>(312,190)</b>	<b>-</b>	<b>-</b>
<b>Increase in net assets</b>	<b>37,766,880</b>	<b>24,209,376</b>	<b>153,870</b>	<b>33,202</b>	<b>37,920,750</b>	<b>24,242,578</b>
<b>Net assets - Beginning of the Year</b>	<b>245,393,816</b>	<b>221,184,440</b>	<b>4,930,296</b>	<b>4,897,094</b>	<b>250,324,112</b>	<b>226,081,534</b>
<b>Net assets - End of the Year</b>	<b>\$283,160,696</b>	<b>\$245,393,816</b>	<b>\$5,084,166</b>	<b>\$4,930,296</b>	<b>\$288,244,862</b>	<b>\$250,324,112</b>

- Sales tax increased by \$11,204,364, or 25%, from 2004.
- General Revenue Property taxes increased by \$2,975,841, or 51%, from 2004.



(1) Since St. Tammany Parish suffered catastrophic damage due to Hurricane Katrina, disaster relief revenues and expenditures are extremely high. To give a clearer picture of how the parish is operating, these program revenues of \$138,413,679, general revenues of \$12,212 and expenditures of \$139,053,866 have been excluded for the purpose of these charts.

Excluding expenditures for disaster relief, expenses basically remained constant as compared to 2004, with a slight increase of 2% compared to the prior year.

**Business-type activities.** Business-type activities increased St. Tammany Parish's net assets by \$153,870 accounting for less than 1% of the total growth in net assets.

This increase is due to the loss reported in the St. Tammany Parish State Complex Fund offset by income from the Utility Operations 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, the *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 \$97,231,666, an increase of \$26,326,891 in comparison with the prior year. Approximately three-fourths of this total amount, or \$65,065,703, constitutes *unreserved fund balance*, which is available for spending at the Parish's discretion subject to requirements of the individual funds. The remainder of the fund balance is *reserved* to indicate that it is not available for new spending because it has already been committed as follows: 1) to liquidate contracts and purchase orders of the prior period \$18,323,143, 2) to pay debt service \$6,698,626, 3) for the retirement of bonds amounting to \$7,141,279, or 4) for prepaid items amounting to \$2,915.

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 \$5,655,937. As a measure of the general fund's liquidity, it may be useful to compare the unreserved fund balance to total fund expenditures. Unreserved fund balance represents 54% of total *general fund expenditures*.

The fund balance of the Parish's general fund changed minimally. It decreased by \$183,823 during the current fiscal year.

As discussed earlier, sales tax collections increased by 25%. This increase greatly contributed to the increase in fund balance for the Parish Road Maintenance Fund and increases in several capital funds.

Except for Sales Tax District No. 3 Debt Service Fund, the debt service funds had minimal changes to their fund balances during the year. Sales Tax District No. 3 Debt Service Fund decreased due to the fund having enough funding to pay out the bonds. Therefore, no transfer in was needed.

**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 St. Tammany Parish State Complex Fund at the end of the year amounted to \$43,980 and those for the Utility Operations Fund amounted to \$504,742. The total change in net assets, from the prior year, for both funds was (\$122,928) and \$276,798, respectively.

#### **General Fund Budgetary Highlights**

The difference between the original operating budget and the final amended budget includes an increase of \$411,227, or 3%, in appropriations. Approximately 48% of this increase was due to a project budgeted in 2004 by the planning department not being completed. The budget was increased to reflect the uncompleted portion of the project. The remaining difference was due to the creation of the administrative hearing officer department and budgeting for bond issue costs for debt incurred in 2006 for Hurricane related expenditures.

During the year, budgetary estimates of revenues were increased by \$194,850 by the net effect of the following adjustments:

- License and Permit revenue increased due to Hurricane Katrina. Contractors came from all over the country and were required to get a license before beginning business in St. Tammany Parish. Permits increased due to residents with heavily damage homes being required to get permits for the repairs.
- Estimates for Ad valorem taxes were decreased after receiving the grand recap from the Tax Assessor's. After Hurricane Katrina hit the area, the tax assessor was given the task of reassessing the value of properties that were destroyed or heavily damaged. The revenue budget was then adjusted to reflect the the new assessed values.

#### **Capital Asset and Debt Administration**

**Capital Assets.** St. Tammany Parish's capital assets for its governmental and business type activities as of December 31, 2005, amount to \$236,995,464 (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 less than 1%, or \$1,684,188. There was a \$1,766,297, increase for governmental activities while business-type activities had a 2%, or \$82,109 decrease.

**St. Tammany Parish's Capital Assets**  
(net of depreciation)

	Governmental Activities		Business-type Activities (1)		Total	
	2005	2004	2005	2004	2005	2004
Land	\$21,731,872	\$21,401,827	\$ -	\$ -	\$21,731,872	\$21,401,827
Construction in progress	1,929,491	2,585,188	-	-	1,929,491	2,585,188
Buildings	73,531,909	75,635,655	4,482,734	4,617,553	78,014,643	80,253,208
Improvements	701,672	558,480	-	-	701,672	558,480
Water/sewer systems	344,499	371,059	-	-	344,499	371,059
Vehicles	962,795	851,469	-	-	962,795	851,469
Machinery/equipment	3,850,684	3,788,491	\$2,710	-	3,903,394	3,788,491
Office/other equipment	2,730,238	1,811,465	-	-	2,730,238	1,811,465
Infrastructure:						
Land & improvements	7,725,042	6,542,706	-	-	7,725,042	6,542,706
Construction in progress	1,800,721	3,704,002	-	-	1,800,721	3,704,002
Roads	109,271,732	105,332,051	-	-	109,271,732	105,332,051
Other	7,879,365	8,109,408	-	-	7,879,365	8,109,408
<b>Total</b>	<b>\$232,460,020</b>	<b>\$230,691,801</b>	<b>\$4,535,444</b>	<b>\$4,617,553</b>	<b>\$236,995,464</b>	<b>\$235,309,354</b>

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

Additional information on St. Tammany Parish Government's capital assets can be found in Note IV.C on pages 56-58 of this report.

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

- Construction was completed on the Highway 59 public works barn.
- Renovations were started on the emergency operations center.
- Construction was started on the public works building.

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 2005, construction in progress for road improvement projects and other infrastructure totaled \$1,800,721. Road improvement and other infrastructure projects completed during the current year totaled \$6,963,205.

**Long-term debt.** At the end of the current fiscal year, the Parish had total bonded debt outstanding of \$52,710,000, which is 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 2005 is related to governmental activities.

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

	2005	2004
Sales Tax Bonds	\$52,710,000	\$59,465,000
Certificates of Indebtedness	2,586,000	3,157,000
Lease-purchase/owner financing	86,738	993,476
<b>Total</b>	<b>\$55,382,738</b>	<b>\$63,615,476</b>

The Parish's total debt decreased by \$8,232,738, or 13%, during the current fiscal year.

Additional information on the Parish's long-term debt can be found in Note IV.H on pages 63-65 of this report.

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

The 2006 budget was prepared in June and July of 2005. The budget was presented in order to meet the requirements of the Parish Charter, but it no longer represents the reality post-Katrina St. Tammany Parish. The 2006 budget will require a significant amendment at the point where we feel we can predict numbers that are reflective of the new priorities we will face in 2006.

### **Requests for Information**

This financial report is designed to provide a general overview of St. Tammany Parish's finances for those with an interest in the Parish's finances. Questions concerning 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, 2005**

	PRIMARY GOVERNMENT			COMPONENT UNITS	TOTAL
	GOVERNMENTAL ACTIVITIES	BUSINESS-TYPE ACTIVITIES	TOTAL		
<b>ASSETS</b>					
Cash and cash equivalents	\$ 9,322,191	\$ 24,736	\$ 9,346,927	\$ 19,624,679	\$ 28,971,606
Investments	54,147,116	160,572	54,307,688	11,191,857	65,499,545
Receivables (net of allowances for uncollectibles)	128,388,812	519,977	128,908,789	39,629,963	168,538,752
Due from primary government/component units	97,355	-	97,355	141,158	238,513
Inventory	-	-	-	776,156	776,156
Prepaid items	5,826	-	5,826	288,505	294,331
Deferred charges	179,818	-	179,818	621,206	801,024
Restricted assets	12,166,161	-	12,166,161	368,210	12,534,371
Other assets	-	-	-	525,433	525,433
Capital assets					
Land, improvements, and construction in progress	33,187,126	-	33,187,126	5,795,245	38,982,371
Other capital assets, net of depreciation	199,272,894	4,535,444	203,808,338	40,920,400	244,728,738
<b>TOTAL ASSETS</b>	<b>436,767,299</b>	<b>5,240,729</b>	<b>442,008,028</b>	<b>119,882,812</b>	<b>561,890,840</b>
<b>LIABILITIES</b>					
Accounts, salaries, and other payables	87,824,270	141,710	87,965,980	3,039,914	91,005,894
Payable from restricted assets	-	-	-	75,909	75,909
Due to primary government/component units	11,969	-	11,969	226,544	238,513
Unearned revenues	545,843	6,050	551,893	179,805	731,698
Other liabilities	6,823,198	8,803	6,832,001	190,759	7,022,760
Interest payable	637,895	-	637,895	266,729	904,624
Long-term liabilities:					
Due within one year	8,416,685	-	8,416,685	3,381,865	11,798,550
Due in more than one year	49,327,292	-	49,327,292	29,490,285	78,817,577
Premium on bonds payable	19,451	-	19,451	-	19,451
<b>TOTAL LIABILITIES</b>	<b>153,606,603</b>	<b>156,563</b>	<b>153,763,166</b>	<b>36,831,810</b>	<b>190,594,976</b>
<b>NET ASSETS</b>					
Invested in capital assets, net of related debt	177,057,831	4,535,444	181,593,275	25,310,570	206,903,845
Restricted for:					
Capital projects	-	-	-	988,247	988,247
Debt service	6,698,626	-	6,698,626	3,750,503	10,449,129
Bond retirement	7,141,279	-	7,141,279	-	7,141,279
Other purposes	-	-	-	43,178	43,178
Unrestricted	92,262,960	548,722	92,811,682	52,958,504	145,770,186
<b>TOTAL NET ASSETS</b>	<b>\$ 283,160,696</b>	<b>\$ 5,084,166</b>	<b>\$ 288,244,862</b>	<b>\$ 83,051,002</b>	<b>\$ 371,295,864</b>

The accompanying notes are an integral part of this statement.



**ST. TAMMANY PARISH, LOUISIANA**  
**Statement of Activities**  
**For the Year Ended December 31, 2005**

	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
<b>Governmental Activities</b>				
General government	\$ 12,597,399	\$ 5,612,242	\$ 168,808	\$ 126,330
Public safety	152,175,312	3,299,486	139,376,248	1,860,079
Highways and streets	21,665,464	2,417,809	1,596,999	3,083,454
Sanitation	1,965,095	993,970	921,578	943,398
Health and welfare	2,611,283	146,898	743,498	1,220
Cultural and recreation	590,063	-	139,775	406,910
Economic development	110,650	-	-	-
Interest on long-term debt	2,960,144	-	-	-
<b>Total Governmental Activities</b>	<b>194,675,410</b>	<b>12,470,405</b>	<b>142,946,906</b>	<b>6,421,391</b>
<b>Business-type Activities</b>				
Property management	536,671	731,039	-	-
Water/sewer	1,837,747	1,911,183	-	-
<b>Total Business-type Activities</b>	<b>2,173,418</b>	<b>2,642,202</b>	<b>-</b>	<b>-</b>
<b>Total Primary Government</b>	<b>\$ 196,848,828</b>	<b>\$ 15,112,607</b>	<b>\$ 142,946,906</b>	<b>\$ 6,421,391</b>
<b>Component Units</b>				
<b>Total Component Units</b>	<b>\$ 42,652,995</b>	<b>\$ 3,342,666</b>	<b>\$ 1,756,212</b>	<b>\$ 585,089</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 revenue tax  
Telephone service tax  
Fire insurance tax  
State revenue sharing (unrestricted)  
Federal payment in lieu of Ad valorem  
Investment earnings  
Sale of revocated property/easements adjudicated property  
GNOE excess revenue  
Grants and contributions not restricted to specific programs  
Other general revenues  
Extraordinary item - impairment gain on flood damage net of insurance recovery  
Transfers  
Total general revenues, extraordinary items, 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
\$ (6,690,019)	\$ -	\$ (6,690,019)	\$ -
(7,639,499)	-	(7,639,499)	-
(14,567,202)	-	(14,567,202)	-
893,851	-	893,851	-
(1,719,667)	-	(1,719,667)	-
(43,378)	-	(43,378)	-
(110,650)	-	(110,650)	-
(2,960,144)	-	(2,960,144)	-
<u>(32,836,708)</u>	<u>-</u>	<u>(32,836,708)</u>	<u>-</u>
-	195,368	195,368	-
-	273,416	273,416	-
-	<u>468,784</u>	<u>468,784</u>	-
<u>(32,836,708)</u>	<u>468,784</u>	<u>(32,367,924)</u>	-
-	-	-	<u>(36,969,028)</u>
2,011,590	-	2,011,590	-
6,758,452	-	6,758,452	36,229,667
56,727,024	-	56,727,024	-
1,291,202	-	1,291,202	-
272,604	-	272,604	-
13,698	-	13,698	-
75,291	-	75,291	-
354,758	-	354,758	-
-	-	-	2,976,989
-	-	-	514,664
248,712	-	248,712	1,437,510
128,710	-	128,710	-
1,910,004	5,656	1,915,660	1,072,410
65,500	-	65,500	-
50,000	-	50,000	-
-	-	-	357,063
-	-	-	2,450,259
375,473	-	375,473	-
320,570	(320,570)	-	-
<u>70,603,588</u>	<u>(314,914)</u>	<u>70,288,674</u>	<u>45,038,562</u>
37,766,860	153,870	37,920,750	8,069,534
245,393,816	4,930,296	250,324,112	74,981,466
<u>\$ 283,160,696</u>	<u>\$ 5,084,166</u>	<u>\$ 288,244,862</u>	<u>\$ 83,051,002</u>

**ST. TAMMANY PARISH, LOUISIANA**  
**Balance Sheet**  
**Governmental Funds**  
**December 31, 2005**

		(Major Funds)			
FUNDS INCLUDED		General	Parish Road	St. Tammany	Justice Complex
		010, 012	015	034	037
<b>ASSETS</b>					
Cash and cash equivalents		\$ 329,712	\$ 436,134	\$ -	\$ 264,026
Investments		1,208,664	2,834,084	-	1,714,390
Receivables, net of allowances for uncollectibles:					
Ad valorem/parcel fees		1,998,674	-	-	-
Sales tax		-	9,942,308	-	2,405,302
Other		1,579,529	352,924	-	34,558
Due from other funds		5,119,252	-	-	-
Due from component units		-	62	-	-
Prepaid items		2,915	-	-	-
Restricted assets		-	-	-	-
<b>TOTAL ASSETS</b>		<b>\$ 10,238,746</b>	<b>\$ 13,565,512</b>	<b>\$ -</b>	<b>\$ 4,418,276</b>
<b>LIABILITIES AND FUND BALANCES</b>					
<b>Liabilities:</b>					
Accounts, salaries, and other payables		\$ 1,148,095	\$ 801,390	\$ -	\$ 143,669
Due to other funds		-	-	-	-
Due to component units		11,969	-	-	-
Unearned revenue		50,504	-	-	-
Other liabilities		3,369,326	20,000	-	3,926
<b>Total Liabilities</b>		<b>4,579,894</b>	<b>821,390</b>	<b>-</b>	<b>147,595</b>
<b>Fund balances:</b>					
<b>Reserved for:</b>					
Prepaid items		2,915	-	-	-
Encumbrances		-	-	-	-
Debt services		-	-	-	-
Bond retirement		-	-	-	-
<b>Unreserved, reported in:</b>					
General fund		5,655,937	-	-	-
Special revenue funds		-	12,744,122	-	4,270,681
Capital projects funds		-	-	-	-
<b>Total Fund Balances</b>		<b>5,658,852</b>	<b>12,744,122</b>	<b>-</b>	<b>4,270,681</b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>		<b>\$ 10,238,746</b>	<b>\$ 13,565,512</b>	<b>\$ -</b>	<b>\$ 4,418,276</b>

The accompanying notes are an integral part of this statement.

**STATEMENT C**

Sales Tax District No. 3 Debt Service 215	Justice Complex Debt Service 237	Capital Street Improvements - General 300	Disaster Relief 319	Total Non-Major Governmental Funds	TOTAL GOVERNMENTAL FUNDS
\$ 212,936	\$ 2,210	\$ 2,095,459	\$ -	\$ 4,540,260	\$ 7,980,747
1,383,702	14,363	13,106,503	-	24,932,946	45,194,652
-	-	-	-	7,232,751	9,231,425
-	-	-	-	-	12,347,610
27,180	170	128,223	102,424,088	2,043,525	106,590,197
-	-	-	-	30,776	5,150,028
-	-	-	-	42,500	42,562
-	-	-	-	-	2,915
3,809,989	5,694,207	-	-	2,661,965	12,166,161
<u>\$ 5,433,807</u>	<u>\$ 5,710,950</u>	<u>\$ 15,330,195</u>	<u>\$ 102,424,088</u>	<u>\$ 41,584,723</u>	<u>\$ 198,706,297</u>
\$ -	\$ -	\$ 169,788	\$ 83,412,765	\$ 1,902,222	\$ 87,577,929
-	-	-	8,295,894	1,210,532	9,506,426
-	-	-	-	-	11,969
-	-	-	-	492,925	543,429
-	-	-	-	441,626	3,834,878
-	-	169,788	91,708,659	4,047,305	101,474,631
-	-	-	-	-	2,915
-	-	2,199,818	9,612,700	6,510,625	18,323,143
3,622,307	1,989,204	-	-	1,087,115	6,698,626
1,811,500	3,721,746	-	-	1,608,033	7,141,279
-	-	-	-	-	5,655,937
-	-	-	-	11,388,006	28,402,809
-	-	12,960,589	1,102,729	18,943,639	31,006,957
<u>5,433,807</u>	<u>5,710,950</u>	<u>15,160,407</u>	<u>10,715,429</u>	<u>37,537,418</u>	<u>97,231,666</u>
<u>\$ 5,433,807</u>	<u>\$ 5,710,950</u>	<u>\$ 15,330,195</u>	<u>\$ 102,424,088</u>	<u>\$ 41,584,723</u>	

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. 226,910,879

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. 17,239,656

Long-term liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported in the funds. (58,221,505)

\$ 283,160,696

**ST. TAMMANY PARISH, LOUISIANA**  
**Statement of Revenues, Expenditures and**  
**Changes in Fund Balances**  
**Governmental Funds**  
**For the Year Ended December 31, 2005**

	(Major Funds)			
	General 010, 012	Parish Road Maintenance 015	St. Tammany Parish Jail 034	Justice Complex 037
FUNDS INCLUDED				
<b>REVENUES</b>				
<b>Taxes:</b>				
Ad valorem	\$ 2,011,590	\$ -	\$ -	\$ -
Sales and use	-	37,994,084	9,366,474	9,366,468
Other taxes, penalties, interest, etc.	1,652,795	-	-	-
Licenses and permits	5,553,797	-	-	-
<b>Intergovernmental revenues:</b>				
Federal and state grants	-	-	-	-
Other federal funds	128,710	-	-	-
<b>State funds:</b>				
Parish transportation funds	-	1,403,747	-	-
State revenue sharing	248,712	-	-	-
Other state funds	4,342	-	-	-
Fees, charges, and commissions for services	834,183	-	-	4,095
Fines and forfeitures	41,371	-	-	-
<b>Other revenues:</b>				
Interest	186,545	209,704	-	74,943
Contributions	100,000	-	-	34,210
Miscellaneous	200,229	76,390	-	-
<b>Total Revenues</b>	<b>10,962,274</b>	<b>39,683,925</b>	<b>9,366,474</b>	<b>9,479,714</b>
<b>EXPENDITURES</b>				
<b>General government:</b>				
Legislative	1,801,400	-	-	-
Judicial	2,880,115	-	-	2,402,728
Executive	-	-	-	51,027
Elections	186,248	-	-	59,902
Financial administration	315,027	-	-	113,782
Other - unclassified	2,133,290	-	-	-
Public safety	2,459,712	-	7,825,216	541,968
Highways and streets	-	13,129,546	-	-
Sanitation	-	-	-	-
Health and welfare	38,221	-	-	-
Culture and recreation	114,625	-	-	-
Economic development	25,000	-	-	-
<b>Capital outlay:</b>				
Capital assets	157,424	1,368,104	-	52,862
Infrastructure	-	334,405	-	-
<b>Debt service:</b>				
Principal	425,000	-	-	-
Interest	59,570	-	-	-
Bond issuance costs	48,808	-	-	-
<b>Total Expenditures</b>	<b>10,444,540</b>	<b>14,852,055</b>	<b>7,825,216</b>	<b>3,222,269</b>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>517,734</b>	<b>24,831,870</b>	<b>1,541,258</b>	<b>6,257,445</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	1,279,586	-	-	-
Transfers out	(1,981,143)	(21,575,000)	(1,541,258)	(5,722,605)
<b>Total Other Financing Sources and Uses</b>	<b>(701,557)</b>	<b>(21,575,000)</b>	<b>(1,541,258)</b>	<b>(5,722,605)</b>
<b>Net Change in Fund Balance</b>	<b>(183,823)</b>	<b>3,256,870</b>	<b>-</b>	<b>334,840</b>
<b>Fund balances -- beginning</b>	<b>5,842,675</b>	<b>9,487,252</b>	<b>-</b>	<b>3,735,841</b>
<b>Fund balances -- ending</b>	<b>\$ 5,658,852</b>	<b>\$ 12,744,122</b>	<b>\$ -</b>	<b>\$ 4,270,681</b>

The accompanying notes are an integral part of this statement.

STATEMENT D

Sales Tax District No. 3 Debt Service 215	Justice Complex Debt Service 237	Capital Street Improvements - General 300	Disaster Relief 318	Total Non-Major Governmental Funds	TOTAL GOVERNMENTAL FUNDS
\$ -	\$ -	\$ -	\$ -	\$ 7,280,830	\$ 9,292,220
-	-	-	-	-	56,727,024
-	-	-	-	-	1,852,795
-	-	-	-	926,717	6,480,514
-	-	-	138,374,299	4,557,736	142,932,035
-	-	-	-	-	128,710
-	-	-	-	-	1,403,747
-	-	-	-	28,978	277,690
-	-	-	-	-	4,342
-	-	113,680	-	2,669,932	3,621,890
-	-	-	-	1,665,606	1,706,977
198,732	109,432	264,790	12,212	636,168	1,682,526
-	-	5,000	39,380	387,119	565,709
-	-	-	-	1,748,895	2,025,514
<u>198,732</u>	<u>109,432</u>	<u>383,470</u>	<u>138,425,891</u>	<u>19,901,781</u>	<u>228,511,693</u>
-	-	-	-	-	1,601,400
-	-	-	-	2,017,535	7,300,378
-	-	-	-	-	51,027
-	-	-	-	-	246,150
-	-	-	-	-	428,809
-	-	-	-	165,843	2,299,133
-	-	-	139,053,866	1,582,433	151,463,195
-	-	766,568	-	1,551,778	15,447,890
-	-	-	-	1,900,919	1,900,919
-	-	-	-	2,506,596	2,544,817
-	-	-	-	322,166	436,791
-	-	-	-	85,400	110,400
-	-	51,960	-	1,314,116	2,964,466
-	-	643,549	-	4,081,970	5,059,924
4,230,000	1,755,000	86,738	-	1,736,000	8,232,738
289,718	1,781,045	-	-	824,010	2,934,343
2,001	2,260	-	-	2,204	55,373
<u>4,521,719</u>	<u>3,518,305</u>	<u>1,548,813</u>	<u>139,053,866</u>	<u>18,090,970</u>	<u>203,077,753</u>
<u>(4,322,987)</u>	<u>(3,408,873)</u>	<u>(1,165,343)</u>	<u>(827,975)</u>	<u>1,810,811</u>	<u>25,433,940</u>
1,875,000	3,560,970	3,205,980	10,560,000	14,401,235	34,882,771
-	-	(46,404)	-	(3,123,410)	(33,989,820)
<u>1,875,000</u>	<u>3,560,970</u>	<u>3,159,576</u>	<u>10,560,000</u>	<u>11,277,825</u>	<u>892,951</u>
(2,447,987)	152,097	1,994,233	9,932,025	13,088,636	26,326,891
7,881,794	5,558,853	13,166,174	783,404	24,448,782	70,904,775
<u>\$ 5,433,807</u>	<u>\$ 5,710,950</u>	<u>\$ 15,160,407</u>	<u>\$ 10,715,429</u>	<u>\$ 37,537,418</u>	<u>\$ 97,231,666</u>

**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, 2005**

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

Net Change in fund balances, total governmental funds, Statement D	\$	26,326,891
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 depreciation exceeded capital outlays in the current period.		(891,709)
The net effect of various miscellaneous transactions involving capital assets is an increase in net assets.		2,907,464
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.		8,232,738
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.		(1,225,351)
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.		693,342
The net revenue of certain activities of internal service funds is reported with governmental activities.		<u>1,723,505</u>
<b>Change in Net Assets of Governmental Activities, Statement B</b>	<b>\$</b>	<b><u>37,766,880</u></b>

The accompanying notes are an integral part of this statement.

## STATEMENT F

**ST. TAMMANY PARISH, LOUISIANA**  
**Statement of Net Assets**  
**Proprietary Funds**  
**December 31, 2005**

	BUSINESS-TYPE ACTIVITIES-ENTERPRISE FUNDS				GOVERNMENTAL	
	526		622		TOTAL ENTERPRISE FUNDS	INTERNAL SERVICE FUNDS
	St. Tammany Parish State Complex (Major)		Utility Operations (Non-Major)			
	Current Year	Prior Year	Current Year	Prior Year	Current Year	
<b>ASSETS</b>						
<b>Current Assets:</b>						
Cash and cash equivalents	\$ 8,365	\$ 5,951	\$ 16,371	\$ 13,850	\$ 24,736	\$ 1,341,444
Investments	54,355	43,778	106,217	100,938	160,572	8,952,464
Receivables, net of allowance for uncollectibles:						
Other	13,144	91	506,833	251,078	519,977	219,580
Due from other funds	-	-	-	-	-	4,356,398
Due from component units	-	-	-	-	-	54,793
Prepaid items	-	818	-	-	-	2,911
<b>Total Current Assets</b>	<b>75,864</b>	<b>50,838</b>	<b>629,421</b>	<b>365,866</b>	<b>705,285</b>	<b>14,927,590</b>
<b>Non-Current Assets:</b>						
Capital assets, net of accumulated depreciation	4,482,734	4,617,553	52,710	-	4,535,444	5,549,141
<b>Total Non-Current Assets</b>	<b>4,482,734</b>	<b>4,617,553</b>	<b>52,710</b>	<b>-</b>	<b>4,535,444</b>	<b>5,549,141</b>
<b>TOTAL ASSETS</b>	<b>4,558,598</b>	<b>4,668,391</b>	<b>682,131</b>	<b>365,866</b>	<b>5,240,729</b>	<b>20,476,731</b>
<b>LIABILITIES</b>						
<b>Current Liabilities:</b>						
Accounts, salaries, and other payables	25,834	183	115,876	85,212	141,710	246,341
Unearned revenues	6,050	18,366	-	-	6,050	2,414
Other liabilities	-	-	8,803	-	8,803	2,988,320
<b>Total Current Liabilities</b>	<b>31,884</b>	<b>18,549</b>	<b>124,679</b>	<b>85,212</b>	<b>156,563</b>	<b>3,237,075</b>
<b>NET ASSETS</b>						
Invested in capital assets	4,482,734	4,617,553	52,710	-	4,535,444	5,549,141
Unrestricted	43,980	32,089	504,742	280,654	548,722	11,690,515
<b>TOTAL NET ASSETS</b>	<b>\$ 4,526,714</b>	<b>\$ 4,649,642</b>	<b>\$ 557,452</b>	<b>\$ 280,654</b>	<b>\$ 5,084,166</b>	<b>\$ 17,239,656</b>

The accompanying notes are an integral part of this statement.



## STATEMENT G

**ST. TAMMANY PARISH, LOUISIANA**  
**Statement of Revenues, Expenses and Changes in Fund Net Assets**  
**Proprietary Funds**  
**For the Year Ended December 31, 2005**

	BUSINESS-TYPE ACTIVITIES-ENTERPRISE FUNDS				GOVERNMENTAL ACTIVITIES	
	526		622		TOTAL ENTERPRISE FUNDS	INTERNAL SERVICE FUNDS
	St. Tammany Parish State Complex (Major)		Utility Operations (Non-Major)			
	Current Year	Prior Year	Current Year	Prior Year	Current Year	
<b>Operating Revenues</b>						
Charges for services:						
Water and sewer sales	\$ -	\$ -	\$ 1,404,570	\$ 1,159,669	\$ 1,404,570	\$ -
Connect fees	-	-	69,499	92,860	69,499	-
Garbage collection	-	-	375,284	427,149	375,284	-
Rent	392,636	374,270	-	-	392,636	18,735
Interfund charges	338,403	305,631	-	-	338,403	13,710,460
Other services	-	-	61,810	6,521	61,810	409,504
<b>Total Operating Revenues</b>	<b>731,039</b>	<b>679,901</b>	<b>1,911,163</b>	<b>1,686,199</b>	<b>2,642,202</b>	<b>14,138,699</b>
<b>Operating Expenses</b>						
Cost of sales and services	364,813	299,605	1,570,351	1,489,048	1,935,164	11,917,805
Administration	38,039	35,348	67,396	65,071	103,435	220,022
Depreciation	134,819	134,820	-	-	134,819	387,112
<b>Total Operating Expenses</b>	<b>535,871</b>	<b>469,773</b>	<b>1,637,747</b>	<b>1,554,119</b>	<b>2,173,418</b>	<b>12,524,939</b>
<b>Operating Income (Loss)</b>	<b>195,368</b>	<b>210,128</b>	<b>273,416</b>	<b>132,080</b>	<b>468,784</b>	<b>1,613,760</b>
<b>Nonoperating Revenues</b>						
Federal and State operating grants	-	-	-	-	-	89,176
Impairment gain on flood damage net of insurance recovery	-	-	-	-	-	375,473
Interest earnings	1,274	404	4,382	2,780	5,656	217,477
<b>Total Nonoperating Revenues</b>	<b>1,274</b>	<b>404</b>	<b>4,382</b>	<b>2,780</b>	<b>5,656</b>	<b>682,126</b>
<b>Income Before Contributions and Transfers</b>	<b>196,642</b>	<b>210,532</b>	<b>277,798</b>	<b>134,860</b>	<b>474,440</b>	<b>2,295,886</b>
Capital contributions	-	-	-	-	-	51,750
Transfers in	165,000	165,000	-	-	165,000	-
Transfer out	(484,570)	(476,190)	(1,000)	(1,000)	(485,570)	(572,381)
<b>Change in Net Assets</b>	<b>(122,928)</b>	<b>(100,658)</b>	<b>276,798</b>	<b>133,860</b>	<b>153,870</b>	<b>1,775,255</b>
<b>Total Net Assets-beginning</b>	<b>4,649,642</b>	<b>4,750,300</b>	<b>280,654</b>	<b>146,794</b>	<b>4,930,296</b>	<b>15,464,401</b>
<b>Total Net Assets-ending</b>	<b>\$ 4,526,714</b>	<b>\$ 4,649,642</b>	<b>\$ 557,452</b>	<b>\$ 280,654</b>	<b>\$ 5,084,166</b>	<b>\$ 17,239,656</b>

The accompanying notes are an integral part of this statement.

## STATEMENT H

**ST. TAMMANY PARISH, LOUISIANA**  
**Statement of Cash Flows**  
**Proprietary Funds**  
**For the Year Ended December 31, 2005**

	BUSINESS-TYPE ACTIVITIES-ENTERPRISE FUNDS				GOVERNMENTAL ACTIVITIES	
	526		622		TOTAL ENTERPRISE FUNDS	INTERNAL SERVICE FUNDS
	St. Tammany Parish State Complex (Major)		Utility Operations (Non-Major)			
	Current Year	Prior Year	Current Year	Prior Year	Current Year	
<b>Cash Flows From Operating Activities</b>						
Receipts from customers and users	\$ 367,447	\$ 392,636	\$ 1,664,973	\$ 1,583,876	\$ 2,032,420	\$ 493,410
Receipts from interfund services provided	338,403	305,831	-	-	338,403	13,710,460
Payments to suppliers	(338,344)	(301,800)	(1,219,389)	(1,185,570)	(1,557,733)	(10,459,649)
Payments to employees	-	-	(320,298)	(284,716)	(320,298)	(5,093,384)
Payments for interfund services used	(36,039)	(35,348)	(67,396)	(65,071)	(103,435)	(220,022)
Net Cash Provided (Used) by Operating Activities	331,467	361,019	57,890	48,519	389,357	(1,569,195)
<b>Cash Flows From Non-Capital Financing Activities</b>						
Transfer to other funds	(484,570)	(476,180)	(1,000)	(1,000)	(485,570)	(572,381)
Transfer from other funds	165,000	165,000	-	-	165,000	-
Insurance proceeds	-	-	-	-	-	500,000
Advances from other funds	-	(413)	-	-	-	-
Federal and State operating grants	-	-	-	-	-	89,176
Net Cash Provided (Used) by Non-capital Financing Activities	(319,570)	(311,603)	(1,000)	(1,000)	(320,570)	16,795
<b>Cash Flows From Capital and Related Financing Activities</b>						
Purchase of capital assets	-	-	(52,710)	-	(52,710)	(264,315)
Net Cash Provided (Used) by Capital and Related Financing Activities	-	-	(52,710)	-	(52,710)	(264,315)
<b>Cash Flows From Investing Activities</b>						
Purchase of investments	(10,577)	(43,778)	(5,279)	(49,570)	(15,856)	1,687,073
Interest and dividends received	1,094	313	3,620	2,095	4,714	192,195
Net Cash Provided (Used) by Investing Activities	(9,483)	(43,465)	(1,659)	(47,475)	(11,142)	1,879,268
Net Increase in Cash and Cash Equivalents	2,414	5,951	2,521	44	4,935	62,553
Cash and Cash Equivalents, Beginning of Year	5,951	-	13,850	13,806	19,801	1,278,691
Cash and Cash Equivalents, End of Year	\$ 8,365	\$ 5,951	\$ 16,371	\$ 13,850	\$ 24,736	\$ 1,341,444
<b>Reconciliation of Operating Income to Net Cash Provided (Used) by Operating Activities</b>						
Operating income	\$ 195,368	\$ 210,128	\$ 273,416	\$ 132,080	\$ 468,784	\$ 1,613,760
Depreciation expense	134,819	134,820	-	-	134,819	387,112
(Increase) in accounts receivable	(12,873)	-	(254,993)	(102,323)	(267,866)	(77,216)
(Increase) in intergovernmental receivables	-	-	-	-	-	(3,418,911)
Decrease in prepaid items	818	-	-	-	818	10,051
Increase (decrease) in accounts payable	25,651	(2,295)	29,640	15,817	55,291	(114,779)
Increase in salaries/benefits payable	-	-	1,024	2,945	1,024	5,831
Increase in other payables	-	-	-	-	-	26,200
Increase (decrease) in unearned revenue	(12,316)	18,386	8,803	-	(3,513)	(1,243)
Total Adjustments	136,099	150,891	(215,528)	(83,561)	(79,427)	(3,182,955)
Net Cash Provided (Used) by Operating Activities	\$ 331,467	\$ 361,019	\$ 57,890	\$ 48,519	\$ 389,357	\$ (1,569,195)

Noncash capital activities: The Courthouse Annex building, with a book value of \$51,750, was transferred from general capital assets to the Courthouse Annex Building fund that was created in 2005 to account for the operations of that building.

The accompanying notes are an integral part of this statement.

**ST. TAMMANY PARISH, LOUISIANA**  
**Statement of Net Assets**  
**Component Units, Discretely Presented**  
**December 31, 2005**

	Communication District No. 1	Gravity Drainage District No. 5	Fire Protection District No. 1
<b>ASSETS</b>			
Cash and cash equivalents	\$ 606,039	\$ 1,243,389	\$ 2,023,830
Investments	2,255,300	-	2,591,189
Receivables, net of allowances for uncollectibles	376,625	308,938	8,378,980
Due from primary government/component units	-	-	-
Inventory	-	-	-
Prepaid items	-	-	51,318
Deferred Charges	-	-	-
Restricted assets	-	-	-
Other assets	-	42,748	473,821
Capital assets			
Land, improvements, and construction in progress	-	658,286	415,142
Other capital assets, net of depreciation	1,958,264	200,824	3,378,524
<b>TOTAL ASSETS</b>	<b>5,194,228</b>	<b>2,454,193</b>	<b>17,312,804</b>
<b>LIABILITIES</b>			
Accounts, salaries, and other payables	46,564	17,851	457,655
Payable from restricted assets	-	-	-
Due to primary government/component units	-	27,500	-
Unearned revenue	-	-	-
Other liabilities	-	-	62
Interest payable	3,820	-	-
Long-term liabilities:			
Due within one year	335,000	115,000	393,818
Due after one year	975,000	2,135,000	2,289,882
<b>TOTAL LIABILITIES</b>	<b>1,380,384</b>	<b>2,295,351</b>	<b>3,141,395</b>
<b>NET ASSETS</b>			
Invested in capital assets, net of related debt	646,264	(1,390,880)	3,583,809
Restricted for:			
Capital projects	-	872,810	-
Debt service	-	391,763	-
Other purposes	-	-	-
Unrestricted	3,187,580	285,149	10,587,600
<b>TOTAL NET ASSETS</b>	<b>\$ 3,833,844</b>	<b>\$ 158,842</b>	<b>\$ 14,171,409</b>

The accompanying notes are an integral part of this statement.

STATEMENT I

(Major Component Units)

Fire Protection District No. 4	Recreation District No. 1	Recreation District No. 14	STP Mosquito Abatement Dist. No. 2	St. Tammany Parish Library	Total Non-Major Component Units	Total Component Units
\$ 938,534	\$ 7,703,958	\$ 540,052	\$ 275,039	\$ 799,719	\$ 5,494,119	\$ 19,624,679
-	507,067	-	4,155,546	990,780	691,975	11,191,857
8,855,174	3,709,015	639,846	4,768,671	4,431,119	8,163,597	39,629,963
-	-	-	-	11,969	129,189	141,158
-	3,524	-	763,468	-	9,164	776,158
21,979	37,500	-	75,025	-	102,683	288,505
-	587,955	19,200	-	-	14,051	621,208
-	-	-	-	-	368,210	368,210
83	-	3,400	-	1,981	3,400	525,433
72,950	836,083	1,177,702	-	200,000	2,433,072	5,795,245
2,840,693	12,804,619	2,865,458	895,147	1,278,211	14,702,660	40,920,400
12,729,413	26,191,721	5,245,658	10,930,896	7,711,779	32,112,120	119,882,812
1,002,071	74,481	138,279	184,457	158,184	960,372	3,039,914
-	-	-	-	-	75,909	75,909
-	-	-	-	54,793	144,251	228,544
-	-	-	-	-	179,805	179,805
-	52,458	-	-	58,481	79,758	190,759
-	169,284	44,198	-	-	49,427	266,729
209,494	1,107,780	185,000	32,140	1,263	982,372	3,361,865
179,863	14,365,000	2,780,000	-	196,142	6,569,418	29,490,285
1,391,428	15,789,003	3,147,477	216,597	488,863	9,041,312	36,831,810
2,903,587	4,528,317	1,078,160	895,147	1,478,211	11,589,955	25,310,570
-	-	-	-	-	115,437	988,247
-	2,146,858	611,902	-	-	599,980	3,750,503
-	-	-	-	-	43,178	43,178
6,434,398	3,747,543	408,119	9,819,152	5,788,705	10,722,258	52,958,504
\$ 11,337,985	\$ 10,422,718	\$ 2,098,181	\$ 10,714,299	\$ 7,242,916	\$ 23,070,808	\$ 83,051,002

**ST. TAMMANY PARISH, LOUISIANA**  
**Statement of Activities**  
**Component Units, Discretely Presented**  
**For the Year Ended December 31, 2005**

Component Units	Expenses	Program Revenues				Communication District No. 1	Gravity Drainage District No. 5
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions			
Communication District No. 1	\$ 2,417,658	\$ -	\$ 23,016	\$ -	\$ (2,394,642)	\$ -	
Gravity Drainage District No. 5	230,846	67,600	-	-	-	(163,246)	
Fire Protection District No. 1	10,056,353	92,599	-	-	-	-	
Fire Protection District No. 4	7,614,158	527,286	-	125,093	-	-	
Recreation District No. 1	3,046,804	656,086	239,905	177,200	-	-	
Recreation District No. 14	437,354	-	-	-	-	-	
STP Mosquito Abatement Dist No. 2	4,439,177	-	-	-	-	-	
St. Tammany Parish Library	4,864,119	118,897	74,487	-	-	-	
Non-Major Component Units	9,546,526	1,880,198	1,418,804	282,796	-	-	
<b>Total</b>	<b>\$ 42,652,985</b>	<b>\$ 3,342,666</b>	<b>\$ 1,756,212</b>	<b>\$ 585,089</b>	<b>(2,394,642)</b>	<b>(163,246)</b>	
<b>General Revenues:</b>							
Property taxes, specific purpose (Ad valorem, parcel fees, etc.)					-	296,235	
Telephone service tax					2,976,989	-	
Fire insurance tax					-	-	
State revenue sharing (unrestricted)					-	-	
Grants and contributions not restricted to specific programs					-	-	
Investment earnings					89,394	39,135	
Other general revenues					1,280	-	
<b>Total general revenues and transfers</b>					<b>3,067,673</b>	<b>337,370</b>	
<b>Change in Net Assets</b>					<b>673,031</b>	<b>174,124</b>	
<b>Net assets-beginning</b>					<b>3,160,813</b>	<b>(15,282)</b>	
<b>Net assets-ending</b>					<b>\$ 3,833,844</b>	<b>\$ 158,842</b>	

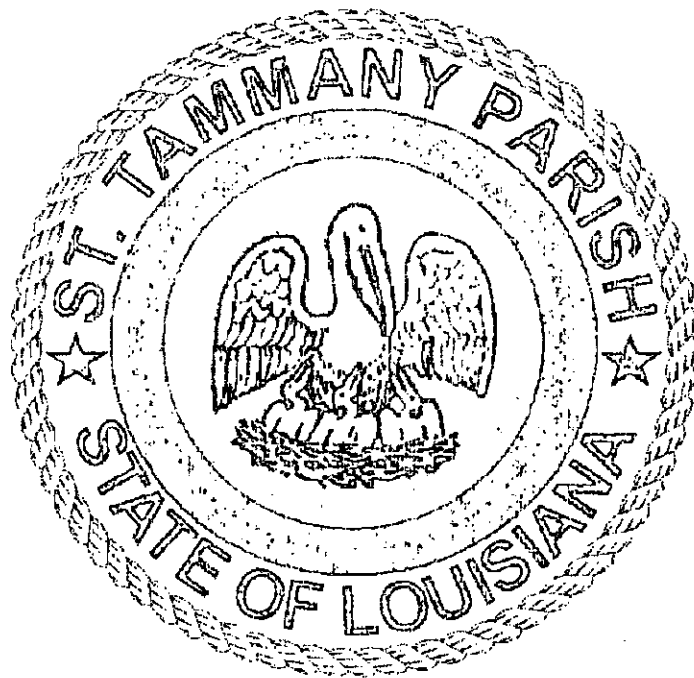
The accompanying notes are an integral part of this statement.

STATEMENT J

(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
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (2,384,842)
-	-	-	-	-	-	-	(163,246)
(9,963,754)	-	-	-	-	-	-	(9,963,754)
-	(6,961,779)	-	-	-	-	-	(6,961,779)
-	-	(1,973,613)	-	-	-	-	(1,973,613)
-	-	-	(437,354)	-	-	-	(437,354)
-	-	-	-	(4,439,177)	-	-	(4,439,177)
-	-	-	-	-	(4,670,735)	-	(4,670,735)
-	-	-	-	-	-	(5,964,728)	(5,964,728)
<u>(9,963,754)</u>	<u>(6,961,779)</u>	<u>(1,973,613)</u>	<u>(437,354)</u>	<u>(4,439,177)</u>	<u>(4,670,735)</u>	<u>(5,964,728)</u>	<u>(36,969,028)</u>
7,599,223	7,755,373	3,392,111	623,406	4,742,896	4,224,329	7,594,094	36,229,667
-	-	-	-	-	-	-	2,976,989
217,423	120,955	-	-	-	-	178,286	514,664
512,628	216,525	59,043	9,512	199,393	178,990	261,419	1,437,510
323,763	-	-	-	-	-	33,300	357,063
178,681	110,547	244,051	19,279	185,122	70,785	135,418	1,072,410
895,382	835,713	67,112	831	270,365	43,025	336,521	2,450,259
<u>9,727,100</u>	<u>9,039,113</u>	<u>3,762,317</u>	<u>653,028</u>	<u>5,397,766</u>	<u>4,517,129</u>	<u>8,537,036</u>	<u>45,038,562</u>
(236,854)	2,077,334	1,788,704	215,674	958,619	(153,606)	2,572,308	8,069,534
14,408,063	9,260,851	8,634,014	1,882,507	9,755,680	7,396,522	20,498,500	74,981,468
<u>\$ 14,171,409</u>	<u>\$ 11,337,985</u>	<u>\$ 10,422,718</u>	<u>\$ 2,098,181</u>	<u>\$ 10,714,299</u>	<u>\$ 7,242,916</u>	<u>\$ 23,070,808</u>	<u>\$ 83,051,002</u>



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

**December 31, 2005**

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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:

**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, 1(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, 6, 7, 10, 11, 12, 14	1, 1(a), 2
Sub-Drainage District No. 1 of 3	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.

Fund financial statements are included in the Other Supplementary Information section of this report for Recreation Districts Numbers 6 and 7 and Sub-Drainage District Number 1 of 3. Separate financials are not issued for these districts since St. Tammany Parish performs administrative and accounting services for these Districts. All other discretely presented component units' complete financial information 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 Activities) 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 are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a

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

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 Parish considers revenues to be available if they are collected within sixty 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 Parish.

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

**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.

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

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

**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.

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

St. Tammany Parish reports the following two enterprise funds:

**St Tammany Parish State Complex Fund (526)** accounts for the repairs, maintenance and operations of the State Complex Building.

**Utility Operations Fund (622)** accounts for receipts and disbursements relating to the operations of the sewer and water facilities that are operated by St. Tammany Parish.

Both enterprise funds are considered non-major. A description of all other non-major funds and internal service funds can be found at the beginning of each fund type's 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 the 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, generally are 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 Governmental Accounting Standards Board. 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 Parish's enterprise operations. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

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 for Sub-Road District No. 2 of Road District No. 19, are classified as program revenues because they were assessed to

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

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 St. Tammany Parish State Complex enterprise fund is comprised of rents. The operating revenue for the Utility Operations 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 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 and time deposits and investments with original maturities of ninety days or less.

State law 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 nonnegotiable 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 consist 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-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.

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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 ninety days, and consists of no securities with a maturity date in excess of three hundred ninety-seven 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).

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

The following is a summary of 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	2.94	Indefinite
Alimony-Incorporated	2.00	1.47	Indefinite
Parish Drainage	2.17	1.80	2010
Library (1)	6.33	5.24	2009
Parish Health	2.17	1.80	2013
St. Tammany Parish Coroner	4.00	4.00	2024
Animal Services	1.00	.83	2008
Council on Aging/Retarded Citizens (1)	2.00	1.66	2008
Lighting District #1	5.18	3.85	2012
Lighting District #4	5.28	4.02	2012
Lighting District #5	5.09	3.66	2009
Lighting District #6	5.00	4.22	2005
Lighting District #7	5.29	4.25	2012
Lighting District #9	Parcel fee 28.00	Parcel fee 28.00	2014
Lighting District #10	Parcel fee 50.00	Parcel fee 50.00	2014
Lighting District #11	Parcel fee 35.00	Parcel fee 35.00	2006
Sub Road 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.

All trade and property tax receivables are shown net of an allowance for uncollectibles. Due to the devastation caused by Hurricane Katrina, property tax collection is anticipated to be only 90% of the amount billed rather than the normal 95%. Property taxes are levied on a calendar year basis. On September 28, 2005 the taxes were levied for the 2005 calendar year. They are normally 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. However due to Hurricane Katrina, properties that were destroyed or greatly

**ST. TAMMANY PARISH GOVERNMENT**  
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damaged were reassessed in 2005. These reassessments, along with the devastation in our Parish, caused a need for the due date for property taxes to be pushed back to March 13, 2006.

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 in the month the 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). This tax was renewed for an additional twenty-five years on July 16, 2005.
- 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, 2005 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.

**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, 2005.

**Water District No. 2** – Resolutions authorizing the issuance of a Water Revenue Bonds dated January 7, 1999, for \$500,000 and General Obligation Refunding Bonds dated January 7, 1999, provided for certain restrictions of assets of Water District No. 2. These requirements have been met as of December 31, 2005.

**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 these assets and the estimated useful lives of capital assets:

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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 \$25,000 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. For roads donated by subdivision developers, 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. If the value of any road met the threshold of \$25,000, it was included in infrastructure regardless of the time that it was added to road inventory, including those infrastructure assets acquired prior to June 30, 1980. Only those roads in road inventory which were valued below the threshold were excluded from infrastructure. 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 the asset's life 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 and were used to determine historical cost.

Roads taken into inventory by donation from a developer of a new subdivision prior to 1988 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 (\$292/acre). The assessed value closely approximates 10% of the fair market value (FMV \$2,919/acre). The actual length and width of the road was known, and the width of the land generally includes an additional 4 feet each side for shoulder and ditch. The square feet of the land, including shoulder and ditch, was used to determine value.

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:

Description	Estimated Useful lives
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	10-30 years
Books	5 years

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All of the component units use straight-line depreciation with one exception. Sewer District No. 2 uses the accelerated method for sewer line improvements. For additional information on the capital asset policy of an individual component unit, please refer to Note 1A for information on how to obtain individual component unit financial statements.

**6. Compensated Absences**

**Primary Government**

Employees of the Parish earn annual vacation leave at varying rates according to years of service. Sick leave is earned at the rate of twelve days per year. An unlimited amount of sick leave can be accumulated. Upon termination of services, employees are paid for unused annual vacation leave. An employee with three or more years of continuous service and whose employment is terminated in good standing may request and shall receive payment of unused accumulated sick leave, the amount of which shall be payment for one work day for each three work days of unused accumulated sick leave. The remaining 2/3 of sick leave not paid for, provided the employee is vested with ten (10) or more years of service, will be deposited into The Post Employment Health Plan to be used solely for the purpose of payment of post-employment medical premiums. Only \$324,717 is recorded as a liability in the post-employment health plan internal service fund. The remainder of the compensated absence liability is reported on the government-wide financial statements and is not reported in the fund financial statements. At December 31, 2005, the Parish has recorded \$2,361,239 in long-term liabilities for compensated absences payable, of which \$662,947 is current and \$1,698,292 is long term.

**Component Units**

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

**St. Tammany Parish Coroner** – Full time permanent employees earn from 5 to 15 days of vacation, depending on the years of service, and 12 days of sick leave per year. An unlimited amount of vacation and sick leave may be carried forward to the next calendar year. Upon termination of service, employees are paid for unused leave at their current rate of pay. 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, 2005, the St. Tammany Parish Coroner has recorded \$71,758 in compensated absences payable, of which \$13,594 is current and \$58,164 is long term.

**Fire Protection District No. 1** – Employees of Fire Protection District No. 1 are entitled to eighteen to thirty 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 fifty-two weeks. 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. 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, 2005 totals \$43,465, all of which is considered current.

**Fire Protection District No. 3** – Vacation accrues at the rate of 6½ hours per two week pay period for entry level employees and 7 hours per two week pay period for those employed four or more years. Unused vacation can be accumulated and is paid upon termination or retirement. Sick leave accrues but does not become payable upon termination or retirement. At December 31, 2005, the district had recorded \$37,137 for compensated absences, all of which is current.

**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 fifty-six hour work week and twelve hours for each month of service performed by employees on a forty hour work week. After ten 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 fifty-six hour workweek. Annual leave not taken during a year can be accumulated. Accumulation of annual leave is limited to four hundred fifty hours per employee on December 31<sup>st</sup> of each calendar year. Employees of the Fire District are entitled to full pay during



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sickness or incapacity, not brought about by their own negligence for a period of not more than fifty-two 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, 2005 totals \$379,301. Of this amount, \$204,675 is considered current and \$174,626 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, 2005.

Each full-time employee of the District after having served one year, shall be entitled to an annual vacation of eighteen calendar days with full pay. This vacation period shall be increased one day for each year of service over ten years, up to a maximum vacation period of thirty 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 of \$11,961 is accrued at December 31, 2005.

**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, 2005, there was no accumulated vacation or sick leave which required accrual or disclosure to conform to accounting principles generally accepted.

**Fire District No. 12** – The District's policy is to allow employees, after completing one year of service, to accumulate vacation leave up to a maximum of thirty days. Vacation earned is determined by the length of service on January 1 of each year. Upon termination of service, employees are paid for unused vacation leave. The District does not accrue sick leave for employees because the policy does not allow payment for accumulated sick leave. At December 31, 2005, the District has \$86,436 recorded for compensated absences all of which is considered current.

**St. Tammany Parish Library** – Full time employees (twenty-eight 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 three hundred 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 twelve working days accrued at the rate of eight 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 four hundred 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, 2005, the St. Tammany Parish Library's employees had accumulated and vested approximately \$197,405 of employee leave benefits. Of this amount, \$1,263 is current and \$196,142 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 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, fifteen 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,

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employees are not paid for any unused sick leave earned during the year. At December 31, 2005, the District's employees had accumulated annual leave benefits of \$32,140. 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, 2005, Recreation District No. 1 has recorded \$42,780 in compensated absences payable, all of which is considered current.

**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 twelve 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, 2005, the District had accumulated \$6,005 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**

In the fund financial statements, governmental funds report reservations of fund balances for amounts that are not available for appropriation or are legally restricted by outside parties for use for a specific purpose. Designations of fund balances represent tentative management plans that are subject to change.

**9. Comparative Data**

Comparative total data for the prior year have been presented only for individual enterprise funds in the proprietary fund financial statements in order to provide an understanding of the changes in the financial position and operations of these funds. Also, certain amounts presented in the prior year data have been reclassified in order to be consistent with the current year's presentation.

**10. 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

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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 \$58,221,505 difference are as follows:

Accrued interest payable	\$637,895
Compensated absences	2,361,239
Notes payable	86,738
Bonds payable	55,296,000
Premium on Bonds (amortized as reduction of interest expense)	19,451
Deferred charge for issuance costs (amortized over life of debt)	<u>(179,818)</u>
 Net adjustment to reduce <i>fund balance – total governmental funds</i> to arrive at <i>net assets-governmental activities</i>	 <u>\$58,221,505</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 \$891,709 difference are as follows:

Capital outlay	(\$8,024,390)
Depreciation expense	<u>8,916,099</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>\$891,709</u>

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." This difference of \$2,907,464 is due to the donations of capital assets, which increase net assets in the Statement of Activities, but do not appear in the governmental funds because they are not financial resources. This increase of \$2,909,170 less the loss on the sale of a capital asset of \$1,706 equals the difference of \$2,907,464.

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 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 first issued, whereas these amounts are deferred and amortized in the Statement of Activities."

The details of this \$8,232,738 difference are as follows:

<i>Principal repayments:</i>	
Sales Tax Bonds	\$6,755,000
Certificates of Indebtedness	571,000
Lease-purchase payments	<u>906,738</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>\$8,232,738</u>

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Another element of that reconciliation states, "The net revenue of certain activities of internal service funds is reported with governmental activities." The details of this \$1,225,351 difference are as follows:

Compensated absences	\$561,581
Accrued interest	637,895
Amortization of issuance costs	47,094
Amortization of premium on sales tax bonds	<u>(21,219)</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>\$1,225,351</u>

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 \$1,723,505 difference are as follows:

Change in net assets of the internal service funds	\$1,775,255
Less: Contribution of capital asset previously reported by governmental activities	<u>(51,750)</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>\$1,723,505</u>

The contributed capital is due to creating a fund in 2005 to account for the operations of the Courthouse annex building. The building was then transferred to this internal service fund at the carrying amount of \$51,750.

**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 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 October 14, 2004. They were introduced to the full council on September 29, 2004 and the public hearing was held on November 4, 2004, at which time 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 years pass without any disbursement from or 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 2005. 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

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governmental funds. Budgetary data for the discretely presented component units are not presented in these financial statements except for Sub-Drainage District No. 1 of 3 and Recreation Districts Nos. 6 and 7.

**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, 2005:

Fund	Original Budget	Final Budget	Actual	Negative Variance
St. Tammany Parish Jail (034)	\$ 7,987,617	\$ 9,287,617	\$ 9,366,474	\$ (78,857)

The St. Tammany Parish Jail fund over budget amount is due to actual sales tax revenue being over budget. The amount of the expenditure is directly related to the amount of sales tax revenue collected. The St. Tammany Parish Sheriff's office collects the sales tax, makes the sinking fund payment and the difference is used by the Sheriff to cover the Parish's share of jail operations. The Parish records the entire difference as an expenditure. Because sales tax collections were greater than estimated, the resulting expenditure was greater. The entire amount is properly recorded as a public safety expenditure by the Parish.

The following component units had actual expenditures over budgeted appropriations for the year ended December 31, 2005:

Component Unit	Original Budget	Final Budget	Actual	Negative Variance
Gravity Drainage District No. 5	\$27,400	\$27,400	\$27,935	(\$535)
St. Tammany Parish Coroner	661,000	661,000	801,309	(140,309)
Fire Protection District No. 2	648,000	648,000	816,334	(168,334)
Fire Protection District No. 3	914,612	943,844	1,032,150	(88,306)
Fire Protection District No. 4	7,136,110	7,369,089	7,621,283	(252,192)
Fire Protection District No. 5	361,800	400,500	409,970	(9,470)
Fire Protection District No. 7	365,256	365,256	421,867	(56,611)
Fire Protection District No. 8	431,641	423,060	603,007	(179,947)
Fire Protection District No. 11	378,970	378,970	516,270	(137,300)
Recreation District No. 12	144,235	140,906	201,624	(60,418)

**C. Fund Deficits**

**Component Units** – Two component units are reporting deficits in net assets. Sewerage District No. 4 is reporting a deficit in net assets of \$29,087 and the St. Tammany Parish Coroner is reporting a deficit of \$186,818.

**IV. DETAILED NOTES ON ALL FUNDS**

**A. Deposits and Investments**

At December 31, 2005, the Parish primary government and the component units have cash and cash equivalents (book balances) totaling \$9,346,927 and \$19,992,889 (including restricted cash) as follows:

	Primary Government	Component Units
Non-Interest Bearing Demand Deposits	\$ 219,044	\$ 571,774
Interest-Bearing Demand Deposits	9,127,678	19,421,040
Other	205	75
Total	\$9,346,927	\$19,992,889

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.

**ST. TAMMANY PARISH GOVERNMENT**  
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Custodial credit risk is the risk that in the event of a bank failure, the government's deposits may not be returned to it. The parish does not have a deposit policy for custodial credit risk. As of December 31, 2005, \$10,260,495 of the primary government's bank balance of \$10,360,495 was exposed to custodial credit risk by being uninsured and collateralized by securities held by the Federal Reserve Bank in the pledging bank's name.

At December 31, 2005, the discretely presented component units have \$20,790,180 in deposits (collected bank balances). These deposits are secured from risk by \$5,931,195 of federal deposit insurance and \$18,612,909 of pledged securities held by the custodial bank in the name of the fiscal agent bank (GASB Category3).

As of December 31, 2005, the Parish had the following investments that are in an internal investment pool:

<u>Investment</u>	<u>Maturity Date</u>	<u>Call Date</u>	<u>Book Value</u>	<u>Fair Value</u>
Certificate of Deposit			\$175,000	\$175,000
Federal Home Loan Mortgage Corp.	05/30/06		3,872,230	3,851,607
Certificate of Deposit	08/01/06		3,000,000	3,000,000
Federal Home Loan Mortgage Corp.	08/24/06		3,000,000	2,959,170
Federal Home Loan Bank	08/25/06		3,000,943	2,958,750
Federal National Mortgage Assoc.	11/24/06		1,988,000	1,970,620
Federal Home Loan Mortgage Corp.	12/01/06		4,000,017	3,995,389
Federal Home Loan Bank	12/08/06	03/08/06	2,203,640	2,195,096
Federal Home Loan Bank	01/26/07	04/26/06	2,553,722	2,534,253
Federal National Mortgage Assoc.	01/30/07	01/30/06	4,000,000	3,949,600
Federal Home Loan Mortgage Corp.	06/01/07		4,013,496	3,972,822
Federal National Mortgage Assoc.	07/19/07		3,000,000	2,953,200
Federal Home Loan Bank	09/14/07		3,024,698	2,956,938
Federal Home Loan Bank	09/24/07	03/24/06	3,000,000	2,963,430
Federal Home Loan Bank	09/28/07		3,416,582	3,302,760
Federal Home Loan Mortgage Corp.	12/04/07		1,002,571	969,100
Federal Home Loan Bank	12/20/07		2,526,731	2,479,803
Federal Home Loan Bank	01/28/08	07/28/06	2,598,700	2,574,806
Federal National Mortgage Assoc.	02/25/08		3,000,000	2,951,700
Federal National Mortgage Assoc.	03/24/08	03/24/06	1,465,000	1,448,299
			<u>\$54,841,330</u>	<u>\$54,162,343</u>

The difference of \$533,642 between the investment balance on the statement of net assets and this listing is due to Sub-Drainage District No. 1 of 3, Recreation District No. 6, and Recreation District No. 7 taking part in the Parish's investment pool.

**Interest Rate Risk.** The Parish does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

**Credit Risk.** State law limits investments to the following:

1. Direct United States Treasury obligations
2. Bonds, debentures, notes, or other evidence of indebtedness issued or guaranteed by federal agencies and provided such obligations are backed by the full faith and credit of the United States of America
3. Bonds, debentures, notes or other evidence of indebtedness issued or guaranteed by U.S. government instrumentalities, which are federally sponsored
4. Direct security repurchase agreements of any federal book entry only securities
5. Time certificates of deposit of any bank domiciled or having a branch office in the state of Louisiana, savings accounts or shares of savings and loan associations and savings banks
6. Mutual or trust fund institutions which are registered with the SEC and which have underlying investments consisting solely of and limited to securities of the United States government or its agencies
7. Guaranteed investment contracts issued by a bank, financial institution, insurance company, or other entity having one of the two highest short-term rating categories of either Standard & Poor's Corporation or Moody's Investors Service
8. Investment grade commercial paper of domestic United States corporations

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

The Parish has no investment policy that would further limit its investment choices.

*Concentration of Credit Risk.* The Parish places no limit on the amount the Parish may invest in any one issuer. The Parish's investment in the Federal Home Loan Bank, Federal National Mortgage Association, and the Federal Home Loan Mortgage Corporation are 41%, 25%, and 29% respectively.

The primary government's investments are valued at cost, which closely approximates the market value (less than 1% difference).

**B. Receivables**

The primary government's receivables of \$128,908,789 at December 31, 2005, are as follows:

Class of Receivable	Taxes			Inter-Governmental	Interest	Other	Total
	Ad valorem/ Parcel Fees	Sales and Use Tax	Other Tax				
General Fund	\$ 1,998,674	\$ -	\$270,201	\$ 581,104	\$59,990	\$668,234	\$3,578,203
Parish Road Maintenance	-	9,942,308	-	-	97,172	255,752	10,295,232
Justice Complex	-	2,405,302	-	-	34,558	-	2,439,860
Sales Tax Dist. No. 3 Debt	-	-	-	-	27,180	-	27,180
Justice Complex Debt	-	-	-	-	170	-	170
Capital Imp. Roads General	-	-	-	-	128,223	-	128,223
Disaster Relief	-	-	-	102,421,104	2,984	-	102,424,088
Non-major Special Revenue	7,232,751	-	-	1,394,906	\$2,732	364,686	9,045,075
Non-major Debt Service	-	-	-	-	4	-	4
Non-major Capital Projects	-	-	-	-	212,715	18,482	231,197
Enterprise Funds	-	-	-	-	1,959	518,018	519,977
Internal Service Funds	-	-	-	82,302	91,655	45,623	219,580
<b>Total</b>	<b>\$9,231,425</b>	<b>\$12,347,610</b>	<b>\$270,201</b>	<b>\$104,479,416</b>	<b>\$709,342</b>	<b>\$1,870,795</b>	<b>\$128,908,789</b>

**C. Capital Assets**

Depreciation expense of \$8,918,021 for the year ended December 31, 2005, was charged to the following governmental functions:

**Governmental Activities:**

General government	
Judicial	\$ 982,650
Executive	21,153
Elections	24,484
Financial administration	61,881
Other - unclassified	630,045
Public safety	678,273
Highways and streets	6,296,259
Sanitation	40,480
Health and welfare	32,683
Cultural and recreation	149,863
Economic development	250
Total depreciation expense - governmental activities	<u>\$8,918,021</u>

**Business-type activities:**

Property Management	134,819
Total depreciation expense - business type activities	<u>\$134,819</u>

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

Capital assets and depreciation activity as of and for the year ended December 31, 2005, for the primary government are as follows:

<b>Primary Government</b>	<b>Beginning Balance</b>	<b>Increases</b>	<b>Decreases</b>	<b>Re-classes</b>	<b>Ending Balance</b>
<b><u>Governmental activities:</u></b>					
<b>Capital assets, not being depreciated:</b>					
Land	\$ 20,637,923	\$301,248	\$ -	\$ -	\$20,939,171
Land Imp-non-exhaustible	78,325	28,797	-	-	107,122
Construction in progress	2,585,188	594,297	-	(1,249,994)	1,929,491
<b>Infrastructure:</b>					
Land	6,542,706	104,489	-	-	6,647,195
Land improvements-non-exhaustible	-	-	-	1,077,847	1,077,847
Construction in progress	3,704,002	5,059,924	-	(6,963,205)	1,800,721
<i>Total capital assets, not being depreciated</i>	<u>33,548,144</u>	<u>6,088,755</u>	<u>-</u>	<u>(7,135,352)</u>	<u>32,501,547</u>
<b>Capital Assets being depreciated:</b>					
Land Improvements	468,485	107,309	-	-	575,794
Buildings	79,194,863	-	-	23,790	79,218,653
Building Improvements	141,268	9,875	-	57,979	209,122
Water and Sewer Systems	663,995	-	-	-	663,995
Vehicles	2,136,502	273,551	(123,301)	-	2,286,752
Machinery and equipment	12,040,069	1,247,094	(130,012)	-	13,157,151
Office/Other equipment	2,428,214	402,295	-	988,225	3,818,734
<b>Infrastructure:</b>					
Roads	144,639,533	2,576,681	-	6,067,791	153,284,005
Other	9,107,673	228,000	-	(182,433)	9,153,240
<i>Total capital assets being depreciated</i>	<u>250,820,602</u>	<u>4,844,805</u>	<u>(253,313)</u>	<u>6,955,352</u>	<u>262,367,446</u>
<b>Less accumulated depreciation for:</b>					
Land Improvements	(45,441)	(22,988)	-	-	(68,429)
Buildings	(8,059,400)	(1,979,077)	-	128,250	(9,910,227)
Building Improvements	(5,832)	(8,983)	-	-	(14,815)
Water and Sewer Systems	(292,936)	(26,560)	-	-	(319,496)
Vehicles	(1,504,702)	(252,296)	121,380	-	(1,635,618)
Machinery and equipment	(8,251,577)	(1,184,902)	130,012	-	(9,306,467)
Office/Other equipment	(956,022)	(460,892)	-	-	(1,416,914)
<b>Infrastructure:</b>					
Roads	(39,307,482)	(4,704,791)	-	-	(44,012,273)
Other	(998,265)	(275,610)	-	-	(1,273,875)
<b>Total accumulated depreciation</b>	<u>(59,421,657)</u>	<u>(8,916,099)</u>	<u>251,392</u>	<u>128,250</u>	<u>(67,958,114)</u>
<i>Total capital assets being depreciated, net</i>	<u>191,398,945</u>	<u>(4,071,294)</u>	<u>(1,921)</u>	<u>7,083,602</u>	<u>194,409,332</u>
<b><u>Internal Service Funds:</u></b>					
Land	685,579	-	-	-	685,579
Buildings	7,469,177	-	(124,527)	180,000	7,524,650
Vehicles	681,626	196,185	(12,098)	-	865,713
Office/Other Equipment	695,854	68,132	-	-	763,986
Subtotal	<u>9,532,236</u>	<u>264,317</u>	<u>(136,625)</u>	<u>180,000</u>	<u>9,839,928</u>



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

Primary Government (Continued)	Beginning Balance	Increases	Decreases	Re-classes	Ending Balance
Less accumulated depreciation for:					
Buildings	(2,968,985)	(203,932)	-	(128,250)	(3,301,167)
Vehicles	(461,957)	(104,193)	12,098	-	(554,052)
Office/Other Equipment	(356,581)	(78,987)	-	-	(435,568)
Subtotal	(3,787,523)	(387,112)	12,098	(128,250)	(4,290,787)
<b>Total capital assets Internal Srvc Activities, net</b>	<b>5,744,713</b>	<b>(122,795)</b>	<b>(124,527)</b>	<b>51,750</b>	<b>5,549,141</b>
<b>Total capital assets Governmental Activities, net</b>	<b>\$230,691,802</b>	<b>\$1,894,666</b>	<b>(\$126,448)</b>	<b>\$ -</b>	<b>\$232,460,020</b>
<b>Business-type activities:</b>					
Buildings	\$5,386,132	\$ -	\$ -	\$ -	\$5,386,132
Machinery and equipment	-	52,710	-	-	52,710
Subtotal	5,386,132	52,710	-	-	5,438,842
Less accumulated depreciation for:					
Buildings	(768,579)	(134,819)	-	-	(903,398)
Machinery and equipment	-	-	-	-	-
Subtotal	(768,579)	(134,819)	-	-	(903,398)
<b>Total capital assets Business-type Activities, net</b>	<b>\$4,617,553</b>	<b>(82,109)</b>	<b>\$ -</b>	<b>-</b>	<b>\$4,535,444</b>
<b>Total Capital Assets - Primary Government, net</b>	<b>\$235,309,355</b>	<b>\$1,812,557</b>	<b>(\$126,448)</b>	<b>\$ -</b>	<b>\$236,995,464</b>

The difference between the amount of depreciation in governmental 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.

The decrease in internal service fund buildings is due to the impairment of a building from flood damage. The value of the loss was determined by using the restoration cost approach. Increases to infrastructure (roads, land, and other) consist of the fair market value of donated property. 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, 2005, for the component units are as follows:

Discretely presented component units	Beginning Balance	Increases	Decreases	Ending Balance
Capital assets, not being depreciated				
Land	\$ 3,286,445	\$ 70,165	\$ -	\$3,356,610
Construction in progress	1,285,798	2,087,351	(934,514)	2,438,635
<b>Total capital assets, not being depreciated</b>	<b>4,572,243</b>	<b>2,157,516</b>	<b>(934,514)</b>	<b>5,795,245</b>
Capital assets being depreciated				
Buildings and improvements	28,858,531	2,954,747	(683,445)	31,129,833
Sewer/Water plant, equipment & improvements	9,912,399	-	-	9,912,399
Machinery and equipment	13,912,716	1,542,270	(136,195)	15,318,791
Aircraft and related equipment	789,814	1,014	-	790,828
Vehicles	6,122,397	467,650	(418,749)	6,171,298
Furniture and equipment	1,510,171	174,321	(36,930)	1,647,562
Infrastructure	1,460,714	10,400	116,251	1,587,365
Books	8,477,221	490,906	(495,424)	8,472,703
<b>Total capital assets being depreciated</b>	<b>71,043,963</b>	<b>5,641,308</b>	<b>(1,654,492)</b>	<b>75,030,779</b>

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

Discretely presented component units	Beginning Balance	Increases	Decreases	Ending Balance
Less accumulated depreciation for:				
Buildings	(6,226,897)	(904,254)	369,395	(6,761,756)
Sewer/Water plant, equipment & improvements	(5,450,520)	(173,077)	-	(5,623,597)
Machinery and equipment	(8,160,256)	(994,518)	94,129	(9,060,645)
Aircraft and related equipment	(361,963)	(53,234)	-	(415,197)
Vehicles	(3,010,300)	(400,885)	350,333	(3,060,852)
Furniture and equipment	(1,138,629)	(138,057)	35,312	(1,241,374)
Infrastructure	(359,604)	(46,441)	-	(406,045)
Books	(7,498,569)	(480,330)	437,986	(7,540,913)
<b>Total accumulated depreciation</b>	<b>(32,206,738)</b>	<b>(3,190,796)</b>	<b>1,287,155</b>	<b>(34,110,379)</b>
<i>Total capital assets being depreciated, net</i>	<i>38,837,225</i>	<i>2,450,512</i>	<i>(367,337)</i>	<i>40,920,400</i>
<b>Total capital assets, net</b>	<b>\$43,409,468</b>	<b>\$4,608,028</b>	<b>(\$1,301,851)</b>	<b>\$46,715,645</b>

**D. Contractual Commitments**

**Primary Government**

The Parish had active projects as of December 31, 2005. At year-end, the commitments with contractors are as follows:

<u>Project Name</u>	<u>Project No.</u>	<u>Expenditures to Date</u>	<u>Remaining Commitment</u>
District No. 1 Road Improvements	301-05-01	\$ 131,720	\$ 148,641
District No. 2 Road Improvements	302-05-01	110,619	387,541
District No. 4 Road Improvements	304-05-01	215,917	459,739
District No. 7 Road Improvements	307-05-01	247,159	186,464
District No. 6 Road Improvements	306-05-01	72	565,289
District No. 7 Road Improvements	307-04-02	41,394	0
District No. 9 Road Improvements	309-04-01	305,464	0
District No. 10 Road Improvements	310-05-01	72	55,880
District No. 12 Road Improvements	312-05-01	88	87,875
District No. 13 Road Improvements	313-05-01	64	225,481
Johnny Smith Business Park	300-05-08	183,789	617,830
Lowe Pond Canal Crossings	300-04-03	87,249	18,951
Maintenance Overlays – parish-wide		143,075	230,995
Maintenance Overlays – parish-wide		191,329	1,003,251
Hwy 21 Lateral Ditch Erosion	300-03-12	142,574	30,140
Pleasant Dr. Drainage Improvements	411-05-03	64	88,378
North Blvd. Park & Ride	500-04-04	56	650,313
Oak Harbor Park & Ride	300-02-07	1,368,368	0
EOC Renovations		116,734	2,800,266
Public Works Addition		353,969	737,889
Animal Services Building		64	1,888,936
Alton Wastewater Improvements		72	734,212
Water Level Monitoring Sensors		90,300	0
<b>Total</b>		<b>\$3,730,212</b>	<b>\$10,918,071</b>

The projects that have no remaining commitment are due to contracts with retainage still payable for which final acceptance of the project has not occurred. All expenditures for these projects have been recorded.

**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.

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

**E. Inter-fund Transfers, Receivables and Payables**

Inter-fund transfers:

	Fund Transferred to									
	General Fund	Sales Tax District No. 3 Debt	Justice Debt	Capital Improvements - General	Disaster Relief	Non-major Special Revenue	Non-major Debt Service	Non-major Capital Projects	STP State Building (1)	Total
General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$245,643	\$ -	\$1,570,500	\$165,000	\$1,981,143
Parish Road Maintenance	200,000	1,875,000	-	3,200,000	10,000,000	-	-	6,300,000	-	21,575,000
Justice Center	161,635	-	3,560,970	-	-	-	-	2,000,000	-	5,722,605
Jail	-	-	-	-	-	-	1,541,258	-	-	1,541,258
Capital Imp General	-	-	-	-	-	9,304	-	37,100	-	46,404
Non-major Special Rev.	433,381	-	-	-	45,000	160,833	169,118	1,525,990	-	2,334,322
Non-major Capital Proj	-	-	-	-	-	239,088	-	550,000	-	789,088
(1) STP State Building	484,570	-	-	-	-	-	-	-	-	484,570
(1) Utility Operations	-	-	-	-	-	-	-	1,000	-	1,000
Internal Service	-	-	-	5,980	515,000	6,875	-	44,526	-	572,381
<b>Total</b>	<b>\$1,279,586</b>	<b>\$1,875,000</b>	<b>\$3,560,970</b>	<b>\$3,205,980</b>	<b>\$10,560,000</b>	<b>\$661,743</b>	<b>\$1,710,376</b>	<b>\$12,029,116</b>	<b>\$165,000</b>	<b>\$35,047,771</b>

(1) Business Type Activities

All inter-fund receivables/payables are due to a temporary shortage of cash in the payable fund. The composition of inter-fund balances as of December 31, 2005, is as follows:

	Due to Fund				
	General Fund (010)*	Environmental Service (020)	Law Enforcement (035)	Risk Management (580)	Total
Public Health (017)	\$ -	\$ -	\$ -	\$378,929	\$378,929
Criminal Court (028)	23,381	-	22,446	-	45,827
STP Coroner (039)	-	-	-	143,146	143,146
Animal Services (043)	-	-	-	86,346	86,346
Disaster Relief (319) *	4,894,959	-	-	3,400,935	8,295,894
Grant-Flood Hazard Mitigation (402)	200,912	-	-	-	200,912
Grants - Other (411)	-	-	-	59,836	59,836
Grants-Coastal (418)	-	-	-	855	855
Grants-Environmental Service (420)	-	8,330	-	247,467	255,797
Grants-Tammany Trace (430)	-	-	-	16,511	16,511
Grants-Airport (440)	-	-	-	22,373	22,373
<b>Total</b>	<b>\$3,119,252</b>	<b>\$8,330</b>	<b>\$22,446</b>	<b>\$4,356,398</b>	<b>\$9,506,426</b>

\*Major Fund

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

Due to/from primary government and component units:

Receivable Entity	Payable Entity	Amount
Primary Government-Parish Road Maintenance fund	St. Tammany Parish Coroner	\$ 62
Primary Government-Drainage Maintenance fund	Gravity Drainage District No. 5	27,500
Primary Government-Coroner fund	St. Tammany Parish Coroner	15,000
Primary Government-Risk Management fund	St. Tammany Parish Library	54,793
St. Tammany Parish Library	Primary Government-general fund	11,969
Sewerage District No. 1	Water District No. 3	54,945
Sewerage District No. 4	Water District No. 3	74,244
<b>Total</b>		<b>\$238,513</b>

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

The payables of \$87,965,980 at December 31, 2005 for the primary government are as follows:

	General Fund	Special Revenue Funds	Capital Projects Funds	Internal Service Funds	Enterprise Funds	Total
Salaries	\$ 128,995	\$ 142,814	\$ 2,579	\$ 93,703	\$ 7,229	\$375,320
Accounts	945,800	1,553,030	83,379,432	148,549	134,481	86,161,292
Other	73,300	222,316	1,129,663	4,089	-	1,429,368
<b>Total</b>	<b>\$1,148,095</b>	<b>\$1,918,160</b>	<b>\$84,511,674</b>	<b>\$246,341</b>	<b>\$141,710</b>	<b>\$87,965,980</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 option to purchase this facility for a fixed amount that closely approximates the fair market value with the Act of Sale closing no later than March 15, 2009. The future lease payments will be \$386,808 annually for 2006, 2007, and 2008; concluding with \$64,468 for 2009. The total future lease payments will be \$1,224,892.

Water District No. 2 entered into a ten-year lease for office space commencing on January 1, 2002 with monthly payments of \$840 through December 31, 2006 and monthly payments of \$966 thereafter through the end of the lease term. Rental expense totaled \$10,080 for the year ended December 31, 2005. The following are the schedule of future minimum rental payments under the lease:

2006	\$10,080
2007	11,592
2008	11,592
2009	11,592
2010	11,592
Thereafter	23,184

\$79,632

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**Notes to the Financial Statements**

**Governmental Type Activities**

**St. Tammany Parish Coroner** leases office equipment under a 5 year lease agreement expiring in September 2009. Monthly lease payments are \$112.

**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, 2005 was \$178,869. The Pontchartrain Branch was completely destroyed by Hurricane Katrina and the lease has been cancelled. Future minimum lease payments for 2006, 2007, 2008 and 2009 are \$115,872, \$99,372, \$96,702 and \$80,060, respectively. The total future lease payments will be \$392,006.

**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 twenty years. The St. Tammany Fire Station (No. 3) was subsequently built on this site.

**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 ten years, which will expire on March 29, 2016. The lease provides for an annual rental of \$2,600, which the District paid in 2005.

**Recreation District No. 1** entered into a lease for land with the State of Louisiana dated September 1, 1995 for a term of ten years, which was an extension of an earlier lease. The lease is renewable every ten years, provided the District makes substantial improvements to the park during each term. The lease is accounted for as an operating lease whereby rental payments are recorded as operating expenditures when paid. The total payment on this lease was \$11,766 for the year ended December 31, 2005. Due to the variable terms of the lease, a schedule of future payments cannot be presented at this time.

**Capital Leases**

**Primary Government:**

The primary government entered into a sales agreement for land in 2003 in which a portion was owner-financed. A down payment was made in the amount of \$86,738 at the time of purchase. Two annual installments of \$86,738 have been made with one more annual installment is due. The asset acquired through owner financing is land in the amount of \$346,952 and it is included with governmental activities.

**Component Units:**

**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 April 17, 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. 4** entered into a capital lease in October of 2004 for the acquisition of an EMS billing system in the amount of \$14,490. The monthly lease payment is \$456 which includes principle and interest at 8.3% and expires in October 2007.

**Fire Protection District No. 5** is obligated under a capital lease for a fire truck. This lease was entered into on April 11, 2003, with an original recorded asset amount of \$183,000.

**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.

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**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 two laptop computers during 2004. The lease expires in 2006.

**Recreation District No. 12** entered into a lease-purchase agreement for the acquisition of a John Deere tractor for \$14,669 in March of 2004. The lease expires February 2008. The monthly lease payment is \$357 which includes principal and interest at 7.9%.

The following is a summary of future minimum lease payments and the present value of the net minimum lease payments as of December 31, 2005 for the capital leases of component units:

<u>Year</u>	<u>FPD No. 1</u>	<u>FPD No. 2</u>	<u>FPD No. 4</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>Rec No. 12</u>	<u>Total</u>
2006	\$128,787	\$29,804	\$5,477	\$26,861	\$32,663	\$41,665	\$34,688	\$3,232	\$4,289	\$307,466
2007	128,787	-	5,477	26,861	32,663	40,507	34,688	-	4,289	273,272
2008	-	-	-	26,861	32,664	-	34,688	-	715	94,928
2009	-	-	-	-	32,663	-	34,688	-	-	67,351
2010	-	-	-	-	32,664	-	-	-	-	32,664
2011	-	-	-	-	32,663	-	-	-	-	32,663
2012	-	-	-	-	32,664	-	-	-	-	32,664
2013	-	-	-	-	32,663	-	-	-	-	32,663
2014	-	-	-	-	32,663	-	-	-	-	32,663
<b>Total minimum lease pmts</b>	<b>257,574</b>	<b>29,804</b>	<b>10,954</b>	<b>80,583</b>	<b>293,970</b>	<b>82,172</b>	<b>138,752</b>	<b>3,232</b>	<b>9,293</b>	<b>906,334</b>
<b>Less interest</b>	<b>(15,330)</b>	<b>(1,631)</b>	<b>(898)</b>	<b>(6,145)</b>	<b>(61,730)</b>	<b>(6,163)</b>	<b>(15,721)</b>	<b>(218)</b>	<b>(778)</b>	<b>(108,614)</b>
<b>Present value of minimum lease pmts</b>	<b>\$242,244</b>	<b>\$28,173</b>	<b>\$10,056</b>	<b>\$74,438</b>	<b>\$232,240</b>	<b>\$76,009</b>	<b>\$123,031</b>	<b>\$3,014</b>	<b>\$8,515</b>	<b>\$797,720</b>

The difference of \$569,027 between the present value of minimum lease payments on the above schedule and the total in Note H. of Lease-purchase agreements, Capital leases, and Notes Payable is due to the investment in the communication system by Fire Protection District No. 1 and the note payable for Fire Protection District No. 13 as explained in Note H. below.

**H. Long-term debt**

The Parish has issued debt for the following purposes:

- 1) Sales Tax Bonds – for parish road maintenance and to construct a jail addition and the Justice Complex.
- 2) 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, 2005:

	<b>Primary Government</b>			
	<b>Sales Tax Bonds</b>	<b>Certificates of Indebtedness</b>	<b>Compensated Absences</b>	<b>Lease-Purchase Agreements- Owner Financing</b>
<b>Long-term obligations at December 31, 2004</b>	<b>\$59,465,000</b>	<b>\$ 3,157,000</b>	<b>\$1,799,658</b>	<b>\$ 993,476</b>
<b>Additions</b>	-	-	<b>1,224,526</b>	-
<b>Deductions</b>	<b>(6,755,000)</b>	<b>(571,000)</b>	<b>(662,945)</b>	<b>(906,738)</b>
<b>Long-term Obligations at December 31, 2005</b>	<b>\$52,710,000</b>	<b>\$2,586,000</b>	<b>\$2,361,239</b>	<b>\$86,738</b>

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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, 2005:

	Current portion	Long-term portion	Total
Sales Tax Bonds	7,070,000	45,640,000	52,710,000
Certificates of Indebtedness	597,000	1,989,000	2,586,000
Compensated Absences	662,947	1,698,292	2,361,239
Lease-Purchase Agreements/Owner Financing	86,738	-	86,738
<b>Total general long-term obligations</b>	<b>\$8,416,685</b>	<b>\$49,327,292</b>	<b>\$57,743,977</b>

The individual issues are as follows:

	Bond	Original Issue Date	Interest Rate	Final Payment Due	Principal Outstanding	Source of Funds
Sales Tax	Sales Tax Bonds Series 1998 (Jail)	4/1/98	4.6% to 5.75%	4/1/18	14,745,000	¼% sales tax
	Sales Tax Bonds Series 1998 (Justice Complex)	4/1/98	4.7% to 6.00%	4/1/18	33,555,000	¼% sales tax
	Sales Tax Bonds Sales Tax District No. 3 Series 2000	5/1/00	4.95%	12/1/06	1,295,000	2% sales tax
	Sales Tax Bonds Sales Tax District No. 3 Series 2001	12/20/01	3.13%	12/1/06	980,000	2% sales tax
	Sales Tax Bonds Sales Tax District No. 3 Series 2003	9/1/03	3.00%	12/1/06	2,135,000	2% sales tax
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	66,000	Parcel Fee
	Certificates of Indebtedness Series 1999	5/7/99	2.80%	5/1/09	1,915,000	General Revenues
	Certificates of Indebtedness Series 2002	12/19/02	2.92%	3/1/09	605,000	Ad valorem tax
	<b>Total</b>				<b>\$55,296,000</b>	

The primary government has accumulated \$13,839,905 in the debt service funds for future debt requirements.

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

Primary Government				
	Year Ending December 31	Principal	Interest	Total
Sales Tax Bonds	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	3,115,000	1,899,557	5,014,557
	2010	3,280,000	1,748,122	5,028,122
	2011-2015	19,260,000	6,064,086	25,324,086
	2016-2018	14,235,000	1,092,375	15,327,375
Certificates of Indebtedness	2006	597,000	66,171	663,171
	2007	627,000	48,846	675,846
	2008	658,000	30,292	688,292
	2009	689,000	10,833	699,833
	2010	15,000	439	15,439
<b>Total</b>		<b>\$55,296,000</b>	<b>\$17,725,071</b>	<b>\$73,021,071</b>

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The owner-financing consists of the purchase of land in which part was owner-financed as discussed previously in Section IV. G of these notes.

In prior years, the General Fund and the Road Maintenance Fund were the two governmental funds primarily used to liquidate the liability for compensated absences.

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, 2005, the statutory limit is \$128,867,794 and the Parish has no outstanding general obligation bonded debt. In addition, under R.S. 39:698.4, the Parish is legally restricted from incurring long-term bonded debt secured by sales and use taxes where principal and interest payment(s) falling due in any one year exceed 75% of the avails of the tax for the year. The Parish was within the 75% limitation on principal and interest payments in all years that sales tax bonds were issued and outstanding.

**Component Units** – The following is a summary of long-term debt transactions for the component units for the year ended December 31, 2005.

	General Obligation	Certificates of Indebtedness	Compensated Absences	Lease-Purchase Agreements- Capital leases, Notes Payable	Revenue Bonds	Total Long- Term Debt
<b>Long-term obligations at December 31, 2004</b>	\$ 21,120,000	\$ 7,438,000	\$ 741,419	\$ 1,683,901	\$1,422,172	\$32,405,492
<b>Additions</b>	-	2,700,000	655,736	-	-	3,355,736
<b>Deductions</b>	(1,210,000)	(828,000)	(488,767)	(317,154)	(65,157)	(2,909,078)
<b>Long-term Obligations at December 31, 2005</b>	\$19,910,000	\$9,310,000	\$908,388	\$1,366,747	\$1,357,015	\$32,852,150

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, 2005:

	Current Portion	Long-term Portion	Total
General Obligation Bonds	\$1,269,000	\$18,641,000	\$19,910,000
Certificates of Indebtedness	1,242,000	8,068,000	9,310,000
Compensated Absences	479,456	428,932	908,388
Lease-Purchases/Capital leases/Notes Payable	334,606	1,032,141	1,366,747
Revenue Bonds	36,803	1,320,212	1,357,015
<b>Total long-term obligations</b>	<b>\$3,361,865</b>	<b>\$29,490,285</b>	<b>\$32,852,150</b>



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The individual issues are as follows:

	Bond	Original Issue Date	Interest Rate	Final Payment Due	Principal Outstanding	Source of Funds	
General Obligation Bonds	Fire Protection Dist. No. 7, Series 2003	5/01/03	0.10% to 6.00%	3/01/18	555,000	Ad valorem tax	
	Fire Protection Dist. No. 11, Series 1995	4/01/95	6.00% to 11.00%	4/01/15	170,000	Ad valorem tax	
	Recreation Dist. No. 1, Series 1995	11/21/95	4.25% to 5.60%	3/01/08	560,000	Ad valorem tax	
	Recreation Dist. No. 1, Series 1996	3/01/96	5.20% to 8.00%	3/01/06	465,000	Ad valorem tax	
	Recreation Dist. No. 1, Series 2003	8/01/03	2.00% to 6.00%	3/01/23	7,375,000	Ad valorem tax	
	Recreation Dist. No. 1, Series 2004	5/01/04	2.00% to 3.55%	3/01/16	6,970,000	Ad valorem tax	
	Recreation Dist. No. 2, Series 1998	9/01/98	3.50% to 6.65%	9/01/18	470,000	Ad valorem tax	
	Recreation Dist. No. 2, Series 2004	11/01/04	1.50% to 6.0%	9/01/18	365,000	Ad valorem tax	
	Recreation Dist. No. 14, Series 1999	9/01/99	5.40%	3/01/19	1,485,000	Ad valorem tax	
	Recreation Dist. No. 14, Series 2004	3/01/04	4.00%	3/01/19	1,295,000	Ad valorem tax	
	Water Dist. No. 2, Refunding Series 1999	1/07/99	4.15%	9/01/10	200,000	Ad valorem tax	
Certificates of Indebtedness	STP Communications Dist. No. 1, Series 2001	6/08/01	3.50%	6/01/11	1,310,000	Future revenues	
	Gravity Drainage Dist. No. 5, Series 1999	9/01/99	5.39%	3/01/20	2,250,000	Ad valorem tax	
	Fire Protection Dist. No. 1, Series 2006	3/01/05	3.42%	3/01/13	2,000,000	Ad valorem tax	
	Fire Protection Dist. No. 2, Series 2003	2/21/03	3.00%	3/01/08	75,000	Ad valorem tax	
	Fire Protection Dist. No. 2, Series 2004	9/27/04	3.75%	3/01/09	116,000	Ad valorem tax	
	Fire Protection Dist. No. 3, Series 2002	5/23/02	4.50%	3/01/19	34,000	Ad valorem tax	
	Fire Protection Dist. No. 3, Series 2003	8/25/03	3.42%	3/01/09	502,000	Ad valorem tax	
	Fire Protection Dist. No. 5, Series 2000	9/29/00	5.55%	3/01/09	149,000	Ad valorem tax	
	Fire Protection Dist. No. 8, Series 2003A	5/16/03	3.00%	3/01/13	247,000	Ad valorem tax	
	Fire Protection Dist. No. 9, Series 2004	9/22/04	3.50% to 4.00%	3/01/11	227,000	Ad valorem tax	
	Fire Protection Dist. No. 10, Series 2002	1/18/02	4.00%	1/01/06	5,000	Ad valorem tax	
	Fire Protection Dist. No. 12, Series 2003	3/01/03	3.0% to 5.0%	3/01/13	575,000	Ad valorem tax	
	Fire Protection Dist. No. 13, Series 2000	11/16/00	5.70%	9/01/09	75,000	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. 4, Series 2005	5/01/05	3.32%	5/01/12	700,000	Ad valorem tax	
	Recreation Dist. No. 12, Series 1998	6/01/99	3.50% to 5.00%	6/01/18	705,000	Ad valorem tax	
	Recreation Dist. No. 14, Series 2002	2/21/02	4.00%	3/01/09	185,000	Ad valorem tax	
	Sub-Drainage Dist. No. 1 of 3, Series 1999	3/01/99	4.50% to 4.80%	3/01/08	95,000	Parcel fee	
	Revenue Bonds	Sewerage Dist. No. 6, Series 1984	5/14/84	5.00%	5/01/24	482,015	Future revenues
		Water Dist. No. 2, Series 1999	1/07/99	4.10% to 5.90%	9/01/18	402,000	Future revenues
Sewerage Dist. No. 4, Series 1999		2/05/99	3.45%	1/01/20	473,000	Charges for svcs	
	Total				\$30,577,015		

**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 twenty-eight quarterly payments of \$3,694.

As of September 30, 2005, the amount due EPA was \$25,857 and payable as follows:

Year Ending	Amount
September 30, 2006	\$14,775
2007	11,082
Total	\$25,857

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

	Year Ending December 31	Principal	Interest	Total
General Obligation Bonds	2006	1,269,000	686,788	1,955,788
	2007	1,348,000	644,818	1,992,818
	2008	1,377,000	598,739	1,975,739
	2009	1,236,000	558,679	1,794,679
	2010	1,275,000	521,478	1,796,478
	2011-2015	7,100,000	1,954,992	9,054,992
	2016-2020	4,600,000	707,474	5,307,474
2021-2023	1,705,000	101,032	1,806,032	
Certificates of Indebtedness	2006	1,242,000	578,207	1,820,207
	2007	1,223,000	318,955	1,541,955
	2008	1,026,000	276,448	1,302,448
	2009	1,017,000	236,215	1,253,215
	2010	920,000	200,189	1,120,189
	2011-2015	2,867,000	513,809	3,380,809
	2016-2020	1,015,000	115,013	1,130,013
Revenue Bonds	2006	36,803	45,669	82,472
	2007	70,474	63,245	133,719
	2008	74,359	60,152	134,511
	2009	77,227	56,952	134,179
	2010	81,138	53,601	134,739
	2011-2015	513,038	206,720	719,758
	2016-2020	361,716	96,581	458,297
	2021-2023	142,260	18,812	161,072
<b>Total</b>		<b>\$30,577,015</b>	<b>\$8,614,568</b>	<b>\$39,191,583</b>

Fire Protection District No. 1 entered into a cooperative endeavor agreement with the City of Slidell on August 13, 2003 whereby the District receives use of the City's communication system and radios. Under the agreement, beginning July 1, 2004, the District was obligated to make ten annual payments of \$55,179 for a total of \$551,791 for its share of the system and radios. Additionally, the District is required to make annual payments for maintenance beginning July 1, 2005. The first three payments are set at \$14,208. Beginning July 1, 2008, the payment will be based on the City's renegotiated maintenance contract. The financial statements include an asset and an obligation for the district's share in the system. The asset will be amortized over 10 years. Amortization for the year ended December 31, 2005 is \$55,179. The maintenance contract expense will be expensed annually.

Fire Protection District No. 13 borrowed \$147,690 on August 27, 2004 at an interest rate of 5.00% from a bank secured by a fire truck with a carrying value of \$142,132. The note requires seven annual payments of \$24,891 beginning May 1, 2005 and with the final payment on May 1, 2011.

**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 covered for its liability exposures by several policies of insurance with varying self-insured retentions (SIR) and/or deductibles. These policies provide the Parish with an excess layer of coverage in order to limit its potential exposure. Overall, the minimum limit per occurrence for any parish related liability exposure is \$1,000,000, including

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those claims filed under worker's compensation. The general and auto liability policies each have a \$100,000 SIR, per occurrence; employment benefit plans administration liability has a \$100,000 SIR each wrongful act; the worker's compensation liability has a \$300,000 SIR per accident; and \$25,000 deductibles apply per event to both the public entity employment practices liability and the public entity management liability.

Risks of loss are accounted for and financed through internal service funds. During 2005, the Parish's maximum liability exposure within all self-insured retentions, excluding worker's compensation, 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 maximum exposure through the period ending December 31, 2005 was \$1,129,307. 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, 2005. 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 2004 and 2005 were as follows:

	2005	2004
Unpaid claims, beginning of year	\$2,637,403	\$2,637,403
Incurred claims	299,837	283,822
Claim payments	(299,837)	(283,822)
Unpaid claims, end of year	\$2,637,403	\$2,637,403

Of the \$2,637,403 in unpaid claims, \$500,000 is considered current and \$2,137,403 is considered long-term.

**B. Related Party Transactions**

In 1998, the primary government issued general obligation sales tax bonds in the amount of \$18,900,000 in order to finance an addition to the St. Tammany Parish Jail and to fund the operations of the jail. This issue was funded by a one-quarter of one (1%) percent sales tax. The Parish entered into an intergovernmental agreement (the Agreement) effective April 6, 2004, with the St. Tammany Parish Sheriff's Office that requires the proceeds of the sales tax to be deposited into the Sheriff's Sales Tax Fund. An addendum to this agreement was entered into with an effective date of May 1, 2004 and the agreement expires on December 31, 2008.

Under the Agreement, the Sheriff is to remit on the Parish's behalf, the proportionate interest and principal requirements of the bond in monthly installments. The Sheriff assumes responsibility for the feeding and keeping of prisoner expenditures of the jail, including medical care and treatment, as well as all operations, maintenance, and administration associated with the operation of the jail and the buildings that house the jail. For these expenditures, the Parish paid the Sheriff \$625,000 per year in equal monthly installments in 2005. For 2006, 2007 and 2008, the Parish will pay the Sheriff \$525,000, \$425,000, and \$325,000 per year, respectively.

On April 29, 2004, St. Tammany Parish Government and St. Tammany Parish Communications District No. 1 entered into an intergovernmental agreement whereby the Communications District would have use of a portion of a parish building. The term of the agreement is for four years beginning May 1, 2004, with the option to renew for ten additional four-year periods. The agreement calls for the Communications District to pay for thirty percent of Phase I renovations to the building as outlined in the agreement. The operational costs are to be shared, with the Parish responsible for 74.44% and the District responsible for 25.56%.

The St. Tammany Parish Coroner's office leases office space on a month-to month basis from JetCash, LLC. Dr. Peter Galvan, St. Tammany Parish Coroner, is a 50% owner of this company. Rental payments paid to the company during 2005 totaled \$20,400.

**C. Subsequent Events**

The primary government defeased the sales tax bonds for Sales Tax District No. 3 on May 1, 2006. Bids on a new fifty million dollar issue were opened on May 4, 2006. The bonds will be dated June 20, 2006. The interest rate varies from 4.25% to 5.00%. The bonds will mature on June 1, 2031.

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

**Fire Protection District No. 12** – On March 1, 2006, the District issued \$760,000 of Certificates of Indebtedness, Series 2006, for the purpose of refunding the outstanding Certificates of Indebtedness, Series 2003, and acquiring, constructing and improving facilities, vehicles and equipment for fire protection and rescue and emergency medical services. The Certificates were issued with an interest rate of 4.49%. Annual principal installments range from \$60,000 to \$90,000 and the bonds mature March 1, 2016.

**D. 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 thirty 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 2005, the Parish budgeted \$67,500 and did not have any actual expenditures.

**Sewerage District No. 6** has a commercial customer, a local brewery, that discharges incompatible substances, which cause difficulty in the system's treatment of waste. To solve this problem, the District has entered into an agreement with the brewery to share the costs of monitoring the system. Additionally, the brewery has constructed a pretreatment plant to allocate the burden on the system. At times during the year, effluent from the brewery exceeded that stipulated in the contract. Previously, the Louisiana Department of Environmental Quality told the District that a penalty would be assessed of \$95,000. The District offered to pay \$48,000 in quarterly installments of \$4,000 for three years.

However, as of December 31, 2005, no penalty was ever assessed. In the opinion of the District's legal council, the penalty is over two years old and is considered abandoned. Accordingly, the liability of \$48,000 has been removed in 2005.

**E. 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 three or more years of service who resign or retire are paid for one-third of their accumulated sick time. Employees with ten or more years of service who resign or retire, the remaining two-thirds of sick leave is deposited into individual employee accounts for post-employment health costs. At December 31, 2005, the estimated liability associated with post-employment health benefits is \$324,717, and is recognized in the Post-employment Health Plan internal service fund.

**F. 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 twenty-eight hours per week and all elected Parish officials are eligible to participate.

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

**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 Average Salary
Parochial Plan A	65	7	3%	21%
	60	10	3%	30%
	55	25	3%	75%
Firefighters	Any Age	30	3%	90%
	55	12	3.33%	40%
	50	20	3.33%	67%
	Any Age	25	3.33%	Not to exceed 100%

Final-average salary is the employee's average salary over the thirty-six 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 (225) 928-1361
- Louisiana Firefighters' Retirement System, Post Office Box 94095, Baton Rouge, Louisiana 70804-9095 (225) 925-4060

*Actuarial Methods:* 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:

**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. This rate for 2005 was 12.75% of annual covered payroll. 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	2005	2004	2003
St. Tammany Parish Government	\$ 1,587,344	\$ 1,317,150	\$ 804,914
St. Tammany Parish Coroner	39,149	35,812	19,747
St. Tammany Parish Library	255,749	210,115	126,148
Recreation District No. 1	91,984	68,981	41,938
Mosquito Abatement District No. 2	112,384	101,702	60,840
Communications District No. 1	28,252	20,210	8,595

**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 18% of annual covered payroll.

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

The following table details each Fire Protection District's contribution for the last three years, which equals the required contributions for each year.

Fire Protection District No.	2005	2004	2003
No. 1	\$1,062,923	\$ 464,771	\$ 765,056
No. 2	60,156	44,157	38,140
No. 3	45,420	26,841	21,840
No. 4	649,996	700,746	524,194
No. 5	14,694	16,730	2,402
No. 6 No employees	-	-	-
No. 7 Does not participate	-	-	-
No. 8	-	-	-
No. 9 2004 & 2005 only had part-time employees	-	-	6,129
No. 10 No employees	-	-	-
No. 11 Part of social security retirement system	-	-	-
No. 12	225,577	225,577	128,092
No. 13 Does not participate	-	-	-

**G. New Accounting Pronouncements Adopted**

During the year ended December 31, 2005, the Parish adopted the following accounting pronouncements recently issued by the Governmental Accounting Standards Board (GASB) which were significant to its financial statements and disclosures:

**Statement No. 40 – Deposit and Investment Risk Disclosures** – This Statement establishes and modifies disclosure requirements related to investment risks: credit risk, interest rate risk, and foreign currency risk. It also establishes and modifies disclosure requirements for deposit risks.

**Statement No. 42 – Accounting and Financial Reporting for Impairment of Capital Assets and for Insurance Recoveries** – This Statement establishes accounting and financial reporting standards for impairment of capital assets. A capital asset is considered impaired when its service usage has declined significantly and unexpectedly. It also clarifies and establishes accounting requirements for insurance recoveries. The Parish recognized a net gain on insurance recovery associated with one of its buildings as a result of Hurricane Katrina.

**H. Recently Issued Accounting Pronouncements Not Yet Adopted**

As of December 31, 2005, the Governmental Accounting Standards Board has issued several Statements not yet implemented by the Parish. The Statements, which may impact the Parish, are as follows:

**Statement No. 43 – Financial Reporting for Post-Employment Benefit Plans Other Than Pension Plans** – This Statement becomes effective during the fiscal year 2007. In addition to pensions, many state and local governmental employers provide other post employment benefits (OPEB) as part of the total compensation offered to attract and retain services of qualified employees. OPEB includes post employment healthcare, as well as other forms of post employment benefits (for example, life insurance) when provided separately from a pension plan.

The standards in the Statement apply for OPEB trust funds included in the financial reports of plan sponsors or employers, as well as for the stand-alone financial reports of OPEB plan or the public employee retirement systems, or other third parties, that administer them. This Statement also provides requirements for reporting of OPEB funds by administrators of multiple-employer OPEB plans, when the fund used to accumulate assets and pay benefits or premiums when due is not a trust fund.

**Statement No. 45 – Accounting and Financial Reporting by Employers for Post Employment Benefits Other Than Pensions** – This Statement becomes effective during fiscal year 2008 and addresses how state and local governments should account for and report costs and obligations related to post employment benefits (OPEB).

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

**Statement No. 46 – *Net Assets Restricted by Enabling Legislation – an amendment of GASB Statement No. 34*** – This Statement requires that limitations on the use of net assets imposed by enabling legislation be reported as restricted assets and becomes effective during fiscal year 2006.

**Statement No. 47 – *Accounting for Termination Benefits*** – This Statement provides accounting and reporting guidance for state and local governments that offer benefits such as early retirement incentives or severance to employees that are involuntarily terminated.

**I. Impact of Hurricane Katrina**

On August 29, 2005, Hurricane Katrina impacted Southeast Louisiana and the Mississippi Gulf Coast. As a result of the storm, the Parish incurred significant damage to one of its buildings, and a gain on insurance recovery has been recognized. Management continues to monitor the financial impact of the storm.

**REQUIRED  
SUPPLEMENTARY  
INFORMATION**



SCHEDULE 1

**ST. TAMMANY PARISH, LOUISIANA**  
**Schedule of Revenues, Expenditures and Changes in Fund Balances-**  
**Budget and Actual**  
**General Fund (010)**  
**For the Year Ended December 31, 2005**

	<u>Budgeted Amounts</u>		Actual	Variance with	Actual	Actual
	Original	Final	Amounts	Final Budget-	Amounts	Budgetary Basis
			Budgetary	Positive	GAAP	to GAAP
			Basis	(Negative)	Basis	Differences
						Over (Under)
<b>Revenues</b>						
<b>Taxes:</b>						
Ad valorem	\$ 2,284,352	\$ 2,012,352	\$ 2,011,590	\$ (762)	\$ 2,011,590	\$ -
Other taxes, penalties, interest, etc.	1,705,000	1,556,000	1,852,795	86,795	1,852,795	-
Licenses	2,198,800	2,470,700	2,481,832	10,932	2,481,832	-
Permits	2,819,000	3,072,000	3,072,165	165	3,072,165	-
<b>Intergovernmental revenues:</b>						
Other Federal Funds	128,000	128,000	128,710	710	128,710	-
<b>State Funds:</b>						
State revenue sharing	256,000	256,000	248,712	(7,288)	248,712	-
Other state funds	-	-	4,342	4,342	4,342	-
Fees, charges and commissions for services	842,500	833,500	834,183	883	834,183	-
Fines and forfeitures	15,500	40,700	41,371	671	41,371	-
Other revenues	430,075	484,825	486,774	1,949	486,774	-
<b>Total Revenues</b>	<b>10,859,227</b>	<b>10,854,077</b>	<b>10,862,274</b>	<b>108,197</b>	<b>10,862,274</b>	<b>-</b>
<b>Expenditures</b>						
Planning	1,249,416	1,447,143	1,079,335	367,808	1,078,335	(1,000)
Permits	1,585,040	1,585,049	1,380,535	204,514	1,358,535	(1,000)
Landfill	67,500	67,500	-	67,500	-	-
Government Access	588,368	588,368	545,913	40,453	472,913	(73,000)
Building Maintenance	269,379	269,379	247,850	21,729	248,850	(1,000)
22nd Judicial District Court	1,385,485	1,385,485	1,339,861	45,634	1,339,861	-
Ward Courts	211,730	211,730	208,147	3,583	208,147	-
District Attorney	1,423,834	1,423,834	1,244,888	178,846	1,244,888	-
Clerk of Court	78,234	78,234	84,960	13,274	84,960	-
Registrar of Voters	211,982	211,982	178,178	33,804	178,178	-
Tax Assessor	32,608	32,608	21,342	11,266	21,342	-
Sheriff	88,979	88,979	68,191	19,788	69,191	-
Parish Jail	717,000	717,000	699,752	17,248	699,752	-
Administrative Hearing Officer	-	100,000	40,028	59,972	40,028	-
Veterans Affairs	38,846	38,846	33,221	5,425	33,221	-
Co-op Extension Services	83,887	93,887	93,768	129	93,768	-
Fire Services	107,750	107,750	84,487	23,263	83,487	(1,000)
Greater St. Tammany Airport	107,300	107,300	26,411	80,889	26,411	-
<b>Debt Service:</b>						
Principal	425,000	425,000	425,000	-	425,000	-
Interest	59,570	59,570	59,570	-	59,570	-
Bond issuance costs	-	50,000	48,908	1,092	48,908	-
<b>General Expenditures</b>	<b>4,515,833</b>	<b>4,579,133</b>	<b>4,554,438</b>	<b>24,695</b>	<b>2,650,295</b>	<b>(1,904,143)</b>
<b>Total Expenditures</b>	<b>13,236,368</b>	<b>13,846,585</b>	<b>12,425,683</b>	<b>1,220,912</b>	<b>10,444,540</b>	<b>(1,981,143)</b>
<b>Excess (Deficiency) of Revenues</b>						
<b>Over Expenditures</b>	<b>(2,578,141)</b>	<b>(2,792,518)</b>	<b>(1,463,408)</b>	<b>1,329,109</b>	<b>517,734</b>	<b>1,981,143</b>
<b>Other Financing Sources (Uses)</b>						
Transfers in	771,635	771,635	771,635	-	795,016	23,381
Transfers in from State Complex Fund for debt	484,570	484,570	484,570	-	484,570	-
Transfers out	-	-	-	-	(1,981,143)	(1,981,143)
<b>Total Other Financing Sources (Uses)</b>	<b>1,256,205</b>	<b>1,256,205</b>	<b>1,256,205</b>	<b>-</b>	<b>(701,557)</b>	<b>(1,957,762)</b>
<b>Net Change in Fund Balance</b>	<b>(1,319,936)</b>	<b>(1,536,313)</b>	<b>(207,204)</b>	<b>1,329,109</b>	<b>(183,823)</b>	<b>23,381</b>
<b>Fund Balance -- beginning</b>	<b>5,842,875</b>	<b>5,842,875</b>	<b>5,842,875</b>		<b>5,842,875</b>	
<b>Fund Balance -- ending</b>	<b>\$ 4,522,739</b>	<b>\$ 4,306,362</b>	<b>\$ 5,835,471</b>		<b>\$ 5,658,852</b>	

NOTE: See Schedule 4 in the Notes to Required Supplementary Information Section for a reconciliation of Budgetary Comparison and Statement of Revenues, Expenditures and Changes in Fund Balances.

SCHEDULE 2

**ST. TAMMANY PARISH, LOUISIANA**  
**Schedule of Revenues, Expenditures and Changes in Fund Balances-**  
**Budget and Actual**  
**Parish Road Maintenance Fund (015)**  
**For the Year Ended December 31, 2005**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with</u>	<u>Actual</u>	<u>Actual</u>
	<u>Original</u>	<u>Final</u>	<u>Amounts</u> <u>Budgetary</u> <u>Basis</u>	<u>Final Budget-</u> <u>Positive</u> <u>(Negative)</u>	<u>Amounts</u> <u>GAAP</u> <u>Basis</u>	<u>Budgetary Basis</u> <u>to GAAP</u> <u>Differences</u> <u>Over (Under)</u>
<b>Revenues</b>						
Sales and use tax	\$ 30,288,992	\$ 37,989,997	\$ 37,994,084	\$ 4,087	\$ 37,994,084	\$ -
State road fund	1,300,000	1,403,700	1,403,747	47	1,403,747	-
Interest	75,000	209,070	209,704	634	209,704	-
Miscellaneous revenues	-	61,225	76,390	15,165	76,390	-
<b>Total Revenues</b>	<b>31,663,992</b>	<b>39,663,992</b>	<b>39,683,925</b>	<b>19,933</b>	<b>39,683,925</b>	<b>-</b>
<b>Expenditures</b>						
General maintenance	3,347,500	4,968,900	3,025,072	1,943,828	2,825,072	(200,000)
Airport Maintenance Area	405,779	572,679	339,525	233,154	339,525	-
Brewster Maintenance Area	249,819	279,219	269,136	10,083	269,136	-
Bush Maintenance Area	419,913	555,913	371,060	184,853	371,060	-
Covington Maintenance Area	522,807	643,407	456,608	186,799	456,608	-
Fritchie North Maintenance Area	251,499	315,299	187,710	127,589	187,710	-
Fritchie South Maintenance Area	489,224	746,524	360,181	386,343	360,181	-
Hickory Maintenance Area	441,114	632,714	406,024	226,690	406,024	-
Hwy 59 Maintenance Area	472,927	588,827	504,749	84,078	504,749	-
Keller Maintenance Area	469,703	617,103	367,828	249,277	367,828	-
Willie Road Maintenance Area	477,214	595,614	418,187	177,427	418,187	-
Vehicle maintenance	3,224,000	4,049,700	2,817,604	1,232,096	2,817,604	-
General expenditures	21,185,450	29,929,850	26,903,373	3,026,477	5,528,373	(21,375,000)
<b>Total Expenditures</b>	<b>31,956,949</b>	<b>44,495,749</b>	<b>36,427,055</b>	<b>8,068,694</b>	<b>14,852,055</b>	<b>(21,575,000)</b>
<b>Excess (Deficiency) of Revenues</b>						
<b>Over Expenditures</b>	<b>(292,957)</b>	<b>(4,831,757)</b>	<b>3,256,870</b>	<b>8,088,627</b>	<b>24,831,870</b>	<b>21,575,000</b>
<b>Other Financing Sources (Uses)</b>						
Transfers out	-	-	-	-	(21,575,000)	(21,575,000)
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(21,575,000)</b>	<b>(21,575,000)</b>
<b>Net Change in Fund Balance</b>	<b>(292,957)</b>	<b>(4,831,757)</b>	<b>3,256,870</b>	<b>8,088,627</b>	<b>3,256,870</b>	<b>-</b>
<b>Fund balances - beginning</b>	<b>9,487,252</b>	<b>9,487,252</b>	<b>9,487,252</b>	<b>-</b>	<b>9,487,252</b>	<b>-</b>
<b>Fund balances - ending</b>	<b>\$ 9,194,295</b>	<b>\$ 4,655,495</b>	<b>\$ 12,744,122</b>	<b>\$ 8,088,627</b>	<b>\$ 12,744,122</b>	<b>-</b>

SCHEDULE 3

**ST. TAMMANY PARISH, LOUISIANA**  
**Schedule of Revenues, Expenditures and Changes in Fund Balances-**  
**Budget and Actual**  
**Other Major Special Revenue Funds**  
**For the Year Ended December 31, 2005**

	<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	\$ 7,987,617	\$ 9,287,617	\$ 9,366,474	\$ 78,857	\$ 9,366,474	\$ -
<b>Expenditures</b>						
Public Safety	6,448,359	7,748,359	7,825,216	(78,857)	7,825,216	-
Transfers out	1,541,258	1,541,258	1,541,258	-	-	(1,541,258)
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,541,258</u>	<u>1,541,258</u>
<b>Other Financing Sources (Uses)</b>						
Transfers out	-	-	-	-	(1,541,258)	(1,541,258)
<b>Net Change in Fund Balance</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund Balance at Beginning of Year</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund Balance (Deficit) at End of Year</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Justice Complex (037)</b>						
<b>Revenues</b>						
	\$ 8,023,617	\$ 9,391,617	\$ 9,479,714	\$ 88,097	\$ 9,479,714	\$ -
<b>Expenditures</b>						
	7,927,693	9,295,693	8,944,874	350,819	3,222,269	(5,722,605)
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<u>95,924</u>	<u>95,924</u>	<u>534,840</u>	<u>438,916</u>	<u>6,257,445</u>	<u>5,722,605</u>
<b>Other Financing Sources (Uses)</b>						
Transfers out	-	-	-	-	(5,722,605)	(5,722,605)
<b>Net Change in Fund Balance</b>	<u>95,924</u>	<u>95,924</u>	<u>534,840</u>	<u>438,916</u>	<u>534,840</u>	<u>-</u>
<b>Fund Balance at Beginning of Year</b>	<u>3,735,841</u>	<u>3,735,841</u>	<u>3,735,841</u>	<u>-</u>	<u>3,735,841</u>	<u>-</u>
<b>Fund Balance (Deficit) at End of Year</b>	<u>\$ 3,831,765</u>	<u>\$ 3,831,765</u>	<u>\$ 4,270,681</u>	<u>\$ 438,916</u>	<u>\$ 4,270,681</u>	<u>-</u>

**NOTES TO REQUIRED  
SUPPLEMENTARY  
INFORMATION**

**St. Tammany Parish, Louisiana**  
**Reconciliation of Expenditures Between Budgetary Comparison and**  
**Statement of Revenues and Expenditures**  
**General Fund**  
**For the Year Ended December 31, 2005**

Expenditures:	General Government					
	Legislative	Judicial	Elections	Financial Administration	Other- Unclassified	Public Safety
Planning	\$ -	\$ -	\$ -	\$ -	\$ 1,044,044	\$ -
Permits	-	-	-	-	-	1,285,779
Government Access	-	-	-	-	442,061	-
Building Maintenance	-	-	-	-	246,650	-
22nd JDC	-	1,339,861	-	-	-	-
Ward Courts	-	208,147	-	-	-	-
District Attorney	-	1,244,988	-	-	-	-
Clerk of Court	-	64,960	-	-	-	-
Registrar of Voters	-	-	178,178	-	-	-
Tax Assessor	-	-	-	21,342	-	-
Sheriff	-	-	-	-	-	69,191
Parish Jail	-	-	-	-	-	699,752
Administrative Hearing Officer	-	-	-	-	-	40,028
Veterans Affairs	-	-	-	-	-	-
Co-op Extension Services	-	-	-	-	-	-
Fire Services	-	-	-	-	-	64,962
Greater St. Tammany Airport	-	-	-	-	26,411	-
Debt Service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Bond Issue Costs	-	-	-	-	-	-
General Expenditures	<u>1,601,400</u>	<u>22,159</u>	<u>8,070</u>	<u>293,685</u>	<u>374,124</u>	<u>300,000</u>
Total	<u>\$ 1,601,400</u>	<u>\$ 2,880,115</u>	<u>\$ 186,248</u>	<u>\$ 316,027</u>	<u>\$ 2,133,290</u>	<u>\$ 2,459,712</u>

SCHEDULE 4

Sanitation	Health and Welfare	Culture-Recreation	Economic Development	Capital Outlay	Debt Service	Total
\$ -	\$ -	\$ -	\$ -	\$ 34,291	\$ -	\$ 1,078,335
-	-	-	-	73,756	-	1,359,535
-	-	-	-	30,852	-	472,913
-	-	-	-	-	-	246,650
-	-	-	-	-	-	1,339,861
-	-	-	-	-	-	208,147
-	-	-	-	-	-	1,244,968
-	-	-	-	-	-	64,960
-	-	-	-	-	-	178,178
-	-	-	-	-	-	21,342
-	-	-	-	-	-	69,191
-	-	-	-	-	-	699,752
-	-	-	-	-	-	40,028
-	33,221	-	-	-	-	33,221
-	-	93,768	-	-	-	93,768
-	-	-	-	18,525	-	83,487
-	-	-	-	-	-	26,411
-	-	-	-	-	425,000	425,000
-	-	-	-	-	59,570	59,570
-	-	-	-	-	48,908	48,908
-	5,000	20,857	25,000	-	-	2,650,295
<u>\$ -</u>	<u>\$ 38,221</u>	<u>\$ 114,625</u>	<u>\$ 25,000</u>	<u>\$ 157,424</u>	<u>\$ 533,478</u>	<u>\$ 10,444,540</u>



SCHEDULE 5

ST. TAMMANY PARISH, LOUISIANA  
 Combining Balance Sheet  
 Non-Major Governmental Funds  
 December 31, 2005

	NON-MAJOR SPECIAL REVENUE FUNDS	NON-MAJOR DEBT SERVICE FUNDS	NON-MAJOR CAPITAL PROJECT FUNDS	TOTAL NON-MAJOR FUNDS
<b>ASSETS</b>				
Cash and cash equivalents	\$ 1,446,218	\$ 33,028	\$ 3,161,014	\$ 4,640,260
Investments	3,941,621	151	20,991,174	24,932,946
Receivables, net of allowances for uncollectibles:				
Ad valorem/parcel fees	7,232,751	-	-	7,232,751
Other	1,812,324	4	231,197	2,043,525
Due from other funds	30,776	-	-	30,776
Due from component units	42,500	-	-	42,500
Restricted assets	-	2,661,965	-	2,661,965
<b>TOTAL ASSETS</b>	<b>\$ 14,506,190</b>	<b>\$ 2,695,148</b>	<b>\$ 24,383,385</b>	<b>\$ 41,584,723</b>
<b>LIABILITIES AND FUND BALANCES</b>				
<b>Liabilities:</b>				
Accounts, salaries, and other payables	\$ 973,101	\$ -	\$ 929,121	\$ 1,902,222
Due to other funds	1,210,532	-	-	1,210,532
Unearned revenue	492,925	-	-	492,925
Other liabilities	441,626	-	-	441,626
<b>Total Liabilities</b>	<b>3,118,184</b>	<b>-</b>	<b>929,121</b>	<b>4,047,305</b>
<b>Fund balances:</b>				
<b>Reserved for:</b>				
Encumbrances	-	-	6,510,625	6,510,625
Debt services	-	1,087,115	-	1,087,115
Bond retirement	-	1,608,033	-	1,608,033
<b>Unreserved, reported in:</b>				
Special revenue funds	11,388,006	-	-	11,388,006
Capital projects funds	-	-	16,943,839	16,943,839
<b>Total Fund Balances</b>	<b>11,388,006</b>	<b>2,695,148</b>	<b>23,454,264</b>	<b>37,537,418</b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$ 14,506,190</b>	<b>\$ 2,695,148</b>	<b>\$ 24,383,385</b>	<b>\$ 41,584,723</b>



SCHEDULE 6

ST. TAMMANY PARISH, LOUISIANA  
 Combining Schedule of Revenues, Expenditures and Changes in Fund Balances  
 Non-Major Governmental Funds  
 December 31, 2005

	NON-MAJOR SPECIAL REVENUE FUNDS	NON-MAJOR DEBT SERVICE FUNDS	NON-MAJOR CAPITAL PROJECT FUNDS	TOTAL NON-MAJOR GOVERNMENTAL FUNDS
<b>REVENUES</b>				
Taxes:				
Ad valorem	\$ 7,280,630	\$ -	\$ -	\$ 7,280,630
Licenses and permits	926,717	-	-	926,717
Intergovernmental revenues:				
Federal and state grants	4,557,736	-	-	4,557,736
State Funds:				
State revenue sharing	28,978	-	-	28,978
Fees, charges, and commissions for services	1,049,370	-	1,620,562	2,669,932
Fines and forfeitures	1,665,606	-	-	1,665,606
Other revenues:				
Interest	144,949	54,173	437,046	636,168
Contributions	357,119	-	30,000	387,119
Miscellaneous	65,521	-	1,683,374	1,748,895
Total Revenues	<u>16,076,626</u>	<u>54,173</u>	<u>3,770,982</u>	<u>19,901,781</u>
<b>EXPENDITURES</b>				
General government:				
Judicial	2,017,535	-	-	2,017,535
Other - unclassified	145,842	-	20,001	165,843
Public safety	1,407,986	-	174,447	1,582,433
Highways and streets	1,118,154	-	433,624	1,551,778
Sanitation	1,825,919	-	75,000	1,900,919
Health and welfare	2,446,665	-	59,931	2,506,596
Culture and recreation	322,166	-	-	322,166
Economic development	-	-	85,400	85,400
Capital outlay:				
Capital assets	398,080	-	916,036	1,314,116
Infrastructure	635,380	-	3,446,590	4,081,970
Debt service:				
Principal	820,000	916,000	-	1,736,000
Interest	46,159	777,851	-	824,010
Bond issuance costs	-	2,204	-	2,204
Total Expenditures	<u>11,183,886</u>	<u>1,696,055</u>	<u>5,211,029</u>	<u>18,090,970</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>4,892,740</u>	<u>(1,641,882)</u>	<u>(1,440,047)</u>	<u>1,810,811</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	661,743	1,710,376	12,029,116	14,401,235
Transfers out	(2,334,322)	-	(789,088)	(3,123,410)
Total Other Financing Sources and Uses	<u>(1,672,579)</u>	<u>1,710,376</u>	<u>11,240,028</u>	<u>11,277,825</u>
Net Change in Fund Balance	3,220,161	68,494	9,799,981	13,088,636
Fund balances -- beginning	<u>8,167,845</u>	<u>2,626,654</u>	<u>13,654,283</u>	<u>24,448,782</u>
Fund balances -- ending	<u>\$ 11,388,006</u>	<u>\$ 2,695,148</u>	<u>\$ 23,454,264</u>	<u>\$ 37,537,418</u>

## 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 Services 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 fees collected 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 cost 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 cost 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 Administration 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 cost 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.

**St. Tammany Parish Coroner (039)** accounts for the special property tax levy for the purpose of acquiring, constructing, improving, maintaining and operating the Parish Coroner's office.

**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.

**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.

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

**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.

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

**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.

**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 - 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.

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

**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 – Tammany 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 – Animal Services (443)** accounts for receipts and disbursements of Federal and State grants related to Animal Services.

**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, 2005**

	016 Drainage Maintenance	017 Public Health	020 Environmental Services	021 St. Tammany Parish Levee District
<b>ASSETS</b>				
Cash and cash equivalents	\$ 26,118	\$ -	\$ 172,178	\$ 17,102
Investments	169,718	-	1,106,785	111,135
Receivables, net of allowances for uncollectibles				
Ad valorem/parcel fees	1,435,358	1,435,358	-	-
Other receivables	4,851	654	194,023	1,377
Due from other funds	-	-	8,330	-
Due from component units	27,500	-	-	-
Total Assets	<u>\$ 1,663,545</u>	<u>\$ 1,436,012</u>	<u>\$ 1,481,316</u>	<u>\$ 129,614</u>
<b>LIABILITIES AND FUND BALANCES</b>				
<b>Liabilities:</b>				
Accounts, salaries, and other payables	\$ 76,560	\$ 53,301	\$ 28,196	\$ 2,610
Due to other funds	-	378,929	-	-
Unearned revenue	-	-	-	-
Other liabilities	214,959	13,078	179,715	-
Total Liabilities	<u>291,519</u>	<u>445,308</u>	<u>207,911</u>	<u>2,610</u>
<b>Fund Balances:</b>				
Unreserved	<u>1,372,026</u>	<u>990,704</u>	<u>1,273,405</u>	<u>127,004</u>
Total Fund Balances	<u>1,372,026</u>	<u>990,704</u>	<u>1,273,405</u>	<u>127,004</u>
<b>Total Liabilities and Fund Balances</b>	<u>\$ 1,663,545</u>	<u>\$ 1,436,012</u>	<u>\$ 1,481,316</u>	<u>\$ 129,614</u>

**SCHEDULE 7**  
continued

025 Community Action Agency	027 Jury and Witness	028 Criminal Court	029 22nd JDC Commissioner	030 Transportation Administration	035 Law Enforcement	039 St. Tammany Parish Coroner
\$ 2,056	\$ 218	\$ -	\$ 49,066	\$ 15,524	\$ 22,519	\$ -
-	1,421	4	318,839	100,878	-	-
-	-	-	-	-	-	3,180,552
-	24,522	102,033	15,211	2,320	10,499	-
-	-	-	-	-	22,446	-
-	-	-	-	-	-	15,000
<u>\$ 2,056</u>	<u>\$ 26,161</u>	<u>\$ 102,037</u>	<u>\$ 383,116</u>	<u>\$ 118,722</u>	<u>\$ 55,464</u>	<u>\$ 3,195,552</u>
\$ 2,056	\$ 24,774	\$ 32,828	\$ 11,899	\$ -	\$ 35,400	\$ 91,529
-	-	45,827	-	-	-	143,146
-	-	-	-	71,478	-	-
-	-	-	-	-	-	-
<u>2,056</u>	<u>24,774</u>	<u>78,655</u>	<u>11,899</u>	<u>71,478</u>	<u>35,400</u>	<u>234,675</u>
-	1,387	23,382	371,217	47,244	20,064	2,960,877
-	1,387	23,382	371,217	47,244	20,064	2,960,877
<u>\$ 2,056</u>	<u>\$ 26,161</u>	<u>\$ 102,037</u>	<u>\$ 383,116</u>	<u>\$ 118,722</u>	<u>\$ 55,464</u>	<u>\$ 3,195,552</u>

**ST. TAMMANY PARISH, LOUISIANA**  
**Combining Balance Sheet**  
**Non-Major Special Revenue Funds**  
**December 31, 2006**

	043 Animal Services	050 FTA Operating	081 Flood Hazard Mitigation Grant	149 Sub-Road District No. 2 of Road District No. 19
<b>ASSETS</b>				
Cash and cash equivalents	\$ 100	\$ 665	\$ 15,000	\$ 510
Investments	-	4,321	-	3,316
Receivables, net of allowances for uncollectibles				
Ad valorem/parcel fees	661,864	-	-	17,100
Other	40,248	13,550	-	85
Due from other funds	-	-	-	-
Due from component units	-	-	-	-
<b>Total Assets</b>	<b>\$ 702,212</b>	<b>\$ 18,536</b>	<b>\$ 15,000</b>	<b>\$ 21,011</b>
<b>LIABILITIES AND FUND BALANCES</b>				
Liabilities:				
Accounts, salaries, and other payables	\$ 42,780	\$ -	\$ -	\$ -
Due to other funds	86,346	-	-	-
Unearned revenue	-	-	15,000	-
Other liabilities	27,080	-	-	-
<b>Total Liabilities</b>	<b>156,206</b>	<b>-</b>	<b>15,000</b>	<b>-</b>
Fund Balances:				
Unreserved	548,006	18,536	-	21,011
<b>Total Fund Balances</b>	<b>548,006</b>	<b>18,536</b>	<b>-</b>	<b>21,011</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 702,212</b>	<b>\$ 18,536</b>	<b>\$ 15,000</b>	<b>\$ 21,011</b>

**SCHEDULE 7**  
continued

161 Lighting District No. 1	164 Lighting District No. 4	165 Lighting District No. 5	166 Lighting District No. 6	167 Lighting District No. 7	169 Lighting District No. 9	170 Lighting District No. 10
\$ 18,561	\$ 113,509	\$ 7,025	\$ 44,892	\$ 118,284	\$ 21,732	\$ 211
120,616	737,604	45,652	291,719	768,633	141,220	1,370
93,601	132,512	212	96,956	111,497	59,875	1,440
1,555	9,182	556	3,496	9,400	1,790	23
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ 234,333</u>	<u>\$ 992,807</u>	<u>\$ 53,445</u>	<u>\$ 437,063</u>	<u>\$ 1,007,814</u>	<u>\$ 224,617</u>	<u>\$ 3,044</u>
\$ 9,988	\$ 22,729	\$ 1,049	\$ 5,196	\$ 19,435	\$ 4,164	\$ 124
-	-	-	-	-	-	-
-	-	-	-	-	-	-
5,217	1,577	-	-	-	-	-
<u>15,205</u>	<u>24,306</u>	<u>1,049</u>	<u>5,196</u>	<u>19,435</u>	<u>4,164</u>	<u>124</u>
219,128	968,501	52,396	431,867	988,379	220,453	2,920
<u>219,128</u>	<u>968,501</u>	<u>52,396</u>	<u>431,867</u>	<u>988,379</u>	<u>220,453</u>	<u>2,920</u>
<u>\$ 234,333</u>	<u>\$ 992,807</u>	<u>\$ 53,445</u>	<u>\$ 437,063</u>	<u>\$ 1,007,814</u>	<u>\$ 224,617</u>	<u>\$ 3,044</u>



**ST. TAMMANY PARISH, LOUISIANA**  
**Combining Balance Sheet**  
**Non-Major Special Revenue Funds**  
**December 31, 2005**

	171 Lighting District No.11	400 Grants- Arts Commission	402 Grants- Flood Hazard Mitigation	404 Grants- Dept. of Justice
<b>ASSETS</b>				
Cash and cash equivalents	\$ 2,830	\$ 137,398	\$ 202,790	\$ 10,145
Investments	18,390	-	-	-
Receivables, net of allowances for uncollectibles				
Ad valorem/parcel fees	6,426	-	-	-
Other	227	-	203,554	63,814
Due from other funds	-	-	-	-
Due from component units	-	-	-	-
<b>Total Assets</b>	<u>\$ 27,873</u>	<u>\$ 137,398</u>	<u>\$ 406,344</u>	<u>\$ 73,959</u>
<b>LIABILITIES AND FUND BALANCES</b>				
<b>Liabilities:</b>				
Accounts, salaries, and other payables	\$ 427	\$ 40	\$ -	\$ 59,700
Due to other funds	-	-	200,912	-
Unearned revenue	-	84,635	205,432	-
Other liabilities	-	-	-	-
<b>Total Liabilities</b>	<u>427</u>	<u>84,675</u>	<u>406,344</u>	<u>59,700</u>
<b>Fund Balances:</b>				
Unreserved	27,446	52,723	-	14,259
<b>Total Fund Balances</b>	<u>27,446</u>	<u>52,723</u>	<u>-</u>	<u>14,259</u>
<b>Total Liabilities and Fund Balances</b>	<u>\$ 27,873</u>	<u>\$ 137,398</u>	<u>\$ 406,344</u>	<u>\$ 73,959</u>

**SCHEDULE 7**  
continued

411 Grants- Other	416 Grants- Drainage	418 Grants- Coastal	420 Grants- Environmental Services	425 Grants- Community Action Agency	430 Grants- Tammany Trace	440 Grants- Airport
\$ -	\$ 29,320	\$ -	\$ 1,254	\$ 808	\$ -	\$ -
-	-	-	-	-	-	-
130,363	97,773	22,000	567,280	85,941	19,327	57,372
-	-	-	-	-	-	-
<u>\$ 130,363</u>	<u>\$ 127,093</u>	<u>\$ 22,000</u>	<u>\$ 568,534</u>	<u>\$ 86,749</u>	<u>\$ 19,327</u>	<u>\$ 57,372</u>
\$ 70,527	\$ 108,003	\$ 166	\$ 92,077	\$ 18,500	\$ 704	\$ 34,999
59,836	-	855	255,797	-	16,511	22,373
-	-	20,979	1,047	42,074	-	-
-	-	-	-	-	-	-
<u>130,363</u>	<u>108,003</u>	<u>22,000</u>	<u>348,921</u>	<u>60,574</u>	<u>17,215</u>	<u>57,372</u>
-	19,090	-	219,613	26,175	2,112	-
-	19,090	-	219,613	26,175	2,112	-
<u>\$ 130,363</u>	<u>\$ 127,093</u>	<u>\$ 22,000</u>	<u>\$ 568,534</u>	<u>\$ 86,749</u>	<u>\$ 19,327</u>	<u>\$ 57,372</u>

**ST. TAMMANY PARISH, LOUISIANA**  
**Combining Balance Sheet**  
**Non-Major Special Revenue Funds**  
**December 31, 2005**

**SCHEDULE 7**  
continued

	<u>443</u> Grants- Animal Services	<u>450</u> Grants- FTA	<u>TOTAL</u> Non-Major Special Revenue Funds
<b>ASSETS</b>			
Cash and cash equivalents	\$ 53,500	\$ 362,903	\$ 1,446,218
investments	-	-	3,941,621
Receivables, net of allowances for uncollectibles			
Ad valorem/parcel fees	-	-	7,232,751
Other	-	129,298	1,812,324
Due from other funds	-	-	30,776
Due from component units	-	-	42,500
Total Assets	<u>\$ 53,500</u>	<u>\$ 492,201</u>	<u>\$ 14,506,180</u>
<b>LIABILITIES AND FUND BALANCES</b>			
Liabilities:			
Accounts, salaries, and other payables	\$ 1,220	\$ 122,120	\$ 973,101
Due to other funds	-	-	1,210,532
Unearned revenue	52,280	-	492,925
Other liabilities	-	-	441,626
Total Liabilities	<u>53,500</u>	<u>122,120</u>	<u>3,118,184</u>
Fund Balances:			
Unreserved	-	370,081	11,388,006
Total Fund Balances	<u>-</u>	<u>370,081</u>	<u>11,388,006</u>
Total Liabilities and Fund Balances	<u>\$ 53,500</u>	<u>\$ 492,201</u>	<u>\$ 14,506,180</u>

SCHEDULE 8

continued

**ST. TAMMANY PARISH, LOUISIANA**  
**Combining Schedule of Revenues, Expenditures and Changes in Fund Balances-**  
**Budget and Actual**  
**Non-Major Special Revenue Funds**  
**For the Year Ended December 31, 2005**

	016 Drainage Maintenance			017 Public Health		
	Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)
<b>Revenues</b>						
Ad valorem/parcel fees	\$ 1,454,331	\$ 1,453,706	\$ (625)	\$ 1,454,331	\$ 1,453,706	\$ (625)
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	20,500	20,459	(41)	10,000	10,986	986
Contributions	-	-	-	-	-	-
Miscellaneous	55,000	55,000	-	-	-	-
<b>Total Revenues</b>	<b>1,529,831</b>	<b>1,529,165</b>	<b>(666)</b>	<b>1,464,331</b>	<b>1,464,692</b>	<b>361</b>
<b>Expenditures</b>						
General government:						
Judicial	-	-	-	-	-	-
Other - unclassified	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	1,115,045	488,712	626,333	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	1,076,793	953,711	123,082
Cultural and recreation	-	-	-	-	-	-
Capital outlay:						
Capital assets	32,318	29,958	2,360	-	-	-
Infrastructure	-	-	-	-	-	-
Debt Service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>1,147,363</b>	<b>518,670</b>	<b>628,693</b>	<b>1,076,793</b>	<b>953,711</b>	<b>123,082</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>382,468</b>	<b>1,010,495</b>	<b>628,027</b>	<b>387,538</b>	<b>510,981</b>	<b>123,443</b>
<b>Other Financing Sources (Uses)</b>						
Transfers in	-	-	-	-	-	-
Transfers out	(987,268)	(987,268)	-	(546,000)	(546,000)	-
<b>Total Other Financing Sources (Uses)</b>	<b>(987,268)</b>	<b>(987,268)</b>	<b>-</b>	<b>(546,000)</b>	<b>(546,000)</b>	<b>-</b>
<b>Net Change in Fund Balance</b>	<b>(604,800)</b>	<b>23,227</b>	<b>628,027</b>	<b>(158,462)</b>	<b>(35,019)</b>	<b>123,443</b>
<b>Fund Balance - beginning</b>	<b>1,348,799</b>	<b>1,348,799</b>	<b>-</b>	<b>1,025,723</b>	<b>1,025,723</b>	<b>-</b>
<b>Fund Balance - ending</b>	<b>\$ 743,999</b>	<b>\$ 1,372,026</b>	<b>\$ 628,027</b>	<b>\$ 867,261</b>	<b>\$ 990,704</b>	<b>\$ 123,443</b>

**ST. TAMMANY PARISH, LOUISIANA**  
**Combining Schedule of Revenues, Expenditures and Changes in Fund Balances-**  
**Budget and Actual**  
**Non-Major Special Revenue Funds**  
**For the Year Ended December 31, 2005**

	020 Environmental Services			021 St. Tammany Parish Levee District		
	Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)
<b>Revenues</b>						
Ad valorem/parcel fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	892,489	872,265	(20,224)	-	-	-
Intergovernmental revenues:						
Federal and state grants	-	-	-	-	-	-
State funds:						
State revenue sharing	-	-	-	-	-	-
Fees and charges for services	57,200	57,283	83	5,200	5,150	(50)
Fines and forfeitures	5,900	5,925	25	-	-	-
Other revenues:						
Interest	26,000	26,472	472	3,000	3,096	96
Contributions	-	-	-	-	-	-
Miscellaneous	100	146	46	-	-	-
Total Revenues	<u>981,689</u>	<u>962,091</u>	<u>(19,598)</u>	<u>8,200</u>	<u>8,246</u>	<u>46</u>
<b>Expenditures</b>						
General government:						
Judicial	-	-	-	-	-	-
Other - unclassified	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	831,138	620,776	210,362	-	-	-
Health and welfare	-	-	-	-	-	-
Cultural and recreation	-	-	-	29,610	19,359	10,251
Capital outlay:						
Capital assets	-	-	-	-	-	-
Infrastructure	-	-	-	-	-	-
Debt Service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Total Expenditures	<u>831,138</u>	<u>620,776</u>	<u>210,362</u>	<u>29,610</u>	<u>19,359</u>	<u>10,251</u>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<u>150,551</u>	<u>341,315</u>	<u>190,764</u>	<u>(21,410)</u>	<u>(11,113)</u>	<u>10,297</u>
<b>Other Financing Sources (Uses)</b>						
Transfers in	2,911	2,911	-	-	-	-
Transfers out	(11,982)	(3,652)	8,330	-	-	-
Total Other Financing Sources (Uses)	<u>(9,071)</u>	<u>(741)</u>	<u>8,330</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	141,480	340,574	199,094	(21,410)	(11,113)	10,297
<b>Fund Balance - beginning</b>	932,831	932,831	-	138,117	138,117	-
<b>Fund Balance - ending</b>	<u>\$ 1,074,311</u>	<u>\$ 1,273,405</u>	<u>\$ 199,094</u>	<u>\$ 116,707</u>	<u>\$ 127,004</u>	<u>\$ 10,297</u>

**SCHEDULE 8**

continued

025 Community Action Agency			027 Jury and Witness			028 Criminal Court		
Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	326,000	326,013	13	113,000	112,330	(670)
-	-	-	-	-	-	1,658,000	1,659,681	1,681
-	-	-	-	88	88	1,000	1,073	73
-	3,540	3,540	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	3,540	3,540	326,000	326,101	101	1,772,000	1,773,084	1,084
-	-	-	260,480	251,200	9,280	1,680,481	1,661,891	18,590
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
188,614	178,183	10,431	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
188,614	178,183	10,431	260,480	251,200	9,280	1,680,481	1,661,891	18,590
(188,614)	(174,643)	13,971	65,520	74,901	9,381	91,519	111,193	19,674
189,614	175,643	(13,971)	-	-	-	-	-	-
(1,000)	(1,000)	-	-	-	-	(107,381)	(106,650)	731
188,614	174,643	(13,971)	-	-	-	(107,381)	(106,650)	731
-	-	-	65,520	74,901	9,381	(15,862)	4,543	20,405
-	-	-	(73,514)	(73,514)	-	18,839	18,839	-
\$ -	\$ -	\$ -	\$ (7,994)	\$ 1,387	\$ 9,381	\$ 2,977	\$ 23,382	\$ 20,405

**ST. TAMMANY PARISH, LOUISIANA**  
**Combining Schedule of Revenues, Expenditures and Changes in Fund Balances-**  
**Budget and Actual**  
**Non-Major Special Revenue Funds**  
**For the Year Ended December 31, 2005**

	029 22nd JDC Commissioner			030 Transportation Administration		
	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	144,000	144,028	28	121,000	121,521	521
Fines and forfeitures	-	-	-	-	-	-
Other revenues:						
Interest	8,000	7,890	(110)	4,700	4,645	(55)
Contributions	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
<b>Total Revenues</b>	<b>152,000</b>	<b>151,918</b>	<b>(82)</b>	<b>125,700</b>	<b>126,166</b>	<b>466</b>
<b>Expenditures</b>						
General government:						
Judicial	117,549	104,444	13,105	-	-	-
Other - unclassified	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	4,640	4,640	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Cultural and recreation	-	-	-	-	-	-
Capital outlay:						
Capital assets	-	-	-	-	-	-
Infrastructure	-	-	-	-	-	-
Debt Service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>117,549</b>	<b>104,444</b>	<b>13,105</b>	<b>4,640</b>	<b>4,640</b>	<b>-</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>34,451</b>	<b>47,474</b>	<b>13,023</b>	<b>121,060</b>	<b>121,526</b>	<b>466</b>
<b>Other Financing Sources (Uses)</b>						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	(121,060)	(120,000)	1,060
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(121,060)</b>	<b>(120,000)</b>	<b>1,060</b>
<b>Net Change in Fund Balance</b>	<b>34,451</b>	<b>47,474</b>	<b>13,023</b>	<b>-</b>	<b>1,526</b>	<b>1,526</b>
<b>Fund Balance - beginning</b>	<b>323,743</b>	<b>323,743</b>	<b>-</b>	<b>45,718</b>	<b>45,718</b>	<b>-</b>
<b>Fund Balance - ending</b>	<b>\$ 358,194</b>	<b>\$ 371,217</b>	<b>\$ 13,023</b>	<b>\$ 45,718</b>	<b>\$ 47,244</b>	<b>\$ 1,526</b>

SCHEDULE 8

continued

035 Law Enforcement			039 St. Tammany Parish Coroner			043 Animal Services		
Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)
\$ -	\$ -	\$ -	\$ 3,180,000	\$ 3,180,552	\$ 552	\$ 670,522	\$ 670,488	\$ (34)
-	-	-	-	-	-	54,500	54,452	(48)
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	31,000	28,978	(2,022)
143,000	142,623	(377)	-	-	-	82,100	82,070	(30)
-	-	-	-	-	-	-	-	-
1,500	1,486	(14)	-	-	-	7,000	7,138	138
-	-	-	-	-	-	10,000	10,063	63
-	-	-	-	-	-	10,000	10,375	375
<u>144,500</u>	<u>144,109</u>	<u>(391)</u>	<u>3,180,000</u>	<u>3,180,552</u>	<u>552</u>	<u>865,122</u>	<u>863,564</u>	<u>(1,558)</u>
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
207,870	207,870	-	229,000	219,675	9,325	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	920,206	612,633	307,573
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	20,906	20,906	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<u>207,870</u>	<u>207,870</u>	<u>-</u>	<u>229,000</u>	<u>219,675</u>	<u>9,325</u>	<u>941,112</u>	<u>633,539</u>	<u>307,573</u>
(63,370)	(63,751)	(391)	2,951,000	2,960,877	9,877	(75,990)	230,025	306,015
84,000	83,289	(731)	-	-	-	-	-	-
-	-	-	-	-	-	(480,637)	(460,637)	-
<u>84,000</u>	<u>83,289</u>	<u>(731)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(480,637)</u>	<u>(460,637)</u>	<u>-</u>
20,630	19,508	(1,122)	2,951,000	2,960,877	9,877	(536,627)	(230,612)	306,015
556	556	-	-	-	-	776,618	776,618	-
<u>\$ 21,186</u>	<u>\$ 20,064</u>	<u>\$ (1,122)</u>	<u>\$ 2,951,000</u>	<u>\$ 2,960,877</u>	<u>\$ 9,877</u>	<u>\$ 239,991</u>	<u>\$ 548,006</u>	<u>\$ 306,015</u>



**ST. TAMMANY PARISH, LOUISIANA**  
**Combining Schedule of Revenues, Expenditures and Changes in Fund Balances-**  
**Budget and Actual**  
**Non-Major Special Revenue Funds**  
**For the Year Ended December 31, 2005**

	050 FTA Operating			081 Flood Hazard Mitigation Grant		
	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	75,000	77,293	2,293	-	-	-
State funds:						
State revenue sharing	-	-	-	-	-	-
Fees and charges for services	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Other revenues:						
Interest	-	-	-	-	-	-
Contributions	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total Revenues	<u>75,000</u>	<u>77,293</u>	<u>2,293</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Expenditures</b>						
General government:						
Judicial	-	-	-	-	-	-
Other - unclassified	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	3,000	3,000	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Cultural and recreation	-	-	-	-	-	-
Capital outlay:						
Capital assets	-	-	-	-	-	-
Infrastructure	-	-	-	-	-	-
Debt Service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Total Expenditures	<u>3,000</u>	<u>3,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Excess (Deficiency) of Revenues</b>						
<b>Over Expenditures</b>	<u>72,000</u>	<u>74,293</u>	<u>2,293</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Other Financing Sources (Uses)</b>						
Transfers in	-	-	-	-	-	-
Transfers out	(72,000)	(72,000)	-	-	-	-
Total Other Financing Sources (Uses)	<u>(72,000)</u>	<u>(72,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	-	2,293	2,293	-	-	-
<b>Fund Balance - beginning</b>	16,243	16,243	-	-	-	-
<b>Fund Balance - ending</b>	<u>\$ 16,243</u>	<u>\$ 18,536</u>	<u>\$ 2,293</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**SCHEDULE 8**

continued

149 Sub-Road Dist. No. 2 of RD No. 19			161 Lighting District No. 1			164 Lighting District No. 4		
Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)
\$ 17,700	\$ 17,655	\$ (45)	\$ 92,514	\$ 92,441	\$ (73)	\$ 128,482	\$ 128,433	\$ (49)
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
300	300	-	4,000	4,090	90	21,200	21,256	56
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<u>18,000</u>	<u>17,955</u>	<u>(45)</u>	<u>96,514</u>	<u>96,531</u>	<u>17</u>	<u>149,682</u>	<u>149,689</u>	<u>7</u>
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
1,696	796	900	70,037	67,584	2,453	239,420	163,843	75,577
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<u>1,696</u>	<u>796</u>	<u>900</u>	<u>70,037</u>	<u>67,584</u>	<u>2,453</u>	<u>239,420</u>	<u>163,843</u>	<u>75,577</u>
<u>16,304</u>	<u>17,159</u>	<u>855</u>	<u>26,477</u>	<u>28,947</u>	<u>2,470</u>	<u>(89,738)</u>	<u>(14,154)</u>	<u>75,584</u>
-	-	-	-	-	-	-	-	-
(18,204)	(18,204)	-	-	-	-	-	-	-
<u>(18,204)</u>	<u>(18,204)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
(1,900)	(1,045)	855	26,477	28,947	2,470	(89,738)	(14,154)	75,584
<u>22,056</u>	<u>22,056</u>	<u>-</u>	<u>190,181</u>	<u>190,181</u>	<u>-</u>	<u>982,655</u>	<u>982,655</u>	<u>-</u>
<u>\$ 20,156</u>	<u>\$ 21,011</u>	<u>\$ 855</u>	<u>\$ 216,658</u>	<u>\$ 219,128</u>	<u>\$ 2,470</u>	<u>\$ 892,917</u>	<u>\$ 968,501</u>	<u>\$ 75,584</u>

**ST. TAMMANY PARISH, LOUISIANA**  
**Combining Schedule of Revenues, Expenditures and Changes in Fund Balances-**  
**Budget and Actual**  
**Non-Major Special Revenue Funds**  
**For the Year Ended December 31, 2005**

	165 Lighting District No. 5			166 Lighting District No. 6		
	Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)
<b>Revenues</b>						
Ad valorem/parcel fees	\$ 792	\$ 752	\$ (40)	\$ 98,285	\$ 98,531	\$ 246
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	1,300	1,260	(40)	4,500	7,926	3,426
Contributions	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
<b>Total Revenues</b>	<b>2,092</b>	<b>2,012</b>	<b>(80)</b>	<b>102,785</b>	<b>106,457</b>	<b>3,672</b>
<b>Expenditures</b>						
General government:						
Judicial	-	-	-	-	-	-
Other - unclassified	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	9,476	8,001	1,475	62,412	27,701	34,711
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Cultural and recreation	-	-	-	-	-	-
Capital outlay:						
Capital assets	-	-	-	-	-	-
Infrastructure	-	-	-	-	-	-
Debt Service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>9,476</b>	<b>8,001</b>	<b>1,475</b>	<b>62,412</b>	<b>27,701</b>	<b>34,711</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>(7,384)</b>	<b>(5,989)</b>	<b>1,395</b>	<b>40,373</b>	<b>78,756</b>	<b>38,383</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>(7,384)</b>	<b>(5,989)</b>	<b>1,395</b>	<b>40,373</b>	<b>78,756</b>	<b>38,383</b>
<b>Fund Balance - beginning</b>	<b>58,385</b>	<b>58,385</b>	<b>-</b>	<b>353,111</b>	<b>353,111</b>	<b>-</b>
<b>Fund Balance - ending</b>	<b>\$ 51,001</b>	<b>\$ 52,396</b>	<b>\$ 1,395</b>	<b>\$ 393,484</b>	<b>\$ 431,867</b>	<b>\$ 38,383</b>

**SCHEDULE 8**

continued

167 Lighting District No. 7			169 Lighting District No. 9			170 Lighting District No. 10		
Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)
\$ 117,864	\$ 117,171	\$ (493)	\$ 58,950	\$ 58,955	\$ 5	\$ 1,430	\$ 1,434	\$ 4
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
22,000	22,011	11	3,550	4,193	643	64	64	-
-	-	-	-	-	-	-	-	-
<u>139,864</u>	<u>139,182</u>	<u>(482)</u>	<u>62,500</u>	<u>63,148</u>	<u>648</u>	<u>1,494</u>	<u>1,498</u>	<u>4</u>
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
217,867	140,029	77,838	72,500	52,110	20,390	2,868	2,082	786
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<u>217,867</u>	<u>140,029</u>	<u>77,838</u>	<u>72,500</u>	<u>52,110</u>	<u>20,390</u>	<u>2,868</u>	<u>2,082</u>	<u>786</u>
<u>(78,203)</u>	<u>(847)</u>	<u>77,356</u>	<u>(10,000)</u>	<u>11,038</u>	<u>21,038</u>	<u>(1,374)</u>	<u>(584)</u>	<u>790</u>
-	-	-	-	-	-	-	-	-
<u>(78,203)</u>	<u>(847)</u>	<u>77,356</u>	<u>(10,000)</u>	<u>11,038</u>	<u>21,038</u>	<u>(1,374)</u>	<u>(584)</u>	<u>790</u>
989,226	989,226	-	209,415	209,415	-	3,504	3,504	-
<u>\$ 911,023</u>	<u>\$ 988,379</u>	<u>\$ 77,356</u>	<u>\$ 199,415</u>	<u>\$ 220,453</u>	<u>\$ 21,038</u>	<u>\$ 2,130</u>	<u>\$ 2,920</u>	<u>\$ 790</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, 2005**

	171 Lighting District No. 11			400 Grants - Arts Commission		
	Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)
<b>Revenues</b>						
Ad valorem/parcel fees	\$ 6,800	\$ 6,806	\$ 6	\$ -	\$ -	\$ -
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	600	516	(84)	-	-	-
Contributions	-	-	-	133,444	133,444	-
Miscellaneous	-	-	-	-	-	-
<b>Total Revenues</b>	<b>7,400</b>	<b>7,322</b>	<b>(78)</b>	<b>133,444</b>	<b>133,444</b>	<b>-</b>
<b>Expenditures</b>						
General government:						
Judicial	-	-	-	-	-	-
Other - unclassified	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	7,400	4,241	3,159	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Cultural and recreation	-	-	-	153,212	153,212	-
Capital outlay:						
Capital assets	-	-	-	-	-	-
Infrastructure	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>7,400</b>	<b>4,241</b>	<b>3,159</b>	<b>153,212</b>	<b>153,212</b>	<b>-</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>-</b>	<b>3,081</b>	<b>3,081</b>	<b>(19,768)</b>	<b>(19,768)</b>	<b>-</b>
<b>Other Financing Sources (Uses)</b>						
Transfers in	-	-	-	70,000	70,000	-
Transfers out	-	-	-	(5,000)	(5,000)	-
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>65,000</b>	<b>65,000</b>	<b>-</b>
<b>Net Change in Fund Balance</b>	<b>-</b>	<b>3,081</b>	<b>3,081</b>	<b>45,232</b>	<b>45,232</b>	<b>-</b>
<b>Fund Balance - beginning</b>	<b>24,365</b>	<b>24,365</b>	<b>-</b>	<b>7,491</b>	<b>7,491</b>	<b>-</b>
<b>Fund Balance - ending</b>	<b>\$ 24,365</b>	<b>\$ 27,446</b>	<b>\$ 3,081</b>	<b>\$ 52,723</b>	<b>\$ 52,723</b>	<b>\$ -</b>

**SCHEDULE 8**  
continued

402 Grants - Flood Hazard Mitigation			404 Grants - Dept. of Justice			411 Grants - Other		
Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
213,703	213,703	-	346,337	346,337	-	578,811	578,811	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
43,333	43,333	-	113,000	113,000	-	-	-	-
<u>257,036</u>	<u>257,036</u>	-	<u>459,337</u>	<u>459,337</u>	-	<u>578,811</u>	<u>578,811</u>	-
-	-	-	-	-	-	-	-	-
143,535	143,535	-	369,555	369,555	-	18,112	18,112	-
-	-	-	-	-	-	467,351	467,351	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	35,198	35,198	-
113,501	113,501	-	134,932	134,932	-	60,150	60,150	-
-	-	-	-	-	-	-	-	-
<u>257,036</u>	<u>257,036</u>	-	<u>504,487</u>	<u>504,487</u>	-	<u>578,811</u>	<u>578,811</u>	-
-	-	-	(45,150)	(45,150)	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	(45,150)	(45,150)	-	-	-	-
-	-	-	59,409	59,409	-	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 14,259</u>	<u>\$ 14,259</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**ST. TAMMANY PARISH, LOUISIANA**  
**Combining Schedule of Revenues, Expenditures and Changes in Fund Balances-**  
**Budget and Actual**  
**Non-Major Special Revenue Funds**  
**For the Year Ended December 31, 2005**

	416			418		
	Grants - Drainage			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	169,288	169,288	-	22,089	22,089	-
State funds:						
State revenue sharing	-	-	-	-	-	-
Fees and charges for services	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Other revenues:						
Interest	-	-	-	-	-	-
Contributions	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
<b>Total Revenues</b>	<b>169,288</b>	<b>169,288</b>	<b>-</b>	<b>22,089</b>	<b>22,089</b>	<b>-</b>
<b>Expenditures</b>						
General government:						
Judicial	-	-	-	-	-	-
Other - unclassified	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	72,464	72,464	-	22,089	22,089	-
Sanitation	-	-	-	-	-	-
Health and Welfare	-	-	-	-	-	-
Culture and Recreation	-	-	-	-	-	-
Capital outlay:						
Capital assets	-	-	-	-	-	-
Infrastructure	142,573	142,573	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>215,037</b>	<b>215,037</b>	<b>-</b>	<b>22,089</b>	<b>22,089</b>	<b>-</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>(45,749)</b>	<b>(45,749)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other Financing Sources (Uses)</b>						
Transfers in	64,464	64,464	-	-	-	-
Transfers out	-	-	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>64,464</b>	<b>64,464</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Change in Fund Balance</b>	<b>18,715</b>	<b>18,715</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance - beginning</b>	<b>375</b>	<b>375</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance - ending</b>	<b>\$ 19,090</b>	<b>\$ 19,090</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**SCHEDULE 8**  
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)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1,871,580	1,871,580	-	700,917	700,917	-	356,466	356,466	-
58,352	58,352	-	-	-	-	-	-	-
-	-	-	-	-	-	50,171	50,171	-
<u>1,929,932</u>	<u>1,929,932</u>	<u>-</u>	<u>700,917</u>	<u>700,917</u>	<u>-</u>	<u>406,637</u>	<u>406,637</u>	<u>-</u>
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
1,205,143	1,205,143	-	700,918	700,918	-	-	-	-
6,604	6,604	-	-	-	-	107,793	107,793	-
86,572	86,572	-	-	-	-	5,825	5,825	-
820,000	820,000	-	-	-	-	406,235	406,235	-
46,159	46,159	-	-	-	-	-	-	-
<u>2,164,478</u>	<u>2,164,478</u>	<u>-</u>	<u>700,918</u>	<u>700,918</u>	<u>-</u>	<u>519,653</u>	<u>519,653</u>	<u>-</u>
<u>(234,546)</u>	<u>(234,546)</u>	<u>-</u>	<u>(1)</u>	<u>(1)</u>	<u>-</u>	<u>(113,016)</u>	<u>(113,016)</u>	<u>-</u>
184,152	184,152	-	-	-	-	9,304	9,304	-
(13,911)	(13,911)	-	-	-	-	-	-	-
<u>170,241</u>	<u>170,241</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>9,304</u>	<u>9,304</u>	<u>-</u>
(84,305)	(84,305)	-	(1)	(1)	-	(103,712)	(103,712)	-
283,918	283,918	-	26,176	26,176	-	105,824	105,824	-
<u>\$ 219,613</u>	<u>\$ 219,613</u>	<u>\$ -</u>	<u>\$ 26,175</u>	<u>\$ 26,175</u>	<u>\$ -</u>	<u>\$ 2,112</u>	<u>\$ 2,112</u>	<u>\$ -</u>



**ST. TAMMANY PARISH, LOUISIANA**  
**Combining Schedule of Revenues, Expenditures and Changes in Fund Balances-**  
**Budget and Actual**  
**Non-Major Special Revenue Funds**  
**For the Year Ended December 31, 2005**

	440			443		
	Grants - Airport			Grants - Animal Services		
	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	129,730	129,730	-	53,500	1,220	(52,280)
State funds:						
State revenue sharing	-	-	-	-	-	-
Fees and charges for services	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Other revenues:						
Interest	-	-	-	-	-	-
Contributions	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
<b>Total Revenues</b>	<b>129,730</b>	<b>129,730</b>	<b>-</b>	<b>53,500</b>	<b>1,220</b>	<b>(52,280)</b>
<b>Expenditures</b>						
General government:						
Judicial	-	-	-	-	-	-
Other - unclassified	129,730	129,730	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	53,500	1,220	52,280
Cultural and recreation	-	-	-	-	-	-
Capital outlay:						
Capital assets	-	-	-	-	-	-
Infrastructure	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>129,730</b>	<b>129,730</b>	<b>-</b>	<b>53,500</b>	<b>1,220</b>	<b>52,280</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</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>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance - beginning</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance - ending</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**SCHEDULE 8**  
continued

450 Grants - FTA			TOTAL Non-Major Special Revenue Funds		
Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)
\$ -	\$ -	\$ -	\$ 7,281,801	\$ 7,280,630	\$ (1,171)
-	-	-	946,989	926,717	(20,272)
90,302	90,302	-	4,607,723	4,557,736	(49,987)
-	-	-	31,000	28,978	(2,022)
-	-	-	1,049,852	1,049,370	(482)
-	-	-	1,663,900	1,665,606	1,706
-	-	-	139,214	144,949	5,735
3,568	3,568	-	353,516	357,119	3,603
-	-	-	65,100	65,521	421
<u>93,870</u>	<u>93,870</u>	<u>-</u>	<u>16,139,095</u>	<u>16,076,626</u>	<u>(62,469)</u>
-	-	-	2,058,510	2,017,535	40,975
-	-	-	145,842	145,842	-
-	-	-	1,417,311	1,407,986	9,325
60,862	60,862	-	1,961,776	1,118,154	843,622
-	-	-	2,036,281	1,825,919	210,362
-	-	-	2,940,031	2,446,665	493,366
-	-	-	332,417	322,166	10,251
33,008	33,008	-	400,440	398,080	2,360
-	-	-	635,380	635,380	-
-	-	-	820,000	820,000	-
-	-	-	46,159	46,159	-
<u>93,870</u>	<u>93,870</u>	<u>-</u>	<u>12,794,147</u>	<u>11,183,886</u>	<u>1,610,261</u>
-	-	-	3,344,948	4,892,740	1,547,792
-	72,000	72,000	604,445	661,743	57,298
-	-	-	(2,344,443)	(2,334,322)	10,121
-	72,000	72,000	(1,739,998)	(1,672,579)	67,419
-	72,000	72,000	1,604,950	3,220,161	1,615,211
<u>298,081</u>	<u>298,081</u>	<u>-</u>	<u>8,167,845</u>	<u>8,167,845</u>	<u>-</u>
<u>\$ 298,081</u>	<u>\$ 370,081</u>	<u>\$ 72,000</u>	<u>9,772,795</u>	<u>11,388,006</u>	<u>\$ 1,615,211</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.

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.



**SCHEDULE 9**

**ST. TAMMANY PARISH GOVERNMENT  
Combining Balance Sheet  
Non-Major Debt Service Funds  
December 31, 2005**

	234 St. Tammany Parish Jail Debt Service	243 Animal Services Debt Service	249 Sub-Road Dist. No. 2 of Road Dist. No. 19 Debt Service	TOTAL Non-major Debt Service Funds
<b>ASSETS</b>				
Cash and cash equivalents	\$ 32,885	\$ 120	\$ 23	\$ 33,028
Investments	-	-	151	151
Receivables, net of allowances for uncollectibles				
Other	-	2	2	4
Restricted assets	2,661,965	-	-	2,661,965
<b>Total Assets</b>	<b>\$ 2,694,850</b>	<b>\$ 122</b>	<b>\$ 176</b>	<b>\$ 2,695,148</b>
<b>LIABILITIES AND FUND BALANCES</b>				
<b>Liabilities:</b>				
Accounts, salaries, and other payables	\$ -	\$ -	\$ -	\$ -
<b>Total Liabilities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balances:</b>				
<b>Reserved for:</b>				
Debt service	1,086,617	122	176	1,087,115
Bond retirement	1,608,033	-	-	1,608,033
<b>Total Fund Balances</b>	<b>2,694,850</b>	<b>122</b>	<b>176</b>	<b>2,695,148</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 2,694,850</b>	<b>\$ 122</b>	<b>\$ 176</b>	<b>\$ 2,695,148</b>

**ST. TAMMANY PARISH, LOUISIANA**  
**Combining Schedule of Revenues, Expenditures and Changes in Fund Balances -**  
**Budget and Actual**  
**Non-Major Debt Service Funds**  
**For the Year Ended December 31, 2005**

	234			243		
	St. Tammany Parish Jail Debt Service			Animal Services Debt Service		
	Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)
<b>REVENUES</b>						
Other revenues						
Interest	\$ 54,000	\$ 54,165	\$ 165	\$ 600	\$ 4	\$ (596)
Total Revenues	<u>54,000</u>	<u>54,165</u>	<u>165</u>	<u>600</u>	<u>4</u>	<u>(596)</u>
<b>EXPENDITURES</b>						
Debt Service						
Principal	770,000	770,000	-	135,000	135,000	-
Interest	754,733	754,733	-	19,637	19,637	-
Bond issue costs	2,100	2,004	96	250	200	50
Total Expenditures	<u>1,526,833</u>	<u>1,526,737</u>	<u>96</u>	<u>154,887</u>	<u>154,837</u>	<u>50</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(1,472,833)</u>	<u>(1,472,572)</u>	<u>261</u>	<u>(154,287)</u>	<u>(154,833)</u>	<u>(546)</u>
<b>OTHER FINANCING SOURCES (USES)</b>						
Transfers in	1,541,258	1,541,258	-	154,637	154,637	-
Total Other Financing Sources (Uses)	<u>1,541,258</u>	<u>1,541,258</u>	<u>-</u>	<u>154,637</u>	<u>154,637</u>	<u>-</u>
Net Change in Fund Balance	68,425	68,686	261	350	(196)	(546)
Fund balances -- beginning	<u>2,626,164</u>	<u>2,626,164</u>	<u>-</u>	<u>318</u>	<u>318</u>	<u>-</u>
Fund balances -- ending	<u>\$ 2,694,589</u>	<u>\$ 2,694,850</u>	<u>\$ 261</u>	<u>\$ 668</u>	<u>\$ 122</u>	<u>\$ (546)</u>

SCHEDULE 10

249 Sub-Road District No. 2 of Road District No. 19 Debt Service			TOTAL Non-Major Debt Service Funds		
Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)
\$ 20	\$ 4	\$ (16)	\$ 54,620	\$ 54,173	\$ (447)
20	4	(16)	54,620	54,173	(447)
11,000	11,000	-	916,000	916,000	-
3,481	3,481	-	777,851	777,851	-
200	-	200	2,550	2,204	346
14,681	14,481	200	1,696,401	1,696,055	346
(14,661)	(14,477)	184	(1,641,781)	(1,641,882)	(101)
14,481	14,481	-	1,710,376	1,710,376	-
14,481	14,481	-	1,710,376	1,710,376	-
(180)	4	184	68,595	68,494	(101)
172	172	-	2,626,654	2,626,654	-
\$ (8)	\$ 176	\$ 184	\$ 2,695,249	\$ 2,695,148	\$ (101)





## 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 percent 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 percent 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 percent 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 percent 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 percent 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 percent 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 percent 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 percent 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 percent 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 percent 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 percent 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 percent 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 percent 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 percent sales tax dedicated to construction of roads within the District.

Capital Improvements Drainage Fund (316) accounts for capital drainage projects parish-wide.

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

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

**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.

**Buildings – General (327)** accounts for funds committed to the construction and improvements of Parish owned buildings.

**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.

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

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

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

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

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

**Transportation Impact Fees (360)** accounts for impact fees collected on new construction that are committed to transportation related capital projects.

**Drainage Impact Fees (366)** accounts for impact fees collected on new construction that are committed to drainage related capital projects.

**ST. TAMMANY PARISH, LOUISIANA**  
**Combining Balance Sheet**  
**Non-Major Capital Project Funds**  
**December 31, 2005**

	301 Capital Street Improvements District No. 1	302 Capital Street Improvements District No. 2	303 Capital Street Improvements District No. 3
<b>ASSETS</b>			
Cash and cash equivalents	\$ 56,807	\$ 69,306	\$ 14,843
Investments	389,144	450,363	96,453
Receivables, net of allowances for uncollectibles			
Other	4,483	4,667	1,503
<b>Total Assets</b>	<b>\$ 430,434</b>	<b>\$ 524,336</b>	<b>\$ 112,799</b>
<b>LIABILITIES AND FUND BALANCES</b>			
<b>Liabilities:</b>			
Accounts, salaries, and other payables	\$ 22,919	\$ 77,023	\$ 89,470
<b>Total Liabilities</b>	<b>22,919</b>	<b>77,023</b>	<b>89,470</b>
<b>Fund Balances:</b>			
<b>Reserved for:</b>			
Encumbrances	148,641	387,596	-
Unreserved	258,874	59,717	23,329
<b>Total Fund Balances</b>	<b>407,515</b>	<b>447,313</b>	<b>23,329</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 430,434</b>	<b>\$ 524,336</b>	<b>\$ 112,799</b>

**SCHEDULE 11**  
continued

304 Capital Street Improvements District No. 4	305 Capital Street Improvements District No. 5	306 Capital Street Improvements District No. 6	307 Capital Street Improvements District No. 7	308 Capital Street Improvements District No. 8	309 Capital Street Improvements District No. 9
\$ 121,882	\$ 50,371	\$ 119,797	\$ 55,996	\$ 19,013	\$ 27,221
792,013	327,320	778,465	363,670	123,549	176,891
8,872	3,877	7,447	4,123	1,220	1,961
<u>\$ 922,767</u>	<u>\$ 381,568</u>	<u>\$ 905,709</u>	<u>\$ 423,989</u>	<u>\$ 143,782</u>	<u>\$ 208,073</u>
\$ 224,011	\$ 26,791	\$ -	\$ 57,774	\$ -	\$ 61,823
<u>224,011</u>	<u>26,791</u>	<u>-</u>	<u>57,774</u>	<u>-</u>	<u>61,823</u>
467,201	-	620,719	205,409	36,593	9,450
231,555	354,777	284,990	160,808	107,189	134,800
<u>698,756</u>	<u>354,777</u>	<u>905,709</u>	<u>366,215</u>	<u>143,782</u>	<u>144,250</u>
<u>\$ 922,767</u>	<u>\$ 381,568</u>	<u>\$ 905,709</u>	<u>\$ 423,989</u>	<u>\$ 143,782</u>	<u>\$ 208,073</u>

**ST. TAMMANY PARISH, LOUISIANA**  
**Combining Balance Sheet**  
**Non-Major Capital Project Funds**  
**December 31, 2005**

	310 Capital Street Improvements District No. 10	311 Capital Street Improvements District No. 11	312 Capital Street Improvements District No. 12
<b>ASSETS</b>			
Cash and cash equivalents	\$ 48,087	\$ 113,389	\$ 12,433
Investments	312,482	736,825	80,790
Receivables, net of allowances for uncollectibles			
Other	3,154	7,615	806
Total Assets	<u>\$ 363,723</u>	<u>\$ 857,829</u>	<u>\$ 94,029</u>
<b>LIABILITIES AND FUND BALANCES</b>			
<b>Liabilities:</b>			
Accounts, salaries, and other payables	\$ 3,920	\$ -	\$ -
Total Liabilities	<u>3,920</u>	<u>-</u>	<u>-</u>
<b>Fund Balances:</b>			
<b>Reserved for:</b>			
Encumbrances	55,952	91,292	87,963
Unreserved	303,851	766,537	6,066
Total Fund Balances	<u>359,803</u>	<u>857,829</u>	<u>94,029</u>
Total Liabilities and Fund Balances	<u>\$ 363,723</u>	<u>\$ 857,829</u>	<u>\$ 94,029</u>

**SCHEDULE 11**  
continued

313 Capital Street Improvements District No. 13	314 Capital Street Improvements District No. 14	316 Capital Improvements Drainage	320 GIS Capital	321 Koop Drive Facility	322 OEP/ 911
\$ 50,437	\$ 19,239	\$ 275,285	\$ 93,488	\$ 9,832	\$ 457,734
327,751	125,017	2,299,124	607,506	63,889	2,974,444
3,343	1,296	26,826	7,092	932	33,209
<u>\$ 381,531</u>	<u>\$ 145,552</u>	<u>\$ 2,600,235</u>	<u>\$ 708,086</u>	<u>\$ 74,653</u>	<u>\$ 3,465,387</u>
\$ 12,639	\$ 8,199	\$ 143,838	\$ -	\$ -	\$ 79,941
<u>12,639</u>	<u>8,199</u>	<u>143,838</u>	<u>-</u>	<u>-</u>	<u>79,941</u>
245,325	-	329,541	7,266	-	2,843,770
123,567	137,353	2,126,856	700,820	74,653	541,676
<u>368,892</u>	<u>137,353</u>	<u>2,456,397</u>	<u>708,086</u>	<u>74,653</u>	<u>3,385,446</u>
<u>\$ 381,531</u>	<u>\$ 145,552</u>	<u>\$ 2,600,235</u>	<u>\$ 708,086</u>	<u>\$ 74,653</u>	<u>\$ 3,465,387</u>



**ST. TAMMANY PARISH, LOUISIANA**  
**Combining Balance Sheet**  
**Non-Major Capital Project Funds**  
**December 31, 2005**

	323 Covington Health Unit	324 Dept. of Public Works Capital	325 Towers Building Capital
<b>ASSETS</b>			
Cash and cash equivalents	\$ 11,830	\$ 298,136	\$ 11,639
Investments	76,876	1,937,343	75,628
Receivables, net of allowances for uncollectibles			
Other	1,233	24,423	911
<b>Total Assets</b>	<b>\$ 89,939</b>	<b>\$ 2,259,901</b>	<b>\$ 88,178</b>
<b>LIABILITIES AND FUND BALANCES</b>			
Liabilities:			
Accounts, salaries, and other payables	\$ 4,716	\$ 96,329	\$ -
<b>Total Liabilities</b>	<b>4,716</b>	<b>96,329</b>	<b>-</b>
Fund Balances:			
Reserved for:			
Encumbrances	1,667	722,967	-
Unreserved	83,556	1,440,605	88,178
<b>Total Fund Balances</b>	<b>85,223</b>	<b>2,163,572</b>	<b>88,178</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 89,939</b>	<b>\$ 2,259,901</b>	<b>\$ 88,178</b>

**SCHEDULE 11**  
continued

326 Economic Development Foundation (EDF) Capital	327 Buildings General	330 Transportation Administration	331 Northshore Paving Project	332 Tall Timbers Subdivision	333 Parish Library Capital
\$ 52,306	\$ 71,868	\$ 63,438	\$ 9,094	\$ 22,264	\$ 40,912
339,898	467,018	412,230	59,094	144,674	285,857
1,521	6,130	3,646	706	1,727	3,174
<u>\$ 393,725</u>	<u>\$ 545,016</u>	<u>\$ 479,314</u>	<u>\$ 68,894</u>	<u>\$ 168,665</u>	<u>\$ 309,943</u>
\$ 7,400	\$ -	\$ -	\$ -	\$ -	\$ -
<u>7,400</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
3,700	-	10,418	-	-	-
382,625	545,016	468,896	68,894	168,665	309,943
<u>386,325</u>	<u>545,016</u>	<u>479,314</u>	<u>68,894</u>	<u>168,665</u>	<u>309,943</u>
<u>\$ 393,725</u>	<u>\$ 545,016</u>	<u>\$ 479,314</u>	<u>\$ 68,894</u>	<u>\$ 168,665</u>	<u>\$ 309,943</u>

**ST. TAMMANY PARISH, LOUISIANA**  
**Combining Balance Sheet**  
**Non-Major Capital Project Funds**  
**December 31, 2005**

	334 Jail Construction	337 Justice Complex Construction	343 Animal Services Capital
<b>ASSETS</b>			
Cash and cash equivalents	\$ 3,945	\$ 486,871	\$ 263,985
Investments	25,632	3,162,485	1,715,425
Receivables, net of allowances for uncollectibles			
Other	310	16,579	19,371
<b>Total Assets</b>	<b>\$ 29,887</b>	<b>\$ 3,665,735</b>	<b>\$ 1,998,781</b>
<b>LIABILITIES AND FUND BALANCES</b>			
<b>Liabilities:</b>			
Accounts, salaries, and other payables	\$ -	\$ 20	\$ -
<b>Total Liabilities</b>	<b>-</b>	<b>20</b>	<b>-</b>
<b>Fund Balances:</b>			
<b>Reserved for:</b>			
Encumbrances	-	208,765	22,767
Unreserved	29,887	3,456,950	1,976,014
<b>Total Fund Balances</b>	<b>29,887</b>	<b>3,665,715</b>	<b>1,998,781</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 29,887</b>	<b>\$ 3,665,735</b>	<b>\$ 1,998,781</b>

**SCHEDULE 11**  
continued

350 Solid Waste Capital Project	351 Property Mgmt Capital Project	360 Transportation Impact Fees	366 Drainage Impact Fees	TOTAL Non-Major Capital Project Funds
\$ 104	\$ 18,741	\$ 95,329	\$ 95,593	\$ 3,161,014
673	121,782	590,850	589,813	20,991,174
69	1,332	13,854	14,785	231,197
<u>\$ 846</u>	<u>\$ 141,855</u>	<u>\$ 700,033</u>	<u>\$ 700,191</u>	<u>\$ 24,383,385</u>
\$ -	\$ -	\$ 5,872	\$ 6,436	\$ 929,121
-	-	5,872	6,436	929,121
-	3,622	-	-	6,510,625
846	138,233	694,161	693,755	16,943,639
<u>846</u>	<u>141,855</u>	<u>694,161</u>	<u>693,755</u>	<u>23,454,264</u>
<u>\$ 846</u>	<u>\$ 141,855</u>	<u>\$ 700,033</u>	<u>\$ 700,191</u>	<u>\$ 24,383,385</u>

**ST. TAMMANY PARISH, LOUISIANA**  
**Combining Schedule of Revenues, Expenditures and Changes in Fund Balances -**  
**Budget and Actual**  
**Non-Major Capital Project Funds**  
**For the Year Ended December 31, 2005**

	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>						
Fees and charges for services	\$ 234,077	\$ 234,077	\$ -	\$ -	\$ -	\$ -
Other revenues:						
Interest	8,494	8,494	-	11,357	11,357	-
Contributions	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total Revenues	<u>242,571</u>	<u>242,571</u>	<u>-</u>	<u>11,357</u>	<u>11,357</u>	<u>-</u>
<b>EXPENDITURES</b>						
General government:						
Other- unclassified	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	206,312	-	206,312	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Capital outlay:						
Capital assets	-	-	-	-	-	-
Infrastructure	432,967	231,764	201,203	1,217,479	770,166	447,313
Total Expenditures	<u>639,279</u>	<u>231,764</u>	<u>407,515</u>	<u>1,217,479</u>	<u>770,166</u>	<u>447,313</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(396,708)</u>	<u>10,807</u>	<u>407,515</u>	<u>(1,206,122)</u>	<u>(758,809)</u>	<u>447,313</u>
<b>OTHER FINANCING SOURCES (USES)</b>						
Transfers in	340,970	340,970	-	587,638	587,638	-
Transfers out	-	-	-	-	-	-
Total Other Financing Sources and Uses	<u>340,970</u>	<u>340,970</u>	<u>-</u>	<u>587,638</u>	<u>587,638</u>	<u>-</u>
Net Change in Fund Balance	(55,738)	351,777	407,515	(618,484)	(171,171)	447,313
Fund balances -- beginning	55,738	55,738	-	618,484	618,484	-
Fund balances -- ending	<u>\$ -</u>	<u>\$ 407,515</u>	<u>\$ 407,515</u>	<u>\$ -</u>	<u>\$ 447,313</u>	<u>\$ 447,313</u>

**SCHEDULE 12**  
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)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5,811	5,811	-	18,966	18,966	-	8,708	8,708	-
30,000	30,000	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<u>35,811</u>	<u>35,811</u>	<u>-</u>	<u>18,966</u>	<u>18,966</u>	<u>-</u>	<u>8,708</u>	<u>8,708</u>	<u>-</u>
-	-	-	-	-	-	-	-	-
-	-	-	10,963	3,501	7,462	1,600	1,600	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
1,050,820	1,027,491	23,329	926,119	234,825	691,294	569,492	214,715	354,777
<u>1,050,820</u>	<u>1,027,491</u>	<u>23,329</u>	<u>937,082</u>	<u>238,326</u>	<u>698,756</u>	<u>571,092</u>	<u>216,315</u>	<u>354,777</u>
(1,015,009)	(991,680)	23,329	(918,116)	(219,360)	698,756	(562,384)	(207,607)	354,777
522,656	522,656	-	233,395	233,395	-	391,026	391,026	-
-	-	-	(57,588)	(57,588)	-	-	-	-
<u>522,656</u>	<u>522,656</u>	<u>-</u>	<u>175,807</u>	<u>175,807</u>	<u>-</u>	<u>391,026</u>	<u>391,026</u>	<u>-</u>
(492,353)	(469,024)	23,329	(742,309)	(43,553)	698,756	(171,358)	183,419	354,777
<u>492,353</u>	<u>492,353</u>	<u>-</u>	<u>742,309</u>	<u>742,309</u>	<u>-</u>	<u>171,358</u>	<u>171,358</u>	<u>-</u>
<u>\$ -</u>	<u>\$ 23,329</u>	<u>\$ 23,329</u>	<u>\$ -</u>	<u>\$ 698,756</u>	<u>\$ 698,756</u>	<u>\$ -</u>	<u>\$ 354,777</u>	<u>\$ 354,777</u>

**ST. TAMMANY PARISH, LOUISIANA**  
**Combining Schedule of Revenues, Expenditures and Changes in Fund Balances -**  
**Budget and Actual**  
**Non-Major Capital Project Funds**  
**For the Year Ended December 31, 2005**

	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>					
Fees and charges for services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other revenues:						
Interest	13,653	13,653	-	8,617	8,617	-
Contributions	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
<b>Total Revenues</b>	<u>13,653</u>	<u>13,653</u>	<u>-</u>	<u>8,617</u>	<u>8,617</u>	<u>-</u>
<b>EXPENDITURES</b>						
General government:						
Other- unclassified	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	6,250	6,250	-	75,094	56,149	18,945
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Capital outlay:						
Capital assets	-	-	-	-	-	-
Infrastructure	905,781	72	905,709	635,760	288,490	347,270
<b>Total Expenditures</b>	<u>912,031</u>	<u>6,322</u>	<u>905,709</u>	<u>710,854</u>	<u>344,639</u>	<u>366,215</u>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<u>(898,378)</u>	<u>7,331</u>	<u>905,709</u>	<u>(702,237)</u>	<u>(336,022)</u>	<u>366,215</u>
<b>OTHER FINANCING SOURCES (USES)</b>						
Transfers in	686,102	686,102	-	574,231	574,231	-
Transfers out	-	-	-	-	-	-
<b>Total Other Financing Sources and Uses</b>	<u>686,102</u>	<u>686,102</u>	<u>-</u>	<u>574,231</u>	<u>574,231</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	<u>(212,276)</u>	<u>693,433</u>	<u>905,709</u>	<u>(128,006)</u>	<u>238,209</u>	<u>366,215</u>
<b>Fund balances - beginning</b>	<u>212,276</u>	<u>212,276</u>	<u>-</u>	<u>128,006</u>	<u>128,006</u>	<u>-</u>
<b>Fund balances - ending</b>	<u>\$ -</u>	<u>\$ 905,709</u>	<u>\$ 905,709</u>	<u>\$ -</u>	<u>\$ 366,215</u>	<u>\$ 366,215</u>

**SCHEDULE 12**  
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)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2,285	2,285	-	4,237	4,237	-	6,197	6,197	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<u>2,285</u>	<u>2,285</u>	<u>-</u>	<u>4,237</u>	<u>4,237</u>	<u>-</u>	<u>6,197</u>	<u>6,197</u>	<u>-</u>
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
31,309	6,337	24,972	4,860	4,860	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
118,810	-	118,810	438,905	294,655	144,250	399,072	39,269	359,803
<u>150,119</u>	<u>6,337</u>	<u>143,782</u>	<u>443,765</u>	<u>299,515</u>	<u>144,250</u>	<u>399,072</u>	<u>39,269</u>	<u>359,803</u>
(147,834)	(4,052)	143,782	(439,528)	(295,278)	144,250	(392,875)	(33,072)	359,803
95,567	95,567	-	369,780	369,780	-	222,132	222,132	-
-	-	-	-	-	-	-	-	-
<u>95,567</u>	<u>95,567</u>	<u>-</u>	<u>369,780</u>	<u>369,780</u>	<u>-</u>	<u>222,132</u>	<u>222,132</u>	<u>-</u>
(52,267)	91,515	143,782	(69,748)	74,502	144,250	(170,743)	189,060	359,803
<u>52,267</u>	<u>52,267</u>	<u>-</u>	<u>69,748</u>	<u>69,748</u>	<u>-</u>	<u>170,743</u>	<u>170,743</u>	<u>-</u>
\$ -	\$ 143,782	\$ 143,782	\$ -	\$ 144,250	\$ 144,250	\$ -	\$ 359,803	\$ 359,803



**ST. TAMMANY PARISH, LOUISIANA**  
**Combining Schedule of Revenues, Expenditures and Changes in Fund Balances -**  
**Budget and Actual**  
**Non-Major Capital Project Funds**  
**For the Year Ended December 31, 2005**

	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>						
Fees and charges for services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other revenues:						
Interest	15,226	15,226	-	1,685	1,685	-
Contributions	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
<b>Total Revenues</b>	<b>15,226</b>	<b>15,226</b>	<b>-</b>	<b>1,685</b>	<b>1,685</b>	<b>-</b>
<b>EXPENDITURES</b>						
General government:						
Other- unclassified	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	36,976	36,976	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Capital outlay:						
Capital assets	-	-	-	-	-	-
Infrastructure	857,893	64	857,829	160,109	66,080	94,029
<b>Total Expenditures</b>	<b>894,869</b>	<b>37,040</b>	<b>857,829</b>	<b>160,109</b>	<b>66,080</b>	<b>94,029</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>(879,643)</b>	<b>(21,814)</b>	<b>857,829</b>	<b>(158,424)</b>	<b>(64,395)</b>	<b>94,029</b>
<b>OTHER FINANCING SOURCES (USES)</b>						
Transfers in	428,440	428,440	-	76,743	76,743	-
Transfers out	-	-	-	-	-	-
<b>Total Other Financing Sources and Uses</b>	<b>428,440</b>	<b>428,440</b>	<b>-</b>	<b>76,743</b>	<b>76,743</b>	<b>-</b>
<b>Net Change in Fund Balance</b>	<b>(451,203)</b>	<b>406,626</b>	<b>857,829</b>	<b>(81,681)</b>	<b>12,348</b>	<b>94,029</b>
<b>Fund balances -- beginning</b>	<b>451,203</b>	<b>451,203</b>	<b>-</b>	<b>81,681</b>	<b>81,681</b>	<b>-</b>
<b>Fund balances -- ending</b>	<b>\$ -</b>	<b>\$ 857,829</b>	<b>\$ 857,829</b>	<b>\$ -</b>	<b>\$ 94,029</b>	<b>\$ 94,029</b>

**SCHEDULE 12**  
continued

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)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 14,722	\$ 14,722	\$ -
6,562	6,562	-	2,609	2,609	-	54,532	54,532	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
6,562	6,562	-	2,609	2,609	-	69,254	69,254	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	1,051,229	263,194	788,035
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	49,000	14,722	34,278
495,243	126,351	368,892	202,752	65,399	137,353	1,594,820	87,249	1,507,571
495,243	126,351	368,892	202,752	65,399	137,353	2,695,049	365,165	2,329,884
(488,681)	(119,789)	368,892	(200,143)	(62,790)	137,353	(2,625,795)	(295,911)	2,329,884
348,473	348,473	-	176,271	176,271	-	1,019,892	1,019,892	-
-	-	-	-	-	-	(508,013)	(381,500)	126,513
348,473	348,473	-	176,271	176,271	-	511,879	638,192	126,513
(140,208)	228,684	368,892	(23,872)	113,481	137,353	(2,114,116)	342,281	2,456,397
140,208	140,208	-	23,872	23,872	-	2,114,116	2,114,116	-
\$ -	\$ 368,892	\$ 368,892	\$ -	\$ 137,353	\$ 137,353	\$ -	\$ 2,456,397	\$ 2,456,397

**ST. TAMMANY PARISH, LOUISIANA**  
**Combining Schedule of Revenues, Expenditures and Changes in Fund Balances -**  
**Budget and Actual**  
**Non-Major Capital Project Funds**  
**For the Year Ended December 31, 2005**

	320 GIS Capital			321 Koop Drive Facility		
	Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)
<b>REVENUES</b>						
Fees and charges for services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other revenues:						
Interest	15,398	15,398	-	2,343	2,343	-
Contributions	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total Revenues	<u>15,398</u>	<u>15,398</u>	<u>-</u>	<u>2,343</u>	<u>2,343</u>	<u>-</u>
<b>EXPENDITURES</b>						
General government:						
Other- unclassified	726,406	18,320	708,086	50,462	-	50,462
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Capital outlay:						
Fixed assets	-	-	-	276,638	252,448	24,191
Infrastructure	-	-	-	-	-	-
Total Expenditures	<u>726,406</u>	<u>18,320</u>	<u>708,086</u>	<u>327,101</u>	<u>252,448</u>	<u>74,653</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(711,008)</u>	<u>(2,922)</u>	<u>708,086</u>	<u>(324,758)</u>	<u>(250,105)</u>	<u>74,653</u>
<b>OTHER FINANCING SOURCES (USES)</b>						
Transfers in	272,500	272,500	-	-	-	-
Transfers out	-	-	-	-	-	-
Total Other Financing Sources and Uses	<u>272,500</u>	<u>272,500</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balance	(438,508)	269,578	708,086	(324,758)	(250,105)	74,653
Fund balances – beginning	438,508	438,508	-	324,758	324,758	-
Fund balances – ending	<u>\$ -</u>	<u>\$ 708,086</u>	<u>\$ 708,086</u>	<u>\$ -</u>	<u>\$ 74,653</u>	<u>\$ 74,653</u>

**SCHEDULE 12**

continued

322 OEP/911 Fund			323 Covington Health Unit			324 Department of Public Works Capital		
Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
61,027	61,027	-	2,771	2,771	-	51,648	51,648	-
-	-	-	-	-	-	-	-	-
1,508,476	1,508,476	-	-	-	-	-	-	-
<u>1,569,503</u>	<u>1,569,503</u>	<u>-</u>	<u>2,771</u>	<u>2,771</u>	<u>-</u>	<u>51,648</u>	<u>51,648</u>	<u>-</u>
-	-	-	-	-	-	-	-	-
333,952	174,447	159,505	-	-	-	-	-	-
-	-	-	-	-	-	240,877	54,757	185,920
-	-	-	55,146	10,048	45,098	-	-	-
-	-	-	-	-	-	-	-	-
3,342,675	116,734	3,225,941	97,160	57,035	40,125	353,968	353,968	-
-	-	-	-	-	-	1,977,652	-	1,977,652
<u>3,676,627</u>	<u>291,181</u>	<u>3,385,446</u>	<u>152,306</u>	<u>67,083</u>	<u>85,223</u>	<u>2,572,297</u>	<u>408,725</u>	<u>2,163,572</u>
<u>(2,107,124)</u>	<u>1,278,322</u>	<u>3,385,446</u>	<u>(149,535)</u>	<u>(64,312)</u>	<u>85,223</u>	<u>(2,520,649)</u>	<u>(357,077)</u>	<u>2,163,572</u>
300,000	300,000	-	100,000	100,000	-	850,000	850,000	-
-	-	-	-	-	-	-	-	-
<u>300,000</u>	<u>300,000</u>	<u>-</u>	<u>100,000</u>	<u>100,000</u>	<u>-</u>	<u>850,000</u>	<u>850,000</u>	<u>-</u>
(1,807,124)	1,578,322	3,385,446	(49,535)	35,688	85,223	(1,870,649)	492,923	2,163,572
<u>1,807,124</u>	<u>1,807,124</u>	<u>-</u>	<u>49,535</u>	<u>49,535</u>	<u>-</u>	<u>1,670,649</u>	<u>1,670,649</u>	<u>-</u>
<u>\$ -</u>	<u>\$ 3,385,446</u>	<u>\$ 3,385,446</u>	<u>\$ -</u>	<u>\$ 85,223</u>	<u>\$ 85,223</u>	<u>\$ -</u>	<u>\$ 2,163,572</u>	<u>\$ 2,163,572</u>

**ST. TAMMANY PARISH, LOUISIANA**  
**Combining Schedule of Revenues, Expenditures and Changes in Fund Balances -**  
**Budget and Actual**  
**Non-Major Capital Project Funds**  
**For the Year Ended December 31, 2005**

	325 Towers Building Capital			326 Economic Development Foundation (EDF) Capital		
	Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)
<b>REVENUES</b>						
Fees and charges for services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other revenues:						
Interest	1,984	1,984	-	2,816	2,816	-
Contributions	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
<b>Total Revenues</b>	<b>1,984</b>	<b>1,984</b>	<b>-</b>	<b>2,816</b>	<b>2,816</b>	<b>-</b>
<b>EXPENDITURES</b>						
General government:						
Other- unclassified	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Economic development	-	-	-	471,725	85,400	386,325
Capital outlay:						
Fixed assets	88,178	-	88,178	-	-	-
Infrastructure	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>88,178</b>	<b>-</b>	<b>88,178</b>	<b>471,725</b>	<b>85,400</b>	<b>386,325</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>(86,194)</b>	<b>1,984</b>	<b>88,178</b>	<b>(468,909)</b>	<b>(82,584)</b>	<b>386,325</b>
<b>OTHER FINANCING SOURCES (USES)</b>						
Transfers in	-	-	-	400,000	400,000	-
Transfers out	-	-	-	-	-	-
<b>Total Other Financing Sources and Uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>400,000</b>	<b>400,000</b>	<b>-</b>
<b>Net Change in Fund Balance</b>	<b>(86,194)</b>	<b>1,984</b>	<b>88,178</b>	<b>(68,909)</b>	<b>317,416</b>	<b>386,325</b>
<b>Fund balances -- beginning</b>	<b>86,194</b>	<b>86,194</b>	<b>-</b>	<b>68,909</b>	<b>68,909</b>	<b>-</b>
<b>Fund balances -- ending</b>	<b>\$ -</b>	<b>\$ 88,178</b>	<b>\$ 88,178</b>	<b>\$ -</b>	<b>\$ 386,325</b>	<b>\$ 386,325</b>

**SCHEDULE 12**  
continued

327 Buildings General			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)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
16,081	16,081	-	8,091	8,091	-	1,551	1,551	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
16,081	16,081	-	8,091	8,091	-	1,551	1,551	-
101,883	-	101,883	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	170,674	-	170,674	1,551	-	1,551
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
414,198	121,065	293,133	300,000	-	300,000	-	-	-
-	-	-	-	-	-	-	-	-
516,081	121,065	395,016	470,674	-	470,674	1,551	-	1,551
(500,000)	(104,984)	395,016	(462,583)	8,091	470,674	-	1,551	1,551
1,000,000	1,000,000	-	231,380	120,000	(111,380)	-	-	-
(500,000)	(350,000)	150,000	-	-	-	-	-	-
500,000	650,000	150,000	231,380	120,000	(111,380)	-	-	-
-	545,016	545,016	(231,223)	128,091	359,314	-	1,551	1,551
-	-	-	351,223	351,223	-	67,343	67,343	-
\$ -	\$ 545,016	\$ 545,016	\$ 120,000	\$ 479,314	\$ 359,314	\$ 67,343	\$ 68,894	\$ 1,551

**ST. TAMMANY PARISH, LOUISIANA**  
**Combining Schedule of Revenues, Expenditures and Changes in Fund Balances -**  
**Budget and Actual**  
**Non-Major Capital Project Funds**  
**For the Year Ended December 31, 2005**

	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>						
Fees and charges for services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other revenues:						
Interest	3,797	3,797	-	6,976	6,976	-
Contributions	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
<b>Total Revenues</b>	<b>3,797</b>	<b>3,797</b>	<b>-</b>	<b>6,976</b>	<b>6,976</b>	<b>-</b>
<b>EXPENDITURES</b>						
General government:						
Other- unclassified	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways and streets	3,797	-	3,797	-	-	-
Sanitation	-	-	-	-	-	-
Health and welfare	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Capital outlay:						
Fixed assets	-	-	-	6,976	-	6,976
Infrastructure	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>3,797</b>	<b>-</b>	<b>3,797</b>	<b>6,976</b>	<b>-</b>	<b>6,976</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>-</b>	<b>3,797</b>	<b>3,797</b>	<b>-</b>	<b>6,976</b>	<b>6,976</b>
<b>OTHER FINANCING SOURCES (USES)</b>						
Transfers in	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-
<b>Total Other Financing Sources and Uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Change in Fund Balance</b>	<b>-</b>	<b>3,797</b>	<b>3,797</b>	<b>-</b>	<b>6,976</b>	<b>6,976</b>
<b>Fund balances -- beginning</b>	<b>164,868</b>	<b>164,868</b>	<b>-</b>	<b>302,967</b>	<b>302,967</b>	<b>-</b>
<b>Fund balances -- ending</b>	<b>\$ 164,868</b>	<b>\$ 168,665</b>	<b>\$ 3,797</b>	<b>\$ 302,967</b>	<b>\$ 309,943</b>	<b>\$ 6,976</b>

**SCHEDULE 12**

continued

334 Jail Construction			337 Justice Complex Construction			343 Animal Services Capital		
Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
672	672	-	36,841	36,841	-	37,200	37,200	-
-	-	-	-	-	-	-	-	-
-	-	-	173,164	173,164	-	-	-	-
672	672	-	210,005	210,005	-	37,200	37,200	-
-	-	-	304,069	1,681	302,388	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	126,980	49,883	77,097
-	-	-	-	-	-	-	-	-
29,887	-	29,887	3,363,327	-	3,363,327	1,921,748	64	1,921,684
-	-	-	-	-	-	-	-	-
29,887	-	29,887	3,667,396	1,681	3,665,715	2,048,728	49,947	1,998,781
(29,215)	672	29,887	(3,457,391)	208,324	3,665,715	(2,011,528)	(12,747)	1,998,781
-	-	-	2,000,000	2,000,000	-	850,000	850,000	-
-	-	-	-	-	-	-	-	-
-	-	-	2,000,000	2,000,000	-	850,000	850,000	-
(29,215)	672	29,887	(1,457,391)	2,208,324	3,665,715	(1,161,528)	837,253	1,998,781
29,215	29,215	-	1,457,391	1,457,391	-	1,161,528	1,161,528	-
\$ -	\$ 29,887	\$ 29,887	\$ -	\$ 3,665,715	\$ 3,665,715	\$ -	\$ 1,998,781	\$ 1,998,781



**ST. TAMMANY PARISH, LOUISIANA**  
**Combining Schedule of Revenues, Expenditures and Changes in Fund Balances -**  
**Budget and Actual**  
**Non-Major Capital Project Funds**  
**For the Year Ended December 31, 2005**

	350			351		
	Solid Waste Capital Project			Property Mgmt Capital Project		
	Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)
<b>REVENUES</b>						
Fees and charges for services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other revenues:						
Interest	338	338	-	2,420	2,420	-
Contributions	-	-	-	-	-	-
Miscellaneous	-	-	-	-	1,734	1,734
<b>Total Revenues</b>	<b>338</b>	<b>338</b>	<b>-</b>	<b>2,420</b>	<b>4,154</b>	<b>1,734</b>
<b>EXPENDITURES</b>						
General government:						
Other- unclassified	-	-	-	140,121	-	140,121
Public safety	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Sanitation	75,846	75,000	846	-	-	-
Health and welfare	-	-	-	-	-	-
Economic development	-	-	-	-	-	-
Capital outlay:						
Capital assets	-	-	-	-	-	-
Infrastructure	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>75,846</b>	<b>75,000</b>	<b>846</b>	<b>140,121</b>	<b>-</b>	<b>140,121</b>
<b>Excess (Deficiency) of Revenues</b>						
<b>Over Expenditures</b>	<b>(75,508)</b>	<b>(74,662)</b>	<b>846</b>	<b>(137,701)</b>	<b>4,154</b>	<b>141,855</b>
<b>OTHER FINANCING SOURCES (USES)</b>						
Transfers in	-	-	-	63,500	63,500	-
Transfers out	-	-	-	-	-	-
<b>Total Other Financing Sources and Uses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>63,500</b>	<b>63,500</b>	<b>-</b>
<b>Net Change in Fund Balance</b>	<b>(75,508)</b>	<b>(74,662)</b>	<b>846</b>	<b>(74,201)</b>	<b>87,654</b>	<b>141,855</b>
<b>Fund balances -- beginning</b>	<b>75,508</b>	<b>75,508</b>	<b>-</b>	<b>74,201</b>	<b>74,201</b>	<b>-</b>
<b>Fund balances -- ending</b>	<b>\$ -</b>	<b>\$ 846</b>	<b>\$ 846</b>	<b>\$ -</b>	<b>\$ 141,855</b>	<b>\$ 141,855</b>

**SCHEDULE 12**  
continued

360 Transportation Impact Fees			366 Drainage Impact Fees			TOTAL Non-Major Capital Project Funds		
Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)
\$ -	\$ 686,097	\$ 686,097	\$ -	\$ 685,666	\$ 685,666	\$ 248,799	\$ 1,620,562	\$ 1,371,763
8,064	8,064	-	8,089	8,089	-	437,046	437,046	-
-	-	-	-	-	-	30,000	30,000	-
-	-	-	-	-	-	1,681,640	1,683,374	1,734
8,064	694,161	686,097	8,089	693,755	685,666	2,397,485	3,770,982	1,373,497
-	-	-	-	-	-	1,322,941	20,001	1,302,940
-	-	-	-	-	-	333,952	174,447	159,505
8,064	-	8,064	8,089	-	8,089	1,857,445	433,624	1,423,821
-	-	-	-	-	-	75,846	75,000	846
-	-	-	-	-	-	182,126	59,931	122,195
-	-	-	-	-	-	471,725	85,400	386,325
-	-	-	-	-	-	10,243,756	916,036	9,327,720
-	-	-	-	-	-	11,983,674	3,446,590	8,537,084
8,064	-	8,064	8,089	-	8,089	26,471,465	5,211,029	21,260,436
-	694,161	694,161	-	693,755	693,755	(24,073,980)	(1,440,047)	22,633,933
-	-	-	-	-	-	12,140,476	12,029,116	(111,360)
-	-	-	-	-	-	(1,065,601)	(789,088)	276,513
-	-	-	-	-	-	11,074,875	11,240,028	165,153
-	694,161	694,161	-	693,755	693,755	(12,999,105)	9,799,981	22,799,086
-	-	-	-	-	-	13,654,283	13,654,283	-
\$ -	\$ 694,161	\$ 694,161	\$ -	\$ 693,755	\$ 693,755	\$ 655,178	\$ 23,454,264	\$ 22,799,086



## 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.

**OEP Building Fund (522)** accounts for the repairs, maintenance and operations of the Office of Emergency Preparedness Building in downtown Covington.

**Wellness Center Fund (523)** accounts for the repairs, maintenance and operations of the new Wellness Center in Covington.

**Courthouse Annex (524)** accounts for the repairs, maintenance and operations of the Courthouse Annex building.

**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 Insurance 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 Plan Fund (586)** accounts for post employment health benefit premiums.

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

**Workers' Compensation Insurance Fund (590)** accounts for the workers' 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, 2005**

	502 Parish Administration	504 Public Works Administration	520 St. Tammany Parish Slidell Administrative Complex	522 OEP Building	523 Wellness Center
<b>ASSETS</b>					
<b>Current Assets</b>					
Cash and cash equivalents	\$ 269,671	\$ 22,370	\$ 78,124	\$ 15,229	\$ 3,509
Investments	1,745,836	70,117	507,669	98,959	22,806
Receivables, net of allowance for uncollectibles:					
Other	500	35,731	28,373	1,111	346
Due from other funds	-	-	-	-	-
Due from component units	-	-	-	-	-
Prepaid items	760	-	2,151	-	-
<b>Total Current Assets</b>	<b>2,016,767</b>	<b>128,218</b>	<b>616,317</b>	<b>115,299</b>	<b>26,661</b>
<b>Non-Current Assets</b>					
Capital assets, net of accumulated depreciation	247,561	283,695	922,764	807,288	811,095
<b>Total Non-Current Assets</b>	<b>247,561</b>	<b>283,695</b>	<b>922,764</b>	<b>807,288</b>	<b>811,095</b>
<b>TOTAL ASSETS</b>	<b>2,264,328</b>	<b>411,913</b>	<b>1,539,081</b>	<b>922,587</b>	<b>837,756</b>
<b>LIABILITIES</b>					
<b>Current Liabilities</b>					
Accounts, salaries, and other payables	79,880	102,018	8,774	1,345	1,115
Unearned revenue	-	-	-	1,561	-
Other liabilities	-	26,200	-	-	-
<b>Total Current Liabilities</b>	<b>79,880</b>	<b>128,218</b>	<b>8,774</b>	<b>2,906</b>	<b>1,115</b>
<b>NET ASSETS</b>					
Invested in capital assets	247,561	283,695	922,764	807,288	811,095
Unrestricted	1,936,887	-	607,543	112,393	25,546
<b>TOTAL NET ASSETS</b>	<b>\$ 2,184,448</b>	<b>\$ 283,695</b>	<b>\$ 1,530,307</b>	<b>\$ 919,681</b>	<b>\$ 836,641</b>

**SCHEDULE 13**  
continued

524 Courthouse Annex	525 St. Tammany Parish Hwy 59 Administrative Complex	530 Archive Management	575 Unemployment Compensation	580 Risk Management Insurance	585 Health Insurance
\$ 2,663	\$ 56,964	\$ 31,801	\$ 41,582	\$ 365,297	\$ 74,356
17,303	370,361	206,651	270,208	2,520,879	483,182
165	4,183	2,476	3,167	108,336	6,966
-	-	-	-	4,356,398	-
-	-	-	-	54,793	-
-	-	-	-	-	-
<u>20,131</u>	<u>431,538</u>	<u>240,828</u>	<u>314,957</u>	<u>7,405,703</u>	<u>564,504</u>
47,250	2,402,876	26,612	-	-	-
<u>47,250</u>	<u>2,402,876</u>	<u>26,612</u>	<u>-</u>	<u>-</u>	<u>-</u>
67,381	2,834,414	267,540	314,957	7,405,703	564,504
1,791	24,022	7,783	-	18,013	-
-	-	-	-	-	853
-	-	-	-	2,553,250	-
<u>1,791</u>	<u>24,022</u>	<u>7,783</u>	<u>-</u>	<u>2,571,263</u>	<u>853</u>
47,250	2,402,876	26,612	-	-	-
<u>18,340</u>	<u>407,516</u>	<u>233,145</u>	<u>314,957</u>	<u>4,834,440</u>	<u>563,651</u>
<u>\$ 65,590</u>	<u>\$ 2,810,392</u>	<u>\$ 259,757</u>	<u>\$ 314,957</u>	<u>\$ 4,834,440</u>	<u>\$ 563,651</u>

**SCHEDULE 13**  
continued

**ST. TAMMANY PARISH, LOUISIANA**  
**Combining Statement of Net Assets**  
**Internal Service Funds**  
**December 31, 2005**

	586 Post Employment Health Plan	587 Post Employment Leave Benefit	590 Workers' Compensation Insurance	TOTAL Internal Service Funds
<b>ASSETS</b>				
<b>Current Assets</b>				
Cash and cash equivalents	\$ 104,758	\$ 65,878	\$ 209,212	\$ 1,341,444
Investments	680,737	428,087	1,529,669	8,952,464
Receivables, net of allowance for uncollectibles				
Other	7,827	4,890	15,509	219,580
Due from other funds	-	-	-	4,356,398
Due from component units	-	-	-	54,793
Prepaid items	-	-	-	2,911
<b>Total Current Assets</b>	<u>793,322</u>	<u>498,855</u>	<u>1,754,390</u>	<u>14,927,590</u>
<b>Non-Current Assets</b>				
Capital assets, net of accumulated depreciation	-	-	-	5,549,141
<b>Total Non-Current Assets</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,549,141</u>
<b>TOTAL ASSETS</b>	<u>793,322</u>	<u>498,855</u>	<u>1,754,390</u>	<u>20,476,731</u>
<b>LIABILITIES</b>				
<b>Current Liabilities</b>				
Accounts, salaries, and other payables	-	1,430	170	246,341
Unearned revenue	-	-	-	2,414
Other liabilities	324,717	-	84,153	2,988,320
<b>Total Current Liabilities</b>	<u>324,717</u>	<u>1,430</u>	<u>84,323</u>	<u>3,237,075</u>
<b>NET ASSETS</b>				
Invested in capital assets	-	-	-	5,549,141
Unrestricted	468,605	497,425	1,670,067	11,590,515
<b>TOTAL NET ASSETS</b>	<u>\$ 468,605</u>	<u>\$ 497,425</u>	<u>\$ 1,670,067</u>	<u>\$ 17,239,656</u>

**ST. TAMMANY PARISH, LOUISIANA**  
**Combining Statement of Revenues, Expenses and Changes in Net Assets**  
**Internal Service Funds**  
**For the Year Ended December 31, 2005**

**SCHEDULE 14**  
continued

	502 Parish Administration	504 Public Works Administration	520 St. Tammany Parish Slidell Administrative Complex	522 OEP Building
<b>Operating Revenues</b>				
Charges for services				
Rent	\$ -	\$ -	\$ -	\$ 18,735
Interfund charges	3,921,652	2,911,412	355,840	117,181
Other services	8,180	285,975	-	-
<b>Total Operating Revenues</b>	<u>3,929,832</u>	<u>3,197,387</u>	<u>355,840</u>	<u>135,896</u>
<b>Operating Expenses</b>				
Cost of sales and services	3,300,715	3,030,640	305,340	99,775
Administration	-	-	22,248	5,897
Depreciation	75,304	93,888	32,959	76,884
<b>Total Operating Expenses</b>	<u>3,376,019</u>	<u>3,124,528</u>	<u>360,545</u>	<u>182,356</u>
<b>Operating Income</b>	<u>553,813</u>	<u>72,859</u>	<u>(4,705)</u>	<u>(46,460)</u>
<b>Nonoperating Revenues (Expenses)</b>				
Federal and state operating grants	-	89,176	-	-
Impairment gain on flood damage net of insurance recovery	-	-	375,473	-
Interest earnings	-	-	14,119	2,484
<b>Total Non-operating Revenues (Expenses)</b>	<u>-</u>	<u>89,176</u>	<u>389,592</u>	<u>2,484</u>
<b>Income (Loss) Before Contributions and Transfers</b>	<u>553,813</u>	<u>162,035</u>	<u>384,887</u>	<u>(43,976)</u>
Capital contributions	-	-	-	-
Transfers in	-	-	-	-
Transfer out	(5,000)	(87,381)	(500,000)	-
<b>Change in Net Assets</b>	<u>548,813</u>	<u>94,654</u>	<u>(115,113)</u>	<u>(43,976)</u>
<b>Total Net Assets-beginning</b>	<u>1,635,635</u>	<u>189,041</u>	<u>1,645,420</u>	<u>863,657</u>
<b>Total Net Assets-ending</b>	<u>\$ 2,184,448</u>	<u>\$ 283,695</u>	<u>\$ 1,530,307</u>	<u>\$ 919,681</u>



**ST. TAMMANY PARISH, LOUISIANA**  
**Combining Statement of Revenues, Expenses and Changes in Net Assets**  
**Internal Service Funds**  
**For the Year Ended December 31, 2005**

	523 Community Wellness Center Building	524 Courthouse Annex	525 St. Tammany Parish State Complex	530 Archive Management
<b>Operating Revenues</b>				
Charges for services				
Rent	\$ -	\$ -	\$ -	\$ -
Interfund charges	55,000	33,667	420,343	185,000
Other services	-	-	-	-
<b>Total Operating Revenues</b>	<u>55,000</u>	<u>33,667</u>	<u>420,343</u>	<u>185,000</u>
<b>Operating Expenses</b>				
Cost of sales and services	40,584	15,525	315,206	159,125
Administration	2,232	-	17,014	-
Depreciation	20,887	4,500	60,292	2,388
<b>Total Operating Expenses</b>	<u>63,683</u>	<u>20,025</u>	<u>412,512</u>	<u>161,523</u>
<b>Operating Income (Loss)</b>	<u>(8,683)</u>	<u>13,542</u>	<u>7,831</u>	<u>23,477</u>
<b>Nonoperating Revenues (Expenses)</b>				
Federal and state operating grants	-	-	-	-
Impairment gain on flood damage net of insurance recovery	-	-	-	-
Interest earnings	895	298	8,828	5,511
<b>Total Nonoperating Revenues (Expenses)</b>	<u>895</u>	<u>298</u>	<u>8,828</u>	<u>5,511</u>
<b>Income (Loss) Before Contributions and Transfers</b>	<u>(7,788)</u>	<u>13,840</u>	<u>16,659</u>	<u>28,988</u>
Capital contributions (Note a)	-	51,750	-	-
Transfer out	-	-	-	-
<b>Change in Net Assets</b>	<u>(7,788)</u>	<u>65,590</u>	<u>16,659</u>	<u>28,988</u>
<b>Total Net Assets-beginning</b>	<u>844,429</u>	<u>-</u>	<u>2,793,733</u>	<u>230,759</u>
<b>Total Net Assets-ending</b>	<u>\$ 836,641</u>	<u>\$ 65,590</u>	<u>\$ 2,810,392</u>	<u>\$ 259,757</u>

**SCHEDULE 14**  
continued

575 Unemployment Compensation	580 Risk Management Insurance	585 Health Insurance	586 Post Employment Health Plan	587 Post Employment Leave Benefit	590 Workers' Compensation Insurance	TOTAL Internal Service Funds
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 18,735
33,806	1,635,782	3,206,318	134,548	100,333	599,698	13,710,460
-	627	114,722	-	-	-	409,504
<u>33,806</u>	<u>1,636,409</u>	<u>3,321,040</u>	<u>134,548</u>	<u>100,333</u>	<u>599,698</u>	<u>14,138,669</u>
18,349	989,735	3,262,845	33,638	55,066	291,282	11,917,805
1,480	59,533	90,020	3,400	-	18,400	220,022
-	-	-	-	-	-	387,112
<u>19,829</u>	<u>1,049,268</u>	<u>3,352,865</u>	<u>37,038</u>	<u>55,066</u>	<u>309,682</u>	<u>12,524,939</u>
<u>13,977</u>	<u>587,141</u>	<u>(31,825)</u>	<u>97,510</u>	<u>45,267</u>	<u>290,016</u>	<u>1,613,760</u>
-	-	-	-	-	-	89,176
-	-	-	-	-	-	375,473
<u>6,951</u>	<u>104,286</u>	<u>10,821</u>	<u>16,864</u>	<u>10,630</u>	<u>35,790</u>	<u>217,477</u>
<u>6,951</u>	<u>104,286</u>	<u>10,821</u>	<u>16,864</u>	<u>10,630</u>	<u>35,790</u>	<u>682,126</u>
20,928	691,427	(21,004)	114,374	55,897	325,806	2,285,888
-	-	-	-	-	-	51,750
-	-	-	-	-	-	(572,381)
<u>20,928</u>	<u>691,427</u>	<u>(21,004)</u>	<u>114,374</u>	<u>55,897</u>	<u>325,806</u>	<u>1,775,255</u>
<u>294,029</u>	<u>4,143,013</u>	<u>584,655</u>	<u>354,231</u>	<u>441,528</u>	<u>1,344,261</u>	<u>15,484,401</u>
<u>\$ 314,957</u>	<u>\$ 4,834,440</u>	<u>\$ 563,651</u>	<u>\$ 468,605</u>	<u>\$ 497,425</u>	<u>\$ 1,670,067</u>	<u>\$ 17,239,656</u>

**ST. TAMMANY PARISH, LOUISIANA**  
**Combining Statement of Cash Flows**  
**Internal Service Funds**  
**For the Year Ended December 31, 2005**

	520			
	502 Parish Administration	504 Public Works Administration	St. Tammany Parish Slidell Administrative Complex	522 OEP Building
<b>Cash Flows From Operating Activities</b>				
Receipts from customers and users	\$ 8,819	\$ 353,714	\$ -	\$ 20,296
Receipts from interfund services provided	3,921,652	2,911,412	355,840	117,161
Payments to suppliers	(1,034,248)	(773,415)	(178,917)	(98,085)
Payments to employees	(2,287,957)	(2,297,001)	(127,558)	(2,903)
Payments for interfund services used	-	-	(22,246)	(5,697)
Net Cash Provided (Used) by Operating Activities	<u>808,266</u>	<u>194,710</u>	<u>27,119</u>	<u>30,772</u>
<b>Cash Flows From Non-Capital Financing Activities</b>				
Transfer to other funds	(5,000)	(67,381)	(500,000)	-
Insurance recovery	-	-	500,000	-
Federal and state operating grants	-	89,176	-	-
Net Cash Provided (Used) by Non-capital Financing Activities	<u>(5,000)</u>	<u>21,795</u>	<u>-</u>	<u>-</u>
<b>Cash Flows From Capital and Related Financing Activities</b>				
Purchase of capital assets	(53,079)	(188,542)	-	-
Net Cash (Used) by Capital and Related Financing Activities	<u>(53,079)</u>	<u>(188,542)</u>	<u>-</u>	<u>-</u>
<b>Cash Flows From Investing Activities</b>				
(Purchase) sale of investments	(369,682)	(57,564)	(25,183)	(27,178)
Interest and dividends received	-	-	11,148	1,830
Net Cash Provided (Used) by Investing Activities	<u>(369,682)</u>	<u>(57,564)</u>	<u>(14,035)</u>	<u>(25,348)</u>
Net Increase (decrease) in Cash and Cash Equivalents	180,505	(29,601)	13,084	5,424
Cash and Cash Equivalents, Beginning of Year	89,166	51,971	65,040	9,805
Cash and Cash Equivalents, End of Year	<u>\$ 269,671</u>	<u>\$ 22,370</u>	<u>\$ 78,124</u>	<u>\$ 15,229</u>
<b>Reconciliation of Operating Income to Net Cash Provided (Used) by Operating Activities</b>				
Operating income (loss)	\$ 553,813	\$ 72,859	\$ (4,705)	\$ (46,480)
Depreciation expense	75,304	93,888	32,959	76,884
(Increase) decrease in accounts receivable	639	42,433	-	-
(Increase) decrease in intergovernmental receivables	-	(894)	-	-
(Increase) decrease in prepaid items	325	-	7,425	-
Increase (decrease) in accounts payable	(25,192)	(41,881)	(8,466)	(1,213)
Increase (decrease) in salaries/benefits payable	3,377	1,905	(84)	-
Increase (decrease) in other liabilities	-	26,200	-	-
Increase (decrease) in unearned revenue	-	-	-	1,561
Total Adjustments	<u>54,453</u>	<u>121,851</u>	<u>31,824</u>	<u>77,232</u>
Net Cash Provided (Used) by Operating Activities	<u>\$ 608,266</u>	<u>\$ 194,710</u>	<u>\$ 27,119</u>	<u>\$ 30,772</u>

**SCHEDULE 15**  
continued

523 Wellness Center	524 Courthouse Annex	525 St. Tammany Parish State Complex	530 Archive Management	575 Unemployment Compensation	580 Risk Management Insurance	585 Health Insurance	588 Post Employment Health Plan	587 Post Employment Leave Benefit
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 627	\$ 109,954	\$ -	\$ -
55,000	33,567	420,343	185,000	33,806	1,635,782	3,208,318	134,548	100,333
(42,005)	(13,734)	(217,601)	(79,333)	(26,038)	(4,410,563)	(3,263,845)	(41,527)	10,574
-	-	(127,572)	(85,296)	-	(100,402)	-	-	(64,705)
(2,232)	-	(17,014)	-	(1,480)	(59,533)	(90,020)	(3,400)	-
<u>10,783</u>	<u>19,833</u>	<u>58,156</u>	<u>20,371</u>	<u>6,288</u>	<u>(2,934,089)</u>	<u>(37,393)</u>	<u>89,621</u>	<u>46,202</u>
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	(22,694)	-	-	-	-	-
-	-	-	(22,694)	-	-	-	-	-
(9,764)	(17,303)	(51,712)	1,135	(6,498)	2,800,409	75,444	(80,323)	(41,707)
717	133	6,988	4,580	5,737	101,444	7,524	13,389	8,565
<u>(9,047)</u>	<u>(17,170)</u>	<u>(44,724)</u>	<u>5,715</u>	<u>(759)</u>	<u>2,701,853</u>	<u>82,968</u>	<u>(66,934)</u>	<u>(33,142)</u>
1,716	2,863	13,432	3,392	5,529	(232,236)	45,575	22,887	13,060
1,793	-	43,562	28,409	36,053	597,533	28,781	82,071	52,818
<u>\$ 3,509</u>	<u>\$ 2,863</u>	<u>\$ 56,994</u>	<u>\$ 31,801</u>	<u>\$ 41,582</u>	<u>\$ 385,297</u>	<u>\$ 74,356</u>	<u>\$ 104,758</u>	<u>\$ 65,878</u>
\$ (8,683)	\$ 13,542	\$ 7,831	\$ 23,477	\$ 13,977	\$ 587,141	\$ (31,825)	\$ 97,510	\$ 45,267
20,887	4,500	80,292	2,398	-	-	-	-	-
-	-	-	-	-	(118,324)	(1,964)	-	-
-	-	-	-	-	(3,418,017)	-	-	-
-	-	2,301	-	-	-	-	-	-
(1,441)	1,791	(32,174)	(5,240)	(7,689)	15,045	(800)	(7,889)	-
-	-	(94)	(264)	-	66	-	-	935
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	(2,804)	-	-
<u>19,446</u>	<u>6,291</u>	<u>50,325</u>	<u>(3,106)</u>	<u>(7,689)</u>	<u>(3,521,230)</u>	<u>(5,568)</u>	<u>(7,889)</u>	<u>935</u>
<u>\$ 10,783</u>	<u>\$ 19,833</u>	<u>\$ 58,156</u>	<u>\$ 20,371</u>	<u>\$ 6,288</u>	<u>\$ (2,934,089)</u>	<u>\$ (37,393)</u>	<u>\$ 89,621</u>	<u>\$ 46,202</u>

**ST. TAMMANY PARISH, LOUISIANA**  
**Combining Statement of Cash Flows**  
**Internal Service Funds**  
**For the Year Ended December 31, 2005**

**SCHEDULE 15**  
**continued**

	<u>590</u> <u>Workers'</u> <u>Compensation</u> <u>Insurance</u>	<u>TOTAL</u> <u>Internal</u> <u>Service</u> <u>Funds</u>
<b>Cash Flows From Operating Activities</b>		
Receipts from customers and users	\$ -	\$ 493,410
Receipts from interfund services provided	599,698	13,710,460
Payments to suppliers	(291,112)	(10,459,849)
Payments to employees	-	(5,093,394)
Payments for interfund services used	(18,400)	(220,022)
Net Cash Provided (Used) by Operating Activities	<u>290,186</u>	<u>(1,569,195)</u>
<b>Cash Flows From Non-Capital Financing Activities</b>		
Transfer to other funds	-	(572,381)
Insurance proceeds	-	500,000
Federal and state operating grants	-	89,176
Net Cash Provided (Used) by Non-capital Financing Activities	<u>-</u>	<u>16,795</u>
<b>Cash Flows From Capital and Related Financing Activities</b>		
Purchase of capital assets	-	(264,315)
Net Cash (Used) by Capital and Related Financing Activities	<u>-</u>	<u>(264,315)</u>
<b>Cash Flows From Investing Activities</b>		
Purchase of investments	(303,003)	1,687,073
Interest and dividends received	30,140	192,195
Net Cash (Used) by Investing Activities	<u>(272,863)</u>	<u>1,879,268</u>
Net Increase (decrease) in Cash and Cash Equivalents	17,323	62,553
Cash and Cash Equivalents, Beginning of Year	191,889	1,278,891
Cash and Cash Equivalents, End of Year	<u>\$ 209,212</u>	<u>\$ 1,341,444</u>
<b>Reconciliation of Operating Income to Net Cash Provided (Used) by Operating Activities</b>		
Operating income	\$ 290,016	\$ 1,613,760
Depreciation expense	-	387,112
(Increase) decrease in accounts receivable	-	(77,216)
(Increase) decrease in intergovernmental receivables	-	(3,418,911)
(Increase) decrease in prepaid items	-	10,051
Increase (decrease) in accounts payable	170	(114,779)
Increase (decrease) in salaries/benefits payable	-	5,831
Increase (decrease) in other payables	-	26,200
Increase (decrease) in unearned revenue	-	(1,243)
Total Adjustments	<u>170</u>	<u>(3,182,955)</u>
Net Cash Provided (Used) by Operating Activities	<u>\$ 290,186</u>	<u>\$ (1,569,195)</u>

**NON-MAJOR  
COMPONENT UNITS**

**ST. TAMMANY PARISH, LOUISIANA**  
**Combining Statement of Net Assets**  
**Non-Major Component Units, Discretely Presented**  
**December 31, 2005**

	Drainage District No. 2	Drainage District No. 4	Fire Protection District No. 2	Fire Protection District No. 3	Fire Protection District No. 5	Fire Protection District No. 6
<b>ASSETS</b>						
Cash and cash equivalents	\$ 16,808	\$ 95,335	\$ 49,884	\$ 230,867	\$ 2,852	\$ 129,206
Investments	-	-	35,450	-	-	-
Receivables, net of allowances for uncollectibles	46,835	-	881,189	980,474	448,431	236,340
Due from primary government/component units	-	-	-	-	-	-
Inventory	-	-	-	-	-	-
Prepaid items	-	6,524	-	-	-	24,741
Deferred Charges	-	-	-	-	-	-
Restricted assets	-	-	-	-	-	-
Other assets	-	520	1,629	-	-	-
Capital assets						
Land, improvements, and construction in progress	-	-	586,400	202,350	40,677	44,177
Other capital assets, net of depreciation	62,086	70,836	772,066	982,754	981,836	792,557
<b>TOTAL ASSETS</b>	<b>125,729</b>	<b>173,215</b>	<b>2,306,618</b>	<b>2,396,445</b>	<b>1,473,696</b>	<b>1,227,021</b>
<b>LIABILITIES</b>						
Accounts, salaries, and other payables	3,730	3,398	11,331	14,145	58,183	34,908
Payable from restricted assets	-	-	-	-	-	-
Due to primary government/component units	-	-	-	-	-	-
Unearned revenue	-	-	83,384	9,383	-	-
Other liabilities	-	-	-	-	45,000	-
Interest payable	-	-	-	6,143	-	-
Long-term liabilities:						
Due within one year	-	-	123,638	109,137	69,790	21,067
Due after one year	-	-	139,000	464,000	165,609	211,173
<b>TOTAL LIABILITIES</b>	<b>3,730</b>	<b>3,398</b>	<b>357,353</b>	<b>602,808</b>	<b>338,582</b>	<b>267,148</b>
<b>NET ASSETS</b>						
Invested in capital assets, net of related debt	62,086	70,836	1,119,293	649,104	798,975	604,484
Restricted for:						
Capital projects	-	-	-	-	-	-
Debt service	-	-	-	-	-	-
Other purposes	-	-	-	-	-	-
Unrestricted	59,913	98,981	829,972	1,144,533	336,139	355,379
<b>TOTAL NET ASSETS</b>	<b>\$ 121,999</b>	<b>\$ 169,817</b>	<b>\$ 1,949,265</b>	<b>\$ 1,793,637</b>	<b>\$ 1,135,114</b>	<b>\$ 959,873</b>

**SCHEDULE 16**  
continued

*Component Units*

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	Recreation District No. 2	Recreation District No. 4
\$ 310,685	\$ 91,967	\$ 409,042	\$ 1,582	\$ 34,191	\$ 382,567	\$ 57,684	\$ 374,090	\$ 768,249
-	745	-	-	-	-	-	-	-
439,555	459,564	257,771	29,203	359,632	2,751,976	454,353	125,862	3,023
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	42,499	18,361	-	-
-	-	-	-	-	-	-	14,051	-
-	-	-	-	-	1,251	-	-	-
49,721	52,608	55,243	4,000	69,787	478,362	10,000	247,277	63,188
1,035,145	675,639	475,273	51,523	834,268	1,258,776	684,813	462,435	184,436
<u>1,835,106</u>	<u>1,280,523</u>	<u>1,197,329</u>	<u>86,308</u>	<u>1,297,878</u>	<u>4,915,431</u>	<u>1,225,211</u>	<u>1,223,715</u>	<u>1,018,898</u>
2,762	16,994	1,871	-	57,632	316,300	27,743	4,847	20,519
-	-	-	-	-	-	-	-	-
-	2,497	14,561	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
8,870	-	-	-	-	7,767	-	-	-
60,041	28,000	34,000	5,000	42,192	154,450	35,905	45,000	90,000
570,968	219,000	193,000	-	250,839	510,000	166,668	790,000	610,000
<u>642,641</u>	<u>266,491</u>	<u>243,432</u>	<u>5,000</u>	<u>350,663</u>	<u>988,517</u>	<u>230,336</u>	<u>839,847</u>	<u>720,519</u>
453,857	481,247	303,516	50,523	800,291	1,737,138	492,220	96,021	160,538
-	-	-	-	-	-	-	-	23,898
182,669	-	-	-	-	-	-	179,796	-
-	-	-	-	-	-	-	-	-
555,939	532,785	650,381	30,785	146,924	2,189,776	502,855	108,051	113,941
<u>\$ 1,182,465</u>	<u>\$ 1,014,032</u>	<u>\$ 853,897</u>	<u>\$ 81,308</u>	<u>\$ 947,215</u>	<u>\$ 3,926,914</u>	<u>\$ 994,875</u>	<u>\$ 383,868</u>	<u>\$ 298,377</u>



**ST. TAMMANY PARISH, LOUISIANA**  
**Combining Statement of Net Assets**  
**Non-Major Component Units, Discretely Presented**  
**December 31, 2005**

	Recreation District No. 6	Recreation District No. 7	Recreation District No. 10	Recreation District No. 11	Recreation District No. 12	St. Tammany Parish Coroner
<b>ASSETS</b>						
Cash and cash equivalents	\$ 6,717	\$ 65,385	\$ -	\$ 68,607	\$ 13,265	\$ 14,141
Investments	43,649	424,884	-	-	122,138	-
Receivables, net of allowances for uncollectibles	530	67,874	-	2,147	219,592	125,266
Due from primary government/component units	-	-	-	-	-	-
Inventory	-	-	-	-	-	-
Prepaid items	-	-	-	-	-	-
Deferred Charges	-	-	-	-	-	-
Restricted assets	-	-	-	-	-	-
Other assets	-	-	-	-	-	-
Capital assets						
Land, improvements, and construction in progress	-	-	-	-	-	-
Other capital assets, net of depreciation	-	10,798	-	38,743	914,949	13,698
<b>TOTAL ASSETS</b>	<b>50,896</b>	<b>588,941</b>	<b>-</b>	<b>109,497</b>	<b>1,269,944</b>	<b>153,105</b>
<b>LIABILITIES</b>						
Accounts, salaries, and other payables	-	3,338	-	545	9,744	253,103
Payable from restricted assets	-	-	-	-	-	-
Due to other related governments	-	-	-	-	-	15,062
Unearned revenue	-	69,980	-	-	-	-
Other liabilities	-	6,547	-	-	-	-
Interest payable	-	-	-	-	-	-
Long-term liabilities:						
Due within one year	-	-	-	-	43,750	13,594
Due after one year	-	-	-	-	669,765	58,164
<b>TOTAL LIABILITIES</b>	<b>-</b>	<b>79,885</b>	<b>-</b>	<b>545</b>	<b>723,259</b>	<b>339,923</b>
<b>NET ASSETS</b>						
Invested in capital assets, net of related debt	-	10,798	-	38,743	201,434	13,698
Restricted for:						
Capital projects	-	-	-	-	-	-
Debt service	-	-	-	-	171,841	-
Other purposes	-	-	-	-	-	-
Unrestricted	50,896	478,278	-	70,209	173,410	(200,516)
<b>TOTAL NET ASSETS</b>	<b>\$ 50,896</b>	<b>\$ 489,076</b>	<b>\$ -</b>	<b>\$ 108,952</b>	<b>\$ 546,685</b>	<b>\$ (186,818)</b>

**SCHEDULE 16**  
continued

<i>Component Units</i>								Total
Sewerage District No. 1	Sewerage District No. 2	Sewerage District No. 4	Sewerage District No. 6	Sewerage District No. 7	Sub-drainage District No. 1 of 3	Water District No. 2	Water District No. 3	Non-Major Component Units
\$ 537,689	\$ 127,396	\$ 114,338	\$ 151,216	\$ 358,274	\$ 10,019	\$ 131,149	\$ 940,914	\$ 5,494,119
-	-	-	-	-	65,109	-	-	691,975
3,544	1,190	11,182	47,005	36,087	76,175	76,567	22,230	8,163,597
54,945	-	74,244	-	-	-	-	-	129,189
-	-	-	-	-	-	9,164	-	9,164
-	-	5,982	-	3,088	-	-	1,488	102,883
-	-	-	-	-	-	-	-	14,051
-	-	-	222,368	-	-	145,842	-	368,210
-	-	-	-	-	-	-	-	3,400
780	3,336	5,000	83,258	10,000	378,391	10,561	58,056	2,433,072
233,688	29,672	248,748	863,906	1,823,998	-	857,378	342,661	14,702,960
<b>830,628</b>	<b>161,594</b>	<b>459,494</b>	<b>1,367,753</b>	<b>2,231,447</b>	<b>529,694</b>	<b>1,230,659</b>	<b>1,365,349</b>	<b>32,112,120</b>
8,048	-	15,581	32,828	40,484	-	15,316	7,222	960,372
-	-	-	26,987	-	-	48,942	-	75,909
-	-	-	-	-	-	-	129,189	144,251
-	-	-	-	-	-	-	-	179,805
-	-	-	-	11,311	-	7,500	8,400	79,758
-	-	-	15,186	-	1,505	9,976	-	49,427
-	-	-	15,803	-	30,000	61,005	-	982,372
-	-	473,000	466,212	-	65,000	547,000	-	6,569,418
<b>8,048</b>	<b>-</b>	<b>488,581</b>	<b>556,776</b>	<b>51,795</b>	<b>96,505</b>	<b>689,739</b>	<b>145,811</b>	<b>9,041,312</b>
234,448	33,008	(219,252)	480,952	1,833,998	473,391	265,937	342,661	11,589,955
-	-	-	81,539	-	-	-	10,000	115,437
-	-	-	65,627	-	-	-	47	599,980
-	-	-	17,266	-	-	24,424	1,488	43,178
588,130	128,586	190,165	185,593	346,654	(40,202)	250,559	865,342	10,722,258
<b>\$ 822,578</b>	<b>\$ 161,594</b>	<b>\$ (29,087)</b>	<b>\$ 810,977</b>	<b>\$ 2,179,652</b>	<b>\$ 433,189</b>	<b>\$ 540,920</b>	<b>\$ 1,219,538</b>	<b>\$ 23,070,808</b>

**ST. TAMMANY PARISH, LOUISIANA**  
**Combining Statement of Activities**  
**Non-Major Component Units, Discretely Presented**  
**For the Year Ended December 31, 2005**

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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Drainage District No. 4	120,176	-	-	-	-	(120,176)
Fire Protection District No. 2	784,186	23,927	91,611	-	-	-
Fire Protection District No. 3	962,318	139,523	139,835	36,500	-	-
Fire Protection District No. 5	430,888	-	41,953	-	-	-
Fire Protection District No. 8	163,722	-	113,208	-	-	-
Fire Protection District No. 7	361,644	-	-	126,216	-	-
Fire Protection District No. 8	512,992	-	119,911	118,080	-	-
Fire Protection District No. 9	172,706	-	-	-	-	-
Fire Protection District No. 10	33,152	-	7,500	-	-	-
Fire Protection District No. 11	364,491	2,400	88,875	-	-	-
Page Subtotal	<u>\$ 3,906,255</u>	<u>\$ 165,850</u>	<u>\$ 602,891</u>	<u>\$ 282,796</u>	-	<u>(120,176)</u>
<b>General Revenues:</b>						
Property taxes, Specific Purpose (Ad valorem, parcel fees, etc.)					-	120,563
Fire insurance tax					-	-
State revenue sharing					-	-
Grants and contributions not restricted to specific programs					-	-
Investment earnings					-	1,022
Other general revenues					-	1,605
Total general revenues and transfers					-	<u>123,190</u>
Change in Net Assets					-	3,014
Net assets-beginning					121,999	166,803
Net assets-ending					<u>\$ 121,999</u>	<u>\$ 169,817</u>

**SCHEDULE 17**  
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
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(888,648)	(646,460)	(388,915)	(50,516)	(233,428)	(275,001)	(172,706)	(25,652)	(273,216)
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
<u>(888,648)</u>	<u>(646,460)</u>	<u>(388,915)</u>	<u>(50,516)</u>	<u>(233,428)</u>	<u>(275,001)</u>	<u>(172,706)</u>	<u>(25,652)</u>	<u>(273,216)</u>
809,568	878,480	391,504	161,044	318,704	419,922	229,062	27,479	339,420
18,746	21,908	15,751	11,791	16,895	13,803	9,435	2,787	8,815
23,126	44,834	22,736	12,432	11,859	29,009	9,999	1,892	6,515
-	-	-	-	-	-	9,800	-	-
1,725	7,163	10,976	1,355	8,382	5,386	7,870	-	2,970
2,195	-	-	23,501	122,630	-	20,147	1,924	42,539
<u>855,360</u>	<u>952,383</u>	<u>440,967</u>	<u>210,123</u>	<u>478,370</u>	<u>467,920</u>	<u>287,013</u>	<u>34,082</u>	<u>400,259</u>
186,712	305,923	52,052	159,807	244,942	192,919	114,307	8,430	127,043
1,762,563	1,487,714	1,083,062	800,266	947,523	821,113	839,590	72,878	820,172
<u>\$ 1,949,265</u>	<u>\$ 1,793,637</u>	<u>\$ 1,135,114</u>	<u>\$ 959,873</u>	<u>\$ 1,192,465</u>	<u>\$ 1,014,032</u>	<u>\$ 953,897</u>	<u>\$ 81,308</u>	<u>\$ 947,215</u>

**ST. TAMMANY PARISH, LOUISIANA**  
**Combining Statement of Activities**  
**Non-Major Component Units, Discretely Presented**  
**For the Year Ended December 31, 2005**

Component Units	Expenses	Program Revenues			Fire Protection District No. 12	Fire Protection District No. 13
		Charges for Services	Operating Grants & Contributions	Capital Grants & Contributions		
Fire Protection District No. 12	\$ 2,470,424	\$ -	\$ 197,504	\$ -	\$ (2,272,920)	\$ -
Fire Protection District No. 13	369,392	-	20,227	-	-	(349,165)
Recreation District No. 2	84,280	650	-	-	-	-
Recreation District No. 4	144,647	18,379	14,130	-	-	-
Recreation District No. 6	4,570	-	-	-	-	-
Recreation District No. 7	61,010	26,826	-	-	-	-
Recreation District No. 10	10,801	-	-	-	-	-
Recreation District No. 11	34,664	-	-	-	-	-
Recreation District No. 12	275,798	88,745	-	-	-	-
St. Tammany Parish Coroner	828,330	129,458	584,052	-	-	-
Sewerage District No. 1	84,201	84,588	-	-	-	-
Page Subtotal	<u>\$ 4,378,117</u>	<u>\$ 348,646</u>	<u>\$ 815,913</u>	<u>\$ -</u>	<u>(2,272,920)</u>	<u>(349,165)</u>
<b>General Revenues:</b>						
Property taxes, Specific Purpose (Ad valorem, parcel fees, etc.)					2,685,741	423,923
Fire insurance tax					49,968	6,591
State revenue sharing					72,000	13,581
Grants and contributions not restricted to specific programs					-	-
Investment earnings					15,253	3,179
Other general revenues					36,354	14,700
<b>Total general revenues and transfers</b>					<u>2,859,314</u>	<u>481,974</u>
Change in Net Assets					588,394	112,809
Net assets-beginning					3,340,520	882,066
Net assets-ending					<u>\$ 3,928,914</u>	<u>\$ 994,875</u>

**SCHEDULE 17**  
continued

Net (Expenses) Revenues and Changes of Component Units								
Recreation District No. 2	Recreation District No. 4	Recreation District No. 6	Recreation District No. 7	Recreation District No. 10	Recreation District No. 11	Recreation District No. 12	St. Tammany Parish Coroner	Sewerage District No. 1
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
(83,630)	-	-	-	-	-	-	-	-
-	(112,138)	-	-	-	-	-	-	-
-	-	(4,570)	-	-	-	-	-	-
-	-	-	(34,184)	-	-	-	-	-
-	-	-	-	(10,801)	-	-	-	-
-	-	-	-	-	(34,664)	-	-	-
-	-	-	-	-	-	(187,053)	-	-
-	-	-	-	-	-	-	(114,820)	-
(83,630)	(112,138)	(4,570)	(34,184)	(10,801)	(34,664)	(187,053)	(114,820)	(9,613)
123,205	199,209	-	56,056	-	91,437	215,004	-	-
-	-	-	-	-	-	-	-	-
1,644	-	-	2,993	-	-	8,799	-	-
-	23,500	-	-	-	-	-	-	-
11,079	2,135	1,195	11,881	-	2,272	5,142	-	8,564
140	-	-	-	-	150	10,876	-	-
136,068	224,844	1,195	70,930	-	93,859	239,821	-	8,564
52,438	112,706	(3,375)	36,748	(10,801)	69,195	52,768	(114,820)	(1,049)
331,430	185,671	54,271	452,330	10,801	49,757	493,917	(71,998)	823,827
\$ 383,868	\$ 298,377	\$ 50,896	\$ 489,076	\$ -	\$ 108,952	\$ 546,885	\$ (196,818)	\$ 822,578

**ST. TAMMANY PARISH, LOUISIANA**  
**Combining Statement of Activities**  
**Non-Major Component Units, Discretely Presented**  
**For the Year Ended December 31, 2005**

Component Units	Program Revenues					
	Expenses	Charges for Services	Operating Grants & Contributions	Capital Grants & Contributions	Sewerage District No. 2	Sewerage District No. 4
Sewerage District No. 2	\$ 25,098	\$ 27,649	\$ -	\$ -	\$ 2,551	\$ -
Sewerage District No. 4	210,208	156,751	-	-	-	(53,457)
Sewerage District No. 6	245,274	283,506	-	-	-	-
Sewerage District No. 7	166,799	132,061	-	-	-	-
Sub-Drainage District No. 1 of 3	11,507	-	-	-	-	-
Water District No. 2	470,549	544,978	-	-	-	-
Water District No. 3	132,719	220,757	-	-	-	-
Page Subtotal	<u>\$ 1,262,154</u>	<u>\$ 1,365,702</u>	<u>\$ -</u>	<u>\$ -</u>	<u>2,551</u>	<u>(53,457)</u>
<b>Total Non-Major component units</b>	<b>\$ 9,546,526</b>	<b>\$ 1,880,198</b>	<b>\$ 1,418,804</b>	<b>\$ 282,796</b>		
<b>General Revenues</b>						
Property taxes, Specific Purpose (Ad valorem, parcel fees, etc.)					-	-
Fire insurance tax					-	-
State revenue sharing					-	-
Grants and contributions not restricted to specific programs					-	-
Investment earnings					2,429	2,791
Other general revenues					-	-
<b>Total general revenues and transfers</b>					<u>2,429</u>	<u>2,791</u>
<b>Change in Net Assets</b>					<b>4,980</b>	<b>(50,666)</b>
<b>Net assets-beginning</b>					<u>156,614</u>	<u>21,579</u>
<b>Net assets-ending</b>					<u>\$ 161,594</u>	<u>\$ (29,087)</u>

**SCHEDULE 17**  
continued

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

Sewerage District No. 6	Sewerage District No. 7	Sub-Drainage District No. 1 of 3	Water District No. 2	Water District No. 3	Total Non-Major Component Units
\$ -	\$ -	\$ -	\$ -	\$ -	
-	-	-	-	-	
38,232	-	-	-	-	
-	(34,738)	-	-	-	
-	-	(11,507)	-	-	
-	-	-	74,429	-	
-	-	-	-	88,038	
<u>38,232</u>	<u>(34,738)</u>	<u>(11,507)</u>	<u>74,429</u>	<u>88,038</u>	
					<u>\$ (5,964,728)</u>
-	-	74,522	28,351	-	7,594,094
-	-	-	-	-	176,286
-	-	-	-	-	261,419
-	-	-	-	-	33,300
2,734	297	2,169	2,982	14,665	135,418
48,000	-	-	-	11,860	336,521
<u>50,734</u>	<u>297</u>	<u>76,691</u>	<u>31,333</u>	<u>26,525</u>	<u>8,537,036</u>
88,968	(34,441)	65,184	105,762	114,563	2,572,308
722,011	2,214,093	368,005	435,158	1,104,975	20,498,500
<u>\$ 810,977</u>	<u>\$ 2,179,652</u>	<u>\$ 433,189</u>	<u>\$ 540,920</u>	<u>\$ 1,219,538</u>	<u>\$ 23,070,808</u>





SCHEDULE 18

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, 2005

	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>						
Revenues	\$ 4,600,000	\$ 2,073,700	\$ 2,073,732	\$ 32	\$ 198,732	\$ (1,875,000)
Expenditures	4,522,719	4,522,719	4,521,719	1,000	4,521,719	-
Excess of Revenues Over Expenditures	77,281	(2,449,019)	(2,447,987)	1,032	(4,322,987)	(1,875,000)
Other Financing Sources (Uses)						
Transfers in	-	-	-	-	1,875,000	1,875,000
Net Change in Fund Balance	77,281	(2,449,019)	(2,447,987)	1,032	(2,447,987)	-
Fund Balance (Deficit) - beginning	7,881,794	7,881,794	7,881,794	-	7,881,794	
Fund Balance (Deficit) - ending	<u>\$ 7,959,075</u>	<u>\$ 5,432,775</u>	<u>\$ 5,433,807</u>	<u>\$ 1,032</u>	<u>\$ 5,433,807</u>	
<b>Justice Complex Debt Service (237)</b>						
Revenues	\$ 3,576,220	\$ 3,670,220	\$ 3,670,402	\$ 182	\$ 109,432	\$ (3,560,970)
Expenditures	3,517,645	3,518,345	3,518,305	40	3,518,305	-
Excess of Revenues Over Expenditures	58,575	151,875	152,097	222	(3,408,873)	(3,560,970)
Other Financing Sources (Uses)						
Transfers in	-	-	-	-	3,560,970	3,560,970
Net Change in Fund Balance	58,575	151,875	152,097	222	152,097	-
Fund Balance (Deficit) - beginning	5,558,853	5,558,853	5,558,853	-	5,558,853	
Fund Balance (Deficit) - ending	<u>\$ 5,617,428</u>	<u>\$ 5,710,728</u>	<u>\$ 5,710,950</u>	<u>\$ 222</u>	<u>\$ 5,710,950</u>	

SCHEDULE 19

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, 2005

	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>Capital Street Improvements-Roads Gen. (300)</b>						
Revenues	\$ 3,018,387	\$ 3,589,450	\$ 3,589,450	\$ -	\$ 383,470	\$ (3,205,980)
Expenditures	16,184,561	16,755,624	1,595,217	15,160,407	1,548,813	(46,404)
Excess of Revenues Over Expenditures	(13,166,174)	(13,166,174)	1,994,233	\$ 15,160,407	(1,185,343)	(3,159,576)
<b>Other Financing Sources (Uses)</b>						
Transfers in	-	-	-	-	3,205,980	3,205,980
Transfers out	-	-	-	-	(46,404)	(46,404)
Net Change in Fund Balance	(13,166,174)	(13,166,174)	1,994,233	15,160,407	1,994,233	-
Fund Balance (Deficit) - beginning	13,166,174	13,166,174	13,166,174	-	13,166,174	
Fund Balance (Deficit) - ending	\$ -	\$ -	\$ 15,160,407	\$ 15,160,407	\$ 15,160,407	
<b>Disaster Relief (319)</b>						
Revenues	\$ 86,829	\$ 148,985,891	\$ 148,985,891	\$ -	\$ 138,425,891	\$ (10,560,000)
Expenditures	870,033	139,876,377	139,053,866	822,511	139,053,866	-
Excess of Revenues Over Expenditures	(783,404)	9,109,514	9,932,025	\$ 822,511	(627,975)	(10,560,000)
<b>Other Financing Sources (Uses)</b>						
Transfers in	-	-	-	-	10,560,000	10,560,000
Net Change in Fund Balance	(783,404)	9,109,514	9,932,025	822,511	9,932,025	-
Fund Balance (Deficit) - beginning	783,404	783,404	783,404	-	783,404	
Fund Balance (Deficit) - ending	\$ -	\$ 9,892,918	\$ 10,715,429	\$ 822,511	\$ 10,715,429	

SCHEDULE 20

**ST. TAMMANY PARISH, LOUISIANA**  
**ST. TAMMANY PARISH JUSTICE COMPLEX EXPENDITURE ALLOCATION BY FUNCTION**  
 For the Year Ended December 31, 2005

Expenditures	\$	3,169,407		\$	1,189,534	
			Expenditures Based on %			
		<u>% of Building</u>	<u>of Building</u>	<u>Depreciation</u>		<u>Function</u>
Clerk of Court		26.79%	\$ 849,084	\$ 318,676		Judicial
Sheriff		15.46%	489,990	183,902		Public Safety
Parish Offices		1.61%	51,027	19,151		Executive
22nd JDC		35.39%	1,121,653	420,976		Judicial
Probation		1.64%	51,978	19,508		Public Safety
Assessor		3.59%	113,782	42,704		Financial Administration
Registrar of Voters		1.89%	59,902	22,482		Elections
District Attorney		13.63%	431,991	162,135		Judicial
		<u>100.00%</u>	<u>\$ 3,169,407</u>	<u>\$ 1,189,534</u>		

Depreciation Totals by Function

Judicial	\$	901,787
Executive		19,151
Elections		22,482
Financial Administration		42,704
Public Safety		203,410
	\$	<u>1,189,534</u>

SCHEDULE 21

ST. TAMMANY PARISH, LOUISIANA  
**Balance Sheet**  
 Sub-Drainage District No. 1 of Drainage District No. 3 Governmental Funds  
 December 31, 2005

	103 Sub-Drainage District No. 1 of 3 General	203 Sub-Drainage District No. 1 of 3 Debt	335 Sub-Drainage District No. 1 of 3 Capital	TOTAL GOVERNMENTAL FUNDS
<b>ASSETS</b>				
Cash and cash equivalents	\$ 1,388	\$ 66	\$ 8,565	\$ 10,019
Investments	9,023	430	55,656	65,109
Receivables, net of allowances for uncollectibles				
Ad valorem/parcel fees	75,384	-	-	75,384
Other	521	6	264	791
Total Assets	<u>\$ 86,318</u>	<u>\$ 502</u>	<u>\$ 64,485</u>	<u>\$ 151,303</u>
<b>LIABILITIES AND FUND BALANCES</b>				
Liabilities:				
Accounts, salaries, and other payables	\$ -	\$ -	\$ -	\$ -
Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances:				
Unreserved	86,318	502	64,485	151,303
Total Fund Balances	<u>86,318</u>	<u>502</u>	<u>64,485</u>	<u>151,303</u>
Total Liabilities and Fund Balances	<u>\$ 86,318</u>	<u>\$ 502</u>	<u>\$ 64,485</u>	<u>\$ 151,303</u>

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.	378,391
Long-term liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported in the funds.	(96,505)
	<u>\$ 433,189</u>

**ST. TAMMANY PARISH, LOUISIANA**  
**Schedule of Revenues, Expenditures and Changes in Fund Balances-**  
**Budget and Actual**  
**Sub-Drainage District No. 1 of Drainage District No. 3 Governmental Funds**  
**For the Year Ended December 31, 2005**

	103			203		
	Sub-Drainage Dist. 1 of 3 General			Sub-Drainage Dist. 1 of 3 Debt		
	Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)
<b>Revenues</b>						
Ad valorem/parcel fees	\$ 74,500	\$ 74,522	\$ 22	\$ -	\$ -	\$ -
Other revenues:						
Interest	1,500	1,542	42	70	12	(58)
<b>Total Revenues</b>	<b>76,000</b>	<b>76,064</b>	<b>64</b>	<b>70</b>	<b>12</b>	<b>(58)</b>
<b>Expenditures</b>						
Highways and streets	17,910	6,667	11,243	-	-	-
Capital outlay:						
Infrastructure	-	-	-	-	-	-
Debt Service:						
Principal	-	-	-	29,000	29,000	-
Interest	-	-	-	5,339	5,289	50
<b>Total Expenditures</b>	<b>17,910</b>	<b>6,667</b>	<b>11,243</b>	<b>34,339</b>	<b>34,289</b>	<b>50</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>58,090</b>	<b>69,397</b>	<b>11,307</b>	<b>(34,269)</b>	<b>(34,277)</b>	<b>(8)</b>
<b>Other Financing Sources (Uses)</b>						
Transfers in	-	-	-	34,269	34,188	(81)
Transfers out	(74,269)	(74,188)	81	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>(74,269)</b>	<b>(74,188)</b>	<b>81</b>	<b>34,269</b>	<b>34,188</b>	<b>(81)</b>
<b>Net Change in Fund Balance</b>	<b>(16,179)</b>	<b>(4,791)</b>	<b>11,388</b>	<b>-</b>	<b>(89)</b>	<b>(89)</b>
<b>Fund Balance - beginning</b>	<b>91,107</b>	<b>91,107</b>	<b>-</b>	<b>591</b>	<b>591</b>	<b>-</b>
<b>Fund Balance - ending</b>	<b>\$ 74,928</b>	<b>\$ 86,316</b>	<b>\$ 11,388</b>	<b>\$ 591</b>	<b>\$ 502</b>	<b>\$ (89)</b>

SCHEDULE 22  
continued

**ST. TAMMANY PARISH, LOUISIANA**  
**Schedule of Revenues, Expenditures and Changes in Fund Balances-**  
**Budget and Actual**  
**Sub-Drainage District No. 1 of Drainage District No. 3 Governmental Funds**  
**For the Year Ended December 31, 2005**

	335 Sub-Drainage Dist. 1 of 3 Capital			TOTAL GOVERNMENTAL FUNDS		
	Final Budget	Actual Amounts	Variance Positive (Negative)	Final Budget	Actual Amounts	Variance Positive (Negative)
<b>Revenues</b>						
Ad valorem/parcel fees	\$ -	\$ -	\$ -	\$ 74,500	\$ 74,522	\$ 22
Other revenues:						
Interest	615	615	-	2,185	2,169	(16)
Total Revenues	<u>615</u>	<u>615</u>	<u>-</u>	<u>76,685</u>	<u>76,691</u>	<u>6</u>
<b>Expenditures</b>						
Highways and streets	24,485	-	24,485	42,395	6,667	35,728
Capital outlay:						
Infrastructure	40,000	-	40,000	40,000	-	40,000
Debt Service:						
Principal	-	-	-	29,000	29,000	-
Interest	-	-	-	5,339	5,289	50
Total Expenditures	<u>64,485</u>	<u>-</u>	<u>64,485</u>	<u>116,734</u>	<u>40,956</u>	<u>75,778</u>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<u>(63,870)</u>	<u>615</u>	<u>64,485</u>	<u>(40,049)</u>	<u>35,735</u>	<u>75,784</u>
<b>Other Financing Sources (Uses)</b>						
Transfers in	40,000	40,000	-	74,269	74,188	(81)
Transfers out	-	-	-	(74,269)	(74,188)	81
Total Other Financing Sources (Uses)	<u>40,000</u>	<u>40,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net Change in Fund Balance</b>	<u>(23,870)</u>	<u>40,615</u>	<u>64,485</u>	<u>(40,049)</u>	<u>35,735</u>	<u>75,784</u>
<b>Fund Balance - beginning</b>	<u>23,870</u>	<u>23,870</u>	<u>-</u>	<u>115,568</u>	<u>115,568</u>	<u>-</u>
<b>Fund Balance - ending</b>	<u>\$ -</u>	<u>\$ 64,485</u>	<u>\$ 64,485</u>	<u>\$ 75,519</u>	<u>\$ 151,303</u>	<u>\$ 75,784</u>

**SCHEDULE 23**

**ST. TAMMANY PARISH, LOUISIANA**  
**Balance Sheet**  
**Recreation District No. 6 and Recreation District No. 7**  
**Governmental Funds**  
**December 31, 2005**

	<u>126</u> Recreation District No. 6	<u>127</u> Recreation District No. 7
<b>ASSETS</b>		
Cash and cash equivalents	\$ 8,717	\$ 85,385
Investments	43,649	424,884
Receivables, net of allowances for uncollectibles		
Ad valorem/parcel fees	-	59,648
Other	530	8,226
Total Assets	<u>\$ 50,896</u>	<u>\$ 558,143</u>
<b>LIABILITIES AND FUND BALANCES</b>		
Liabilities:		
Accounts, salaries, and other payables	\$ -	\$ 3,338
Unearned revenue	-	69,980
Other liabilities	-	8,547
Total Liabilities	<u>-</u>	<u>79,865</u>
Fund Balances:		
Unreserved	<u>50,896</u>	<u>478,278</u>
Total Fund Balances	<u>50,896</u>	<u>478,278</u>
<b>Total Liabilities and Fund Balances</b>	<u>\$ 50,896</u>	<u>\$ 558,143</u>
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.		<u>10,798</u>
		<u>\$ 489,078</u>



**ST. TAMMANY PARISH, LOUISIANA**  
**Schedule of Revenues, Expenditures and Changes in Fund Balances-**  
**Budget and Actual**  
**Recreation District No. 6 and Recreation District No. 7**  
**Governmental Funds**  
**For the Year Ended December 31, 2005**

	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	\$ -	\$ -	\$ -	\$ 39,069	\$ 56,056	\$ 16,987
Intergovernmental revenues:						
State funds:						
State revenue sharing	-	-	-	3,050	2,993	(57)
Fees and charges for services	-	-	-	36,901	26,826	(10,075)
Other revenues:						
Interest	1,200	1,195	(5)	18,762	11,881	(6,881)
<b>Total Revenues</b>	<b>1,200</b>	<b>1,195</b>	<b>(5)</b>	<b>97,782</b>	<b>97,756</b>	<b>(26)</b>
<b>Expenditures</b>						
Cultural and recreation	4,689	4,570	119	73,914	60,610	13,304
Capital outlay:						
Capital assets	-	-	-	11,198	11,198	-
<b>Total Expenditures</b>	<b>4,689</b>	<b>4,570</b>	<b>119</b>	<b>85,112</b>	<b>71,808</b>	<b>13,304</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>(3,489)</b>	<b>(3,375)</b>	<b>114</b>	<b>12,670</b>	<b>25,948</b>	<b>13,278</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>(3,489)</b>	<b>(3,375)</b>	<b>114</b>	<b>12,670</b>	<b>25,948</b>	<b>13,278</b>
<b>Fund Balance - beginning</b>	<b>54,271</b>	<b>54,271</b>	<b>-</b>	<b>452,330</b>	<b>452,330</b>	<b>-</b>
<b>Fund Balance - ending</b>	<b>\$ 50,782</b>	<b>\$ 50,896</b>	<b>\$ 114</b>	<b>\$ 465,000</b>	<b>\$ 478,278</b>	<b>\$ 13,278</b>

SCHEDULE 25

**ST. TAMMANY PARISH, LOUISIANA**  
**Reconciliation of the Statement of Revenues, Expenditures**  
**and Changes in Fund Balances of Component Units' Governmental Funds**  
**to the Statement of Activities**  
**For the Year Ended December 31, 2005**

	<u>Sub-Drainage District No. 1 of 3</u>	<u>Recreation District No. 7</u>
Amounts reported for governmental activities in the Statement of Activities are different because:		
Net Change in fund balances, total governmental funds	\$ 35,735	\$ 25,948
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 depreciation exceeded capital outlays in the current period.	-	10,798
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.	29,000	-
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.	(1,505)	-
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.	<u>1,954</u>	<u>-</u>
Change in Net Assets of Governmental Activities	<u>\$ 85,184</u>	<u>\$ 36,746</u>

**ST. TAMMANY PARISH GOVERNMENT**  
**Capital Asset Activity Detail**  
**Component Units, Discretely Presented**  
**For the Year Ended December 31, 2005**

	Beginning Balance	Increases	Decreases	Ending Balance
<b>Communication District No. 1</b>				
Capital assets being depreciated:				
Buildings and improvements	\$ 637,514	\$ 1,507,500	\$ -	\$ 2,145,014
Machinery and equipment	1,726,035	4,418	-	1,730,453
Vehicles	46,989	28,716	-	75,705
Furniture and equipment	78,837	11,581	-	90,418
<b>Total capital assets being depreciated</b>	<b>2,489,375</b>	<b>1,552,215</b>	<b>-</b>	<b>4,041,590</b>
Less accumulated depreciation for:				
Buildings and improvements	(254,980)	(21,250)	-	(276,230)
Machinery and equipment	(1,593,125)	(114,508)	-	(1,707,633)
Vehicles	(38,892)	(8,834)	-	(47,726)
Furniture and equipment	(42,890)	(13,047)	-	(55,937)
<b>Total accumulated depreciation</b>	<b>(1,929,887)</b>	<b>(155,639)</b>	<b>-</b>	<b>(2,085,526)</b>
<b>Total capital assets being depreciated - net</b>	<b>\$ 559,488</b>	<b>\$ 1,396,576</b>	<b>\$ -</b>	<b>\$ 1,956,064</b>
<b>St. Tammany Parish Coroner</b>				
Capital assets being depreciated:				
Vehicles	\$ 63,714	\$ -	\$ -	\$ 63,714
Furniture and equipment	93,971	-	-	93,971
<b>Total capital assets being depreciated</b>	<b>157,685</b>	<b>-</b>	<b>-</b>	<b>157,685</b>
Less accumulated depreciation for:				
Vehicles	(63,714)	-	-	(63,714)
Furniture and equipment	(85,205)	(15,068)	-	(100,273)
<b>Total accumulated depreciation</b>	<b>(148,919)</b>	<b>(15,068)</b>	<b>-</b>	<b>(163,987)</b>
<b>Total capital assets being depreciated - net</b>	<b>\$ 8,766</b>	<b>\$ (15,068)</b>	<b>\$ -</b>	<b>\$ (6,302)</b>
<b>Drainage District No. 2</b>				
Capital assets being depreciated:				
Buildings and improvements	\$ 10,000	\$ -	\$ -	\$ 10,000
Machinery and equipment	200,974	-	-	200,974
<b>Total capital assets being depreciated</b>	<b>210,974</b>	<b>-</b>	<b>-</b>	<b>210,974</b>
Less accumulated depreciation for:				
Buildings and improvements	(10,000)	-	-	(10,000)
Machinery and equipment	(138,888)	-	-	(138,888)
<b>Total accumulated depreciation</b>	<b>(148,888)</b>	<b>-</b>	<b>-</b>	<b>(148,888)</b>
<b>Total capital assets being depreciated - net</b>	<b>\$ 62,086</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 62,086</b>
<b>Drainage District No. 4</b>				
Capital assets being depreciated:				
Machinery and equipment	\$ 452,480	\$ 5,900	\$ (7,766)	\$ 450,614
Less accumulated depreciation for:				
Machinery and equipment	(379,983)	(7,561)	7,766	(379,778)
<b>Total capital assets being depreciated - net</b>	<b>\$ 72,497</b>	<b>\$ (1,661)</b>	<b>\$ -</b>	<b>\$ 70,836</b>

ST. TAMMANY PARISH GOVERNMENT  
Capital Asset Activity Detail  
Component Units, Discretely Presented  
For the Year Ended December 31, 2005

	Beginning Balance	Increases	Decreases	Ending Balance
<b>Gravity Drainage District No. 5</b>				
Capital assets not being depreciated:				
Land	\$ 524,477	\$ -	\$ -	\$ 524,477
Construction in progress	152,359	97,711	(116,251)	133,819
Total capital assets not being depreciated	676,836	97,711	(116,251)	658,296
Capital assets being depreciated:				
Infrastructure	90,733	-	116,251	206,984
Less accumulated depreciation for:				
Infrastructure	(853)	(5,307)	-	(6,160)
Total capital assets being depreciated - net	89,880	(5,307)	116,251	200,824
Total capital assets - net	\$ 766,716	\$ 92,404	\$ -	\$ 859,120
<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	338,600	(757,700)	1,720,548
Machinery and equipment	4,506,021	351,178	(54,480)	4,802,719
Total capital assets being depreciated	6,645,669	689,778	(812,180)	6,523,267
Less accumulated depreciation for:				
Buildings and improvements	(833,447)	(55,569)	369,395	(519,621)
Machinery and equipment	(2,361,854)	(290,724)	27,456	(2,625,122)
Total accumulated depreciation	(3,195,301)	(346,293)	396,851	(3,144,743)
Total capital assets being depreciated - net	3,450,368	343,485	(415,329)	3,378,524
Total capital assets - net	\$ 3,865,510	\$ 343,485	\$ (415,329)	\$ 3,793,666
<b>Fire Protection District No. 2</b>				
Capital assets not being depreciated:				
Land	\$ 568,400	\$ -	\$ -	\$ 568,400
Capital assets being depreciated:				
Buildings and improvements	472,787	-	-	472,787
Machinery and equipment	110,966	34,145	-	145,111
Vehicles	555,612	-	-	555,612
Furniture and equipment	17,250	-	-	17,250
Total capital assets being depreciated	1,156,615	34,145	-	1,190,760
Less accumulated depreciation for:				
Buildings and improvements	(104,275)	(12,118)	-	(116,393)
Machinery and equipment	(61,726)	(10,878)	-	(72,604)
Vehicles	(164,099)	(49,429)	-	(213,528)
Furniture and equipment	(15,552)	(617)	-	(16,169)
Total accumulated depreciation	(345,652)	(73,042)	-	(418,694)
Total capital assets being depreciated - net	810,963	(38,897)	-	772,066
Total capital assets - net	\$ 1,377,363	\$ (38,897)	\$ -	\$ 1,338,466

ST. TAMMANY PARISH GOVERNMENT  
Capital Asset Activity Detail  
Component Units, Discretely Presented  
For the Year Ended December 31, 2005

	Beginning Balance	Increases	Decreases	Ending Balance
<b>Fire Protection District No. 3</b>				
Capital assets not being depreciated:				
Land	\$ 202,350	\$ -	\$ -	\$ 202,350
Capital assets being depreciated:				
Buildings and improvements	667,124	72,941	-	740,065
Machinery and equipment	315,690	42,909	-	358,599
Vehicles	502,282	66,400	-	568,682
Furniture and equipment	5,500	-	-	5,500
Total capital assets being depreciated	1,490,596	182,250	-	1,672,846
Less accumulated depreciation for:				
Buildings and improvements	(152,938)	(16,113)	-	(169,051)
Machinery and equipment	(212,103)	(18,750)	-	(230,853)
Vehicles	(247,040)	(37,868)	-	(284,908)
Furniture and equipment	(4,620)	(660)	-	(5,280)
Total accumulated depreciation	(616,701)	(73,391)	-	(690,092)
Total capital assets being depreciated - net	873,895	108,859	-	982,754
Total capital assets - net	\$ 1,076,245	\$ 108,859	\$ -	\$ 1,185,104
<b>Fire Protection District No. 4</b>				
Capital assets not being depreciated:				
Land	\$ 72,950	\$ -	\$ -	\$ 72,950
Capital assets being depreciated:				
Buildings and improvements	2,241,946	29,445	-	2,271,391
Machinery and equipment	1,059,174	218,238	(33,000)	1,244,412
Vehicles	1,700,336	84,547	-	1,784,883
Furniture and equipment	173,574	247	(23,067)	150,754
Total capital assets being depreciated	5,175,030	332,477	(56,067)	5,451,440
Less accumulated depreciation for:				
Buildings and improvements	(558,200)	(58,579)	-	(616,779)
Machinery and equipment	(653,737)	(121,579)	33,000	(742,316)
Vehicles	(1,039,366)	(90,233)	-	(1,129,599)
Furniture and equipment	(134,890)	(12,230)	23,067	(124,053)
Total accumulated depreciation	(2,386,193)	(280,621)	56,067	(2,610,747)
Total capital assets being depreciated - net	2,788,837	51,856	-	2,840,693
Total capital assets - net	\$ 2,861,787	\$ 51,856	\$ -	\$ 2,913,643

ST. TAMMANY PARISH GOVERNMENT  
Capital Asset Activity Detail  
Component Units, Discretely Presented  
For the Year Ended December 31, 2005

	Beginning Balance	Increases	Decreases	Ending Balance
<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	933,828	4,531	-	938,359
Vehicles	20,767	-	-	20,767
Furniture and equipment	8,744	-	-	8,744
Total capital assets being depreciated	1,612,372	4,531	-	1,616,903
Less accumulated depreciation for:				
Buildings and improvements	(108,496)	(18,201)	-	(122,897)
Machinery and equipment	(435,741)	(59,023)	-	(494,764)
Vehicles	(4,845)	(4,153)	-	(8,998)
Furniture and equipment	(6,659)	(1,949)	-	(8,608)
Total accumulated depreciation	(553,741)	(81,326)	-	(635,067)
Total capital assets being depreciated - net	1,058,631	(76,795)	-	981,836
Total capital assets - net	\$ 1,099,208	\$ (76,795)	\$ -	\$ 1,022,413
<b>Fire Protection District No. 6</b>				
Capital assets not being depreciated:				
Land	\$ 44,177	\$ -	\$ -	\$ 44,177
Capital assets being depreciated:				
Buildings and improvements	327,986	-	-	327,986
Vehicles	498,995	-	(3,873)	495,122
Furniture and equipment	186,373	75,800	-	262,173
Total capital assets being depreciated	1,013,354	75,800	(3,873)	1,085,281
Less accumulated depreciation for:				
Buildings and improvements	(35,732)	(7,381)	-	(43,113)
Vehicles	(137,045)	(23,172)	1,507	(158,710)
Furniture and equipment	(73,180)	(17,711)	-	(90,901)
Total accumulated depreciation	(245,987)	(48,264)	1,507	(292,724)
Total capital assets being depreciated - net	767,387	27,536	(2,366)	792,557
Total capital assets - net	\$ 811,564	\$ 27,536	\$ (2,366)	\$ 836,734

**ST. TAMMANY PARISH GOVERNMENT**  
**Capital Asset Activity Detail**  
**Component Units, Discretely Presented**  
**For the Year Ended December 31, 2005**

	Beginning Balance	Increase	Decrease	Ending Balance
<b>Fire Protection District No. 7</b>				
Capital assets not being depreciated:				
Land	\$ 28,400	\$ -	\$ -	\$ 28,400
Construction in progress	95,576	-	(74,255)	21,321
Total capital assets not being depreciated	123,976	-	(74,255)	49,721
Capital assets being depreciated:				
Buildings and improvements	231,980	-	74,255	306,235
Machinery and equipment	233,296	176,527	-	409,823
Vehicles	960,729	-	-	960,729
Total capital assets being depreciated	1,426,005	176,527	74,255	1,676,787
Less accumulated depreciation for:				
Buildings and improvements	(133,430)	(5,800)	-	(139,230)
Machinery and equipment	(96,027)	(32,105)	-	(128,132)
Vehicles	(313,393)	(60,887)	-	(374,280)
Total accumulated depreciation	(542,850)	(98,792)	-	(641,642)
Total capital assets being depreciated - net	883,155	77,735	74,255	1,035,145
Total capital assets - net	\$ 1,007,131	\$ 77,735	\$ -	\$ 1,084,866
<b>Fire Protection District No. 8</b>				
Capital assets not being depreciated:				
Land	\$ 52,608	\$ -	\$ -	\$ 52,608
Construction in progress	92,953	-	(92,953)	-
Total capital assets not being depreciated	145,561	-	(92,953)	52,608
Capital assets being depreciated:				
Buildings and improvements	236,154	124,983	-	361,137
Machinery and equipment	84,480	155,943	-	240,423
Vehicles	501,458	-	-	501,458
Total capital assets being depreciated	822,092	280,926	-	1,103,018
Less accumulated depreciation for:				
Buildings and improvements	(89,503)	(29,882)	-	(119,385)
Machinery and equipment	(59,017)	(26,885)	-	(85,902)
Vehicles	(188,716)	(33,376)	-	(222,092)
Total accumulated depreciation	(337,236)	(90,143)	-	(427,379)
Total capital assets being depreciated - net	484,856	190,783	-	675,639
Total capital assets - net	\$ 630,417	\$ 190,783	\$ (92,953)	\$ 728,247

ST. TAMMANY PARISH GOVERNMENT  
Capital Asset Activity Detail  
Component Units, Discretely Presented  
For the Year Ended December 31, 2005

	Beginning Balance	Increases	Decreases	Ending Balance
<b>Fire Protection District No. 9</b>				
Capital assets not being depreciated:				
Land	\$ 35,076	\$ 20,165	\$ -	\$ 55,243
Construction in progress	4,725	-	(4,725)	-
Total capital assets not being depreciated	39,803	20,165	(4,725)	55,243
Capital assets being depreciated:				
Buildings and improvements	116,302	145,950	-	262,252
Machinery and equipment	686,252	8,970	-	695,222
Total capital assets being depreciated	802,554	154,920	-	957,474
Less accumulated depreciation for:				
Buildings and improvements	(43,742)	(2,579)	-	(46,321)
Machinery and equipment	(396,598)	(39,282)	-	(435,880)
Total accumulated depreciation	(440,340)	(41,861)	-	(482,201)
Total capital assets being depreciated - net	362,214	113,059	-	475,273
Total capital assets - net	\$ 402,017	\$ 133,224	\$ (4,725)	\$ 530,516
<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	187,154	4,000	-	191,154
Total capital assets being depreciated	237,052	4,000	-	241,052
Less accumulated depreciation for:				
Buildings and improvements	(23,082)	(1,247)	-	(24,329)
Machinery and equipment	(162,216)	(2,984)	-	(165,200)
Total accumulated depreciation	(185,298)	(4,231)	-	(189,529)
Total capital assets being depreciated - net	51,754	(231)	-	51,523
Total capital assets - net	\$ 55,754	\$ (231)	\$ -	\$ 55,523



**ST. TAMMANY PARISH GOVERNMENT**  
**Capital Asset Activity Detail**  
**Component Units, Discretely Presented**  
**For the Year Ended December 31, 2005**

	Beginning Balance	Increases	Decreases	Ending Balance
<b>Fire Protection District No. 11</b>				
Capital assets not being depreciated:				
Land	\$ 69,787	\$ -	\$ -	\$ 69,787
Construction in progress	-	-	-	-
Total capital assets not being depreciated	69,787	-	-	69,787
Capital assets being depreciated:				
Buildings and improvements	327,124	30,838	-	357,962
Machinery and equipment	781,535	151,813	-	933,348
Total capital assets being depreciated	1,108,659	182,651	-	1,291,310
Less accumulated depreciation for:				
Buildings and improvements	(55,985)	(8,578)	-	(64,563)
Machinery and equipment	(333,011)	(58,488)	-	(391,500)
Total accumulated depreciation	(388,976)	(68,066)	-	(457,042)
Total capital assets being depreciated - net	719,683	114,585	-	834,268
Total capital assets - net	\$ 789,470	\$ 114,585	\$ -	\$ 904,055
<b>Fire Protection District No. 12</b>				
Capital assets not being depreciated:				
Land	\$ 166,990	\$ -	\$ -	\$ 166,990
Construction in progress	227,183	84,189	-	311,372
Total capital assets not being depreciated	394,173	84,189	-	478,362
Capital assets being depreciated:				
Buildings and improvements	752,044	8,180	-	760,224
Machinery and equipment	1,318,563	91,285	-	1,409,848
Total capital assets being depreciated	2,070,607	99,465	-	2,170,072
Less accumulated depreciation for:				
Buildings and improvements	(228,268)	(23,288)	-	(251,556)
Machinery and equipment	(581,104)	(96,588)	-	(677,692)
Total accumulated depreciation	(789,372)	(119,876)	-	(909,248)
Total capital assets being depreciated - net	1,281,235	(20,391)	-	1,260,844
Total capital assets - net	\$ 1,675,408	\$ 63,798	\$ -	\$ 1,739,206

**ST. TAMMANY PARISH GOVERNMENT**  
**Capital Asset Activity Detail**  
**Component Units, Discretely Presented**  
**For the Year Ended December 31, 2006**

	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	274,727	37,117	-	311,844
Vehicles	430,160	-	-	430,160
Total capital assets being depreciated	1,075,442	37,117	-	1,112,559
Less accumulated depreciation for:				
Buildings and improvements	(61,256)	(7,414)	-	(68,670)
Machinery and equipment	(116,523)	(25,168)	-	(141,691)
Vehicles	(199,010)	(18,375)	-	(217,385)
Total accumulated depreciation	(376,789)	(50,957)	-	(427,746)
Total capital assets being depreciated - net	698,653	(13,840)	-	684,813
Total capital assets - net	\$ 708,653	\$ (13,840)	\$ -	\$ 694,813
<b>St. Tammany Parish Library</b>				
Capital assets not being depreciated:				
Land	\$ 200,000	\$ -	\$ -	\$ 200,000
Capital assets being depreciated:				
Buildings and improvements	328,062	-	-	328,062
Vehicles	127,865	-	-	127,865
Furniture and equipment	881,525	75,306	-	956,831
Books	8,477,221	490,906	(495,424)	8,472,703
Total capital assets being depreciated	9,814,673	566,212	(495,424)	9,885,461
Less accumulated depreciation for:				
Buildings and improvements	(120,922)	(16,403)	-	(137,325)
Vehicles	(108,173)	(4,771)	-	(112,944)
Furniture and equipment	(744,135)	(73,933)	-	(818,068)
Books	(7,498,569)	(480,330)	437,986	(7,540,913)
Total accumulated depreciation	(8,471,799)	(575,437)	437,986	(8,609,250)
Total capital assets being depreciated - net	1,342,874	(9,225)	(57,438)	1,276,211
Total capital assets - net	\$ 1,542,874	\$ (9,225)	\$ (57,438)	\$ 1,476,211

**ST. TAMMANY PARISH GOVERNMENT**  
**Capital Asset Activity Detail**  
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	Beginning Balance	Increases	Decreases	Ending Balance
<b>Mosquito Abatement District No. 2</b>				
Capital assets being depreciated:				
Buildings and improvements	\$ 413,077	\$ -	\$ -	\$ 413,077
Machinery and equipment	250,014	4,470	(40,949)	213,535
Aircraft and related equipment	789,814	1,014	-	790,828
Vehicles	606,181	270,988	(407,376)	469,793
Furniture and equipment	15,707	10,331	(13,863)	12,175
<b>Total capital assets being depreciated</b>	<b>2,074,793</b>	<b>286,803</b>	<b>(462,188)</b>	<b>1,899,408</b>
Less accumulated depreciation for:				
Buildings and improvements	(212,347)	(10,327)	-	(222,674)
Machinery and equipment	(215,723)	(24,536)	25,907	(214,352)
Aircraft and related equipment	(361,963)	(53,234)	-	(415,197)
Vehicles	(425,910)	(64,684)	341,326	(149,278)
Furniture and equipment	(13,985)	(1,020)	12,245	(2,760)
<b>Total accumulated depreciation</b>	<b>(1,229,928)</b>	<b>(153,811)</b>	<b>379,478</b>	<b>(1,004,261)</b>
<b>Total capital assets being depreciated - net</b>	<b>\$ 844,865</b>	<b>\$ 132,992</b>	<b>\$ (82,710)</b>	<b>\$ 895,147</b>
<b>Recreation District No. 1</b>				
Capital assets not being depreciated:				
Construction in progress	\$ 313,020	\$ 525,063	\$ -	\$ 838,083
Capital assets being depreciated:				
Buildings and improvements	14,221,186	71,701	-	14,292,887
Machinery and equipment	537,328	207,838	-	745,164
Vehicles	45,401	-	-	45,401
Infrastructure	1,369,981	10,400	-	1,380,381
<b>Total capital assets being depreciated</b>	<b>16,173,894</b>	<b>289,939</b>	<b>-</b>	<b>16,463,833</b>
Less accumulated depreciation for:				
Buildings and improvements	(2,540,977)	(397,441)	-	(2,938,418)
Machinery and equipment	(245,623)	(39,505)	-	(285,128)
Vehicles	(32,578)	(3,205)	-	(35,783)
Infrastructure	(368,751)	(41,134)	-	(399,885)
<b>Total accumulated depreciation</b>	<b>(3,177,929)</b>	<b>(481,285)</b>	<b>-</b>	<b>(3,659,214)</b>
<b>Total capital assets being depreciated - net</b>	<b>12,995,965</b>	<b>(191,346)</b>	<b>-</b>	<b>12,804,619</b>
<b>Total capital assets - net</b>	<b>\$ 13,308,985</b>	<b>\$ 333,717</b>	<b>\$ -</b>	<b>\$ 13,642,702</b>

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Capital Asset Activity Detail  
Component Units, Discretely Presented  
For the Year Ended December 31, 2005

	Beginning Balance	Increases	Decreases	Ending Balance
<b>Recreation District No. 2</b>				
Capital assets not being depreciated:				
Land	\$ 100,034	\$ -	\$ -	\$ 100,034
Construction in progress	28,795	118,448	-	147,243
Total capital assets not being depreciated	128,829	118,448	-	247,277
Capital assets being depreciated:				
Buildings and improvements	504,329	-	-	504,329
Machinery and equipment	72,765	2,473	-	75,238
Total capital assets being depreciated	577,094	2,473	-	579,567
Less accumulated depreciation for:				
Buildings and improvements	(52,118)	(18,102)	-	(70,220)
Machinery and equipment	(39,748)	(7,164)	-	(46,912)
Total accumulated depreciation	(91,866)	(25,266)	-	(117,132)
Total capital assets being depreciated - net	485,228	(22,793)	-	462,435
Total capital assets - net	\$ 614,057	\$ 95,655	\$ -	\$ 709,712
<b>Recreation District No. 4</b>				
Capital assets not being depreciated:				
Construction in progress	\$ -	\$ 63,188	\$ -	\$ 63,188
Capital assets being depreciated:				
Buildings and improvements	\$ 272,474	\$ 26,549	\$ -	\$ 299,023
Less accumulated depreciation for:				
Buildings and Improvements	(97,871)	(16,716)	-	(114,587)
Total capital assets being depreciated - net	\$ 174,603	\$ 9,833	\$ -	\$ 184,436
Total capital assets - net	\$ 174,603	\$ 73,021	\$ -	\$ 247,624
<b>Recreation District No. 7</b>				
Capital assets being depreciated:				
Machinery and equipment	\$ -	\$ 11,198	\$ -	\$ 11,198
Less accumulated depreciation for:				
Machinery and equipment	-	(400)	-	(400)
Total capital assets - net	\$ -	\$ 10,798	\$ -	\$ 10,798
<b>Recreation District No. 11</b>				
Capital assets being depreciated:				
Buildings and improvements	\$ 10,000	\$ -	\$ -	\$ 10,000
Machinery and equipment	10,719	23,437	-	34,156
Total capital assets being depreciated	20,719	23,437	-	44,156
Less accumulated depreciation for:				
Buildings and improvements	(330)	(500)	-	(830)
Machinery and equipment	(1,180)	(3,403)	-	(4,583)
Total accumulated depreciation	(1,510)	(3,903)	-	(5,413)
Total capital assets - net	\$ 19,209	\$ 19,534	\$ -	\$ 38,743

ST. TAMMANY PARISH GOVERNMENT  
Capital Asset Activity Detail  
Component Units, Discretely Presented  
For the Year Ended December 31, 2005

	Beginning Balance	Increases	Decreases	Ending Balance
<b>Recreation District No. 12</b>				
Capital assets not being depreciated:				
Construction in progress	\$ 15,574	\$ -	\$ (15,574)	\$ -
Capital assets being depreciated:				
Buildings and improvements	1,067,837	19,324	-	1,087,161
Machinery and equipment	47,110	-	-	47,119
Total capital assets being depreciated	1,114,956	19,324	-	1,134,280
Less accumulated depreciation for:				
Buildings and improvements	(158,428)	(36,833)	-	(195,261)
Machinery and equipment	(19,413)	(4,657)	-	(24,070)
Total accumulated depreciation	(177,841)	(41,490)	-	(219,331)
Total capital assets being depreciated - net	937,115	(22,166)	-	914,949
Total capital assets - net	\$ 952,689	\$ (22,166)	\$ (15,574)	\$ 914,949
<b>Recreation District No. 14</b>				
Capital assets not being depreciated:				
Land	\$ 275,119	\$ -	\$ -	\$ 275,119
Construction in progress	288,133	1,195,206	(580,756)	902,583
Total capital assets not being depreciated	563,252	1,195,206	(580,756)	1,177,702
Capital assets being depreciated:				
Buildings and improvements	2,611,310	580,756	-	3,192,066
Machinery and equipment	30,288	-	-	30,288
Total capital assets being depreciated	2,641,598	580,756	-	3,222,354
Less accumulated depreciation for:				
Buildings and improvements	(206,728)	(138,632)	-	(345,360)
Machinery and equipment	(7,922)	(3,614)	-	(11,536)
Total accumulated depreciation	(214,650)	(142,246)	-	(356,896)
Total capital assets being depreciated - net	2,426,948	438,510	-	2,865,458
Total capital assets - net	\$ 2,990,200	\$ 1,633,716	\$ (580,756)	\$ 4,043,160
<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	(438,828)	(7,641)	-	(446,469)
Total capital assets being depreciated - net	241,309	(7,641)	-	233,668
Total capital assets - net	\$ 242,089	\$ (7,641)	\$ -	\$ 234,448

**ST. TAMMANY PARISH GOVERNMENT**  
**Capital Asset Activity Detail**  
**Component Units, Discretely Presented**  
**For the Year Ended December 31, 2005**

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</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	(153,482)	(2,053)	-	(155,535)
Total capital assets being depreciated - net	31,725	(2,053)	-	29,672
Total capital assets - net	\$ 35,061	\$ (2,053)	\$ -	\$ 33,008
<b>Sewerage District No. 4</b>				
Capital assets not being depreciated:				
Land	\$ 5,000	\$ -	\$ -	\$ 5,000
Capital assets being depreciated:				
Buildings and improvements	92,910	-	-	92,910
Sewer/Water plant, equipment & improvements	862,967	-	-	862,967
Machinery and equipment	3,542	-	-	3,542
Total capital assets being depreciated	959,419	-	-	959,419
Less accumulated depreciation for:				
Buildings and improvements	(75,610)	(5,206)	-	(80,816)
Sewer/Water plant, equipment & improvements	(583,951)	(82,382)	-	(666,333)
Machinery and equipment	(3,542)	-	-	(3,542)
Total accumulated depreciation	(663,103)	(87,588)	-	(750,691)
Total capital assets being depreciated - net	316,316	(87,588)	-	248,748
Total capital assets - net	\$ 321,316	\$ (87,588)	\$ -	\$ 253,748
<b>Sewerage District No. 6</b>				
Capital assets not being depreciated:				
Land	\$ 70,288	\$ -	\$ -	\$ 70,288
Construction in progress	12,970	-	-	12,970
Total capital assets not being depreciated	83,258	-	-	83,258
Capital assets being depreciated:				
Sewer/Water plant, equipment & improvements	1,811,549	-	-	1,811,549
Machinery and equipment	43,485	5,900	-	49,385
Total capital assets being depreciated	1,855,034	5,900	-	1,860,934
Less accumulated depreciation for:				
Sewer/Water plant, equipment & improvements	(917,881)	(43,539)	-	(961,420)
Machinery and equipment	(32,932)	(2,656)	-	(35,588)
Total accumulated depreciation	(950,813)	(46,195)	-	(997,008)
Total capital assets being depreciated - net	904,201	(40,295)	-	863,906
Total capital assets - net	\$ 987,459	\$ (40,295)	\$ -	\$ 947,164

**ST. TAMMANY PARISH GOVERNMENT**  
**Capital Asset Activity Detail**  
**Component Units, Discretely Presented**  
**For the Year Ended December 31, 2005**

	Beginning Balance	Increases	Decreases	Ending Balance
<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	4,099,655	-	-	4,099,655
Furniture and equipment	23,285	1,056	-	24,341
<b>Total capital assets being depreciated</b>	<b>4,208,975</b>	<b>1,056</b>	<b>-</b>	<b>4,210,031</b>
Less accumulated depreciation for:				
Buildings and improvements	(48,221)	-	-	(48,221)
Sewer/Water plant, equipment & improvements	(2,318,068)	-	-	(2,318,068)
Furniture and equipment	(18,744)	-	-	(18,744)
<b>Total accumulated depreciation</b>	<b>(2,386,033)</b>	<b>-</b>	<b>-</b>	<b>(2,386,033)</b>
<b>Total capital assets being depreciated - net</b>	<b>1,822,942</b>	<b>1,056</b>	<b>-</b>	<b>1,823,998</b>
<b>Total capital assets - net</b>	<b>\$ 1,832,942</b>	<b>\$ 1,056</b>	<b>\$ -</b>	<b>\$ 1,833,998</b>
<b>Sub-Drainage District No. 1 of 3</b>				
Capital assets not being depreciated:				
Land	\$ 378,391	\$ -	\$ -	\$ 378,391
<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	1,595,704	-	-	1,595,704
Vehicles	61,908	16,999	(7,500)	71,407
Furniture and equipment	24,405	-	-	24,405
<b>Total capital assets being depreciated</b>	<b>1,702,077</b>	<b>16,999</b>	<b>(7,500)</b>	<b>1,711,576</b>
Less accumulated depreciation for:				
Buildings and Improvements	(20,060)	-	-	(20,060)
Sewer/Water plant, equipment & improvements	(732,068)	(37,388)	-	(769,452)
Vehicles	(47,519)	(3,888)	7,500	(43,907)
Furniture and equipment	(18,959)	(1,822)	-	(20,781)
<b>Total accumulated depreciation</b>	<b>(818,604)</b>	<b>(43,096)</b>	<b>7,500</b>	<b>(854,200)</b>
<b>Total capital assets being depreciated - net</b>	<b>883,473</b>	<b>(26,097)</b>	<b>-</b>	<b>857,376</b>
<b>Total capital assets - net</b>	<b>\$ 894,034</b>	<b>\$ (26,097)</b>	<b>\$ -</b>	<b>\$ 867,937</b>

**ST. TAMMANY PARISH GOVERNMENT**  
**Capital Asset Activity Detail**  
**Component Units, Discretely Presented**  
**For the Year Ended December 31, 2005**

	Beginning Balance	Increases	Decreases	Ending Balance
<b>Water District No. 3</b>				
Capital assets not being depreciated:				
Land	\$ -	\$ 50,000	\$ -	\$ 50,000
Construction in progress	54,510	3,546	(50,000)	8,056
<b>Total capital assets not being depreciated</b>	<b>54,510</b>	<b>53,546</b>	<b>(50,000)</b>	<b>58,056</b>
Capital assets being depreciated:				
Buildings and improvements	2,156	-	-	2,156
Sewer/Water plant, equipment & improvements	677,180	-	-	677,180
Machinery and equipment	46,303	-	-	46,303
<b>Total capital assets being depreciated</b>	<b>725,639</b>	<b>-</b>	<b>-</b>	<b>725,639</b>
Less accumulated depreciation for:				
Buildings and improvements	(971)	(95)	-	(1,066)
Sewer/Water plant, equipment & improvements	(326,244)	(20,096)	-	(346,340)
Machinery and equipment	(32,520)	(3,052)	-	(35,572)
<b>Total accumulated depreciation</b>	<b>(359,735)</b>	<b>(23,243)</b>	<b>-</b>	<b>(382,978)</b>
<b>Total capital assets being depreciated - net</b>	<b>365,904</b>	<b>(23,243)</b>	<b>-</b>	<b>342,661</b>
<b>Total capital assets - net</b>	<b>\$ 420,414</b>	<b>\$ 30,303</b>	<b>\$ (50,000)</b>	<b>\$ 400,717</b>
<b>Total all component units</b>				
Capital assets not being depreciated:				
Land	\$ 3,286,445	\$ 70,165	\$ -	\$ 3,356,610
Construction in progress	1,285,798	2,087,351	(934,514)	2,438,635
<b>Total capital assets not being depreciated</b>	<b>4,572,243</b>	<b>2,157,516</b>	<b>(934,514)</b>	<b>5,795,245</b>
Capital assets being depreciated:				
Buildings and improvements	28,858,531	2,954,747	(683,445)	31,129,833
Sewer/Water plant, equipment & improvements	9,912,399	-	-	9,912,399
Machinery and equipment	13,912,716	1,542,270	(136,195)	15,318,791
Aircraft and related equipment	789,814	1,014	-	790,828
Vehicles	6,122,397	467,650	(418,749)	6,171,298
Furniture and equipment	1,510,171	174,321	(36,930)	1,647,562
Infrastructure	1,460,714	10,400	118,251	1,587,365
Books	8,477,221	490,906	(495,424)	8,472,703
<b>Total capital assets being depreciated</b>	<b>71,043,963</b>	<b>5,641,308</b>	<b>(1,654,492)</b>	<b>75,030,779</b>
Less accumulated depreciation for:				
Buildings and improvements	(6,226,897)	(904,254)	369,395	(6,761,756)
Sewer/Water plant, equipment & improvements	(5,450,520)	(173,077)	-	(5,623,597)
Machinery and equipment	(8,180,266)	(994,518)	94,129	(9,060,645)
Aircraft and related equipment	(361,963)	(53,234)	-	(415,197)
Vehicles	(3,010,300)	(400,885)	350,333	(3,060,852)
Furniture and equipment	(1,138,829)	(138,057)	35,312	(1,241,374)
Infrastructure	(359,804)	(46,441)	-	(406,045)
Books	(7,498,568)	(480,330)	437,986	(7,540,913)
	(32,206,738)	(3,190,796)	1,287,155	(34,110,379)
<b>Total capital assets being depreciated - net</b>	<b>38,837,225</b>	<b>2,450,512</b>	<b>(367,337)</b>	<b>40,920,400</b>
<b>Total capital assets - net</b>	<b>\$ 43,409,468</b>	<b>\$ 4,608,028</b>	<b>\$ (1,301,851)</b>	<b>\$ 46,715,645</b>



**ST. TAMMANY PARISH, LOUISIANA**  
**Details of Long-term Debt Transactions**  
**Component Units, Discretely Presented**  
**For the Year Ended December 31, 2005**

**SCHEDULE 27**  
 continued

Component Unit	General Obligation	Certificates of Indebtedness	Compensated Absences	Lease-Purchase Notes Payable Capital Lease	Total	Revenue Bonds
Communications District No. 1	\$ -	\$ 1,830,000	\$ -	\$ -	\$ 1,830,000	\$ -
St. Tammany Parish Coroner	-	-	59,805	-	59,805	-
Stp Mosquito Abatement District No.2	-	-	25,201	-	25,201	-
Gravity Drainage District No. 5	-	2,360,000	-	-	2,360,000	-
Fire Protection District No. 1	-	-	-	857,116	857,116	-
Fire Protection District No. 2	-	242,000	38,860	54,804	333,673	-
Fire Protection District No. 3	-	605,000	17,827	-	622,827	-
Fire Protection District No. 4	-	-	330,250	13,778	344,028	-
Fire Protection District No. 5	-	182,000	5,292	97,335	284,627	-
Fire Protection District No. 6	-	-	-	252,307	252,307	-
Fire Protection District No. 7	585,000	-	-	92,989	677,989	-
Fire Protection District No. 8	-	274,000	-	-	274,000	-
Fire Protection District No. 9	-	280,000	-	-	280,000	-
Fire Protection District No. 10	-	10,000	-	-	10,000	-
Fire Protection District No. 11	180,000	-	-	150,224	330,224	-
Fire Protection District No. 12	-	635,000	74,859	5,658	715,517	-
Fire Protection District No. 13	-	81,000	-	147,730	239,730	-
St. Tammany Parish Library	-	-	189,198	-	189,198	-
Recreation District No. 1	16,325,000	60,000	16,632	-	16,401,632	-
Recreation District No. 2	880,000	-	-	-	880,000	-
Recreation District No. 4	-	-	-	-	-	-
Recreation District No. 12	-	740,000	-	11,982	751,982	-
Recreation District No. 14	2,915,000	225,000	-	-	3,140,000	-
Sewerage District No. 4	-	-	-	-	-	503,000
Sewerage District No. 6	-	-	-	-	-	487,172
Sub-Drainage District No. 1 of 3	-	124,000	-	-	124,000	-
Water District No. 2	235,000	-	5,486	-	240,486	422,000
	<u>21,120,000</u>	<u>7,438,000</u>	<u>741,419</u>	<u>1,683,901</u>	<u>30,983,320</u>	<u>1,422,172</u>
Communications District No. 1	-	-	-	-	-	-
St. Tammany Parish Coroner	-	-	25,547	-	25,547	-
Stp Mosquito Abatement District No.2	-	-	60,760	-	60,760	-
Gravity Drainage District No. 5	-	-	-	-	-	-
Fire Protection District No. 1	-	2,000,000	-	-	2,000,000	-
Fire Protection District No. 2	-	-	39,538	-	39,538	-
Fire Protection District No. 3	-	-	23,611	-	23,611	-
Fire Protection District No. 4	-	-	253,726	-	253,726	-
Fire Protection District No. 5	-	-	12,255	-	12,255	-
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	-	-	81,773	-	81,773	-
Fire Protection District No. 13	-	-	-	-	-	-
St. Tammany Parish Library	-	-	125,299	-	125,299	-
Recreation District No. 1	-	-	26,148	-	26,148	-
Recreation District No. 2	-	-	-	-	-	-
Recreation District No. 4	-	700,000	-	-	700,000	-
Recreation District No. 12	-	-	-	-	-	-
Recreation District No. 14	-	-	-	-	-	-
Sewerage District No. 4	-	-	-	-	-	-
Sewerage District No. 5	-	-	-	-	-	-
Sub-Drainage District No. 1 of 3	-	-	-	-	-	-
Water District No. 2	-	-	7,079	-	7,079	-
	<u>-</u>	<u>2,700,000</u>	<u>655,736</u>	<u>-</u>	<u>3,355,736</u>	<u>-</u>

December 31, 2004

Additions

**ST. TAMMANY PARISH, LOUISIANA**  
**Details of Long-term Debt Transactions**  
**Component Units, Discretely Presented**  
**For the Year Ended December 31, 2005**

**SCHEDULE 27**  
**continued**

Component Unit	General Obligation	Certificates of Indebtedness	Compensated Absences	Lease-Purchase Notes Payable Capital Lease	Total	Revenue Bonds
Communications District No. 1	-	(320,000)	-	-	(320,000)	-
St. Tammany Parish Coroner	-	-	(13,594)	-	(13,594)	-
Stp Mosquito Abatement District No.2	-	-	(53,821)	-	(53,821)	-
Gravity Drainage District No. 5	-	(110,000)	-	-	(110,000)	-
Fire Protection District No. 1	-	-	-	(173,438)	(173,438)	-
Fire Protection District No. 2	-	(51,000)	(32,942)	(26,631)	(110,573)	-
Fire Protection District No. 3	-	(69,000)	(4,301)	-	(73,301)	-
Fire Protection District No. 4	-	-	(204,675)	(3,720)	(208,395)	-
Fire Protection District No. 5	-	(33,000)	(5,586)	(22,897)	(61,483)	-
Fire Protection District No. 6	-	-	-	(20,067)	(20,067)	-
Fire Protection District No. 7	(30,000)	-	-	(16,960)	(46,960)	-
Fire Protection District No. 8	-	(27,000)	-	-	(27,000)	-
Fire Protection District No. 9	-	(33,000)	-	-	(33,000)	-
Fire Protection District No. 10	-	(5,000)	-	-	(5,000)	-
Fire Protection District No. 11	(10,000)	-	-	(27,193)	(37,193)	-
Fire Protection District No. 12	-	(60,000)	(70,196)	(2,644)	(132,840)	-
Fire Protection District No. 13	-	(16,000)	-	(20,137)	(36,137)	-
St. Tammany Parish Library	-	-	(97,092)	-	(97,092)	-
Recreation District No. 1	(955,000)	-	-	-	(955,000)	-
Recreation District No. 2	(45,000)	-	-	-	(45,000)	-
Recreation District No. 4	-	-	-	-	-	-
Recreation District No. 12	-	(35,000)	-	(3,487)	(38,487)	-
Recreation District No. 14	(135,000)	(40,000)	-	-	(175,000)	-
Sewerage District No. 4	-	-	-	-	-	(30,000)
Sewerage District No. 6	-	-	-	-	-	(15,157)
Sub-Drainage District No. 1 of 3	-	(29,000)	-	-	(29,000)	-
Water District No. 2	(35,000)	-	(6,580)	-	(41,580)	(20,000)
	<u>(1,210,000)</u>	<u>(828,000)</u>	<u>(488,767)</u>	<u>(317,154)</u>	<u>(2,843,921)</u>	<u>(65,157)</u>
Communications District No. 1	-	1,310,000	-	-	1,310,000	-
St. Tammany Parish Coroner	-	-	71,758	-	71,758	-
Stp Mosquito Abatement District No.2	-	-	32,140	-	32,140	-
Gravity Drainage District No. 5	-	2,250,000	-	-	2,250,000	-
Fire Protection District No. 1	-	2,000,000	-	683,678	2,683,678	-
Fire Protection District No. 2	-	191,000	43,465	28,173	262,638	-
Fire Protection District No. 3	-	536,000	37,137	-	573,137	-
Fire Protection District No. 4	-	-	379,301	10,056	389,357	-
Fire Protection District No. 5	-	149,000	11,961	74,438	235,399	-
Fire Protection District No. 6	-	-	-	232,240	232,240	-
Fire Protection District No. 7	555,000	-	-	76,008	631,008	-
Fire Protection District No. 8	-	247,000	-	-	247,000	-
Fire Protection District No. 9	-	227,000	-	-	227,000	-
Fire Protection District No. 10	-	5,000	-	-	5,000	-
Fire Protection District No. 11	170,000	-	-	123,031	293,031	-
Fire Protection District No. 12	-	575,000	86,436	3,014	664,450	-
Fire Protection District No. 13	-	75,000	-	127,593	202,593	-
St. Tammany Parish Library	-	-	197,405	-	197,405	-
Recreation District No. 1	15,370,000	60,000	42,780	-	15,472,780	-
Recreation District No. 2	835,000	-	-	-	835,000	-
Recreation District No. 4	-	700,000	-	-	700,000	-
Recreation District No. 12	-	705,000	-	8,515	713,515	-
Recreation District No. 14	2,780,000	185,000	-	-	2,965,000	-
Sewerage District No. 4	-	-	-	-	-	473,000
Sewerage District No. 6	-	-	-	-	-	482,015
Sub-Drainage District No. 1 of 3	-	95,000	-	-	95,000	-
Water District No. 2	200,000	-	6,005	-	206,005	402,000
	<u>\$ 19,910,000</u>	<u>\$ 9,310,000</u>	<u>\$ 908,388</u>	<u>\$ 1,366,747</u>	<u>\$ 31,495,135</u>	<u>\$ 1,357,015</u>

Deductions

December 31, 2005

**ST. TAMMANY PARISH, LOUISIANA**  
**Debt Service Requirements to Maturity**  
**Component Units, Discretely Presented**  
**December 31, 2005**

**SCHEDULE 28**  
**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	2006	30,000	19,225	49,225
	2007	35,000	19,035	54,035
	2008	35,000	18,598	53,598
	2009	35,000	17,985	52,985
	2010	35,000	17,985	52,985
	2011-2015	210,000	69,125	279,125
	2016-2018	175,000	18,558	193,558
Fire Protection District No. 11	2006	15,000	9,570	24,570
	2007	15,000	8,722	23,722
	2008	15,000	7,884	22,884
	2009	15,000	6,997	21,997
	2010	15,000	6,997	21,997
	2011-2015	95,000	20,968	115,968
Recreation District No. 1	2006	1,005,000	491,252	1,496,252
	2007	1,060,000	459,095	1,519,095
	2008	1,080,000	423,808	1,503,808
	2009	930,000	395,572	1,325,572
	2010	950,000	368,933	1,318,933
	2011-2015	5,450,000	1,361,367	6,821,367
	2016-2020	3,180,000	566,128	3,746,128
	2021-2024	1,705,000	101,032	1,806,032
Recreation District No. 2	2006	45,000	35,151	80,151
	2007	50,000	34,080	84,080
	2008	55,000	32,635	87,635
	2009	55,000	30,614	85,614
	2010	55,000	29,190	84,190
	2011-2015	330,000	109,951	439,951
	2016-2018	245,000	25,113	270,113
Recreation District No. 14	2006	140,000	123,995	263,995
	2007	150,000	117,785	267,785
	2008	155,000	111,290	266,290
	2009	160,000	104,585	264,585
	2010	170,000	97,335	267,335
	2011-2015	1,005,000	393,583	1,398,583
	2016-2019	1,000,000	97,675	1,097,675
Water District No. 2	2006	34,000	7,595	41,595
	2007	38,000	6,101	44,101
	2008	37,000	4,544	41,544
	2009	41,000	2,926	43,926
	2010	50,000	1,038	51,038
<b>Certificates of Indebtedness</b>				
STP Communication Dist. No.1	2006	\$ 335,000	\$ 39,987	\$ 374,987
	2007	350,000	28,000	378,000
	2008	145,000	19,337	164,337
	2009	155,000	14,088	169,088
	2010	160,000	8,575	168,575
	2011	165,000	2,888	167,888

**ST. TAMMANY PARISH, LOUISIANA**  
**Debt Service Requirements to Maturity**  
**Component Units, Discretely Presented**  
**December 31, 2005**

**SCHEDULE 28**  
**continued**

	Year Ending December 31	Principal	Interest	Total
Gravity Drainage District No. 5	2006	115,000	118,176	233,176
	2007	120,000	111,843	231,843
	2008	125,000	105,240	230,240
	2009	130,000	98,067	228,067
	2010	140,000	91,091	231,091
	2011-2015	810,000	332,024	1,142,024
	2016-2019	810,000	90,013	900,013
Fire Protection District No. 1	2006	220,000	280,496	500,496
	2007	230,000	60,876	290,876
	2008	235,000	53,010	288,010
	2009	245,000	44,973	289,973
	2010	255,000	36,594	291,594
	2011-2013	815,000	56,259	871,259
Fire Protection District No. 2	2006	52,000	5,815	57,815
	2007	53,000	3,930	56,930
	2008	55,000	2,096	57,096
	2009	31,000	581	31,581
Fire Protection District No. 3	2006	72,000	17,105	89,105
	2007	74,000	14,560	88,560
	2008	59,000	12,329	71,329
	2009	61,000	10,277	71,277
	2010	64,000	8,140	72,140
	2011-2013	206,000	10,739	216,739
Fire Protection District No. 5	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	2006	28,000	6,990	34,990
	2007	29,000	6,135	35,135
	2008	30,000	5,250	35,250
	2009	30,000	4,350	34,350
	2010	31,000	3,435	34,435
	2011-2014	99,000	4,515	103,515
Fire Protection District No. 9	2006	34,000	7,075	41,075
	2007	36,000	6,130	42,130
	2008	37,000	5,060	42,060
	2009	38,000	3,880	41,880
	2010	40,000	2,480	42,480
	2011	42,000	840	42,840
Fire Protection District No. 10	2006	\$ 5,000	\$ 200	\$ 5,200
Fire Protection District No. 12	2006	65,000	22,325	87,325
	2007	65,000	20,375	85,375
	2008	65,000	18,100	83,100
	2009	70,000	15,400	85,400
	2010	75,000	12,500	87,500
	2011-2013	235,000	17,500	252,500

**ST. TAMMANY PARISH, LOUISIANA**  
**Debt Service Requirements to Maturity**  
**Component Units, Discretely Presented**  
**December 31, 2005**

**SCHEDULE 28**  
**continued**

	<u>Year Ending</u> <u>December 31</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
Fire Protection District No. 13	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	2006	60,000	-	60,000
Recreation District No. 4	2006	90,000	25,758	115,758
	2007	95,000	20,252	115,252
	2008	95,000	17,098	112,098
	2009	100,000	13,944	113,944
	2010	105,000	10,624	115,624
	2011-2012	215,000	10,790	225,790
Recreation District No. 12	2006	40,000	34,170	74,170
	2007	40,000	32,020	72,020
	2008	45,000	29,626	74,626
	2009	45,000	27,320	72,320
	2010	50,000	26,750	76,750
	2011-2015	280,000	78,264	358,264
	2016-2018	205,000	25,000	230,000
Recreation District No. 14	2006	45,000	4,700	49,700
	2007	45,000	3,800	48,800
	2008	45,000	2,900	47,900
	2009	50,000	1,000	51,000
Sub-Drainage Dist. No. 1 of DD No. 3	2006	30,000	3,808	33,808
	2007	32,000	2,344	34,344
	2008	33,000	792	33,792
<b>Revenue Bonds</b>				
Sewerage District No. 4	2006	-	-	-
	2007	31,000	19,234	50,234
	2008	33,000	18,130	51,130
	2009	34,000	16,974	50,974
	2010	35,000	15,784	50,784
	2011-2015	241,000	55,996	296,996
	2016-2020	99,000	24,665	123,665
Sewerage District No. 6	2006	\$ 15,803	\$ 24,040	\$ 39,843
	2007	16,474	23,369	39,843
	2008	17,359	22,484	39,843
	2009	18,227	21,616	39,843
	2010	19,138	20,705	39,843
	2011-2015	111,038	88,177	199,215
	2016-2020	141,716	57,499	199,215
	2021-2024	142,260	18,812	161,072
Water District No. 2	2006	21,000	21,629	42,629
	2007	23,000	20,642	43,642
	2008	24,000	19,538	43,538
	2009	25,000	18,362	43,362
	2010	27,000	17,112	44,112
	2011-2015	161,000	62,547	223,547
	2016-2018	121,000	14,417	135,417

**ST. TAMMANY PARISH, LOUISIANA**  
**Debt Service Requirements to Maturity**  
**Component Units, Discretely Presented**  
**December 31, 2005**

**SCHEDULE 28**  
**continued**

	<u>Year Ending December 31</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
<b>Total All Component Units</b>				
<b>General Obligation Bonds</b>				
	2006	1,269,000	686,788	1,955,788
	2007	1,348,000	644,818	1,992,818
	2008	1,377,000	598,739	1,975,739
	2009	1,236,000	558,679	1,794,679
	2010	1,275,000	521,478	1,796,478
	2011-2015	7,100,000	1,954,992	9,054,992
	2016-2020	4,600,000	707,474	5,307,474
	2021-2023	1,705,000	101,032	1,806,032
<b>Certificates of Indebtedness</b>				
	2006	1,242,000	578,207	1,820,207
	2007	1,223,000	318,955	1,541,955
	2008	1,026,000	276,448	1,302,448
	2009	1,017,000	236,215	1,253,215
	2010	920,000	200,189	1,120,189
	2011-2015	2,867,000	513,809	3,380,809
	2016-2020	1,015,000	115,013	1,130,013
<b>Revenue Bonds</b>				
	2006	36,803	45,669	82,472
	2007	70,474	63,245	133,719
	2008	74,359	60,152	134,511
	2009	77,227	56,952	134,179
	2010	81,138	53,601	134,739
	2011-2015	513,038	206,720	719,758
	2016-2020	361,716	96,581	458,297
	2021-2023	142,260	18,812	161,072

**ST. TAMMANY PARISH, LOUISIANA**  
**Detail of Current and Long-term Portions of Long-term Obligations**  
**Component Units, Discretely Presented**  
**December 31, 2005**

**SCHEDULE 29**

	Current Portion	Long-term Portion	Total
<b>General Obligation</b>			
Fire Protection District No. 7	\$ 30,000	\$ 525,000	\$ 555,000
Fire Protection District No. 11	15,000	155,000	170,000
Recreation District No. 1	1,005,000	14,365,000	15,370,000
Recreation District No. 2	45,000	790,000	835,000
Recreation District No. 14	140,000	2,640,000	2,780,000
Water District No. 2	34,000	166,000	200,000
	<u>1,269,000</u>	<u>18,641,000</u>	<u>19,910,000</u>
<b>Certificates of Indebtedness</b>			
Communications District No.1	335,000	975,000	1,310,000
Gravity Drainage District No. 5	115,000	2,135,000	2,250,000
Fire Protection District No. 1	220,000	1,780,000	2,000,000
Fire Protection District No. 2	52,000	139,000	191,000
Fire Protection District No. 3	72,000	464,000	536,000
Fire Protection District No. 5	34,000	115,000	149,000
Fire Protection District No. 8	28,000	219,000	247,000
Fire Protection District No. 9	34,000	193,000	227,000
Fire Protection District No. 10	5,000	-	5,000
Fire Protection District No. 12	65,000	510,000	575,000
Fire Protection District No. 13	17,000	58,000	75,000
Recreation District No. 1	60,000	-	60,000
Recreation District No. 4	90,000	610,000	700,000
Recreation District No. 12	40,000	665,000	705,000
Recreation District No. 14	45,000	140,000	185,000
Sub-Drainage District No. 1 of DD No. 3	30,000	65,000	95,000
	<u>1,242,000</u>	<u>8,068,000</u>	<u>9,310,000</u>
<b>Compensated Absences</b>			
St. Tammany Parish Coroner	13,594	58,164	71,758
Stp Mosquito Abatement District No. 2	32,140	-	32,140
Fire Protection District No. 2	43,465	-	43,465
Fire Protection District No. 3	37,137	-	37,137
Fire Protection District No. 4	204,675	174,628	379,301
Fire Protection District No. 5	11,961	-	11,961
Fire Protection District No. 12	88,436	-	88,436
St. Tammany Parish Library	1,263	196,142	197,405
Recreation District No. 1	42,780	-	42,780
Water District No. 2	6,005	-	6,005
	<u>479,456</u>	<u>428,932</u>	<u>908,388</u>
<b>Lease-Purchase</b>			
Fire Protection District No. 1	173,816	509,862	683,678
Fire Protection District No. 2	28,173	-	28,173
Fire Protection District No. 4	4,819	5,237	10,056
Fire Protection District No. 5	23,829	50,609	74,438
Fire Protection District No. 6	21,067	211,173	232,240
Fire Protection District No. 7	30,041	45,968	76,009
Fire Protection District No. 11	27,192	95,839	123,031
Fire Protection District No. 12	3,014	-	3,014
Fire Protection District No. 13	18,905	106,688	127,593
Recreation District No. 12	3,750	4,765	8,515
	<u>334,608</u>	<u>1,032,141</u>	<u>1,366,747</u>
<b>Revenue Bonds</b>			
Sewerage District No. 4	-	473,000	473,000
Sewerage District No. 6	15,803	466,212	482,015
Water District No. 2	21,000	381,000	402,000
	<u>36,803</u>	<u>1,320,212</u>	<u>1,357,015</u>

**SCHEDULE 30**

**ST. TAMMANY PARISH, LOUISIANA**  
**Schedule of Compensation Paid to Council Members**  
**For the Year Ended December 31, 2005**

<u>Name</u>	<u>District</u>	<u>Amount</u>
Marty Dean	District 1	\$ 19,800
Russell Fitzmorris	District 2	19,800
James Thompson	District 3	19,800
Patricia Brister	District 4	19,800
Marty Gould	District 5	19,800
Gary Singleary	District 6	19,800
Joseph Impastato	District 7	19,800
Chris Canulette	District 8	19,800
Barry Dean Bagert	District 9	19,800
Henry Billiot	District 10	19,800
Stephen Stefancik	District 11	19,800
Jerry Binder	District 12	19,800
Joseph Thomas	District 13	19,800
Ken Burkhalter	District 14	19,800
<b>Total</b>		<b><u>\$ 277,200</u></b>

**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.



SCHEDULE 31

**ST. TAMMANY PARISH, LOUISIANA**  
**Schedule of Insurance Coverage - Primary Government**  
**In Effect as of December 31, 2005**

<u>Policy Number</u>	<u>Insurer</u>	<u>Expires</u>	<u>Type of Coverage</u>
GP06301021	St. Paul Fire and Marine Insurance	January 1, 2006	Public Entity Policy Building and Personal Property General Liability Auto Liability Auto Property Damage Other than Collision (Dump Trucks Only) Crime Coverage Employee Benefits Liability Public Entity Management Liability Employment Practices Liability Umbrella Excess Liability Excess Errors and Omissions Inland Marine - Contractor's Equipment Healthcare Facility Medical Professional Liability
AAP N00989113001	Ace Property & Casualty Ins. Co,	October 22, 2006	Airport Liability - Abita Airport
89445185	CNA / Western Surety Company	December 11, 2006	Public Official Bond for Kevin Davis
POB0816537802	F & D Co. of Maryland / Zurich	May 13, 2006	Public Official Bond for William Oiler
BAJBMC473K7004	Travelers Property Casualty	January 1, 2006	Boiler and Machinery
660-511X8052	Travelers Property Casualty	January 16, 2006	Commercial Inland Marine - Data Processing Equipment and Media Coverage
660-701X3041	Travelers Property Casualty	February 15, 2006	Commercial Inland Marine - GAC Camera Equip.
AGC-8433-LA	Safety National	January 1, 2006	Workers' Compensation
P-630-528D7917-TIL-03	Travelers Property Casualty	January 15, 2006	Property Coverage - Justice Center and Community Wellness Center
40PH002271-051	National Environmental	September 12, 2006	Pollution Coverage - Weatherization (Community Action Agency)
QT-860-4266B163-TIL-05	St. Paul Travelers	December 20, 2006	Builder's Risk-510 E. Boston St.
99018413212004	Fidelity National Insurance Company	January 1, 2006	Flood Insurance - 21454 Koop Dr.
99018413202004	Fidelity National Insurance Company	January 1, 2006	Flood Insurance - 842 Gerard St.
99018413172004	Fidelity National Insurance Company	January 1, 2006	Flood Insurance - 34783 Grantham College Rd.
99018413182004	Fidelity National Insurance Company	January 1, 2006	Flood Insurance - 21490 Koop Dr.
99018413192004	Fidelity National Insurance Company	January 1, 2006	Flood Insurance - 555 Robert Rd.
99018459802004	Fidelity National Insurance Company	January 1, 2006	Flood Insurance - 510 E. Boston St.
99021227512004	Fidelity National Insurance Company	October 2, 2006	Flood Insurance - 520 Old Spanish Trail
99018218712004	Fidelity National Insurance Company	April 13, 2006	Flood Insurance - Justice Center

Note: For calendar year 2006, St. Tammany Parish has obtained insurance coverage similar to that provided by the above listed policies.

**STATISTICAL SECTION  
(UNAUDITED)**

TABLE 1

**ST. TAMMANY PARISH, LOUISIANA  
NET ASSETS BY COMPONENT  
LAST THREE FISCAL YEARS  
(ACCRUAL BASIS OF ACCOUNTING, UNAUDITED)**

	Fiscal Year		
	2005	2004	2003
<b>Governmental activities</b>			
Invested in capital assets, net of related debt	\$177,057,831	\$166,793,831	\$154,637,115
Restricted	13,839,905	16,067,301	16,160,338
Unrestricted	<u>92,262,960</u>	<u>62,532,684</u>	<u>50,386,987</u>
<b>Total governmental activities net assets</b>	<u>283,160,696</u>	<u>245,393,816</u>	<u>221,184,440</u>
<b>Business-type activities</b>			
Invested in capital assets, net of related debt	4,535,444	4,617,553	4,752,373
Unrestricted	<u>548,722</u>	<u>312,743</u>	<u>144,721</u>
<b>Total business-type activities net assets</b>	<u>5,084,166</u>	<u>4,930,296</u>	<u>4,897,094</u>
<b>Primary government</b>			
Invested in capital assets, net of related debt	181,593,275	171,411,384	159,389,488
Restricted	13,839,905	16,067,301	16,160,338
Unrestricted	<u>92,811,682</u>	<u>62,845,427</u>	<u>50,531,708</u>
<b>Total primary government net assets</b>	<u>\$288,244,862</u>	<u>\$250,324,112</u>	<u>\$226,081,534</u>

Note: For the fiscal years 2003 and 2004, Recreation Districts 6 and 7 and Sub-Drainage District 1 of Drainage District 3 were included as part of the primary government. For comparison purposes, these component units are not included as part of the primary government in this table.

TABLE 2

**ST. TAMMANY PARISH, LOUISIANA**  
**CHANGES IN NET ASSETS, LAST THREE FISCAL YEARS**  
**(ACCRUAL BASIS OF ACCOUNTING, UNAUDITED)**

	Fiscal Year		
	2005	2004	2003
<b>Expenses</b>			
<b>Governmental activities:</b>			
General government	\$ 12,597,399	\$ 12,194,457	\$ 13,380,915
Public safety	152,175,312	12,214,321	11,344,382
Highways and streets	21,665,464	22,087,666	21,570,833
Sanitation	1,985,095	1,493,816	1,238,835
Health and welfare	2,611,263	2,670,199	2,253,492
Cultural and recreation	590,063	476,779	575,891
Economic development	110,850	34,500	141,791
Interest on long-term debt	2,980,144	3,192,933	3,903,208
<b>Total governmental activities expenses</b>	<u>194,675,410</u>	<u>54,364,671</u>	<u>54,469,149</u>
<b>Business-type activities:</b>			
Property management	535,671	469,773	483,835
Water/sewer	1,637,747	1,384,119	1,137,841
<b>Total business-type activities expenses</b>	<u>2,173,418</u>	<u>2,023,892</u>	<u>1,601,676</u>
<b>Total primary government expenses</b>	<u>\$ 196,848,828</u>	<u>\$ 56,388,563</u>	<u>\$ 56,070,825</u>
<b>Program Revenues</b>			
<b>Governmental activities:</b>			
Charges for services:			
General government	\$ 5,612,342	\$ 5,282,345	\$ 4,583,300
Public Safety	3,299,486	3,622,123	3,333,693
Highways and streets	2,417,809	1,471,096	1,172,434
Sanitation	993,970	1,157,192	927,552
Health and welfare	146,898	137,689	113,831
Operating grants and contributions	142,946,906	4,676,693	5,619,117
Capital grants and contributions	6,421,391	6,336,546	6,649,594
<b>Total governmental activities program revenues</b>	<u>161,838,702</u>	<u>22,683,673</u>	<u>22,398,511</u>
<b>Business-type activities:</b>			
Charges for services:			
Property management	731,039	679,901	732,143
Water/sewer	1,911,163	1,686,199	1,264,095
<b>Total business-type activities program revenues</b>	<u>2,642,202</u>	<u>2,366,100</u>	<u>2,016,238</u>
<b>Total primary government program revenues</b>	<u>\$ 164,480,904</u>	<u>\$ 25,249,773</u>	<u>\$ 24,414,749</u>
<b>Net (Expense)/Revenue</b>			
<b>Governmental activities</b>	\$ (32,836,708)	\$ (31,480,998)	\$ (32,010,638)
<b>Business-type activities</b>	488,784	342,208	414,562
<b>Total primary government net expenses</b>	<u>\$ (32,367,924)</u>	<u>\$ (31,138,790)</u>	<u>\$ (31,596,076)</u>
<b>General Revenues and Other Changes in Net Assets</b>			
<b>Governmental activities:</b>			
Taxes:			
Property taxes, general (Ad valorem, parcel fees, etc.)	\$ 2,011,590	\$ 2,084,659	\$ 1,908,728
Property taxes, specific purpose (Ad valorem, parcel fees, etc.)	6,758,452	3,709,342	3,415,897
Sales and use taxes	56,727,024	48,522,660	41,862,140
Franchise taxes	1,291,202	1,473,257	1,417,015
Timber severance tax	272,804	164,919	200,112
Mineral severance tax	13,698	21,717	27,393
Alcohol tax	75,291	58,207	69,173
Gaming revenues	354,758	369,455	386,795
State revenue sharing	249,712	249,733	256,673
Federal payment in lieu of Ad valorem	128,710	122,417	127,368
Investment earnings	1,910,004	1,395,618	1,242,379
Sale of revoked property/assessments and adjudicated property	66,500	136,000	337,904
GNOE excess revenue	50,000	50,000	50,000
Lawsuit settlements	-	-	351,482
Loss on sale of capital assets	-	-	(229,343)
Extraordinary item- Impairment gain on flood damage net insurance proceeds	375,473	-	-
Transfers	320,570	312,190	111,710
<b>Total governmental activities</b>	<u>70,603,668</u>	<u>65,690,374</u>	<u>51,636,424</u>
<b>Business-type activities:</b>			
Investment earnings	5,658	3,184	1,158
Transfers	(320,570)	(312,190)	(111,710)
<b>Total business-type activities</b>	<u>(314,914)</u>	<u>(309,006)</u>	<u>(110,542)</u>
<b>Total primary government</b>	<u>\$ 70,288,674</u>	<u>\$ 55,381,368</u>	<u>\$ 51,525,882</u>
<b>Change in Net Assets</b>			
<b>Governmental activities</b>	\$ 37,766,880	\$ 24,209,376	\$ 19,625,786
<b>Business-type activities</b>	153,870	33,202	304,020
<b>Total primary government</b>	<u>\$ 37,920,750</u>	<u>\$ 24,242,578</u>	<u>\$ 19,929,806</u>

**ST. TAMMANY PARISH, LOUISIANA  
FUND BALANCES, GOVERNMENTAL FUNDS,  
LAST TEN FISCAL YEARS  
(MODIFIED ACCRUAL BASIS OF ACCOUNTING, UNAUDITED)**

	<u>2005</u>	<u>2004</u>	<u>2003</u>	<u>2002</u>
<b>General Fund</b>				
Reserved	\$ 2,915	\$ 4,840	\$ -	\$ 36,859
Unreserved	<u>5,655,937</u>	<u>5,837,835</u>	<u>4,015,089</u>	<u>1,868,118</u>
<b>Total general fund</b>	<u>\$ 5,658,852</u>	<u>\$ 5,842,675</u>	<u>\$ 4,015,089</u>	<u>\$ 1,904,777</u>
<b>All Other Governmental Funds</b>				
Reserved	\$ 32,163,048	\$ 18,576,878	\$ 20,142,405	\$ 21,414,219
Unreserved, reported in:				
Special revenues funds	28,402,809	26,390,938	19,634,828	17,011,144
Capital projects funds	<u>31,006,957</u>	<u>20,094,284</u>	<u>15,888,541</u>	<u>21,624,227</u>
<b>Total all other governmental funds</b>	<u>\$ 91,572,814</u>	<u>\$ 65,062,100</u>	<u>\$ 55,665,772</u>	<u>\$ 60,049,590</u>

TABLE 3

Fiscal Year					
2001	2000	1999	1998	1997	1996
\$ 202,655	\$ 28,581	\$ 46,023	\$ 31,753	\$ 24,935	\$ 7,082
1,638,818	1,300,806	914,508	441,106	1,258,514	1,103,825
<u>\$ 1,841,473</u>	<u>\$ 1,329,387</u>	<u>\$ 960,531</u>	<u>\$ 472,859</u>	<u>\$ 1,283,449</u>	<u>\$ 1,110,907</u>
\$ 24,382,019	\$ 122,102,629	\$ 34,341,621	\$ 28,071,191	\$ 13,429,267	\$ 15,955,427
16,424,148	27,028,357	23,631,901	21,801,178	21,589,844	18,095,958
28,684,993	(61,958,646)	34,546,090	52,696,018	1,108,064	869,137
<u>\$ 69,491,160</u>	<u>\$ 87,172,340</u>	<u>\$ 92,519,612</u>	<u>\$ 102,568,387</u>	<u>\$ 36,127,175</u>	<u>\$ 34,920,522</u>

**ST. TAMMANY PARISH, LOUISIANA**  
**CHANGES IN FUND BALANCES, GOVERNMENTAL FUNDS,**  
**LAST TEN FISCAL YEARS**  
**(MODIFIED ACCRUAL BASIS OF ACCOUNTING, UNAUDITED)**

	<u>2005</u>	<u>2004</u>	<u>2003</u>
<b>REVENUES</b>			
Taxes	\$67,672,039	\$ 53,677,763	\$49,559,904
Licenses and permits	6,480,514	6,484,534	5,986,531
Intergovernmental revenues	144,746,524	9,223,807	9,677,040
Fees, charges, and commissions for services	3,821,890	2,566,141	2,206,960
Fines and forfeitures	1,708,977	1,705,859	1,484,210
Other revenues	4,283,749	2,180,754	2,663,094
Total revenues	<u>228,511,693</u>	<u>75,818,858</u>	<u>71,577,739</u>
<b>EXPENDITURES</b>			
General government	11,926,897	11,603,237	13,204,766
Public safety	151,463,196	11,306,224	10,555,565
Highways and streets	15,447,889	15,380,300	16,029,075
Sanitation	1,900,919	1,360,750	1,180,986
Health and welfare	2,544,817	2,579,660	2,222,315
Culture and recreation	436,791	305,879	386,895
Economic development	110,400	34,500	141,438
Capital outlay	8,024,390	12,406,407	18,437,878
Debt service			
Interest and issuance costs	2,989,716	3,201,425	3,986,571
Principal	8,232,738	7,885,996	9,437,897
Total expenditures	<u>203,077,753</u>	<u>66,064,378</u>	<u>75,583,386</u>
Excess of revenues over (under) expenditures	<u>25,433,940</u>	<u>9,754,480</u>	<u>(4,005,647)</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Proceeds from borrowings	-	820,000	260,214
Proceeds from refunding	-	-	6,253,963
Payments to escrow agent	-	-	(6,190,158)
Transfers in	34,882,771	28,313,866	24,820,811
Transfers out	(33,989,820)	(27,664,432)	(23,412,689)
Total other financing sources (uses)	<u>892,951</u>	<u>1,469,434</u>	<u>1,732,141</u>
Net change in fund balances	<u>\$26,326,891</u>	<u>\$ 11,223,914</u>	<u>\$ (2,273,506)</u>
Debt service as a percentage of noncapital expenditures	5.8%	20.7%	23.5%

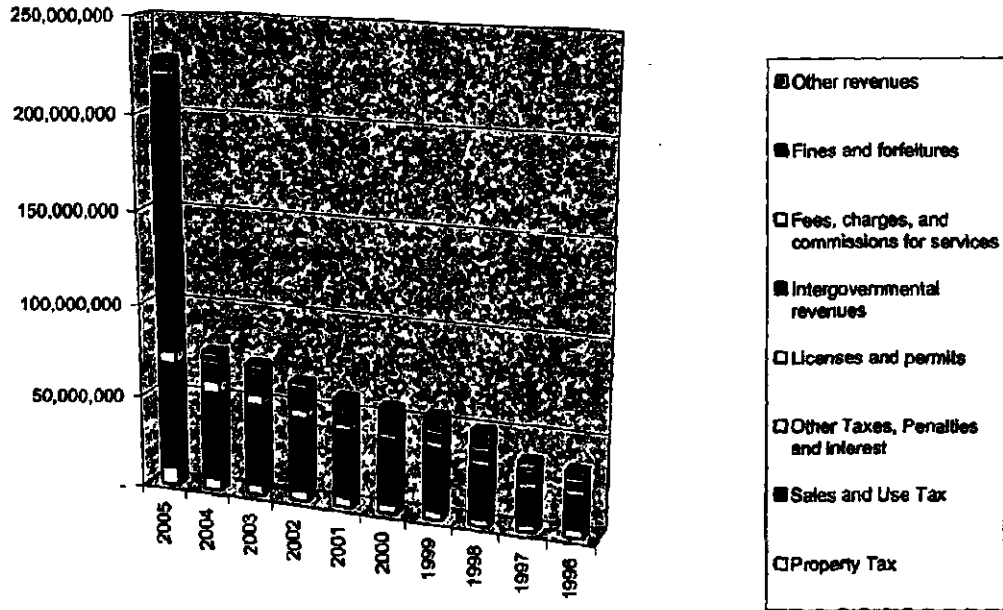
TABLE 4

Fiscal Year						
2002	2001	2000	1999	1998	1997	1996
\$ 45,310,339	\$ 41,789,894	\$ 39,706,735	\$ 38,399,494	\$ 32,012,698	\$ 22,716,526	\$ 22,490,910
4,534,826	3,401,019	3,445,852	3,656,581	3,478,316	3,325,430	3,146,702
7,945,731	4,821,508	4,041,433	3,910,915	4,037,304	4,499,337	3,366,995
1,994,213	2,187,569	2,196,558	2,257,879	2,803,650	2,319,170	2,420,304
1,617,701	1,652,348	1,530,137	1,533,190	1,336,591	1,274,357	1,312,344
3,030,361	4,938,870	5,644,084	5,264,515	6,269,521	2,422,077	1,993,533
<u>64,433,171</u>	<u>58,791,208</u>	<u>56,564,799</u>	<u>55,022,574</u>	<u>49,938,080</u>	<u>36,556,897</u>	<u>34,730,788</u>
5,593,485	5,245,987	5,064,752	4,981,271	5,145,746	4,247,902	3,919,334
10,817,099	8,913,009	2,757,124	7,138,803	8,217,790	4,090,692	2,950,974
21,836,202	21,651,315	20,485,685	23,743,061	13,776,391	13,496,078	13,718,178
-	-	-	-	-	-	-
3,883,818	2,329,767	1,842,977	1,619,558	1,585,362	1,306,011	1,265,521
731,211	1,424,260	324,342	204,710	210,283	136,879	145,312
-	-	-	-	-	-	-
21,148,990	26,589,282	19,505,936	13,244,594	9,722,735	3,390,245	1,309,616
4,210,243	4,702,902	4,093,135	3,415,433	1,498,699	1,513,830	2,648,560
6,811,484	6,278,266	6,543,830	7,629,072	4,584,733	6,709,752	3,541,904
<u>74,832,532</u>	<u>77,134,786</u>	<u>60,617,781</u>	<u>61,976,502</u>	<u>44,741,739</u>	<u>34,891,389</u>	<u>29,499,399</u>
<u>(10,399,361)</u>	<u>(18,343,580)</u>	<u>(4,052,982)</u>	<u>(6,953,928)</u>	<u>5,196,341</u>	<u>1,665,508</u>	<u>5,231,389</u>
1,000,000	105,000	-	-	61,900,000	-	-
-	4,525,000	-	4,200,000	-	810,000	-
-	(4,525,000)	(1,140,124)	(1,290,000)	-	(781,313)	-
26,263,248	36,181,344	20,402,514	19,522,942	25,428,485	9,365,098	9,054,038
<u>(26,115,243)</u>	<u>(35,111,858)</u>	<u>(20,187,824)</u>	<u>(25,040,117)</u>	<u>(26,894,204)</u>	<u>(9,690,098)</u>	<u>(9,519,519)</u>
<u>1,148,005</u>	<u>1,174,486</u>	<u>(925,434)</u>	<u>(2,607,175)</u>	<u>60,434,281</u>	<u>(286,313)</u>	<u>(465,481)</u>
<u>\$ (9,251,356)</u>	<u>\$(17,169,094)</u>	<u>\$ (4,978,416)</u>	<u>\$ (9,561,103)</u>	<u>\$ 65,630,622</u>	<u>\$ 1,379,195</u>	<u>\$ 4,765,908</u>
20.5%	21.7%	25.9%	22.7%	17.4%	26.1%	22.0%

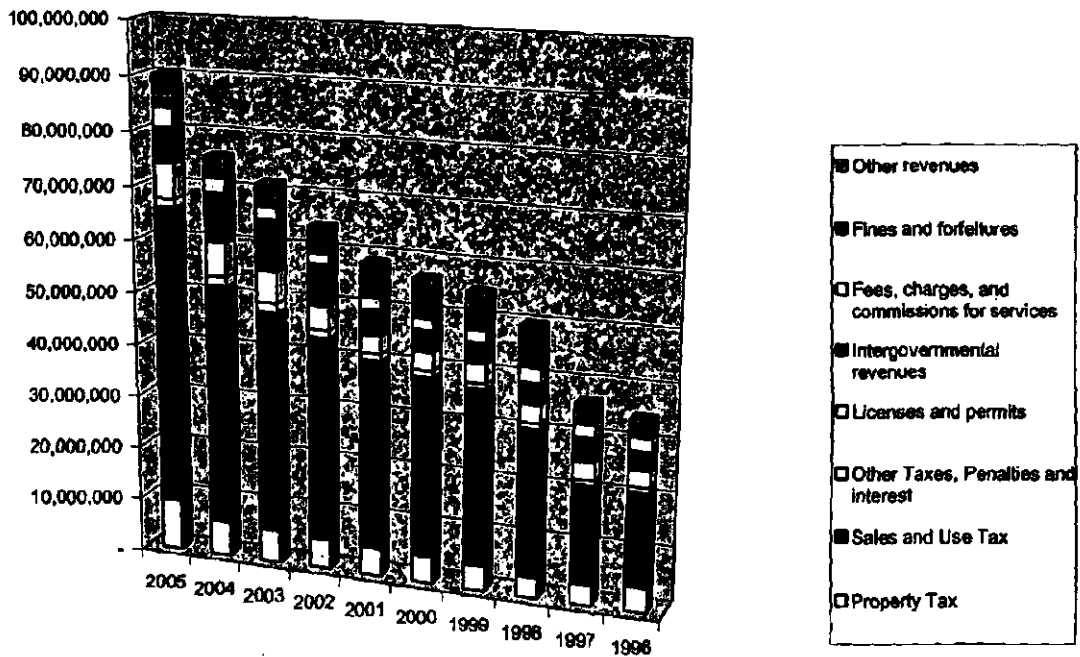


**ST. TAMMANY PARISH, LOUISIANA**

**REVENUES BY SOURCE - GOVERNMENTAL FUNDS  
LAST 10 YEARS - INCLUDING DISASTER RELIEF RELATED ITEMS  
(UNAUDITED)**

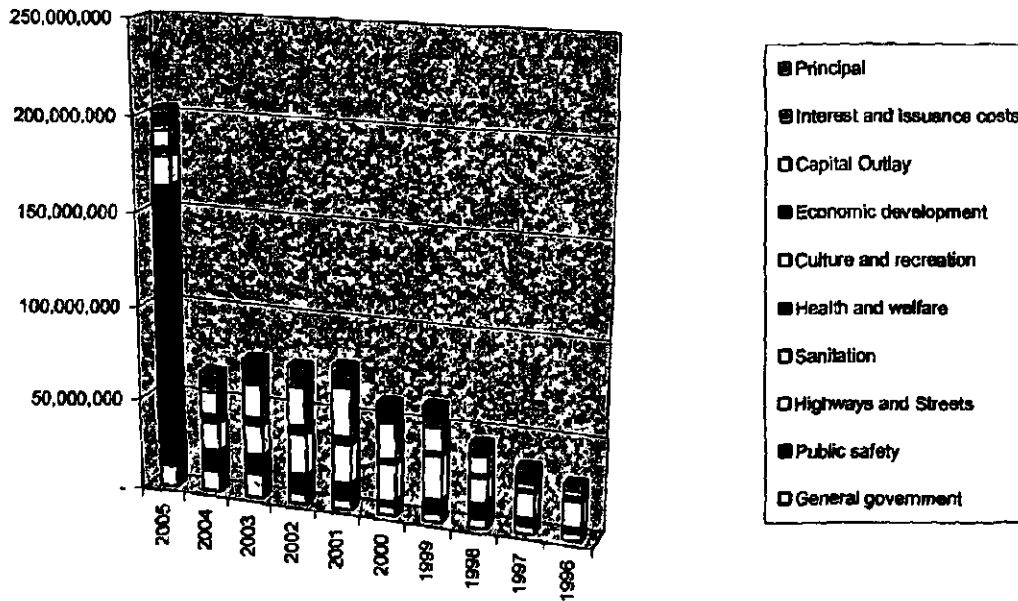


**REVENUES BY SOURCE - GOVERNMENTAL FUNDS  
LAST 10 FISCAL YEARS - EXCLUDING DISASTER RELIEF RELATED ITEMS  
(UNAUDITED)**



**ST. TAMMANY PARISH, LOUISIANA**

**EXPENDITURES BY FUNCTION - GOVERNMENTAL FUNDS  
LAST 10 YEARS - INCLUDING DISASTER RELIEF RELATED ITEMS  
(UNAUDITED)**



**EXPENDITURES BY FUNCTION - GOVERNMENTAL FUNDS  
LAST 10 FISCAL YEARS - EXCLUDING DISASTER RELIEF RELATED ITEMS  
(UNAUDITED)**

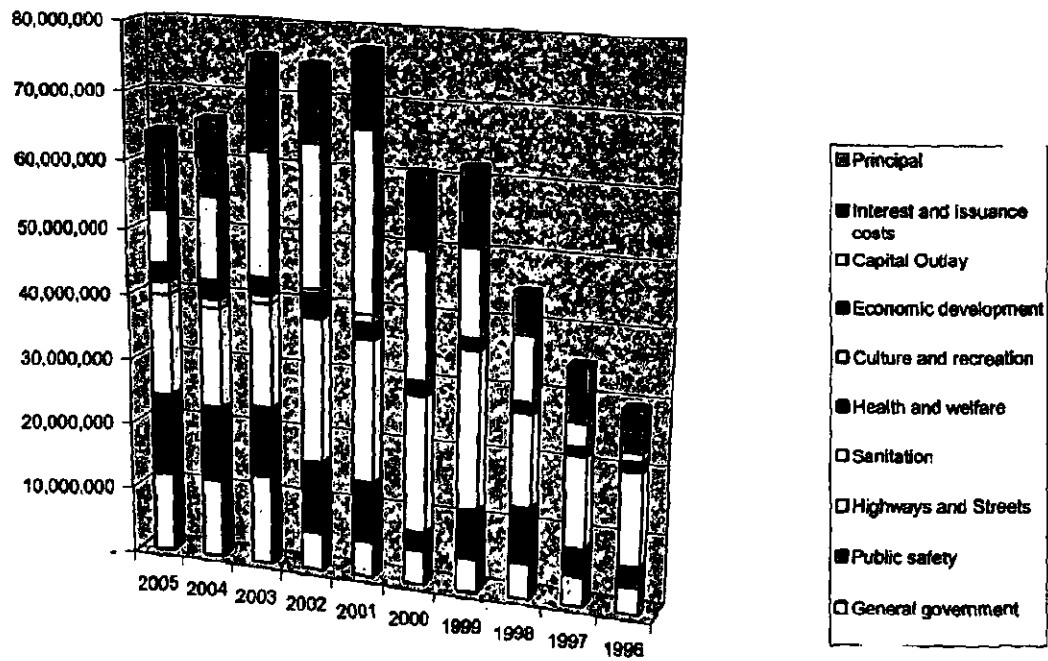


TABLE 5

**ST. TAMMANY PARISH, LOUISIANA**  
**TAX REVENUE BY SOURCE, GOVERNMENTAL FUNDS,**  
**LAST TEN FISCAL YEARS**  
**(MODIFIED ACCRUAL BASIS OF ACCOUNTING, UNAUDITED)**

<b>Fiscal Year</b>	<b>Property</b>	<b>Sales and Use Tax</b>	<b>Cable Franchise Tax</b>	<b>Alcohol Tax</b>	<b>Timber Severance Tax</b>	<b>Mineral Severance Tax</b>	<b>(1) Other Taxes</b>	<b>Total</b>
2005	\$9,292,220	\$56,727,024	\$1,291,202	\$ 75,291	\$ 272,604	\$ 13,698	\$ -	\$67,672,039
2004	6,437,003	45,522,660	1,473,257	58,208	164,919	21,716	-	53,677,763
2003	5,884,071	41,962,140	1,417,015	69,173	200,112	27,393	-	49,559,904
2002	5,400,519	38,416,025	1,266,127	100,758	103,570	23,340	-	45,310,339
2001	5,063,392	35,405,808	1,104,693	43,499	144,372	28,130	-	41,789,894
2000	4,828,086	33,612,243	954,185	56,179	234,575	21,487	-	39,706,735
1999	4,490,112	32,746,931	728,917	58,617	348,338	26,579	-	38,399,494
1998	3,722,217	27,313,530	-	-	-	-	976,951	32,012,698
1997	3,818,927	17,971,564	-	-	-	-	926,048	22,716,539
1996	4,511,620	17,011,193	-	-	-	-	969,077	22,491,890

(1) The detail of the other taxes is not available for years prior to 1999.

TABLE 6

**ST. TAMMANY PARISH, LOUISIANA  
PROGRAM REVENUES BY FUNCTION/PROGRAM,  
LAST THREE FISCAL YEARS  
(ACCRUAL BASIS OF ACCOUNTING, UNAUDITED)**

	<b>Fiscal Year</b>		
	<b>2005</b>	<b>2004</b>	<b>2003</b>
<b>Function/Program</b>			
<b>Governmental activities:</b>			
General government	\$ 5,907,380	\$ 5,417,208	\$ 4,878,186
Public safety	144,535,813	6,198,154	6,204,450
Highways and streets	7,098,262	7,359,255	6,577,693
Sanitation	2,868,946	2,290,416	1,691,797
Health and welfare	891,616	824,221	796,938
Cultural and recreation	546,685	794,421	2,180,738
Economic development	-	-	68,711
Subtotal governmental activities	<u>161,838,702</u>	<u>22,883,673</u>	<u>22,398,511</u>
<b>Business-type activities</b>			
Property management	731,039	679,901	732,143
Water/sewer	1,911,163	1,686,199	1,284,095
Subtotal business-type activities	<u>2,642,202</u>	<u>2,366,100</u>	<u>2,016,238</u>
<b>Total primary government</b>	<u>\$ 164,480,904</u>	<u>\$ 25,249,773</u>	<u>\$ 24,414,749</u>

TABLE 7

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

Fiscal Year	Real Estate Assessed Value	Commercial and Other Property Assessed Value	Total Assessed Value	Less: Homestead Exemption Value	Total Taxable Assessed Value	Total Direct Tax Rate	Estimated Actual Taxable Value	(1) Assessed Value as a Percentage of Actual Value
2005	\$ 1,039,413,980	\$ 249,263,960	\$ 1,288,677,940	\$ 403,524,465	\$ 885,153,475	12.8%	\$ 12,055,899,533	10.7%
2004	1,051,282,371	239,661,039	1,290,943,410	421,714,159	869,229,251	8.8%	12,110,563,970	10.7%
2003	825,090,372	224,343,887	1,049,434,259	387,199,479	662,234,780	10.7%	9,746,529,633	10.8%
2002	765,553,876	215,754,926	981,308,802	371,717,419	609,591,383	10.7%	8,083,904,931	10.8%
2001	721,944,949	203,625,498	925,570,447	356,568,288	569,002,159	10.7%	8,576,952,810	10.8%
2000	677,730,005	193,753,558	871,483,563	339,787,718	531,695,845	10.4%	8,068,990,437	10.8%
1999	615,274,962	178,671,405	793,946,367	321,842,771	472,103,616	11.2%	7,343,892,520	10.8%
1998	583,140,747	180,875,374	744,016,121	308,640,221	435,375,900	10.2%	6,903,909,963	10.8%
1997	573,279,924	147,820,260	721,100,184	292,584,805	428,515,379	10.2%	6,718,267,640	10.7%
1996	532,174,889	134,343,983	666,518,872	276,278,015	390,240,857	12.3%	6,217,375,443	10.7%

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

Residential property	10%
Commercial and other property	15%

TABLE 8

ST. TAMMANY PARISH, LOUISIANA  
 PRINCIPAL PROPERTY TAX PAYERS,  
 CURRENT YEAR AND NINE YEARS AGO  
 (UNAUDITED)

Taxpayer	2005			1996		
	Taxable Assessed Value	Rank	Percentage of Total Parish Taxable Assessed Value	Taxable Assessed Value	Rank	Percentage of Total Parish Taxable Assessed Value
CENTRAL LA ELECTRIC CO	\$ 33,513,250	1	3.79%	\$23,295,840	1	5.97%
BELLSOUTH TELECOMMUNICATIONS	20,106,140	2	2.27	19,543,040	2	5.01
HIBERNIA NATIONAL BANK	12,559,224	3	1.42	4,194,300	4	1.07
WASHINGTON-ST. TAMMANY ELECTRIC COOP	5,571,340	4	0.63	3,407,150	6	0.87
J P MORGAN CHASE BANK	5,135,800	5	0.58			
MCKESSON CORPORATE	5,040,910	6	0.57			
ATOMOS ENERY LOUISIANA	4,995,200	7	0.56			
PARISH NATIONAL BANK	4,921,300	8	0.56			
CHARTER COMMUNICATIONS	4,233,960	9	0.48			
EPIC DEVELOPMENT INC	4,073,560	10	0.46	3,678,980	5	0.94
FIRST NBC				5,670,930	3	1.45
WAL-MART STORES INC.				3,312,970	7	0.85
FOXMEYER DRUG COMPANY				2,917,290	8	0.75
LA GAS SERVICE CO				2,892,410	9	0.74
SOUTHERN NATURAL GAS				2,635,210	10	0.68
	\$ 100,150,684		11.31%	\$71,548,120		18.33%

TABLE 9  
continued

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

	2005	2004	2003	2002	2001	2000	1999	1998	1997	1996
<b>Parish Direct Rates</b>										
General										
Unincorporated areas	2.94	2.94	3.59	3.59	3.59	3.48	3.59	3.59	3.59	3.59
Incorporated areas	1.47	1.47	1.79	1.79	1.79	1.74	1.79	1.79	1.79	1.79
Drainage Maintenance	1.80	1.80	2.17	2.17	2.17	2.10	2.17	2.17	2.17	2.17
Public Health	1.80	1.80	2.17	2.17	2.17	2.10	2.17	2.17	2.17	2.17
Library Construction	-	-	-	-	-	-	0.50	0.50	0.50	2.56
Coroner	4.00	-	-	-	-	-	-	-	-	-
Animal Shelter	0.83	0.83	1.00	1.00	1.00	0.97	1.00	-	-	-
Total direct rate	12.84	8.84	10.72	10.72	10.72	10.39	11.22	10.22	10.22	12.28
<b>School District Rates</b>										
School District No.12 Bond	21.90	23.90	25.90	25.90	25.90	25.90	25.90	25.90	25.90	25.90
School Const Tax	4.47	3.70	4.47	4.47	4.47	4.47	4.47	4.47	4.47	4.47
School Maint Operations	5.69	5.19	6.26	6.26	6.26	6.26	6.26	6.26	6.26	6.26
School Bldg Repairs	4.05	3.70	4.47	4.47	4.47	4.47	4.47	4.47	4.47	4.47
Operation and Maint. Schools	41.73	38.10	46.00	46.00	46.00	46.00	46.00	46.00	46.00	46.00
<b>Other Parish-wide Rates</b>										
Law Enforcement	10.72	10.72	12.94	12.94	12.94	12.94	12.94	12.94	12.94	12.94
Florida Parishes' Juv. Center	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Library	5.24	5.24	6.33	6.33	6.33	6.33	6.33	6.33	6.33	7.33
Parish Special Assessor	2.66	2.66	3.21	3.21	3.21	3.00	3.05	3.05	3.05	3.21
STARC	0.83	0.83	1.00	1.00	1.00	0.97	1.00	-	-	-
Council on Aging	0.83	0.83	1.00	1.00	1.00	0.97	1.00	-	-	-
<b>Cities, towns and villages</b>										
Abita Springs	16.86	16.86	17.86	17.86	17.86	15.72	15.72	15.77	15.72	19.70
Covington	20.81	20.81	24.15	24.15	24.15	24.15	24.55	24.55	24.55	24.55
Madisonville	10.51	10.51	11.63	11.63	11.63	11.63	11.52	11.52	11.52	11.52
Mandeville	17.59	17.64	19.75	20.25	16.30	16.40	16.80	16.95	17.30	17.60
Pearl River	10.00	10.00	10.00	5.83	5.83	5.83	5.83	5.83	5.83	5.83
Slidell	30.21	31.59	34.15	34.58	34.63	34.79	36.25	36.62	37.04	37.54
<b>Fire Districts</b>										
Fire District No. 1	35.00	35.00	35.00	35.00	35.00	35.00	35.00	35.00	35.00	35.00
Fire District No. 2	15.67	15.67	20.62	20.62	20.62	20.62	20.62	20.62	20.62	20.62
Fire District No. 3	35.63	32.52	35.63	25.63	25.63	25.63	25.63	20.77	20.77	20.77
Fire District No. 4	27.00	24.50	27.00	27.00	25.00	25.00	25.00	25.00	25.00	25.00
Fire District No. 5	30.41	25.84	30.41	30.41	30.41	30.41	30.41	30.41	30.41	30.41
Fire District No. 6	16.78	16.78	20.12	20.12	20.12	20.12	20.12	20.12	20.12	20.12
Fire District No. 7	21.21	21.21	25.21	25.21	11.89	11.89	13.39	13.39	13.39	14.79
Fire District No. 8	35.00	35.00	35.00	35.00	25.00	25.00	25.00	21.53	21.53	21.53
Fire District No. 9	27.17	27.17	35.00	30.00	30.00	30.00	30.00	30.00	30.00	30.56
Fire District No. 10	19.83	19.83	20.88	20.88	20.88	20.88	20.88	20.88	20.88	20.88
Fire District No. 11	43.00	43.00	43.00	43.00	28.00	28.00	28.00	28.00	28.00	28.00
Fire District No. 12	25.00	23.17	25.00	25.00	25.00	25.00	25.00	25.00	25.21	25.21
Fire District No. 13	30.92	30.92	30.92	30.92	30.92	30.92	30.92	30.92	30.92	30.92
Timberland Fire Protection	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08	0.08

TABLE 9  
continued

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

	2005	2004	2003	2002	2001	2000	1999	1998	1997	1996
<b>Lighting Districts</b>										
Lighting District No. 1	3.85	3.85	5.18	5.18	5.18	5.18	5.18	5.18	5.18	5.18
Lighting District No. 4	4.02	4.02	5.28	5.28	5.28	5.28	5.28	5.28	5.28	5.28
Lighting District No. 5	2.00	3.66	5.09	5.09	5.09	5.09	5.22	5.22	5.22	5.22
Lighting District No. 6	4.22	4.22	5.00	5.00	5.00	4.97	5.00	-	5.00	5.00
Lighting District No. 7	4.25	4.25	5.29	5.29	5.29	5.23	5.29	5.29	5.29	5.29
<b>Recreation Districts</b>										
Recreation District No. 1	12.10	12.10	14.50	12.50	12.50	14.00	14.50	14.50	14.15	15.00
Recreation District No. 2	14.00	14.00	14.00	14.00	14.00	14.00	14.00	14.00	-	2.11
Recreation District No. 4	10.00	7.43	10.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00
Recreation District No. 7	4.00	4.01	5.00	5.00	5.00	4.97	5.00	5.00	5.00	5.00
Recreation District No. 11	7.41	7.41	10.00	-	-	-	-	-	-	-
Recreation District No. 12	15.50	15.50	21.00	21.00	21.00	21.00	21.00	21.00	-	-
Recreation District No. 14	9.47	9.47	12.47	12.47	12.47	12.47	12.65	-	-	-
<b>Other Districts</b>										
Events Center	7.00	5.00	5.00	5.00	5.00	5.00	5.00	-	-	-
Gravity Drainage District No. 5	3.80	4.25	5.00	5.00	5.00	7.75	7.50	-	-	-
Levee District	-	-	-	-	-	-	-	-	-	5.57
Mosquito District No. 2	5.55	5.55	6.70	4.20	4.20	4.20	4.20	4.20	4.20	4.20
Road District No. 2	-	-	-	-	-	-	-	2.00	2.00	21.96
Road District No. 5	-	-	-	-	-	5.07	5.20	5.20	5.20	16.40
Sewerage District No. 6	-	-	-	9.00	9.00	14.00	14.00	7.00	7.00	14.00
Slidell Hospital District	7.00	7.00	-	-	-	-	-	-	-	-
Water District No. 2	3.25	3.25	6.00	6.00	6.00	12.00	12.00	12.00	12.00	12.00
<b>Parcel Fees - Other Districts</b>										
Covington Sewerage Fee	-	-	70.00	70.00	70.00	70.00	70.00	-	-	-
Drainage District No. 5 Ph I	74.50	74.50	74.50	74.50	74.50	74.50	74.50	74.50	74.50	37.93
Drainage District No. 2 Ph II	18.20	18.20	18.20	18.20	8.11	5.00	27.30	27.30	-	45.00
Drainage District No. 4	96.00	96.00	96.00	96.00	96.00	96.00	96.00	96.00	96.00	96.00
Lighting District No. 9	28.00	28.00	28.00	28.00	28.00	28.00	28.00	28.00	28.00	28.00
Lighting District No. 10	50.00	50.00	50.00	50.00	50.00	50.00	50.00	50.00	50.00	50.00
Lighting District No. 11	35.00	35.00	35.00	35.00	35.00	35.00	35.00	35.00	35.00	-
Sub-drainage No. 1 of DD No. 3	60.00	60.00	60.00	60.00	60.00	60.00	60.00	60.00	60.00	60.00
Sub-road District No. 2 of RD 19	500.00	500.00	500.00	500.00	500.00	500.00	-	-	-	-



TABLE 10

**ST. TAMMANY PARISH, LOUISIANA  
PRINCIPAL SALES TAX PAYERS,  
FOR THE YEAR ENDED DECEMBER 31, 2005  
(UNAUDITED)**

<u>Type of Business</u>	<u>Justice Center</u>		<u>Jail</u>	
	<u>Percentage of Total</u>	<u>Total</u>	<u>Percentage of Total</u>	<u>Total</u>
Grocery / Discount Retailer	3.82%		3.82%	
Grocery / Discount Retailer	2.52%		2.52%	
Grocery / Discount Retailer	2.36%		2.36%	
Grocery / Discount Retailer	1.82%		1.82%	
Building Materials	1.54%		1.54%	
Building Materials	1.26%		1.26%	
Building Materials	1.15%		1.15%	
Building Materials	1.03%		1.03%	
Discount Retailer	1.00%		1.00%	
IT Consulting Firm	0.83%		0.83%	
Total - 10 largest taxpayers	17.33%	\$ 1,623,350	17.33%	\$ 1,623,350
Total - All other taxpayers	82.67%	\$ 7,743,116	82.67%	\$ 7,743,124
Total - All taxpayers	100.00%	\$ 9,366,466	100.00%	\$ 9,366,474

Sales Tax District No. 3

<u>Type of Business</u>	<u>Percentage of Total</u>	<u>Total</u>
Grocery / Discount Retailer	7.54%	
Building Materials	2.65%	
Grocery / Discount Retailer	2.48%	
Building Materials	2.21%	
Grocery / Discount Retailer	1.79%	
Health Care	1.58%	
Discount Retailer	1.25%	
Building Materials	1.24%	
Building Materials	1.01%	
Grocery	0.98%	
Total - 10 largest taxpayers	22.73%	\$ 8,636,372
Total - All other taxpayers	77.27%	\$ 29,357,712
Total - All taxpayers	100.00%	\$ 37,994,084

TABLE 11

**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>
2005	\$ 10,226,841	\$ 9,292,220	91%
2004	6,669,308	6,437,003	97
2003	6,108,997	5,884,071	96
2002	5,629,988	5,400,519	96
2001	5,266,742	5,063,392	96
2000	4,811,681	4,828,086	100 *
1999	4,620,761	4,490,112	97
1998	3,852,799	3,722,217	97
1997	3,793,158	3,818,927	101 *
1996	4,589,276	4,511,620	98

\* Total collections include back tax settlements.

TABLE 12

**ST. TAMMANY PARISH, LOUISIANA  
DIRECT AND OVERLAPPING SALES TAX RATES  
LAST TEN FISCAL YEARS  
(UNAUDITED)**

	<u>2005</u>	<u>2004</u>	<u>2003</u>	<u>2002</u>	<u>2001</u>	<u>2000</u>	<u>1999</u>	<u>1998</u>	<u>1997</u>	<u>1996</u>
<b>St. Tammany Parish Direct Rate</b>										
Sales Tax District No. 3 (1)	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
St. Tammany Parish Jail (2)	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.00	0.00
St. Tammany Parish Courthouse(2)	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.00	0.00
<b>Total Direct Rate</b>	<b>2.50</b>	<b>2.50</b>	<b>2.50</b>	<b>2.50</b>	<b>2.50</b>	<b>2.50</b>	<b>2.50</b>	<b>2.50</b>	<b>2.00</b>	<b>2.00</b>
<b>Overlapping Parish-wide rates</b>										
State of Louisiana	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00
St. Tammany Parish School Board	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Law Enforcement District	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25
<b>City, Town, and Village rates</b>										
Slidell	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Covington	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Mandeville	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50
Pearl River	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Madisonville	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Abita Springs	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Folsom	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50
Sun	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50

(1) This tax is not parish-wide. It is collected within the district, which is the unincorporated areas in 1986.

(2) These taxes began in April of 1998.

TABLE 13

**ST. TAMMANY PARISH, LOUISIANA**  
**RATIOS OF OUTSTANDING DEBT BY TYPE**  
**LAST TEN FISCAL YEARS**  
**(UNAUDITED)**

	Governmental-type					Business-type	Total Primary Government	Percentage of Personal Income	Per Capita
	General Obligation Bonds	Sales Tax Bonds	Special Assessment	Certificates of indebtedness	Lease-Purchase Agreements- Owner financing	Revenue Bonds			
2005	\$ -	\$ 52,710,000	\$ -	\$ 2,586,000	\$ 86,738	\$ -	\$ 55,382,738	*	\$ 200
2004	-	59,465,000	-	3,157,000	993,476	-	63,615,476	0.91%	298
2003	145,000	65,915,000	-	3,702,000	919,472	-	70,681,472	1.08%	341
2002	275,000	73,445,000	-	4,231,000	1,908,155	460,000	80,319,155	1.29%	398
2001	435,639	79,560,000	-	3,610,000	-	500,000	84,105,639	1.42%	429
2000	673,777	85,195,000	-	3,860,000	-	535,000	90,263,777	1.61%	469
1999	860,040	91,100,000	-	4,200,000	10,814	570,000	96,740,854	1.87%	512
1998	2,414,425	94,700,000	162,003	2,140,000	62,767	600,000	100,079,195	2.02%	540
1997	2,956,934	35,920,000	340,715	2,350,000	102,736	630,000	42,300,385	0.92%	233
1996	5,557,880	38,845,000	519,429	-	91,110	655,000	45,668,419	1.07%	259

\* Information not available.

TABLE 14

**ST. TAMMANY PARISH, LOUISIANA**  
**RATIOS OF GENERAL BONDED DEBT OUTSTANDING**  
**LAST TEN FISCAL YEARS**  
**(UNAUDITED)**

	<u>General Obligation Bonds</u>	<u>Certificates of Indebtedness</u>	<u>Total</u>	<u>Percentage of Actual Taxable Value of Property</u>	<u>Per Capita</u>
2005	\$ -	\$ 2,586,000	\$ 2,586,000	0.02%	\$ 9
2004	-	3,157,000	3,157,000	0.03%	16
2003	145,000	3,702,000	3,847,000	0.04%	19
2002	275,000	4,231,000	4,506,000	0.05%	22
2001	435,639	3,610,000	4,045,639	0.05%	21
2000	673,777	3,860,000	4,533,777	0.06%	24
1999	860,040	4,200,000	5,060,040	0.07%	27
1998	2,414,425	2,140,000	4,554,425	0.07%	25
1997	2,956,934	2,350,000	5,306,934	0.08%	29
1996	5,557,880	-	5,557,880	0.09%	32

TABLE 15

**ST. TAMMANY PARISH GOVERNMENT  
DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT  
AS OF DECEMBER 31, 2005  
(UNAUDITED)**

<u>Governmental Unit</u>	<u>Debt Outstanding</u>	<u>Percentage Applicable</u>	<u>Share of Overlapping Debt</u>
<b>Debt repaid with property taxes</b>			
City of Slidell *	\$ 9,435,000	100%	\$ 9,435,000
City of Covington	7,270,000	100%	7,270,000
City of Mandeville **	9,060,000	100%	9,060,000
Fire Protection District No. 1	2,000,000	100%	2,000,000
Fire Protection District No. 2	191,000	100%	191,000
Fire Protection District No. 3	536,000	100%	536,000
Fire Protection District No. 5	149,000	100%	149,000
Fire Protection District No. 7	555,000	100%	555,000
Fire Protection District No. 8	247,000	100%	247,000
Fire Protection District No. 9	227,000	100%	227,000
Fire Protection District No. 10	5,000	100%	5,000
Fire Protection District No. 11	170,000	100%	170,000
Fire Protection District No. 12	575,000	100%	575,000
Fire Protection District No. 13	75,000	100%	75,000
Gravity Drainage District No. 5	2,250,000	100%	2,250,000
Recreation District No. 1	15,430,000	100%	15,430,000
Recreation District No. 2	835,000	100%	835,000
Recreation District No. 4	700,000	100%	700,000
Recreation District No. 12	705,000	100%	705,000
Recreation District No. 14	2,965,000	100%	2,965,000
Sub-drainage District No. 1 of 3	95,000	100%	95,000
St. Tammany Parish School Board *	179,495,000	100%	179,495,000
Town of Abita Springs	626,000	100%	626,000
Water District No. 2	200,000	100%	200,000
<b>Other debt</b>			
Sewerage District No. 4	473,000	100%	473,000
STP Communications District No. 1	1,310,000	100%	1,310,000
Sewerage District No. 6	482,015	100%	482,015
Water District No. 2	402,000	100%	402,000
<b>Capital Leases</b>			
Fire Protection District No. 1	683,678	100%	683,678
Fire Protection District No. 2	28,173	100%	28,173
Fire Protection District No. 4	10,056	100%	10,056
Fire Protection District No. 5	74,438	100%	74,438
Fire Protection District No. 6	232,240	100%	232,240
Fire Protection District No. 7	76,009	100%	76,009
Fire Protection District No. 11	123,031	100%	123,031
Fire Protection District No. 12	3,014	100%	3,014
Fire Protection District No. 13	127,593	100%	127,593
Recreation District No. 12	8,515	100%	8,515
Subtotal, overlapping debt			237,829,762
Parish direct debt			55,382,738
<b>Total direct and overlapping debt</b>			<b>\$ 293,212,500</b>

\* as of 6/30/05

\*\* as of 8/31/05

TABLE 16

**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
2005	37,994,084	4,521,719	8.40	9,366,466	3,518,305	2.66	9,366,474	1,526,737	6.13
2004	29,969,952	4,469,761	6.71	7,777,305	3,530,808	2.20	7,775,403	1,539,268	5.05
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						

(1) Includes principal, interest and fees.

TABLE 17

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

<u>Fiscal Year</u>	<u>(2) Population</u>	<u>Personal Income</u>	<u>(2) Per Capita Personal Income</u>	<u>(1) Unemployment Rate</u>
2005	276,599	*	-	-
2004	213,694	7,027,540,884	32,886	3.6
2003	207,539	6,543,289,592	31,528	4.5
2002	201,847	6,232,026,125	30,875	4.3
2001	196,112	5,917,287,376	30,173	4.3
2000	192,276	5,618,112,444	29,219	4.0
1999	188,947	5,186,217,256	27,448	3.0
1998	185,357	4,954,963,324	26,732	3.7
1997	181,426	4,602,051,916	25,366	4.2
1996	176,171	4,257,876,899	24,169	4.8

\* Information not available

(1) Louisiana Occupational Information System

(2) Bureau of Economic Analysis for all years except 2005.

2005 is from claritus.com



TABLE 18

**ST. TAMMANY PARISH, LOUISIANA  
PRINCIPAL EMPLOYERS,  
JUNE 2004 AND 1995 (1)  
(UNAUDITED)**

Employer	2004			1996		
	Employees	Rank	Percentage of Total Parish Employment	Employees	Rank	Percentage of Total Parish Employment
St. Tammany Parish School Board	7,651	1	8.70%	4,205	1	10.92%
St. Tammany Parish Hospital	1,500	2	1.71%	799	3	2.08%
Wal-Mart	1,125	3	1.28%		N/A	0.00%
Slidell Memorial Hospital	1,022	4	1.16%	937	2	2.43%
Lakeview Regional Medical Center	715	5	0.81%	567	4	1.47%
St. Tammany Parish Sheriff Office	650	6	0.74%	540	6	1.40%
Southeast Louisiana Hospital	621	7	0.71%	550	5	1.43%
St. Tammany Parish Government	518	8	0.59%	297	10	0.77%
Home Depot	500	9	0.57%		N/A	
Northshore Regional Medical Center	490	10	0.56%	502	7	1.30%
City of Slidell		N/A		328	8	0.85%
Goux Enterprises/Goux Health Care		N/A		300	9	0.78%
<b>Total - 10 largest employers</b>	<b>14,792</b>		<b>16.80%</b>	<b>9,025</b>		<b>23.44%</b>
<b>Total - All other employers</b>	<b>75,008</b>		<b>83.50%</b>	<b>29,475</b>		<b>76.56%</b>
<b>Total - All employers</b>	<b>89,800</b>		<b>100.30%</b>	<b>38,500</b>		<b>100.00%</b>

(1) The most recent year available is 2004. Therefore, 2004 and 1997-1998 are presented for comparison purposes.

Source for 2004: The Northshore Report

Source for 1996: book of Lists 1997-1998, New Orleans City Business

TABLE 19

**ST. TAMMANY PARISH, LOUISIANA**  
**FULL-TIME EQUIVALENT PARISH GOVERNMENT EMPLOYEES BY FUNCTION/PROGRAM**  
**LAST FOUR FISCAL YEARS (1)**  
**(UNAUDITED)**

	2005	2004	2003	2002	2001
<b>General Government</b>					
Legislative	19	19	19	18	17
Judicial	161	154	151	147	149
Executive	9	8	7	7	7
Elections	9	9	8	8	8
Financial administration	16	16	15	14	12
Other - Unclassified	62	56	51	43	41
<b>Public Safety</b>	27	28	27	21	17
<b>Highways and Streets</b>	165	157	152	147	133
<b>Sanitation</b>	15	18	7	7	13
<b>Health and Welfare</b>	28	27	24	23	14
<b>Culture - Recreation</b>	20	26	26	18	18
<b>Total Parish Employees</b>	531	518	487	453	429

(1) Information on the number of employees prior to 2001 is not readily available.

TABLE 20

**ST. TAMMANY PARISH, LOUISIANA  
OPERATING INDICATORS BY FUNCTION/DEPARTMENT  
LAST SIX FISCAL YEARS**

	2005	2004	2003	2002	2001	2000
<b>General Government</b>						
<b>Planning Department</b>						
Zoning cases	80	106	84	81	85	95
Conditional use permits	124	145	170	140	116	101
Plan review	7	11	5	36	41	29
Agenda items	219	274	130	252	176	205
Council appeals	74	57	73	29	56	64
<b>Public Safety</b>						
<b>Building permits issued</b>						
Single family new construction	2,255	2,920	2,457	2,060	1,912	1,629
Mobile homes	373	308	376	447	356	470
Commercial construction	561	454	446	299	376	189
<b>Roads and Bridges</b>						
<b>Capital road improvements completed</b>						
No. of roads	92	182	225	114	99	185
Total cost	5,079,300	8,159,789	7,845,226	5,914,083	3,806,227	7,863,443
<b>Road maintenance completed</b>						
Roadway patches	689	660	807	633	656	497
Roads graded, graveled or both	471	635	606	579	566	771
Maintenance overlays	25	47	41	8	18	64
<b>Sanitation</b>						
Sewerage inspection permits	1,768	1,797	1,167	Note A	Note A	Note A
Sewerage inspections	1,900	2,100	1,407	Note A	Note A	Note A
New systems installed	260	390	Note B	Note A	Note A	Note A
<b>Health and Welfare</b>						
<b>Animal Services</b>						
No. of animal intakes	5,670	5,953	5,184	Note B	Note B	5,376
<b>Community Action Agency</b>						
No. of households served	2,153	4,328	5,044	4,895	4,192	Note B

Note A : Sewerage inspections began during 2003.

Note B : Information not readily available.

TABLE 21

**ST. TAMMANY PARISH, LOUISIANA**  
**GOVERNMENTAL CAPITAL ASSET STATISTICS BY FUNCTION**  
**LAST FIVE FISCAL YEARS (1)**  
**(UNAUDITED)**

	<u>2005</u>	<u>2004</u>	<u>2003</u>	<u>2002</u>	<u>2001</u>
General Government					
Legislative					
Vehicles	2	2	1	1	1
Judicial					
Executive					
Vehicles	7	7	6	5	5
Elections					
Financial Administration					
Vehicles	1	1	1	1	1
Other-Unclassified					
Vehicles	27	25	21	20	13
Generators	3	3	2	2	0
Public Safety					
Vehicles	21	16	16	15	17
Highways and Streets					
Vehicles	97	75	76	77	65
Dump Trucks	54	50	50	48	50
Motorgraders	11	11	12	12	12
Grade-alls	0	0	1	1	1
Tractors	57	53	55	54	49
Dozers	3	3	3	3	3
Backhoes	15	12	12	12	12
Excavators	38	38	43	37	34
Trailers	33	31	24	46	43
Generators	10	5	5	5	5
Sanitation					
Vehicles	7	7	7	7	6
Health and Welfare					
Vehicles	14	11	11	10	10
Culture and Recreation					
Vehicles	14	21	14	11	8

(1) Information prior to 2001 is not readily available.



**SINGLE AUDIT  
SECTION**





LAPORTE SEHRT  
ROMIG HAND  
CERTIFIED PUBLIC ACCOUNTANTS

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL  
REPORTING AND ON COMPLIANCE AND OTHER MATTERS 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, 2005, which collectively comprise **St. Tammany Parish, Louisiana's** basic financial statements and have issued our report thereon dated April 19, 2006. We did not audit the financial statements of the following discretely presented component units of **St. Tammany Parish, Louisiana**:

- Fire Protection District No. 1
- Fire Protection District No. 4
- Fire Protection District No. 12
- Recreation District No. 12
- Gravity Drainage District No. 5
- Mosquito Abatement District No. 2
- St. Tammany Parish Coroner

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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110 VETERANS MEMORIAL BOULEVARD, SUITE 200, METAIRIE, LA 70005-4958 • 504.835.5522 • FAX 504.835.5535  
5100 VILLAGE WALK, SUITE 202, COVINGTON, LA 70433-4012 • 985.892.5850 • FAX 985.892.5956

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### 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 an opinion 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 that might be material weaknesses. A material weakness is a reportable 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 caused by error or fraud 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.

### Compliance and Other Matters

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 grant agreements, 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 or other matters that are required to be reported under *Government Auditing Standards*.

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

April 19, 2006



LAPORTE SEHRT  
ROMIG HAND  
CERTIFIED PUBLIC ACCOUNTANTS

**INDEPENDENT AUDITOR'S 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, 2005. **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, 2005.

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110 VETERANS MEMORIAL BOULEVARD, SUITE 200, METAIRIE, LA 70005-4958 • 504.835.5522 • FAX 504.835.5535  
5100 VILLAGE WALK, SUITE 202, COVINGTON, LA 70433-4012 • 985.892.5850 • FAX 985.892.5956

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### 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 our opinion on compliance and to test and report on the 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 reportable 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 caused by error or fraud 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

April 19, 2006

**ST. TAMMANY PARISH, LOUISIANA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
For The Year Ended December 31, 2005**

**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:

PROGRAM	CFDA No.
Disaster Grants – Public Assistance	97.036
Highway Planning and Construction	20.205
Nonpoint Source Implementation Grants	66.460
Water Quality Cooperative Endeavor Agreements	66.463

8. The threshold for distinguishing Types A and B programs was \$300,000.
9. St. Tammany Parish, Louisiana was 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, 2005**

None

ST. TAMMANY PARISH, LOUISIANA  
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
 For the Year Ended December 31, 2005

Federal Grantor Pass Through Grantor Program Title	CFDA #	Grant Period	Total Grant Award	(Amount) Unencumbered at 12/31/04	Cash Received	Revenue Reassigned	Expenditures	(Amount) Unencumbered at 12/31/05
U.S. DEPT. OF AGRICULTURE Passed through the Office of the Governor Rural Housing Preservation Grants	10.433	9/1/04 to 10/1/06	51,069	-	-	19,422	19,422	(19,422)
U.S. DEPT. OF COMMERCE Passed through National Oceanic and Atmospheric Administration Coastal Zone Management Administration Awards	11.419	12/1/01 - 11/30/05	1,589,536	(250,000)	145,109	23,473	23,473	(128,364)
Passed through Louisiana Department of Natural Resources Coastal Zone Management Administration Awards	11.419	7/1/04 - 6/30/06	79,000	(5,181)	48,250	22,090	22,090	20,979
U.S. DEPT. OF HOUSING AND URBAN DEVELOPMENT Economic Development Initiative Supportive Housing Program	14.246 14.235	8/30/04 - 12/31/07 6/03 - 5/06	297,705 277,383	(18,607) (7,210)	48,705 68,011	31,196 85,741	31,196 85,741	- (4,940)
Passed through LA Dept. of Social Services Emergency Shelter Grants Program	14.231	7/9/03 - 6/30/07	69,690	(820)	24,924	24,104	24,104	-
Passed through LA Dept. of Environmental Quality - CDBG-Economic Development Initiative	14.246	5/14/02 - 5/13/08	2,707,125	(265)	52,449	74,331	74,331	(22,147)
U.S. DEPT. OF JUSTICE Juvenile Accountability Incentive Block Grant Title V - Delinquency Prevention Program Grants to Encourage Arrest Policies & Enforcement of Protection Orders	16.533 16.548 16.590	10/04 - 9/05 1/05 - 12/05 9/04 - 8/06	34,398 16,112 947,811	- - (113,290)	33,508 16,112 393,661	37,698 16,112 400,653	37,698 16,112 400,653	(4,192) (1,088) (120,082)
U.S. DEPT. OF TRANSPORTATION Airport Improvement Program Federal Transit Capital Investment Grants Federal Transit Formula Grants	20.106 20.500 20.507	2003 - completion 1999 - completion 1997 - completion	274,562 1,403,481 4,486,240	- (12,480) (223,550)	72,339 16,804 243,511	126,331 41,507 92,512	126,331 41,507 92,512	(53,972) (38,153) (72,551)
Passed through LA Dept. of Transportation and Development - Formula Grants for Other Than Urbanized Areas Highway Planning and Construction	20.509 20.205	7/04 - 6/06 4/18/01 - completion	184,044 1,054,649	(14,541)	79,995 320,551	82,823 339,876	82,823 339,876	(17,769) (19,327)
Passed through Louisiana Governor's Office of Community Development - Recreational Trail Grants	20.218	awarding DOTD approval	75,000	-	-	-	-	-
Passed through Louisiana Military Department, Office of Homeland Security and Emergency Preparedness - Interagency Hazardous Materials Public Sector Training and Planning Grants	20.703	5/13/05 - 9/1/06	13,000	-	13,000	13,000	13,000	-
ENVIRONMENTAL PROTECTION AGENCY Gulf of Mexico Program	66.475	7/1/03 - 3/1/06	81,900	-	45,045	45,045	45,045	-
Passed through LA Department of Environmental Quality - Nonpoint Source Implementation Grants	66.480	12/01 - 7/06	1,219,720	(92,649)	433,925	506,704	506,704	(186,428)
Passed through The Lake Pontchartrain Basin Restoration Program FY 03 - Water Quality Cooperative Endeavor Agreements	66.463	6/03 - 9/07	1,012,649	(115,318)	246,935	362,959	362,959	(281,342)

U.S. DEPT. OF ENERGY  
 Passed through LA Housing and Finance  
 Weatherization Assistance for Low-Income Persons

U.S. DEPT. OF HEALTH AND HUMAN SERVICES  
 Passed through LA Dept. of Labor -  
 Community Services Block Grant

Passed through LA Dept. of Social Services -  
 Temporary Assistance for Needy Families

U.S. DEPT. OF HOMELAND SECURITY  
 Pre-Disaster Mitigation Competitive Grants  
 Crisis Counseling  
 Emergency Management Planning Grants  
 Pre Disaster Mitigation

Passed through Louisiana Military Department, Office of Homeland Security and Emergency Preparedness -  
 State and Local Domestic Preparedness Equipment Program  
 Flood Mitigation Assistance  
 Public Assistance Grant - Hurricane Katrina

Passed through the United Way -  
 Emergency Food and Shelter National Board Program

81,942	4/04 - 3/08	223,370	700	26,412	31,942	31,942	(4,830)
93,569	10/03 - 9/06	736,021	(419,699)	348,358	352,296	352,296	(52,039)
53,668	12/15/03 - 9/30/06	306,568	4,685	136,549	113,567	113,567	26,667
97,017	2/4/03 - 8/13/04	37,500	(37,500)	37,500	-	-	-
97,032	11/16/01 - completion	10,000	6,409	-	-	-	6,409
97,042	10/03 - 9/06	197,116	(46,683)	90,394	58,281	58,281	(14,570)
97,047	7/8/04 - 7/8/05	53,000	-	-	45,150	45,150	(65,150)
97,004	9/18/03 - 3/30/07	2,042,647	(66,689)	339,212	268,187	268,187	(5,664)
97,029	1988 - 2006	5,870,702	227,731	-	213,703	213,703	14,028
97,036	08/26/05 - completion	158,549,537	-	36,966,716	136,373,440	138,373,440	(102,406,724)
97,024	10/1/04 - 2/15/08	74,878	-	69,878	62,364	62,364	7,514
				<u>\$ 183,776,303</u>	<u>\$ (893,837)</u>	<u>\$ 141,874,511</u>	<u>\$ (109,372,768)</u>

TOTAL FEDERAL GRANTS



**ST. TAMMANY PARISH, LOUISIANA**  
**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
For the Year Ended December 31, 2005

**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), Watershed Protection and Flood Prevention, 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 2005, 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:

<b>GRANTS</b>	<b>SUB-RECIPIENTS</b>	<b>AMOUNT</b>
Grants to Encourage Arrest Policies and Enforcement of Protection Orders	District Attorney of the 22nd Judicial District Court	\$ 142,201
Grants to Encourage Arrest Policies and Enforcement of Protection Orders	Safe Harbor, Inc.	71,907
Grants to Encourage Arrest Policies and Enforcement of Protection Orders	St. Tammany Parish Sheriff's Office	107,505
Grants to Encourage Arrest Policies and Enforcement of Protection Orders	Judicial Expense Fund - 22 <sup>nd</sup> Judicial Court	38,417
Grants to Encourage Arrest Policies and Enforcement of Protection Orders	Washington Parish Sheriff's Office	39,631
Delinquency Prevention Program	Youth Service Bureau of St. Tammany	16,112
Juvenile Accountability Incentive Block Grant	Juvenile Drug Court for the 22 <sup>nd</sup> Judicial District Court	37,698
<b>Total Payments to Sub-Recipients</b>		<b>\$453,471</b>



**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, 2005**

**None**

