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COMPREHENSIVE ANNUAL FINANCIAL REPORT



For The Year Ended December 31, 2013

The Lafourche Parish Government Thibodaux, Louisiana

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.

Finance Department Renita Jackson, Director

JUL 3 0 2014 Release Date____



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Introductory Section



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Charlotte A. Randolph, Parish President June 30, 2014 Finance

Honorable President, Council Members and Citizens Lafourche Parish, Louisiana

Ladies and Gentlemen:

Pursuant to the Louisiana State Statutes and the Revised Home Rule Charter of the Parish of Lafourche, State of Louisiana (Home Rule Charter), I hereby issue the Comprehensive Annual Financial Report (CAFR) for the Lafourche Parish Government for the fiscal year ended December 31, 2013. The Finance Department of the Lafourche Parish Government prepared this report in accordance with Generally Accepted Accounting Principles (GAAP) for local governments as prescribed by the Governmental Accounting Standards Board (GASB). This report satisfies Article VI, Section 7 of the Home Rule Charter which requires an annual financial and compliance audit of the financial statements of the Parish to include all funds and account groups representing the financial transactions of the Parish and all departments and offices. It also requires all political subdivisions of the Parish to submit their audit, compiled or reviewed reports to the Parish upon completion within six months from the end of the fiscal year.

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Lafourche Parish Government for its comprehensive annual financial report for the fiscal year ended December 31, 2012. This was the fifth consecutive year the Parish achieved this prestigious award. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized comprehensive annual financial report. This report must satisfy 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 comprehensive annual financial report 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.

Responsibility for both the accuracy of the presented data and the completeness and fairness of the presentations including all disclosures rests with the Parish. We believe the data, as presented, is accurate in all material respects and represented in a manner which fairly sets forth the financial position and results of the operations of the Parish. Furthermore, we believe all disclosures necessary to enable the reader to gain an understanding of the Parish's financial position and cash flows have been included.

The Parish financial statements have been audited by Stagni & Company, L.L.C., a firm of licensed certified public accountants. The goal of the independent audit was to provide reasonable assurance that the financial statements are free of material misstatement. The independent audit involved examining, on a test basis, (1) evidence supporting the amounts and the disclosures in the financial statements; (2) assessing the accounting principles used and significant estimates made by management; and (3) evaluating the overall financial statement presentation. The independent audit or concluded, based upon the audit, that there was a reasonable basis for rendering an unqualified opinion that the Lafourche Parish Primary Government's financial statements for the fiscal year ended December 31, 2012, are fairly presented in conformity with GAAP. The independent auditor's report is presented as the first document of the financial section of this report.

The Parish Government is required to undergo an annual single audit in compliance with the provisions of the Single Audit Act of 1996 and the U.S. Office of Management and Budget Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations.

Charlotte:A., Randolph	Parish President	John Arnold	District 5
Jerry Jones	District 1	Lindel Toups	District 6
Michael Delatte	District 2	Phillip Gouaux	District 7
Aaron Caillouet	District 3	Jerry LaFont	District 8
Joseph "Joe" Fertitta	District 4	Daniel Lorraine	District 9

Information related to this single audit includes the Schedule of Expenditures of Federal Awards, findings, recommendations, and the auditor's report on the internal control structure and compliance with applicable laws and regulations. These items are presented immediately following the **Statistical Section** of this report.

GASB Statement NO. 34, entitled "Basic Financial Statements and Management's Discussion and Analysis for State and Local Governments," requires management to provide a narrative introduction, overview and analysis to accompany the Basic Financial Statements in the form of Management's Discussion and Analysis (MD&A). This letter of transmittal is designed to complement the MD&A and should be read in conjunction with it. The Lafourche Parish MD&A can be found immediately following the report of the independent auditor.

PROFILE OF LAFOURCHE PARISH

History

Lafourche Parish was created on March 31, 1807, and is a part of Acadiana, or French Louisiana, home of the Cajun people. The Cajuns trace their ancestry to the French-speaking Acadians who migrated from Acadia (now Nova Scotia) in the mid-18th century. Lafourche Parish gets its name from the Cajun French "La Fourche," meaning "fork;" which describes how the bayou was once a descending fork of the Mississippi River.



Valued for its strategic location to New Orleans, Lafourche Parish escaped most of the wanton destruction associated with the Civil War. In 1896, the United States Post Office established along Bayou Lafourche one of the first rural, free-delivery mail routes in the nation. Given the fact that most of the houses along this waterway fronted the Bayou, the postal authorities recognized the ease with which mail could be distributed.

There are three municipalities in Lafourche Parish: Thibodaux, Lockport, and Golden Meadow. The city of Thibodaux, the Parish seat, was incorporated in 1830 and is the Parish's oldest municipality. The city of Lockport was incorporated in 1899. Its growth and establishment is credited to the construction of the canal and locks that facilitated the transfer of freight from Lafourche and Terrebonne parishes to New Orleans: Golden Meadow was settled before 1825, and tradition suggests the town was named for the fields of goldenrods clustered nearby. Because of its proximity to the Gulf of Mexico, Golden Meadow is one of the centers for the state's seafood industry.

Location/Geography

Lafourche Parish is located in southeast Louisiana, approximately 60 miles southwest of New Orleans. The parish spans about 1,469 square miles of area at 100 miles long and 15 mile wide, in the area of greatest expanse within the parish, and an elevation of around 15 feet above sea level. It is bordered by the Gulf of Mexico to its south, Terrebonne Parish to its west, Assumption Parish to its northwest, St. John and St. James Parish to its north, and St. Charles Parish and Jefferson Parish to its east. Lafourche is comprised of marshes, sandy ridges, bodies of water, alluvial-plains, and natural levees. It has an estimated population of 97,029. Thibodaux, the parish seat, has an estimated population of 15,000 and is home to Nicholls State University and the Louisiana Technical College – Lafourche campus.

Lafourche Parish is accessible from US 90 west, exiting on LAH lighway 308 or LA Highway 1. LA 1, the longest and oldest Louisiana highway, stretches 400 miles from the northwestern corner of Louisiana (near the Texas and Arkansas border) through Lafourche Parish along the western bank of Bayou Lafourche to the Gulf of Mexico at Grand Isle. About 16% of the parish consists of bayous and bays. Bayou Lafourche is often used as a point of reference when giving directions. People frequently refer to a given location as "up the bayou," "down the bayou," or "across the bayou."

Lafourche Parish Today

Lafourche, also known as the "Sportsman's Paradise," boasts a natural habitat for a wide range of wildlife such as deer, nutria, alligators, local and migratory waterfowl, and wild caught Louisiana seafood often considered a national treasure. Major industries in Lafourche include oil and gas production, sugar refining, shipbuilding, cattle ranching, and commercial and charter fishing. The 2010 Dig In! campaign in Lafourche has helped promote tourism throughout the parish. The Parish Logo and Slogan, *"Feeding and Fueling America,"* captures the attributes of the Parish and emphasizes the importance of Lafourche Parish in a more global perspective.



Profile of Government

Lafourche Parish is governed under a Home Rule Charter form of government. In November 2004, the voters of the Parish adopted the <u>Revised Home Rule Charter of the Parish of Lafourche, Louisiana</u> which is made up of the Executive Branch (President/Administrative) and the Legislative Branch (Council). The elected Parish President serves as the leader of the Executive Branch of the Parish Government. The Legislative Branch is the elected Parish Council, and is composed of nine district representatives. Both the Parish President and the Council serve four year terms. There are three incorporated municipalities in Lafourche Parish: Thibodaux (parish Seat), Lockport, and Golden Meadow.

For the year-ended December 31, 2011, the Parish President appointed department heads, subject to the Lafourche Parish Council's approval, for the following major departments and serve at the discretion of the Parish President:



Administration Finance & Purchasing Public Works

Grants & Economic Development Human Resources

Parish Employees



Ricky Chiasson with Parish President Charlotte Randolph

The parish employs over 350 workers. Through the "WOW" (Wonderful Outstanding Worker) recognition program, employees nominate and award each other for exemplary work. The criteria for the nomination are demonstrating outstanding performance, projecting warm and considerate feeling towards coworkers and customers, supervisor recommended after nomination, and exhibits commitment to service while sustaining a high level of productivity and quality of work. All employees are eligible with the exception of elected or appointed individuals. Nominations are submitted to a committee of volunteer peers for review and awards are given for the selected employee of the month. These employees are acknowledged at the Council meetings each month.

At the end of the year, the committee members review the year's employees of the month to vote on an employee of the year. The employee of the year for 2013was awarded to Mr. Ricky Chiasson, Equipment Operator 3 and Pumper, who has worked for the Parish since March 1990.

REPORTING ENTITY

Andetermination of the financial reporting entity to be included in this CAFR is made through the application of criteria established by the Governmental Accounting Standards Board (GASB) Statements 14 and 34. A complete explanation of the financial reporting entity is included in the Summary of Significant Accounting Policies in the notes to the Financial Statements.

Fourcies in the notes to the Financial Statements. This CAFR includes the financial activities of the Primary Government and its component units. The Parish provides a full range of services including general government, public safety, planning, sustainability, public health, public recreation and culture, and support to agencies within the Parish which provide services to the elderly, disadvantaged citizens, and the business and educational communities of the Parish.

The Parish financial reporting entity consists of the Primary Government, which is all funds under the auspices of the Parish President and Parish Council and the legally separate component units, which are units of government that are legally separate from the Parish government but have a sufficiently close relationship with the government to warrant inclusion in the consolidated financial report. A listing of these component units can be found in the primary governments notes to financial statements.

MAJOR INITIATIVES

Higher Education



Lafourche Parish is home to two tax-supported secondary education establishments. Founded in 1948, Nicholls State University; an accredited four-year institution, offers both bachelors and masters degrees in various fields. The South Central Louisiana Technical College, a two-year vocational/technical school located in Thibodaux and Galliano, offers technical certifications, diplomas, and associates degrees that meet career goals. These institutions continue to provide a qualified and skilled work force for the businesses located in Lafourche Parish and the surrounding region.

Hurricanes

Programs and projects assisting with the ongoing recovery from Hurricanes Katrina, Rita, Gustav, Ike, and Isaac are visible throughout the Parish. Several pump station and levee projects are a direct result of Federal funding received by the Parish for damages sustained from the above storms. The resiliency of the citizens of Lafourche Parish is evident by the spirit exhibited during the Parish's response and recovery to all emergency situations. Special thanks to those Lafourche Parish Government employees remaining in harm's way during natural disasters to safeguard the Parish's assets and property along with assisting those citizens in need during these challenging times.



Levee, Pump Stations, and Drainage Projects



In an ongoing effort to protect the assets of Lafourche Parish citizens, the Parish maintains and constructs levees, pumps, and pump stations within the Parish. Terrebonne Parish and Lafourche Parish signed an agreement for sharing in cost of improvements and maintenance of some of the neighboring levees. The pump stations are regularly checked to ensure the efficiency of the pumps and prior to hurricane season, Lafourche Parish readies itself with emergency supplies.

Master Drainage Plan

After the hurricanes Katrina and Rita caused large amounts of destruction to the bayourregions of Louisiana, Lafourche Parish Government was awarded grant funding from a Community Development Block Grant-Disaster Recovery to create a Master Drainage Plan. The amount of \$750,000 from CDBG, and \$130,604 from North Lafourche Conservation Levee Drainage District, was to be used to hire TaBaker Smith LLC as consultants to tassess revaluate and recommend necessary repairs and construction of pump stations and drainage projects to alleviate further flooding throughout the Parish The project was divided linto three Phases: Phase 1 publically announced what the project was for through a presentation at a council meeting and announced the website address, phone number, and location of comment cards created for feedback from the public Phase 2 consisted of four public meetings that allowed the general public to voice any concerns on the drainage problems. The opinions of the public, with data gathered. from various sources and consultants, were compiled to create the Master Drainage Plan. The Plan prioritized drainage rates that need improvements based on the number of residents and businesses in the area and overall costs of improvements. Phase 3 developed appress release and T Baker Smith gave a presentation of the details at the Lafourche Parish Council meeting and North Lafourche Levee District meeting in June 2012. Since the Master Drainage Plan's release, some projects have begun improvements.

Roads and Bridges



Continuous improvements and maintenance of roads, highways, and bridges remain top priorities of Lafourche Parish Government. These projects are funded through various sources such as Road Bond money, Parish funding, and Federal Grants. Inspections are made daily throughout Lafourche Parish by the field supervisors and managers. The repairs can range from the size of a pothole or a light out on a bridge to the repaving of an entire stretch of road or replacement of a bridge. The maintenance required is reported to the Director of Public Works for determination of priority. Once a bridge or road is determined to be in need of maintenance or repair, the Director meets with the Grant Writer or Finance Director to discuss options for funding the project.

Buildings

In 2008, many Lafourche Parish Government employees relocated from the Barrios Building to the "old Wal-Mart" building in Mathews. In 2011, a \$3,409,027 renovation project took place at the Mathews Government Complex providing the central part of the Parish with a modern up-to-date facility to conduct Parish business. In July of 2012, the Mathews Government Complex was completed. The building houses service offices such as the Community Action Agency, Head Start, Office of Emergency Preparedness, Parks and Recreation, Permits and Planning Department, Public Works, and Solid Waste Department. The office also houses the new Council Chambers for the Lafourche Parish Council public meetings, held every second and fourth Tuesday of the month.





In 2012 the Thibodaux Library building renovations were completed adding more room for patrons, books, and study space. The libraries across the parish offer summer reading programs and arts and craft programs with patrons ranging from adults to children. The computer labs offer classes in various Microsoft programs and computer and internet introductions as well as allow the public access to various databases and email.

Port Fourchon

In addition, the Parish is home to Port Fourchon on the Gulf Coast. Port Fourchon siprimary service market is domestic oil and gas exploration, drilling and production in the Gulf of Mexico. The Port is comprised of 600 developed acres which house state of the art service facilities and is in the midst of its 700-acre northern expansion which will double the port size and further accommodate the industry's growing needs. The strategic location of Port Fourchon makes it a cost effective location for companies servicing the offshore industry. In addition to supply boats and jugboats, the port silocation is also convenient for the repair and maintenance of mobile rigs. Currently Port Fourchon services over 75% of the Gulf of Mexico deepwater oil production. (It is projected that the port will service 44% of pending future deepwater plans and over half of all offshore drilling in the Central Gulf over the next 30 years. It is also the land base for Louisiana Offshore Oil Port (LOOP), the nation's only super-port.

LOOP (Louisiana Offshore Oil Port)



LOOP transports approximately one million barrels of foreign oil per day and approximately 300,000 barrels of domestic crude from the Gulf of Mexico Outer Continental Shelf (OCS). In 2005, 1:2 million barrels of imported oil was transported by LOOP. Of the 165 plus current and pending deepwater projects that have been identified to date, 50% are using or plan to use Port Fourchon as its service base. The discovery of new prospects is growing at a rate of 17% per year.

Leonard Miller, Jr. Airport

The close proximity of the South Lafourche Leonard Miller, Jr. Airport to Port Fourchon makes it the airport of choice for both business and recreational travel to South Louisiana. Acquired in 2001 by the Greater Lafourche Port Commission, this general aviation airport sits on 359 acres in Galliano, Louisiana, and is surrounded by 1,200 acres of commission-owned property slated for industrial development. The airport has a 5,000-foot runway with expansion plans for a 6,500-foot runway with a full parallel taxiway to accommodate large jet aircraft.



LA 1 (Louisiana Highway 1) Gateway to the Gulf

LA Highway 1 is the only link to approximately 18% of the United States' total energy supply. The highway serves as Main Street for communities along its route and an evacuation route for southern Lafourche Parish and Grand Isle residents earning the reference of "longest street in the world,"Nearly 10,000 vehicles a day travel the southernmost portion of Louisiana Highway 1 which is considered an over-burdened two-lane highway continuously threatened by coastal erosion and often inundated with water during inclement weather.

Recognizing in 2001 that LA 1 is extremely significant to both the nation's energy supply and generates billions of dollars in OCS revenues, the U.S. Congress named this critical energy infrastructure to the federal list of "high priority corridors." This designation puts LA 1 in an impressive class of only 44 such transportation arteries in the nation. The LA 1 project is to be designed so that it can be constructed using "end-on" type construction methods whenever possible to protect our sensitive wetlands and marshes. Phased construction will allow the portions of the project to be constructed as funding is available.

In March of 2006, state highway officials, elected leaders, and members of the LA 1 Coalition celebrated the start of construction on a new Leeville elevated highway. Funding sources are revenue from bond proceeds as well as a Federal highway loan. Local industry and community residents will service these debts by paying highway tolls to access the new highway for the next thirty years; however, significant funding is still needed to make a safer, more reliable and secure LA 1 a reality.

Tourism

Since 1998, tourism in the Parish has increased by an annual average of 15%. Currently, the Parish is in the process of developing the Bayou Lafourche Corridor as a recreation and economic development initiative. Touring plantations and swamps allows tourist to have a glimpse of southern life. Lafourche Parish offers a number of fairs and festivals throughout the year, ranging from Mardi Gras to the Cajun Heritage Festival. Offering visitors great food and close proximity to the Gulf of Mexico, Lafourche Parish provides a destination unlike any other.





Devastation hit in April 2010with the BP oil spill, causing a disruption to the lives of local communities and wildlife across the coast of the Gulf of Mexico. In an effort to recover the tourism along the Gulf coast, BP awarded areas across the coast funding assistance. Lafourche Parish alone was awarded \$2.6 million dollars from BP for tourism marketing use. The funds granted to Lafourche Parish created the Dig In! campaign. The campaign was instituted using www.diginlafourche.comand spread to other advertising methods such as magazines, Facebook, Google, Yahoo, billboards and radio commercials, using Bobby Hebert as the spokesperson. Events such as fairs, festivals, fishing rodeos, and concerts are featured on this website. The funds were also used to help local charter captains create and maintain individual websites to assist in increasing the tour bookings for their businesses.

The Lafourche Central Market opened in September 2012 after years of being on the drawing board. Located off Highway 1 in Mathews, this vast open-air, pavilion is home to 32 booths with water and electricity outlets for rent to vendors, a stage allowing music for entertainment, public restroom facilities, and is continuing to grow. Each Saturday a variety of vendors throughout the parish and surrounding areas come to sell items such as produce, fruit, shrimp, crabs, fish, farm fresh eggs, homemade wine, pastries, art work, hand sewn clothing, and more.



FINANCIAL MANAGEMENT

Local Economy



Education, banking, healthcare, farming, oil and gas production, oilfield service and supply, shipbuilding, sugar refining, tourism, and charter and commercial fishing are the main industries supporting the Parish's economy. It is estimated that shipbuilding is responsible for 35,000 jobs in the state. There are a number of shipyards in Lafourche Parish including Bollinger Shipyards and North American Shipbuilding with both companies being awarded contracts to provide vessels to both the Defense Department and Department of Homeland Security.

Despite the national trend of high unemployment, Lafourche Parish has maintained an unemployment rate of 2.7%, lower than the national level of 6.7%. The Deepwater Horizon explosion and the Federal Government's moratorium on deep-water drilling were tough obstacles to overcome. Despite those challenges, the resiliency of the citizens of Lafourche Parish, along with businesses committed to maintaining operations in the Parish, yield a bright economic future for Lafourche Parish.



Internal Controls and Budgetary Control

The system of internal control is designed to provide reasonable, but not absolute, assurance that GAAP, objectives are met. The concept of reasonable assurance recognizes the following: 1) the cost of control should not exceed the benefits likely to be derived; and 2) the evaluation of costs and benefits requires estimates and judgments by management. All internal control evaluations occur within this framework and are believed to adequately safeguard assets and provide reasonable assurance of proper recording of financial transactions. The Parish uses a computerized financial accounting system that includes a system of internal accounting controls.

The Finance Department is responsible for providing all centralized Parish financial services including financial accounting, reporting and budgeting, payroll, accounts payable disbursement functions, cash and investment management, debt management, purchasing, and contract administration. The Director of Finance is appointed by the Parish President and confirmed by the Council. The Director of Finance serves at the discretion of the Parish President.

The objective of budgetary controls is to ensure compliance with legal provisions in the annual appropriated budget approved by the Parish Council. In accordance with Article VI of the Home Rule Charter, the annual operating budgets proposed by the Parish President and enacted by the Parish Council after public discussion. Subsequent intra-departmental budget transfers must be approved by the Parish President intra-departmental budget transfers must be approved by the Parish President. Inter-departmental transfers and any increase or decrease in total appropriations must be approved by the Parish Council. Management control for the operating budget is maintained at the fund and department level.

Budgetary control is maintained by the encumbrance of appropriations with purchase orders prior to their release to vendors. Purchase orders exceeding appropriated balances are not released unless additional appropriations are made available. The primary responsibility for fiscal analysis of budget to actual expense or revenue and overall program fiscal standing rests jointly with the department operating the program along with the fund accountant assigned to assist the department in monitoring its budget. As demonstrated by the statements and schedules included in the Parish's 2013 CAFR, the Parish continues to meet its responsibilities for sound financial management.

Cash Management

Lafourche Parish's investment policy is to minimize credit and market risk while maintaining a competitive portfolio yield. Approved by the Council in 1999, the Parish investments are held in a local government investment pool which is administered by LAMP. Louisiana Asset Management Pool, LAMP, is a non-profit corporation organized under the laws of the state to provide a safe environment for the placement of public funds in short-term, high quality investments. The following table illustrates the investment earnings yearly since 2009 in the LAMP accounts for Lafourche Parish.

And the second s	Interest Earnings	Average Investment Rate
2009	\$96,441.00	0.38%
2010	\$41,741.95	0.17%
2011	\$29,305.69	0.11%
2012	\$40,144.95	0.15%
2013	\$16,763.18	0.06%

Major Accomplishments



In 2011, Federal funding was received from the Louisiana Community Development Block Grant in the amount of \$782,752 for the construction of a new community center. In August of that year, Lafourche Parish began demolition, clean-up, and reconstruction of the Raceland Community Center. On September 21, 2013 the center was dedicated in memory of a prestigious member of the community, becoming the Reverend Lloyd Wallace Community Center. In December 2013 the center saw its final inspection and completion. It now houses a Head Start classroom, space for after school tutoring programs, and community gatherings and meeting spaces.

Recreation was enhanced in Lafourche Parish through various projects. Improvements were made to the Town of Lockport recreation area restroom. New lighting was put up in Recreation District 2. The Bayou Blue recreation center had improvements to the building and limestone was added to the parking lot for repairs. Funded through the Recreational Trails Program, the Lockport Elevated Wetlands Boardwalk was completed in 2013. The boardwalk was constructed through 55 acres of wetlands, providing residents and tourists with access for viewing the wetland and a better understanding of its importance, protection, and conservation of wildlife within.





Roads and bridges require constant attention and care, which tend to make those projects more extensive than most. In order to be able to maintain and improve the roads and bridges in the area, equipment is purchased as needed. In 2013 four new dump trucks were purchased with parish funds. From bond money and Community Development Block Grant money the Parish was able to repave Laurel Valley Road, Mockingbird Lane, and Project 4J roads in Golden Meadow. Repairs were made to reconstruct the railing surrounding the Galliano Pontoon Bridge after an automobile accident caused damage.

Maintaining levees; pumps, and pump stations is an ongoing process to keep Lafourche Parish protected from the many storms that taunt the Gulf Coast. Construction of a sub-surface storm water drainage system was completed in Twin Oaks Subdivision with funding from the Community Development Block Grant. Laurel Valley Road received drainage improvements. The Community Water Enrichment Funding allowed the parish to install eight inch waterlines and various other upgrades to Dufrene Lane. Low lift pumps were installed at the Emerald Park Pump Station, Midway Pump, and Sugar Ridge Pump in preparation for the upcoming hurricane season.



Upcoming Projects



Construction and repairs are flourishing in Lafourche Parish. The Raceland Ag Center is continuing the construction of the public restroom, as well as constructing an enclosed canopy, and expanding the existing building. The Affordable Rental Housing project is constructing homes with low rent suitable to lower and moderate income families. Repairs and upgrades on buildings throughout Lafourche Parish have begun and will continue. Using Parish funds and money received from the Home Mortgage Authority board abolishment, repairs and upgrades are being made to the three South Lafourche Head Start Classrooms. The Lafourche Parish Animal Shelter will be upgraded and an automatic gate will be installed at the Thibodaux Field Office. Engineering designs show promise of safety and growth within the Parish. Designs are complete for impact resistant window and door treatment protection throughout 27 public buildings, schools, and senior citizen homes and construction and installation is beginning through the Wind Retrofit of Public Facilities grant funds. Designs are being made, with construction soon to follow, for a safe room in Lafourche Parish's Mathews office through the Wind Retrofit and Safe Room Grant. A community center is being designed and will be constructed on 5 acres of donated property in Lockport.





Lafourche Parish's recreational activities help attract tourism into the Parish. Parish funds and funds from the Greater Lafourche Port Commission are being used to construct the Leeville Boat Launch. The Safe Routes to School project is going to provide a sidewalk from the Raceland Community Center to Raceland upper Elementary and Middle Schools for the safety of children walking or biking to school. Storm Harbor will be a marina constructed along Bayou Lafourche. The Scenic Byway Wharf project will construct a covered wharf/overlook at the Visitor's Center in Raceland. Golden Meadow's Oakridge Park, through parish funding will be receiving a pavilion over the basketball court.

Consistent safety maintenance creates road projects that are nearing the end, on-going, or beginning in upcoming years. Since in 2011, repairs to various streets in Golden Meadow are funded from Road Sales Tax District 2. Due to modifications of the nearby levee, South Lafourche Levee District in collaboration with Lafourche Parish Government is beginning the relocation Clovelly Road. Through cost efficient analysis, it was decided that 2,200 feet of Louisiana Highway 308 will be elevated. Consolidated Road Sales Tax District A funds will provide overlay, reconstruction, and improvements to 22 streets with engineering designs from Duplantis Design Group and over 15 streets and cross streets with engineering designs from T. Baker Smith throughout Lafourche Parish.





Drainage projects hold high priority in keeping Lafourche Parish flood free during storms and heavy rains. Culverts are going to be installed in Edgewood and Country Club Boulevard, and Delta Woods to assist in better drainage within these areas. With the Master Drainage Plan in place, CDBG funding has been requested for various pump improvements, refurbishments, or new pumps to be completed at District 1 of 12 and 2 of 12andParr-Larose pump stations. HMGP funds are being used to replace the pumps and housing for the Jesse Dufrene pump station, due to the deplorable condition, with the project nearing completion at the end of 2013.

Continuous improvement to levees and bulkheads in the parish are also helping to assist in drainage and conservation. The Westside drainage ditch is currently undergoing improvement to the subsurface and the ditch drainage infrastructure will be opened. Construction is underway for 2,000 linear feet of new steel and vinyl sheet pile walls to replace the current existing Des Allemands bulkhead. The Bayou Lafourche Saltwater Control Structure is being constructed from a steel barge acting as an arm to control backflow occurs from the Gulf of Mexico into Bayou Lafourche. The Nerby Collins project will reconstruct the current bulkhead and wharf piers.



Long Term Financial Planning

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On a monthly basis, critical factors such as the Parish's revenue streams, economic, and demographic growth, factors are reviewed and analyzed to forecast future revenue and expenses of the Parish, and The goal is to develop a strategic plan providing essential services and infrastructure for Lafourche Parish in conjunction with planning for anticipated growth and financing for both future capital improvements and asset maintenance.

Preserving and improving all Parish capital assets and property are top priorities of the Parish and are reviewed frequently to ensure the Parish is utilizing tax dollars at a high level. Continued considerations are given for road improvements along with projects addressing drainage, flood protection, and coastal erosion. On an annual basis; planning the undertaking of capital projects; purchasing capital assets, and repairing and maintaining Parish assets and property are part of a five year plan to put Lafourche Parish Government in a position to provide optimal services with the best equipment throughout the Parish.

ACKNOWLEDGMENTS

We wish to express our appreciation to all departments of the Parish who assisted and contributed to the preparation of this report. Special thanks for a job well done to the staff of the Finance and Purchasing Department. Team members are Sonya Ockman, Accountant II; Connie Duet, Accountant II; Victoria Lovell, Accountant II; Michael Hanley, Accountant II; Annette Rich, Accountant II; Tara LeBlanc, Purchasing Specialist III; Faye Morvant, Accountant II; and Kathy Grabert, Accounting/Purchasing Clerk III. Each of these individuals performs daily job duties to ensure sound financial practices are followed and maintained. Without their hard work and dedicated efforts, successful completion of this report would not be possible.

Finally, we acknowledge the dedication and perseverance of Parish President Charlotte A. Randolph. Her tireless efforts representing Lafourche Parish at local, state, and national levels are an inspiration to all who call Lafourche Parish home. We also wish to acknowledge the hard work of the Lafourche Parish Council Members, Department Heads and Managers, all Lafourche Government employees, and citizens of Lafourche Parish. Your support in maintaining Lafourche Parish Government's goal of excellence and transparency in all aspects of financial management is greatly appreciated.

Respectfully submitted

Revida Jection

Renita Jackson Director of Finance



Government Finance Officers Association

Certificate of Achievement for Excellence in Financial Reporting

Presented to

Lafourche Parish Government Louisiana

For its Comprehensive Annual Financial Report for the Fiscal Year Ended

December 31, 2012

or K. Ener

Executive Director/CEO



Randolph Administration

Resilient. Resourceful. Restorative. Lafourche Parish residents have endured hurricanes, an oil spill, a recession, and a potential river flood in recent years. Yet we remain strong, ready for the next challenge, and prepared for the next opportunity to achieve more. This attitude has allowed Lafourche Parish to continue to move forward through adversity and to ensure that those who have suffered from the disaster are not forgotten. This attitude is also reflected in those who work for parish government, as they continue to provide the services residents of our parish expect and deserve. Improved drainage, roads, hurricane protection, recreation, senior services, and other quality of life issues continue to be our focus. Millions of dollars in grants will build new pump stations and assist in restoring our coast. Lafourche Parish is poised to enter 2014 with the anticipation of more good things to come.

Lafourche Parish Council 2012-2016



(Front Row, Left to Right) Michael Delatte, Council District 2 Aaron Caillouet, Council District 3 Charlotte Randolph, Parish President Jerry LaFont, Council District 8 Lindel Toups, Council District 6, chairman (Back Row, Left to Right) John Arnold, Council District 5 Jerry Jones, Council District 1 Joe Fertitta, Council District 4 Daniel Lorraine, Council District 9 L. Phillip Gouax, II, Council District 7





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Lafourche Parish Finance Department Organizational Chart



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Financial Section





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STAGNI & COMPANY, LLC

CERTIFIED PUBLIC ACCOUNTANTS & CONSULTANTS

INDEPENDENT AUDITOR'S REPORT

To the President and Members of the Lafourche Parish Council Thibodaux, Louisiana

Report on the Financial Statements

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 of the Parish of Lafourche, Louisiana (the "Parish"), as of and for the year ended December 31, 2013 and the related notes, which collectively comprise basic financial statements, as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these basic financial statements based on our audit. We did not audit the financial statements of Fire Protection District No. 3, Hospital Service District No. 1, Hospital Service District No. 2, Hospital Service District No. 3, Home Mortgage Authority, Housing Authority, Juvenile Justice Commission, Communications District; Drainage District No. 1, Tourist Commission, LAT Workforce Investment Board, Inc., and Ambulance Service District No. 1, which represent 81 percent, 84 percent, and 93 percent, respectively, of the total assets, total net assets, and total revenues of the Lafourche Parish component units. Those financial statements were audited by other auditors whose report thereon has been furnished to us, and our opinion is based 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 Statements*, 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 basic financial statements are free of material misstatement.

An audit includes performing procedures to obtain audit evidence supporting the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error.

In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion.

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To the President and Members of the Lafourche Parish Council Page 2 of 2

An audit also includes evaluation the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, 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 the Lafourche Parish Council as of December 31, 2013, and the respective changes in financial position and cash flows, where applicable, for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis and the Required Supplementary Information be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The supplementary information section (combining and individual non-major fund financial statements and Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual) and supplementary financial information section (Schedule of Compensation paid to Parish Council Members and President) are presented for purposes of additional analysis and are not a required part of the 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 required part of the financial statements.

The combining and individual non-major fund financial statements and Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual and the Schedule of Compensation paid to Parish Council Members and President and the Schedule of Expenditures of Federal Awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.



STAGNI & COMPANY, LLC

To the President and Members of the

Lafourche Parish Council Page 2 of 2

The Introductory Section and Statistical Section (UNAUDITED) are presented for purposes of additional analysis and are not a required part of the basic financial statements. The Introductory Section, Certain Supplemental Financial Information Schedules marked "Unaudited" and Statistical Tables have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion on them.

Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued a report dated June 19, 2013, on our consideration of the internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, 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 in considering internal control over financial reporting and compliance.

Stagni & Company

Thibodaux, Louisiana June 14, 2014



STAGNI & COMPANY, LLC



LAFOURCHE PARISH GOVERNMENT

MANAGEMENT'S DISCUSSION AND ANALYSIS

December 31, 2013

As financial management of the Lafourche Parish Government (the Parish), we offer readers of this financial statement an overview and analysis of the financial activities of the Lafourche Parish Government. This narrative is designed to assist the reader in focusing on significant financial issues, identify changes in the government's financial position, identify any material deviations from the approved budget documents, and identify individual fund issues or concerns. The Management's Discussion and Analysis (MD&A) is designed to focus on the current year's activities, resulting changes, and currently known facts. It should be read in conjunction with the Letter of Transmittal and the financial statements.

FINANCIAL HIGHLIGHTS

- Assets of the primary government exceeded its liabilities at the close of the year by \$107,511,822 (net position). Of this amount \$32,102,858 may be used to meet the government's ongoing obligations to citizens and creditors and is considered unrestricted.
- The primary government's total net position increased by \$14,247,653 since 2012. Governmental activities net position increased by \$14,492,284 and business-type activities decreased by \$244,631.
- At the end of the year governmental funds reported combined ending fund balances of \$74,821,458, an increase of \$1,726,216 in comparison with the prior year. Approximately 4% of the total fund balance or \$2,373,901, is available for spending and is considered unassigned.

OVERVIEW OF THE FINANCIAL STATEMENTS

With the implementation of Governmental Accounting Standards Board (GASB) Statement 34 the presentation of financial statements has been greatly changed. The new statements focus on the government as a whole (government-wide financial statements) and the major individual funds (fund financial statements). Both perspectives allow the reader to address relevant questions, broaden a basis for comparison and should enhance accountability.

Government-Wide Financial Statements (GWFS) – The GWFS are designed to be similar to those of private sector businesses in that all governmental and business-type activities are consolidated into columns that add to a total for the primary government. The statements combine all governmental funds current financial resources with capital assets and long-term obligations. Also presented in the GWFS is a total column for the business-type activities of the primary government. All component unit agencies issue separate statements. The Statement of Net Position presents information on all assets and liabilities, with the difference between the reported as net assets. Over time, changes in net position may serve as a useful indicator of whether the financial position is improving or deteriorating.

The Statement of Activities presents information on how the net assets changed during the 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 the related cash flows. Thus, revenues and expenses are reported in this statement for some items that will result in cash flows only in future fiscal period. For example, earned but unused vacation leave results in cash flows for future periods. The focus of the Statement of Activities is on both the gross and net cost of various activities that are funded by general tax and other revenues. This is intended to summarize information and simplify the analysis of the cost of various governmental services and/or subsidy to various business-type activities.

The governmental activities reflect the basic services including general government services (executive, legislative, judicial), public safety (public health, emergency preparedness, communications, detention center), public works (solid waste treatment and street and road maintenance), community services (mosquito control and animal control), conservation and development (social programs), culture and recreation (library and athletics), and intergovernmental.

LAFOURCHE PARISH GOVERNMENT MANAGEMENT'S DISCUSSION AND ANALYSIS

December 31, 2013

These services are financed primarily with taxes. The business type activities reflect private sector type operations (sewer utilities) where the fee for service typically covers all or most of the cost of operations, including depreciation.

Fund Financial Statements (FFS) – A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. Traditional users of governmental financial statements will find the fund financial statements presentation more familiar. The focus is now on major funds, rather than generic fund types.

- Governmental Funds are used to account for essentially the same functions reported as governmental activities in the GWFS. The Major Fund presentation is presented on a modified accrual basis. Unlike the GWFS, governmental FFS focus on near-term outflows of spendable resources, as well as on balances of spendable resources available at the end of the year. Such information may be useful in evaluating a government's current financing requirements.
- **Proprietary Funds** encompass both enterprise and internal service funds on the FFS. Enterprise funds are used to report the same functions presented as business-type activities in the GWFS. Internal service funds are an accounting device used to accumulate and allocate costs internally among the various functions. The Parish uses an internal service fund to account for the self insurance of worker's compensation. Because these services predominantly benefit governmental rather than business-type functions, they have been included within the governmental activities section in the GWFS.

FFS also allow the Parish to present **fiduciary** funds. While these funds represent a trust responsibility, these assets are restricted in purpose ad do not represent discretionary assets of the government. Therefore, these assets are not presented as part of the GWFS.

While the total column on the proprietary FFS for enterprise funds is the same as the business-type column at the GWFS, the governmental major funds total column requires reconciliation because of the different measurement focus that is reflected on the page following each statement. The flow of current financial resources will reflect bond proceeds and the inter-fund transfers as other financing sources and will show capital expenditures and bond principal payments as expenditures. The reconciliation will eliminate these transactions and incorporate the capital assets and long-term obligations into the Governmental Activities column in the GWFS.

Notes to the Financial Statements – The notes provide additional information that is essential to a full understanding of the data provided in the GWFS and FFS. The notes to the financial statements are a required part of the basic financial statements.

Other Information – In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning major fund budgetary comparisons. The Schedule of Compensation Paid to Parish Council and President is also required supplementary information.

The combining statements in connection with the non-major governmental and proprietary funds are presented immediately following the required supplementary information. Certain other supplementary financial information can be found in this report – such as the schedule of federal awards.

LAFOURCHE PARISH GOVERNMENT

MANAGEMENT'S DISCUSSION AND ANALYSIS

December 31, 2013

FINANCIAL ANALYSIS

The Statements of Net Position includes all of the assets and liabilities and provides information about the nature and amount of investments in resources and the obligations to creditors. This statement provides the basis for evaluating the capital structure and assessing the liquidity and financial flexibility of the Parish.

To begin our analysis, a condensed summary of the Statement of Net Position is presented in the following table: Condensed Statement of Net Assets

December 31, 2012 and 2013 (in millions)								
			2012				2013	
Assets:		ernmental tivities	Business- Type Activities	Total		ernmental ctivities	Business- Type Activities	Total
Current and Other	\$	81.688	\$ 0.017	\$81.705	\$	84.492	\$ 0.017	\$ 84.509
Capital		75.672	3.367	79.040		83.052	3.063	86.115
Total		157.361	3.384	160.745		167.545	3.080	170.624
Deferred Outflows		-	-	·-		1.077	-	1.077
Liabilities:								
Current		7.865	0.275	8:140	-	8.803	0:016	8.819
Long-Term		59.341		59.341	·····	55.172	0.199	55.372
Total Net Assets:		67.206	0.275	67.481		63.975	0.216	64.191
Invested in Capital Assets, Net	•	51.148	3.367	54.515		34.8 <u></u> 51	3.063	37.914
Restricted		38.436	-	38:436		37.495	-	37.495
Unrestricted		0.571	(0.258)	0.313		32.301	(0.198)	32.103
Total	\$	90.155	\$ 3.109	\$93.264	\$	104.647	\$ 2.864	\$107.512

In 2013, \$38 million of the total net assets reflects the investment in capital assets (land, buildings, infrastructure, machinery and equipment) less any related outstanding debt used to acquire those assets. The Parish uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Another \$6.2 million of the net assets is restricted for debt service and \$31.3 million for capital projects.

LAFOURCHE PARISH GOVERNMENT

MANAGEMENT'S DISCUSSION AND ANALYSIS December 31, 2013

The Parish has implemented GASB 63 and 65 and in doing so the calculation of "Net Investment in Capital Assets" has changed. The statement also added "Deferred Outflows" attributable to capital assets and capital related debt to the calculation. Deferred gains/losses on refunding of debt is now included in the calculation of Net Investment in Capital Assets. Deferred gains/losses on refunding is the difference between the re-acquisition price and the net carrying amount of the old debt, and it has been reclassified as a deferred outflow on the loss on the refunding.

The following depicts the composition of total net assets for 2013 and 2012:


MANAGEMENT'S DISCUSSION AND ANALYSIS December 31, 2013

The table following provides a summary of the statement of activities:

Condensed Statement of Changes in Net Assets For the Year Ended December 31, 2012 and 2013 (in millions)

		2012	,	2013					
		Business-		Business-					
	Governmental Activities	Type Activities	Total	Governmental Activities	Type Activities	Total			
Revenues:	, lotivitiee	/ 101/11/00	i otai	, ouvilloo	7.0171100	i otai			
Program Revenue:									
Charges for Services	\$ 3.477	\$ 0.204	\$ 3.682	\$ 3.818	\$ 0.208	\$ 4.026			
Operating Grants	18.640	-	18.640	14.843	-	14.843			
Capital Grants	3.482	0.861	4.343	9.554	0.064	9.618			
General Revenue:									
Taxes	35.584	-	35.584	43.745	-	43.745			
Unrestricted Grants	-	-	-	4.911	-	4.911			
Interest	0.049	-	0.049	0.031	-	0.031			
Miscellaneous	0.237	1.065	0.237	0.625	0.272	0.625			
Expenses:	01.409	0001	62.034	11.020	0.272	77.801			
General Government	5.037	-	5.037	9.682	-	9.682			
Public Safety	11.461	-	11.461	10.239	-	10.239			
Public Works	23.984	-	23.984	24.463	-	24.463			
Sewer	-	0.488	0.488	-	0.517	0.517			
Health & Community Services	7.100	-	7.100	8.598	-	8.598			
Culture and Recreation	6.442	-	6.442	8.154	-	8.154			
Interest	2.125	_	2.125	1.900	_	1.900			
	56.149	0.488	56.637	63.036	0.517	63.553			
Increase (Decrease)	5.320	0.577	5.896	14.492	(0.245)	14.247			
Net Assets - Beginning	84.835	2.532	87.368	90.155	3.109	93.264			
Net Assets - Ending	\$ 90.155	\$ 3.109	\$93.264	\$ 104.647	\$ 2.864	\$ 107.511			

MANAGEMENT'S DISCUSSION AND ANALYSIS December 31, 2013

Net position increased by \$14,247,653 from 2012. Total revenues increased by \$15.3 million and expenses increased by \$6.9 million. The increases and decreases in governmental activities were in the following areas:

- Charges for services and taxes had approximately a 10-20% increase from 2012.
- Operating grants and Interest decreased between 20-35%.
- Capital grants and Miscellaneous almost tripled 2012's revenue.



Total expenses for all activities increased by \$6,892,988 or 13% from the prior year. General
government expenses increased by 93% with the start of new grants and various projects. Public
safety and public works had a decrease in expenses of approximately 2%. Community services
activities increased by 21%.

Business Type Activities – revenues decreased by \$792,270. Charges for sewer services decreased by \$782,270 since 2012 and expenses to operate this service were \$516,960.



MANAGEMENT'S DISCUSSION AND ANALYSIS December 31, 2013

FINANCIAL ANALYSIS OF THE GOVERNMENTAL FUNDS

Governmental Funds:

The focus of the 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 financing requirement. In particular, *unassigned fund balance* may serve as a useful measure of a government's net resources available for spending. The primary government governmental funds reported combined ending fund balances of \$74,821,458 an increase of \$1,726,216 from the prior year.

Governmental fund balances are classified as non-spendable, restricted, committed, assigned, or unassigned. Non-spendable fund balance cannot be spent because of its form. Restricted fund balance has limitations imposed by creditors, grantors, or contributors or by enabling legislation or constitutional provisions. Committed fund balance is a limitation imposed by the Council through approval of resolutions. Committed fund balance can be assigned for other uses only by similar action of the Council. Assigned fund balances is a limitation imposed by a designee of the Council. Unassigned fund balance in the General Fund is the net resources in excess of what can be properly classified in one of the above four categories.

Certain balances are non-spendable for:

Prepaid Assets - \$17,300

Certain balances are restricted for:

- Capital Projects \$31,251,705
- Judicial \$2,938,694
- Federal and State Grant Programs \$839,005
- Debt Service \$6,243,097

Certain balances are committed for:

- Public Safety \$887,397
- Public Works- \$13,033,968
- Culture and Recreation \$15,095,370
- Health and Community Services \$2,141,021

Other highlights of the Major Governmental Funds were:

General Fund - experienced an excess of revenues over expenditures before transfers of \$6,956,039 before transfers. The net change in fund balance for the year in General Fund was \$946,904.

Some of the significant changes and reasons for that change are highlighted below:

- Taxes came in at \$43,745,491, an increase from 2012 of \$8,161,933 due to a sales taxes and property taxes.
- Each category of expenses increased in 2013 due to new projects within the Parish.

Drainage Maintenance Fund – experienced an excess of revenues over expenditures of \$1,561,138. Revenues increased by \$2,726,340 due to an increase in Ad Valorem taxes and Local revenue granted to the Parish with an increase as well in expenditures of \$220,163.

Solid Waste Fund – experienced an excess of revenues over expenditures of \$900,129. Revenues increased by \$585,161; however there is also an increase in expenditures of \$3,810,989 for other projects within the Parish.

MANAGEMENT'S DISCUSSION AND ANALYSIS

December 31, 2013

Library Commission Fund - experienced an excess of revenues over expenditures before transfers of \$658,730. Expenditures increased by \$1,027,818.

Road Construction District 3, 5, 6 – experienced an excess of revenues over expenditures before transfers (\$3,236,846) with a significant increase in expenditures due to the various road projects under construction throughout the Parish. The projects have assistance in funding from bond proceeds and transfers.

Capital Projects Fund – experienced an excess of revenues over expenditures of (\$13,727,778) with the purchases of new equipment and expansion of projects throughout the Parish.

Proprietary Funds:

Enterprise Funds - Net position of the Sewerage Funds totaled \$2,864,360, a decrease of \$244,631 from the prior year. The Enterprise Funds had restricted fund equity of \$3,062,776 in capital assets but a fund deficit in unreserved of \$198,416.

Internal Service Fund – Net position of the Worker's Compensation Fund increased from the prior year by \$64,325 to total \$1,532,605. Operating services received from charges for insurance and services to other funds were \$518,062. Expenses amounted to \$453,918.

GENERAL FUND BUDGETARY HIGHLIGHTS

Some of the significant budget variances were:

CATEGORY	BUDGET	ACTUAL	VARIANCE	COMMENTS
Federal Grant	\$8.940.363	\$8.569.473	(\$370.890)	Grant funding budget for length of grants. Money received in following year.
Other State Grants	\$590,738	\$367,534	(\$223,204)	Grant funding budget for length of grants. Money received in following year.
Licenses & Permits	\$2,320,264	\$2,651,496	\$331,232	Change of permit fees caused increase in revenue.
Public Safety	\$4,421,364	\$2,785,233	\$1,636,131	Professional Services and Miscellaneous were over projected. Projects did not begin.

MANAGEMENT'S DISCUSSION AND ANALYSIS December 31, 2013

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An explanation of increases and decreases in the original and final General Fund budget were:

Original Budget - Revenues	\$ 8;011,222	Adjustment was necessary for:
Increases (Decreases) for:		
Grants	10,216,584	Grant funding budget increased for projects.
Total Amendments	[.] 10,216,584	
Final Budget - Rèvenues	\$ 18,227,806	
Original Budget - Expenditure Increases (Decreases) for:	s\$ 9,663,124	
Finance	31,443	Increase in personal services and benefits, operating supplies, and other services.
Executive	36,939	Increase in personal services and benefits and operating supplies. Decrease in professional services and operating services.
Information Technology	38,908	Increase in personal services and benefits.
Public Safety	1,971,787	Increase in professional services (grant awards) and miscellaneous.
Community Services	1,266,698	Increase in operating supplies and miscellaneous. Decrease in personal services and benefits. Grant funding budgeted. Projects in progress.
Economic Development	(4)	Increase in operating supplies. Decrease in other services.
Capital Outlay	1,039,735	Projects in progress
Total Amendments	\$ 4,385,506	
Final Budget - Expenditures	\$ 14,048,630	

MANAGEMENT'S DISCUSSION AND ANALYSIS

December 31, 2013

CAPITAL ASSETS

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The net book value of capital assets of governmental activities at the end of the year was \$83,052,485 (\$221,341,200 cost less \$138,288,715 of accumulated depreciation). The amount shown as invested in capital assets, which is net of related debt related to the capitalization of those assets is \$28,958,332.

Governmental Activities:	2012	2013
Capital assets not being depreciated:		
Land	\$1,486,401	\$1,315,603
Construction in progress	15,114,930	23,784,977
	16,601,331	25,100,580
Buildings	33,585,886	31,297,591
Infrastructure	106,610,769	107,706,220
Drainage projects	2,464,790	2,620,893
Pumps & Sewerage	32,610,612	37,298,577
Equipment & Furniture	7,411,059	7,510,173
Vehicles	8,558,656	9,807,166
•	191,241,772	196,240,620
Total cost of assets	207,843,103	221,341,200
Less accumulated depreciation for:		
Buildings	7,238,270	6,868,054
Infrastructure	84,296,255	89,548,006
Improvements	1,169,104	1,351,227
Pumps	29,012,407	29,861,782
Equipment & Furniture	4,409,408	4,184,846
Vehicles	6,045,301	6,474,800
	132,170,745	138,288,715
Net Capital Assets-Governmental Activities	\$75,672,358	\$ 83,052,485

Governmental Activities -a summary of additions and deletions for capitalization of assets:

Additions	
Construction in progress	\$ 18,321,399
Buildings	4,643,130
Infrastructure	1,095,451
Drainage and other improvements	96,103
Pumps and sewerage	4,687,965
Equipment and furniture	847,266
Vehicles and equipment	1,289,116
Total additions	\$ 30,980,430
Deletions & Adjustments	
Land	\$ (170,798)
Construction in progress	(9,651,352)
Buildings	(6,931,425)
Drainage & Other Improvements	60,000
Equipment & Furniture	(748,151)
Vehicles & Equipment	(40,605)
Total deletions and adjustments	\$ (17,482,331)

MANAGEMENT'S DISCUSSION AND ANALYSIS December 31, 2013

Depreciation expense for governmental activities was charged to the following functions:

 General Government
 \$ 69,412

 General Government
 \$ 69,412

13,744
7,453,745
.209,688
944,916
\$ 8,691,505

Business-Type Activities – There were no additions or deletions in capital assets this year. Depreciation of \$304,451 was recognized during the year.

Additional information on capital assets follows in Note 5. CAPITAL ASSETS in the financial report.

DEBT ADMINISTRATION

At the end of 2013 total bonded debt outstanding was \$46,215,000. The debt represents bonds secured by specified revenue sources such as the general sales tax and ad valorem taxes. Payments of bond principal made during the year were \$16,190,000, including on advanced refunding of Road Revenue Bonds, Series 2005.

Community Disaster Loan - With Resolution 05-247, adopted October 25, 2005 the Council approved the application for participating in the Community Disaster Loan Program administered by the Federal Agency – Department of Homeland Security for aid in relief from loss of revenue from the disasters of Hurricanes Katrina and Rita. The loan – the proceeds of \$5,462,053 that were received in 2006 - is considered a promissory note and the local government must pledge collateral security. The Parish has pledged revenues for each fiscal year while any portion of the note is outstanding, after provision has been made for the payments required in connection with any outstanding bonded indebtedness. The term of the loan is 5 years but may be extended. Payments of principal and interest may be deferred until the end of the 5 year period. Interest – computed as the US Treasury rate for 5-year maturities on the date the Promissory Note is executed – accrues on the funds as they are disbursed. The Agency may cancel repayment of all or part of the loan if the revenues in the 3 fiscal years following the fiscal year of the disaster related operating budget because of disaster related revenue losses and un-reimbursed disaster related operating expenses or by Legislative Action. Currently there is legislation to cancel repayment of the loan and consider the funds a grant, and consequently we did not accrue interest at the end of this year.

Additional information on long-term debt follows in Note 6. LONG-TERM DEBT in the financial report.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

- The 2014 Budgets have been prepared to maintain all individual funds with a positive fund balance estimated for December 31st of 2014. The 2014 Budgets were enacted by the Assembled Council in regular session on November 26, 2014.
- The 2014 Operations and Maintenance Budget was proposed at a value of \$67,965,051 compared to a \$83,540,997 final amended 2012 Budget and a current \$63,890,682 amended 2013 Budget.
- The 2014 Capital Budget adds \$6,957,444 to new and existing projects for an estimated \$52,389,981.12 funding for proposed projects. Not included in this figure is a five-year capital budget projection demonstrating additional needs and scheduled capital improvements.

MANAGEMENT'S DISCUSSION AND ANALYSIS

December 31, 2013

- Estimated funding from General Sales Tax collections totals \$13,499,565, and estimated ad valorem tax collections total \$20,897,496.
- Combined funding from grants, state revenue sharing, fees, licenses, permits and other sources of expected revenue for 2014 total \$20,941,542.
- All debt service funds of the Parish are being maintained in good financial condition. Revenues are available to meet expenditures and debt services. The Parish's total outstanding debt as of December 31, 2013, will be \$51,730,000 and the combined total of annual principal plus interest debt service due in 2014 is \$4,493,037.67

CONTACTING MANAGEMENT

This financial report is designed to provide a general overview of the finances for all those with an interest. Questions concerning any of the information provided in this report or requests for additional information should be addressed to the following address or submitted via the website.

Department of Finance, Accounting Division PO Drawer 5548 Thibodaux, LA 70302

Complete copies of this document can be found on the Lafourche Parish Government's website: <u>www.lafourchegov.org/lafourchegov/Departments Finance.aspx</u> and on the Louisiana Legislative Auditor's website: <u>www.lla.state.la.us/audhome.htm</u>.

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Basic Financial Statements





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Statement of Net Position December 31, 2013

	F	Primäry Government	t	Component Units
	Governmental Activities	Business Type Activities	Total	Total
ASSETS				
Cash	\$ 28,390,862	S -	\$ 28,390,862	\$ 198,057,510
Investments	19,417,222	-	19,417,222	24,203,089
Receivables	2,513,853	17,430	2,531,283	36,021,414
Due from Other Governmental Units	32,644,660	-	32,644,660	•
Prepaids and other assets	1,525,426	-	1,525,426	21,575,554
Capital Assets			•	
Non-depreciable	25,100,579		25,100,579	29,927,075
Depreciable	57,951,906	3,062,776	61,014,682	198,267,967
Total assets	167,544,508	3,080,206	170,624,714	508,052,609
DEFERRED OUTFLOWS OF RESOURCES				
Deferred charge on refunding	1,077,879	-	1,077,879	-
LIABILITIES				
 Accounts payable and accrued expenses 	7,236,302	16,352	7,252,654	18,038,291
Other current liabilities	517,734	-	517;734	5,286,633
Accrued Interest Payable	664,933	-	664,933	-
Due to Other Governmental Units	383,924	199,494	583,418	-
Long-term liabilities				
Due within one year	8,630,887	-	8,630,887	4,017,837
Due in more than one year	46,541,145	-	46,541,145	26,224,316
Total liabilities	63,974,925	215,846	64,190,771	53,567,077
NET POSITION				
Net Invested in capital assets	34,851,386	3,062,776	37,914,162	199,214,122
Restricted for:				
Capital Projects	.31,251,705	-	31,251,705	1,653,013
Debt Service	6,243,097	-	6,243,097	3,694,956
Unrestricted (deficit)	32,301,274	(198,416)	32,102,858	249,923,441
Total net position	\$ 104,647,462	\$ 2,864,360	\$ 107,511,822	\$ 454,485,532

Statement A

See notes to financial statements.

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Statement of Activities For the Year Ended December 31, 2013

Statement B

	Primary Government								
Functions/Programs		Expenses		Charges for Services		Operating Grants & Contributions		ipital Grants & Contributions	
Governmental Activities:									
General Government	\$	9,682,819	\$	3,619,120	\$	3,050,257	\$	8,407,592	
Public Safety		10,238,978		92,271		-		-	
Public Works		24,463,108		54,500		6,805,083		1,146,858	
Health & Community Services		8,598,011		50,584		4,530,419		-	
Culture and Recreation		8,153,571		1,225		457,381		-	
Interest and Fiscal Charges		1,899,510		<u> </u>					
Total governmental activities		63,035,997		3,817,700		14,843,140		9,554,450	
Business-Type Activities:		·							
Sewer		516,960		208,479		-		63,850	
	\$	63,552,957	\$	4,026,179	\$	14,843,140	\$	9,618,300	
Component Units	\$	200,886,888	\$	196,864,241	\$	64,516	\$	3,581,214.00	

Statement of Activities For the Year Ended December 31, 2013

Component Units **Primary Government** Net (Expense) Revenue Governmental **Business-**Activities **Type Activities** Total Total **Governmental Activities:** General Government S 5,394,150 \$ \$ 5,394,150 Public Safety (10, 146, 707)(10, 146, 707)Public Works (16, 456, 667)(16, 456, 667)Health & Community Services (4,017,008) (4;017;008) Culture and Recreation (7,694,965) (7,694,965)Interest and Fiscal Charges (1,899,510) (1,899,510)Total governmental activities (34,820,707) (34,820,707) . **Business-Type Activities:** Sewer (244;631) (244,631) (244,631) Total governmental activities (34,820,707) (35,065,338) **Component Units** \$ (376,917) General revenues Taxes: Ad Valorem 24,018;997 24,018,997 14,586,000 Sales 16,480,326 16,480,326 617,754 Other 3,246,168 3,246,168 Interest and investment earnings 403,074 31,276 31,276 Grants not restricted to specific programs 4,910,918 4,910,918 2,929,792 Other 625,306 625,306 507,727 Total general revenues 49,312,991 49,312,991 19,044,347 Changes in net assets 14,492,284 (244,631) 14,247,653 18,667,430 Net assets, beginning of year 90;155,178 3,108,991 93,264,169 435,818,102 Net assets, end of year 104,647,462 <\$ 2,864,360 \$ 107,511,822 454,485,532 \$ \$

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Statement B

Balance Sheet - Governmental Funds December 31, 2013

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			Major Funds	
	001	104	107	1,19
		Drainage		Library
	General	Maintenance	Solid Waste	Commission
ASSETS				
Cash and Cash Equivalents	\$ 2,330,101	s -	\$ -	\$ 1,019,105
Investments	91	642	81,578	7,124,638
Receivables	779,641	647,944	82,716	42,010
Due from Other Governmental Units	6,318,575	4,887,803	1,688,238	5,271,155
Due from Other Funds	12,885,548	-	622,673	-
Other current assets	-	-	-	-
Prepaid Assets	17,300		<u></u>	14,093
TOTAL ASSETS	\$ 22,331,256	\$ 5,536,389	\$ 2,475,205	\$ 13,471,001
LIABILITIES				
Accounts payable and accrued expenses	\$ 56,171	\$ 162,307	\$ 820,457	\$ 114,107
Contracts and Retainages Payable	84,550	25,722	-	-
Salaries and Benefits Payable	294,856	129,043	9,940	173,227
Due to Other Funds	18,666,216	3,557,972	-	1,459
Due to Other Governmental Units	305,633		-	-
Other Current Liabilities	2,103			<u> </u>
TOTAL LIABILITIES	19,409,529	3,875,044	830,397	288,793
FUND BALANCES			•	
Non-spendable for Prepaid Assets	17,300	-	-	-
Restricted:				
Capital Projects	-	-	-	-
Judicial Programs	-	-	-	-
Federal and State Grant Programs	-	-	-	-
Debt Service	-	-	-	-
Committed:				
Public Safety	-	÷	-	••
Public Works	-	1,661,345	1,644;808	-
Culture and Recreation	-	-	-	13,182,208
Health and Community Services	-	-	-	•
Unassigned	2,904,427	-	-	-
TOTAL FUND BALANCES	2,921,727	1,661,345	1,644,808	13,182,208
TOTAL LIABILITIES AND FUND BALANCES	\$ 22,331,256	\$ 5,536,389	\$ 2,475,205	\$ 13,471,001

Statement C

Balance Sheet - Governmental Funds December 31, 2013

Statement C

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206	299					
2005 Road	Capital	Non-Major				
Construction	Projects Fund	Funds	Total			
\$ 20,995,597	-\$ -	\$ 3,984,822	\$ 28,329,625			
11,697	-	12,078,923	19,297,569			
-	-	964,974	2,517,285			
-	-	14,478,889	32,644,660			
-	3,414,996	8,503,357	25,426,574			
-	-	1,485,383	1,485,383			
<u> </u>			31,393			
\$ 21,007,294	<u>\$ 3,414,996</u>	\$_41,496,348	\$ 109,732,489			
\$ 43,622	\$ 733,933	\$ 537,578	\$ 2,468,175			
J 40,022	3,198,341	374,034	3,682,647			
-	5,150,54,1	445,189	1,052,255			
827,488	-	3,747,173	26,800,308			
027,400	-	78,291	383,924			
_	-	521,619	523,722			
			010,111			
871,110	3,932,274	5,703,884	34,911,031			
			17,300			
-	-	-	17,300			
20;136,184	_	11,115,521	31,251,705			
-	-	2,938,694	2,938,694			
-	-	839,005	839,005			
-	-	6,243,097	6,243,097			
-	-	887 397	887,397			
-	-	9,727,815	13,033,968			
-	-	1,913,162	15,095,370			
-	-	2,141,021	2,141,021			
-	(517,278)	(13,248)	2,373,901			
20,136,184	(517,278)	35,792,464	74,821,458			
\$ 21,007,294	\$ 3,414,996	\$ 41,496,348	\$ 109;732,489			

See notes to financial statements.

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Statement D

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Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Assets

December 31, 2013

Total fund balance - governmental funds		\$	74,821,458
Capital assets used in governmental activities are not financial resources and therefore are not reported in the governmental funds:			
Cost of non-depreciable capital assets	\$ 25,100,579		
Cost of depreciable capital assets	196,240,621		
Accumulated Depreciation	(138,288,715)		
		•	83,052,485
The assets and liabilities of the workers compensation internal service fund are included			
in the governmental activities in the statement of net assets.			1,532,605
Net accrued interest expense and deferred charge on refunding for bonds are not reported in the funds:			
Accrued interest payable			(664,933)
Deferred charge on refunding			1,077,879
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds.			
Bonds Payable:			
Premium on bond payable	(3,063,978)		
Due within one year	(3,040,000)		
Due in more than one year	(43,175,000)		
			(49,278,978)
Community Disaster Loan Payable			(5,462,053)
Compensated absences:			
Due within one year	(128,834)		
Due in more than one year	(302,167)		
			(431,001)
Net assets - governmental activities		\$	104,647,462

See notes to financial statements.

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Statement of Revenues, Expenditures, and Changes in Fund Balances Governmental Funds For the Year Ended December 31, 2013

Statement E

						Major Funds			
		001		104 Drainage		107		119 Library	
REVENUES		General		Maintenance		Solid Waste		Commission	
Taxes:	~	0.000.004	~	4 505 700	•		(\$	6 050 444	
Ad Valorem	\$	2,209,831	\$	4,505,722	\$	-	13	5,350,144	
Sales		-		-		8,550,657		-	
Other		3,191,584		-		-		-	
Intergovernmental from:		0.000 170		700 400		00.400			
Federal Government		8,569,473		738 192		33,180		-	
State Government		833,442		184:092		-		108,473	
Local Government		1,240,886		2,320,720		-		11,240	
Charges for Services		2,706,591		35,300		1,990		21,869	
Fines and Forfeitures		80,277		-		-		16,711	
Investment Income		11		-		1,443		5,750	
Other		72,212		88,848		-		48,513	
Total Revenues		18,904,307		7,872,874		8,587,270	_	5,562,700	
EXPENDITURES Current :									
General Government		6,468,690		-		-		-	
Public Safety		2,785,233		-		-		-	
Public Works		838,391		6,311,736		7,687,141		-	
Community Services		1,412,045		-		-		-	
Culture and Recreation		•		-		_		4,811,077	
Capital Outlay		443,909		-		-		92,893	
Debt Service									
Principal				-		-		-	
Interest		-		-		-		-	
Bond Issuance Costs		-		-		_		-	
Total Expenditures		11,948,268		6,311,736		7,687,141		4,903,970	
EXCESS (DEFICIENCY) OF REVENUES									
OVER EXPENDITURES		6,956,039		1,561,138		900,129		658,730	
OTHER FINANCING SOURCES (USES)		9,000,000		1,001,100		000,120		000,700	
Proceeds from Bonds				-		-		-	
Paid to escrow agent				-		-		-	
Premium on sale of bonds		_		_		_		_	
Transferš In		2,111,128		3;844,030		_		_	
Transfers Out		(8,120,263)		(4,689,556)		_		(142,864)	
Total other financing sources (uses)		(6,009,135)		(845,526)		<u> </u>		(142,864	
NET CHANGE IN FUND BALANCE		946,904		715,612	—	900,129		515,866	
FUND BALANCES -									
BEGINNING OF YEAR		1,974,823		945,733 ⁻		744,679		12,666,342	
END OF YEAR	5	2,921,727	\$	1.661.345	\$	1,644,808	5	13.182.208	
	<u> </u>	2,361,121	<u> </u>	1,001,040		1,011,000		10,102,200	

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Statement of Revenues, Expenditures, and Changes in Fund Balances Governmental Funds For the Year Ended December 31, 2013

Statement E

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	206	2	299				
2	2005 Road	Capital	Projects				
Ċ	onstruction	F	und	Nor	-Major.Funds		Total
\$	-	\$		\$	11,953,300	\$	24,018,997
•	_	•	-	Ť	7,929,669	•	16,480,326
	54,584		-		-		3,246,168
	-				5,159,403		14,500,248
	-		-		7,896,263		9,022,270
	-		-		1,327,375		4,900,221
	-		_		158,929		2,924,679
	-		-		796,033		893,021
	-		-		24,072		31,276
	-		-		415,733		625,306
	54,584		-		35,660,777		76,642,512
					<u> </u>		
	-		-		1,691,014		8,159,704
	÷		-		-		2,785,233
	867,755		192,970		8,551,371		24,449,364
			-		6;976;278		8,388,323
	-		-		2,397,578		7,208,655
	2,423,675	13	3,534,808		1,342,627		17,837,912
	-		-		2,915,000		2,915,000
	-				1,647,375		1,647,375
	-		-		1,524,730		1,524,730
	3,291;430	13	3,727,778		27,045,973		74,916,296
	(3,236,846)	(13	8,727,778)		8,614,804		1,726,21 6
	-		-		10,675,000		10,675,000
	-		<i>i</i> -		.(12,266;586)		(12,266,586)
	-		-		1,591,586		1,591,586
	2,064,663	1	3,493,972		11,316,311		32,830,104
	(319,733)		-		(19,557,688)		(32,830,104)
	1,744,930	13	3,493,972		(8,241,377)		-
_	(1,491,916)		(233,806)		373,427		1,726,216
	21,628,100		(283,472)		35,419,037		73,095,242
\$	20,136,184	\$	(517,278)	\$	35,792,464	\$	74,821,458

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See notes to financial statements.

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Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balance to the Statement of Activities For the Year Ended December 31, 2013

For the Year Ended December 31, 20	013			Statement F
				Statement F
Net changes in fund balances - governmental funds			\$	1,726;216
Amounts reported for governmental activities in the statement of activities different be	ecause:			
Governmental funds report capital outlays as expenditures, however, in the				
statement of activities, the cost of those assets is depreciated over their estimated useful lives.				
Capital outlay as per financial statements		17,837,912		
Capital outlay included in other functions		3,186,375		
Current year depreciation included in:		0,100,010		
General Government	(69,412)			
Public Works	(7,453,745)			
Public Safety	(13,744)			
Health & Community	(209 688)			
Culture & Recreation	(944,916)			
		(8,691,505)		
Other asset adjustments/reclassifications	_	(4,772,906)		
				7,559,876
Repayment of debt principal is an expenditure in the governmental funds, but the				
repayment reduces long-term liabilities in the government-wide financial statements;				
Bond principal payments				2,915,000
Deposit with escrow				13,275,000
The issuance of long-term debt provides current financial resources to governmental funds and does not have any effect on net assets.				
Proceeds from Bonds		(10,675,000)		
(Gain) Loss on Refunding		1,117,800		
Bond Premium	_	(1,591,586)		
			1	(11,148,786)
The amortization of bond premium in the current year is reported on the fund				
financial statements when debt is issued but amortized in the statement of				170,000
activities.				176,882
The amortization of loss on refunding in the current year is reported on the fund				
financial statements when debt is issued but amortized in the statement of				
activities.				(39,921)
• • • • • • • • • • • • • • • •				
Some expenses reported in the statement of activities do not require current				
financial resources and therefore are not reported as expenditures in governmental funds:				
Change in long-term compensated absences		68,503		
Change in accrued interest payable		(104,811)		
	-	<u> </u>		(36,308)
The net revenue of the internal service fund is included in governmental activities				
in the statement of net assets.				64,325
Change is not prestrict accommodal activities			¢	14 402 284
Change in net assets of governmental activities		:	\$	14,492,284

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See notes to financial statements.

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Statement of Net Position Proprietary Funds December 31, 2013

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Statement G

			Governmental Activities	i
			601	-
	-		Internal Service	е
	Enterprise	Funds	Fund	-
ASSETS				
Current assets:	^		~	
Cash and cash equivalents	\$	•	\$ -	
Cash with Fiscal Agent		-	61,237	
Investments		-	119,653	
Receivables		7,430	2,556	
Due from Other Funds	3	4,856	1,373,762	
Prepaid expense			8,650	<u> </u>
Total current assets	5	2,286	1;565,858	J
Noncurrent assets:				-
Capital Assets				
Property; Plant and Equipment	6,54	5,510	-	
Accumulated Depreciation	(3,48	2,734)	-	
Total Capital Assets	3,06	2,776	-	_
Total assets	\$3,11	5,062	\$ 1,565,858	}
LIABILITIES			•	
Current liabilities:				
Accounts Payable	\$ 1	6,352	\$ 11,239)
Salaries and Benefits Payable		· -	3,987	,
Claims Payable			17,999	
Due to Other Funds	23	4,350	28	<u>}</u>
Total current liabilities	25	0,702	33,253	
NET POSITION				
Net Invested in capital assets	3,06	2,776	-	
Unrestricted (deficit)	(19	8,416)	1;532,605	;
Total Net Position	\$ 2,86	4,360	\$ 1,532,605	5
				=

See notes to financial statements.

Statement of Revenues, Expenses, and Changes in Net Position Proprietary Funds For the Year Ended December 31, 2013

Statement H

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OPERATING REVENUES Charges for Insurance\$-\$518,0Charges for Service208,479-Total Operating Revenues208,479-OPERATING EXPENSES Personal services-73,2Professional services25,38841,3Operating services180,137-Other services6,944339,3Supplies40,-	vice
Charges for Service208,479Total Operating Revenues208,479518,0OPERATING EXPENSESPersonal services-Professional services25,38841,3Operating services180,137Other services6,944	
Total Operating Revenues208;479518,0OPERATING EXPENSES-73,2Personal services-73,2Professional services25,38841,3Operating services180,137-Other services6,944339,3	62
OPERATING EXPENSESPersonal services73,2Professional services25,388Operating services180,137Other services6,944339,3	
Personal services - 73,2 Professional services 25,388 41,3 Operating services 180,137 - Other services 6,944 339,3	62
Professional services25,38841,3Operating services180,137Other services6,944339,3	
Operating services180,137Other services6,944339,3	:53
Other services 6,944 339,3	153
Sunnties 40	12
Depreciation 304,451	
Total Operating Expenses 516,960 453,9	18
Operating Income (Loss) (308,481) 64,1	44.
NON-OPERATING REVENUES	
Investment Income - 1	81
Intergovernmental - Federal	
Total Non-Operating Revenues1	81
OPERATING INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS (308,481) 64,3	25
Capital Contributions 63,850 -	
CHANGES IN NET POSITION (244,631) 64,3	25
NET POSITION:	
BEGINNING OF YEAR, RESTATED 3,108,991 1,468,2	80
END OF YEAR	05

Statement of Cash Flows Proprietary Funds For the Year Ended December 31, 2013

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Statement I.

				vernmental
				601
	.		Inter	nal Service
	Enterpris	se Funds		Fund
CASH FLOWS FROM OPERATING ACTIVITIES				
Cash Received from Customers	\$	207,648	\$	-
Cash received for Premiums	+		•	449,189
Cash payments to employees for services and benefits		-		(72,639)
Cash Payments for Operating Costs	(207,648)		(670,442)
Cash Fayments for Operating Costs		201,040)		(0/0,442)
Net Cash Provided by (Used in) Operating Activities		-		(293,892)
CASH FLOWS FROM INVESTING ACTIVITIES				
Investment Income and Maturities		-		68,088
Net Cash Provided by Investing Activities		-		68,088
NET INCREASE (DECREASE) IN CASH				
AND CASH EQUIVALENTS		-		(225,804)
CASH AND CASH EQUIVALENTS:				
BEGINNING OF YEAR		-		406,694
END OF YEAR	\$	-	\$	180,890
RECONCILIATION OF OPERATING LOSS TO NET CASH				
PROVIDED BY (USED IN) OPERATING ACTIVITIES:				
Operating Income (Loss)	(308,481)		64,144
Adjustments to Reconcile Operating Income (Loss) to		-		
Net Cash Provided by (Used in) Operating Activities				
Depreciation		304,451		-
(Increase) Decrease in Assets:				
Receivables		(831)		(938)
Prepaid Expense		-		1;052,797
Due from Other Funds		-		(1,342,515)
Increase (Decrease) in Liabilities:				
Claims Payable		•		(67,935)
Accounts and Other Payables		3,114		(87)
Salaries and Benefits Payable		•		614
Due to Other Funds		1,747		28
Net Cash Provided by (Used In) Operating Activities	\$		\$	(293,892)
Significant non-cash transactions:				
Capital Contributions			\$	
ouplini ooliijibaijona				

See notes to financial statements.

Combining Statement of Net Assets Discretely Presented Comonent Units December 31, 2013

Statement J

	Bayou Blue Fire Protection District				Fire Protection District No. 3		Hospital rvice District No. 1	
ASSETS								
Cash	\$	122,667	\$	813;575	\$`	9,894,624	\$	1,047,674
Investments		797,455		-		-		7,587,969
Receivables		423,609		540,054		135,800		7,326,631
Other current assets		12,350		61,511		183,979		1,517,920
Capital Assets, net of depreciation		762,395	<u>. </u>	1,571,117		3,627,931		8,376,002
Total Assets	\$	2,118,476	\$	2,986,257	\$	13,842,334	\$	25,856,196
LIABILITIES Accounts, salaries and other payables	\$	298	\$	-	\$	265,566	, \$	2,305,111
Due to other governmental units Deferred revenues		423,496		- 540,054		-		-
Other liabilities		423,490		540,054 1,583		-		- 82.215
		1,750		1,000		-		02,210
Long-term Liabilities: Due within one year		65,346		41,000				1:511.681
Due in more than one year		138,135		42,000		_		1,968,760
•				<u> </u>				
Total Liabilities		629,031		624,637		265,566		5,867,767
NET ASSETS								
Invested in capital assets, net of related debt Restricted for:		558,914		1,488;117		3,627,931		3,650,256
Customer Deposits		-		-		-		. .
Capital Projects		-		-		-		256,742
Debt Service		-		113,327		-		-
Unrestricted		930,531		.760,176		9,948,837		16.081,431
Total Net Assets		1,489,445		2,361,620		13,576,768		19,988,429
Total Liabilities and Fund Balances	\$	2,118,476	\$	2,986,257	\$	13,842,334	\$	25,856,196

(continued)

Combining Statement of Net Assets Discretely Presented Comonent Units December 31, 2013

Statement J

	Hospital Service District No. 2	Hospital Service District No. 3	Home Mortgage Authority	Housing Authority
ASSETS				
Cash	\$ 583,985	\$ 170,545,190	\$-	\$ 2,660,758
Investments	-	375,000	•	·••
Receivables	48,684	21,819,363	-	108,467
Other current assets	8,270,321	5,929,749	-	4,105,228
Capital Assets, net of depreciation	2,691.602	120,509,584	<u>_</u>	13,47,1,417
Total Assets	<u>\$ 11,594,592</u>	\$ 319,178,886	<u> </u>	\$ 20,345,870
LIABILITIES	•			
Accounts, salaries and other payables	45,877	14,067,042	-	29,348
Due to other governmental units			-	-
Deferred revenues	-	-	-	139,918
Other liabilities	-	-	-	189,720
Long-term Liabilities:				
Due within one year	-	-	-	67,514
Due in more than one year			÷	3,884,675
Total Liabilities	45;877	14,067,042	<u>-</u>	4,311,175
NET ASSETS				
Invested in capital assets, net of related debt Restricted for:	2,691 ,6 02	120,509,584	•	9,654,281
Customer Deposits	-	-	-	-
Capital Projects	-	-	-	*
Debt Service	-	-	-	825,809
Unrestricted	8,857,113	184;602,260	-	5,554,605
Total Net Assets	11;548;715	305,111,844		16,034,695
Total Liabilities and Fund Balances	\$ 11,594,592	\$ 319,178,886	<u> </u>	\$ 20,345,870

(continued)

Combining Statement of Net Assets Discretely Presented Comonent Units December 31, 2013

Statement J

	Juvenile Justice Commission		Communications District		Water District No. 1			Drainage strict No. 1
ASSETS		•						
Cash	\$	1;779,520	\$	1,245,696	\$	5,191,577	\$	202,310
Investments		250,000		-		12,922,775		1,345,455
Receivables		201,563		156,853		1,641,361		920,726
Other current assets		-		206,519		1,238,005		-
Capital Assets, net of depreciation		1,536,563		3,414,743	•	69,131,644		
Total Assets	\$	3,767,646	\$	5;023,811	\$	90,125,362	\$	2,468,491
LIABILITIES Accounts, salaries and other payables	\$	168.510	\$	20.967	\$	378,192	\$	530,373
Due to other governmental units	¥	-	Φ	-	φ	-	3	
Deferred revenues		1,267,945		-		-		444,655
Other liabilities		· · ·				1;353,7.14		_
Long-term Liabilities:								
Due within one year		-		125,000		2,055,000		-
Due in more than one year		121,026		1,030,000		18,799,960		-
Total Liabilities		1,557,481		1,175,967		22,586,866		975,028
NET ASSETS								
Invested in capital assets, net of related debt Restricted for:		1,536;563		2,259,743		50,491,644		·•
Customer Deposits		-				1,033,280		-
Capital Projects		-		-		1,396,271		-
Debt Service		-		-		2:713.856		-
Unrestricted		673,602		1,588,101		11,903,445		1,493,463
Total Net Assets		2,210,165		3,847,844	_	67,538,496		1,493,463
Total Liabilities and Fund Balances	\$	3,767,646	\$	5,023,811	\$	90,125,362	\$	2,468,491

(continued)

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Combining Statement of Net Assets Discretely Presented Comonent Units December 31, 2013

Statement J

	Tourist Commission		Ambulance Service District No. 1		LAT Workforce Investment Board, Inc.		La An	Central Ifourche Ibulance Ice District
ASSETS								
Cash	\$	486,318	\$	2,648,147	\$	108,544	5	461,171
Investments		679,591		244,844		-		-
Receivables		79,257		1,721,907		55,563		273,655
Other current assets				48,910		-		-
Capital Assets, net of depreciation		323;215		1,236,399		4,568		-
Total Assets	\$	1,568,381	_\$	5,900,207	\$	168,675	\$	734,826
LIABILITIES Accounts, salaries and other payables Due to other governmental units Deferred revenues Other liabilities Long-term Liabilities: Due within one year Due in more than one year Total Liabilities	\$	20,650 - - 20,556 41,206	\$	137,984 - - - - 62;296 204,261 404,541	\$	63,301 - - 14,943 78,244	Ś	273,656 - - 273,656
		41,200				10,244		270,000
NET ASSETS Invested in capital assets, net of related debt Restricted for:		323,215		969,842		4,568		-
Customer Deposits		-		-		-		-
Capital Projects		-		-		-		-
Debt Service		_		-		-		
Unrestricted		1,203,960		4,525,824		85,863		461,170
Total Net Assets		1,527,175	_	5,495,666		90,431		461,170
Total Liabilities and Fund Balances	\$	1,568,381	\$	5,900,207		168,675	\$	734,826

(continued)

Combining Statement of Net Assets Discretely Presented Comonent Units December 31, 2013

Statement J

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	Veterans orial District	Total
ASSETS		
Cash	\$ 265,754	\$ 198,057,510
Investments	-	24,203,089
Receivables	567,921	36,021,414
Other current assets	1,062	21,575,554
Capital Assets, net of depreciation	 1,537,862	228,195,042
Total Assets	\$ 2,372,599	\$ 508;052,609
LIABILITIES Accounts, salaries and other payables	\$ 5,072	18,038,291
Due to other governmental units	•	-
Deferred revenues	567,921	3,657,645
Other liabilities	-	1,628,988
Long-term Liabilities:		
Due within one year	90,000	4,017,837
Due in more than one year	 -	26,224,316
Total Liabilities	 662,993	53,567,077
NET ASSETS		
Invested in capital assets, net of related debt Restricted for:	1,447,862	199,214,122
Customer Deposits	-	1,033,280
Capital Projects	• •	1,653,013
Debt Service	41,964	3,694,956
Unrestricted	219,780	248,890,161
Total Net Assets	 1,709,606	454,485,532
Total Liabilities and Fund Balances	\$ 2;372,599	\$ 508;052,609

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Combining Statement of Activities Discretely Presented Component Units For the Year Ended December 31, 2013

Statement K

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	Fire			Fire Protection District No. 3		Hospital rvice District No. 1		
EXPENSES	\$	272,694	\$	371,866	\$	3,123,746	\$	30,418,265
PROGRAM REVENUES Charges for services Operating grants and contributions		30,395 -		7,896 64,516		-		26,757,614
Capital grants and contributions				-		-		-
Total program revenues		30,395		72,412				26;757;614
NET (EXPENSE) REVENUE		(242,299)		(299,454)		(3,123,746)		(3,660,651)
GENERAL REVENUES Taxes: Ad valorem taxes		392,670		489,939		4,007,977		1,910,398
Sales and use taxes Intergovernmental from: Federal Government		-		-		-		-
State of LA		12,441		9,912		4,274		2,376,575
Local Governments Interest and investment earnings (expense)		- 2,154		-		215,523 12,884		- (20,648)
Miscellaneous		19,013 [,]		-		103,131		4,002
Total general revenues		426,278		499,851		4,343,789		4,270;327
		183,979		200,397		1,220,043		609,676
NET ASSETS BEGINNING OF YEAR		1,305;466		2,161,223		12,356,725		19,378,753
NET ASSETS END OF YEAR	\$	1,489,445		2,361,620	\$	13,576;768	\$	<u>19,988,429</u>

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Combining Statement of Activities Discretely Presented Component Units For the Year Ended December 31, 2013

Statement K

	Hospital Service District No. 2		Hospital Service District No. 3	Home Mortgage Authority			Housing Authority
EXPENSES	\$	432,104	\$ 138,389,627	\$	15,375	\$	4,585,179
PROGRAM REVENUES Charges for services Operating grants and contributions		33,543 -	152,346,627 -		-		3,806,357
Capital grants and contributions Total program revenues		33,543	- 152,346,627			<u> </u>	1,181,245
NET (EXPENSE) REVENUE		(398,561)	13,957,000		(15,375)		402,423
GENÈRAL REVENUES Taxes: Ad valorem taxes Sales and use taxes Intergovernmental from: Federal Government State of LA Local Governments Interest and investment earnings (expense) Miscellaneous		246,034 - - - - 83,253 - - - - - - - - - - - - - - - - - - -	315,383 1,282,463 1,597,846		-` - (1,639,734) 55 - (1,639,679)		- - - - - - - - - - - - - - - - - - -
CHANGES IN NET ASSETS		(69,274)	15,554,846		(1,655,054)		276,084
NET ASSETS BEGINNING OF YEAR		11,617,989	289,556,998		1,655,054		15,758,611
NET ASSETS END OF YEAR	\$	1 1,548 ;715	\$ 305,111,844	\$	<u> </u>	\$	16,034,695

(continued)

Combining Statement of Activities Discretely Presented Component Units For the Year Ended December 31, 2013

Statement K

	Juvenile Justice Commission		Communications District		Water District		Drainage District No. 1	
EXPENSES	\$	3,013,999	\$	1,221,173	\$	11,056,380	\$	2,826,764
PROGRAM REVENUES						<u>_</u>		
Charges for services		7,880		1,099;914		11,511,162		-
Operating grants and contributions		-		-		-		-
Capital grants and contributions		<u>=</u>		-		252,648	<u> </u>	2;147,321
Total program revenues		7,880		1,099,914		11,763,810		2,147,321
NET (EXPENSE) REVENUE		(3,006,119)		(121,259)		.707,430		(679,443)
GENERAL REVENUES								
Ţaxes;								
Ad valorem taxes		2,480,708		-		2,415,466		373,475
Sales and use taxes		-		-		-		-
Intergovernmental from:								
Federal Government State of LA		27,135		-		-		-
State of LA Local Governments		448,863		-		52,528		15,651
Interest and investment earnings (expense)		- 4,071		(51,537)		4,778		- 7.410
Miscellaneous		38,997		94,678		(886,012)		7,410
						(000,012)		
Total general revenues		2,999,774		43,141	_	1,586,760		396,536
CHANGES IN NET ASSETS		(6,345)	<u></u>	(78,118)		2,294,190		(282,907)
NET ASSETS BEGINNING OF YEAR		2,216,510		3,925,962		65,244,306		1,776,370
NET ASSETS END OF YEAR	\$	2,210,165	. <u> </u>	3,847,844	\$	67,538,496	\$	1,493,463

(continued)

See notes to financial statements.

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Combining Statement of Activities Discretely Presented Component Units For the Year Ended December 31, 2013

Statement K

	Tourist Commission		Ambulance Service District No. 1		LAT Workforce Investment Board, Inc.		Central Lafourche Ambulance Service District	
EXPENSES	\$	579,491	\$	2,578,361	\$	1,384,374	\$	404,237
PROGRAM REVENUES Charges for services Operating grants and contributions Capital-grants and contributions				1,253,342 -		9,511 - -		- -
Total program revenues		-	.—	1,253,342		9,511		-
NET (EXPENSE) REVENUE		(579,491)		(1,325,019)		(1,374,863)		(404,237)
GENERAL REVENUES Taxes: Ad valorem taxes Sales and use taxes Intergovernmental from: Federal Government State of LA Local Governments Interest and investment earnings (expense) Miscellaneous		617,754 10,000 893 628,647		1,509,378 - 10,688 - 6,339 15,438 1,541,843		- - 1,385,936 - - 1,385,936		248,898 - - 395 - 249,293
CHANGES IN NET ASSETS		49,156		216,824		11,073		(154,944)
NET ASSETS BEGINNING OF YEAR		1,478,019		5,278,842		79,358		616,114
NET ASSETS END OF YEAR	\$	1,527,175	\$	5,495,666	\$-	90,431	\$	461,170

(continued)

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Combining Statement of Activities Discretely Presented Component Units For the Year Ended December 31, 2013

Statement K

	eterans orial District	Total		
EXPENSES	\$ 213,253	\$ 200,886,888		
PROGRAM REVENUES				
Charges for services	-	196,864,241		
Operating grants and contributions	-	64,516		
Capital grants and contributions	 -	3,581,214		
Total program revenues	 	200,509,971		
NET (EXPENSE) REVENUE	(213,253)	(376,917)		
GENERAL REVENUES Taxes:				
Ad valorem taxes	511,057	14,586,000		
Sales and use taxes	-	617,754		
Intergovernmental from:				
Federal Government	-	27,135		
State of LA	-	2,940,932		
Local Governments	-	(38,275)		
Interest and investment earnings (expense)	-	403,074		
Miscellaneous	 -	507,727		
Total general revenues	 511,057	19,044;347		
	007.00.	40.007.400		
CHANGES IN NET ASSETS	 297,804	18,667,430		
NET ASSETS BEGINNING OF YEAR	 1,411,802	435,818,102		
NET ASSETS END OF YEAR.	\$ 1;709,606	\$ 454,485;532		

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Notes to the Financial Statements



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NOTES TO THE FINANCIAL STATEMENTS For the Year Ended December 31, 2013

INTRODUCTION

The Lafourche Parish Council (the Parish) is the governing authority for Lafourche Parish and is a political subdivision of the State of Louisiana. Nine council members represent the various districts within the parish. The Parish President, elected by the voters is the chief executive officer and is responsible for carrying out the policies adopted and for administration of all departments, offices, and agencies.

As provided by Article III of the Home Rule Charter, the Parish has all powers, functions, privileges, immunities, and authority previously possessed under LA Revised Statue 33:1236. The more notable of those are the power to make regulations for its own government; to regulate the construction and maintenance of roads, bridges, and drainage systems; to regulate the sale of alcoholic beverages; and to provide for the health and welfare of the poor, disadvantaged, and unemployed in the parish. Funding to accomplish these tasks is provided by ad valorem taxes, beer and alcoholic beverage permits, state revenue sharing, and various other state and federal grants.

The more significant of the Parish's accounting policies are described in these notes to the financial statements.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. BASIS OF PRESENTATION

The accompanying financial statements of Parish have been prepared in conformity with accounting principles (GAAP) generally accepted in the United States of America as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. In the government-wide financial statements (GWFS) and the fund financial statements (FFS) for proprietary funds, Financial Accounting Standards Board (FASB) pronouncements and Accounting Principles Board (APB) opinions issued on or before November 30, 1989, have been applied unless those pronouncements conflict with or contradict GASB Pronouncements, in which case, GASB prevails. For enterprise funds, GASB Statements Nos. 20 and 34 provide the Parish the option of electing to apply FASB pronouncements issued after: November 30, 1989. The Parish has elected not to apply those pronouncements.

B. REPORTING ENTITY

The financial statements were prepared by applying criteria set forth in Statement No. 14 of the Governmental Accounting Standards Board. The Financial Reporting Entity, as amended by Statement 39 of the GASB, which establish standards for defining and reporting on the financial reporting purposes. The definition of the financial reporting entity is based on the concept that elected officials are accountable to their constituents for their actions. One of the objectives of financial reporting is to provide users of financial statements with a basis for assessing the accountability of elected officials.

The financial reporting entity consists of the Lafourche Parish Government, organizations for which the Lafourche Parish Government is financially accountable and other organizations for which the nature and significance of their relationship with the Lafourche Parish Government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete. The Lafourche Parish Government is financially accountable for a component unit if it appoints a voting majority of the organization's governing board and it is able to impose its will on that organization or there is a potential for the organization to provide specific financial benefits to, or impose specific financial burdens on the Lafourche Parish Government.

LAFOURCHE PARISH GOVERNMENT NOTES TO THE FINANCIAL STATEMENTS For the Year Ended December 31, 2013

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

B. REPORTING ENTITY (continued)

Blended Component Unit

Blended component units are separate legal entities that meet the component unit criteria and provide services entirely to the Lafourche Parish Government. The Parish has determined that the following funds with separate Boards created by the Parish should be included in the financial reporting entity of the Parish. For financial reporting purposes, these funds are reported as if it were part of the Parish's operations.

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The Lafourche Parish Library was established by the Council of the Parish of Lafourche, the parish governing authority, under the provisions of LRS 25:211. The Library provides citizens of the Parish access to library materials, books, magazines, computers, video, and audio media. The Council appoints an advisory Board of Control in accordance with the provisions of LRS 25:214. The members of the Board serve without pay. The Lafourche Parish Library does not issued separate financial statements. The advisory Board of Control is under the governing board of the primary government and the library services are provided entirely to the primary government.

The Coastal Zone Management Advisory Committee was established by Ordinance 1442 to advise the Council on local coastal program policies pertaining to the CZM Program. The members of the Board serve without pay. The committee does not issued separate financial statements. The advisory committee is under the governing board of the primary government.

The Lafourche Parish Animal Shelter Advisory Board was established by Ordinance 3757 to advise the Council on matters concerning animal control. The members of the Board serve without pay. The committee does not issued separate financial statements. The advisory Board is under the governing board of the primary government. The Board is composed of 9 members representing each Councilmatic District.

Various Recreation District Boards were established to oversee the recreation programs in those Districts. The members of the Board serve without pay. The committee does not issued separate financial statements. The Boards are under the governing board of the primary government.

Discretely Presented Component Units

Discretely presented component units are separate legal entities that meet the component unit criteria, but do not meet the criteria for blending. They are reported in a separate column to emphasize that they are legally separate from the Parish.

There are a number of special districts located in the Parish that each provides services to a limited number of Parish citizens. The Parish appoints all board members of these districts, can remove appointed members of the boards at will and has a financial benefit/burden or dependency relationship with the special district. Therefore the Parish can impose its will on these districts. While these districts are responsible for obtaining voter approval for the levy of taxes or debt issuance, all related LA State Bond Commission approvals must be obtained through the Parish.

NOTES TO THE FINANCIAL STATEMENTS For the Year Ended December 31, 2013

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

A. **REPORTING ENTITY (continued)**

Based on the previous criteria, the Parish has determined that the following component units are part of the reporting entity:

Component Unit	Fiscal Year End
Bayou Blue Fire Protection District	12/31/2013
Fire Protection District No. 1	12/31/2013
Fire Protection District No. 3	6/30/2013
Home Mortgage Authority	12/31/2013
Hospital Service District No. 1	6/30/2013
Hospital Service District No. 2	.9/30/2013
Housing Authority of Lafourche Parish	9/30/2013
Hospital Service District No. 3	9/30/2013
Juvenile Justice Commission	6/30/2013
Lafourche Communication District	12/31/2013
Lafourche Parish Water District No. 1	6/30/2013
Lafourche Parish Gravity Drainage District No. 1	12/31/2013
Lafourche Parish Tourist Commission	12/31/2013
Ambulance Service District No. 1	12/31/2013
LAT Workforce Investment Board, Inc.	6/30/2013
Central Lafourche Ambulance Service District	12/31/2013
Veterans Memorial District	12/31/2013

Complete separate financial statements for all component units may be obtained online from the Louisiana Legislative Auditor's website: <u>http://www.lla.state.la.us</u>.

C. BASIS OF ACCOUNTING

The basic financial statements consist of the GWFS on all of the non-fiduciary activities of the primary government and its non-fiduciary component units and the FFS (individual major fund and combined non-major funds).

Government-Wide Financial Statements (GWFS)

The GWFS (the Statement of Net Position 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 interfund activity has been removed from these statements. Interfund services provided and used are not eliminated in the process of consolidation. The GWFS focus is primarily on the sustainability of the Parish and the change in aggregate financial position resulting from the activities of the fiscal period. Governmental Activities represent programs, which normally are supported by taxes and intergovernmental revenues. Business-Type Activities are financed in whole or in part by fees charged to external parties for goods and services.

NOTES TO THE FINANCIAL STATEMENTS For the Year Ended December 31, 2013

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

C. BASIS OF ACCOUNTING (continued)

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Indirect costs are not allocated by function for financial reporting in this statement; however, certain indirect costs have been directly allocated as administrative fees to grants and fund programs.

Program revenue includes:

- Charges to customers or applicants who purchase, use or directly benefit from goods, services, or privileges provided by a given function or segment, and
- Grants and contributions that is 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. This includes internally dedicated resources such as a restricted property tax.

Fund Financial Statements (FFS)

The Parish uses funds to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions relating to certain government functions or activities.

A fund is a separate accounting entity with a self-balancing set of accounts. Government resources are allocated to and accounted for in individual funds based on the purpose for which they are to be spent and the means by which spending activities are controlled. The various funds of the primary government are grouped into generic fund types and three broad fund categories.

The fund classifications and a description of each existing fund type follow:

Governmental Funds

Governmental funds are used to account for all or most of the governmental activities, including the collection and disbursement of specific or legally restricted monies, the acquisition or construction of capital assets, and the servicing of general long-term debt. Major governmental funds include:

- 1. **001** General Fund the general operating fund of the Parish and accounts for all financial resources, except those required to be accounted for in other funds. The General Fund is always a major fund.
- Special revenue funds--account for the proceeds of specific revenue sources (other than major capital projects) that are legally restricted to expenditures for specified purposes. Special Revenue Funds reported the following funds as major funds:
 - 104 Drainage Maintenance Fund accounts for the cost of acquiring, constructing, improving, maintaining, and operating the Parish drainage system. Major financing is provided by parish wide Ad Valorem tax, Federal, State & Local grants, and transfers from the Parish's Royalty Road Fund.

NOTES TO THE FINANCIAL STATEMENTS For the Year Ended December 31, 2013

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

- C. BASIS OF ACCOUNTING (continued)
 - 107 Solid Waste Fund is a special revenue fund that accounts for the implementation of a parish-wide system for the collection and disposal of solid waste. Revenue is provided by a parish-wide sales and use tax; service charges and sanitation fees.
 - 119 Library Commission Fund is a special revenue fund established by the Council of the Parish of Lafourche, the parish governing authority, under the provisions of LRS 25:211. The Library provides citizens of the Parish access to library materials, books, magazines, computers, video, and audio media. The Council appoints an advisory Board of Control in accordance with the provisions of LRS 25:214. The majority of revenue is provided by Ad Valorem tax, Federal, State & Local grants.
 - Debt service funds--account for the accumulation of resources for and the payment of principal and interest long-term debt principal, interest and related costs. There is no debt service funds reported as a major fund.
 - 4. Capital projects funds--account for financial resources received and used for the acquisition, construction, or improvement of capital facilities not reported in the other governmental funds. The capital project funds reported as a major funds:
 - 206 Road Construction District 3, 5 & 6 –was established for the purpose of constructing and reconstructing roads, highways and bridges in those districts; with funding provided from the bond issuance.
 - 299 Capital Projects Fund accounts for all non-road capital outlay projects.

Proprietary Funds

Proprietary funds are used to account for activities similar to those found in the private sector, where the determination of net income is necessary or useful to sound financial administration. Proprietary funds differ from governmental funds in that their focus is on income measurement, which, together with the maintenance of equity, is an important financial indicator. Proprietary funds include:

- Enterprise funds--account for operations (a) where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges, or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.
- Internal service funds--account for the financing of goods or services provided by one department to other departments or governments on a cost-reimbursement basis. The Workers Compensation Internal Service fund accounts for workers compensation services provided to other funds of the Parish on a cost reimbursement basis.
- The accounting and financial reporting treatment applied to a fund is determined by its measurement focus.

NOTES TO THE FINANCIAL STATEMENTS For the Year Ended December 31, 2013

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

D. MEASUREMENT FOCUS

Government-wide Financial Statements (GWFS)

The GWFS are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Ad valorem taxes and the related state revenue sharing are recognized in the year for which they are levied. Ad valorem tax adjustments and deductions are recognized as expenses for the year in which the related property tax revenue is recognized. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Fund Financial Statements (FFS)

All governmental funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. Operating statements of these funds present increases and decreases in net current assets. The modified accrual basis of accounting is used by all governmental funds and agency funds. The governmental funds use the following practices in recording revenues and expenditures:

Revenues – those resulting from exchange transactions are recognized in the fiscal year in which the exchange takes place and meets the availability criteria (susceptible to accrual). Available means that the resources will be collected within the current fiscal year or are expected to be collected soon enough thereafter to be used to pay liabilities of the current fiscal year. Charges for services, fines and forfeitures, and most miscellaneous revenues, including investment earnings are recorded as earned since they are measurable and available. The definition of available means expected to be received within sixty days of the end of the fiscal year except for FEMA reimbursements for which the period is six months.

Non-exchange transactions, in which the Parish receives value without directly giving value in return, included sales tax, property tax, special assessments, grants, entitlements, and donations. Sales and use taxes are considered "measurable" when the underlying transaction occurs and meets the availability criteria. Sales and use tax revenues are recorded in the month collected by the Lafourche Parish School Board, which is tax collecting agency for the Parish.

Ad valorem taxes and the related state revenue sharing are recorded in the year the taxes are due and payable. Ad valorem taxes, which are assessed on a calendar year basis, become due on November 15 of each year and become delinquent on December 31.

In applying the susceptible to accrual concept to intergovernmental revenues, the legal and contractual requirements of the numerous individual programs are used as guidance. There are, however, essentially two types of these revenues. In one, monies must be expended on the specific purpose of project before any amounts will be paid to the Parish; therefore, revenues are recognized based upon the expenditures recorded. In the other, monies are virtually unrestricted as to purpose of expenditure and are usually revocable only for failure to comply with prescribed compliance requirements.

NOTES TO THE FINANCIAL STATEMENTS For the Year Ended December 31, 2013

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

D. MEASUREMENT FOCUS (continued)

These resources are reflected as revenues at the time of receipt or earlier if the susceptible to accrual criteria are met.

Interest income on investments is recorded when earned. At the time of levy, a special assessment receivable is recognized and is offset by deferred revenues. As the assessment becomes measurable and available, deferred revenues are reduced and the revenue is recognized. In addition, interest earned on special assessments is accrued when due, rather than when earned, because it approximately offsets the related interest expenditures that is also recognized when due. Substantially all other revenues are recorded when they become available.

Expenditures – are recognized in the accounting period in which the related fund liability is incurred, if measurable, except for the following:

- Principal and interest on long-term debt are recorded when due, and
- Claims and judgments, group health claims and compensated absences are recorded as expenditures in the governmental fund type when paid with expendable available financial resources.

Allocations of cost such as depreciation and amortization are not recognized in the governmental funds.

All proprietary funds are accounted for on a flow of economic resources measurement focus and a determination of net income and capital maintenance. With this measurement focus, all assets and all liabilities associated with the operation of these funds are included on the balance sheet. The proprietary funds use the accrual basis of accounting. Revenues are recognized when earned, and expenses are recognized at the time liabilities are incurred.

E. BUDGETARY INFORMATION

The Parish President prepares a comprehensive operating budget on the modified accrual basis of accounting consistent with generally accepted accounting principles. Ninety days prior to the beginning of each fiscal year, the Parish President is required to submit a budget to the Council for approval.

The Parish employs formal budgetary integration and interim budget reporting practices. Budgeted amounts included in the accompanying financial statements include the original budget amounts and all subsequent amendments to get to the final budget. The Parish President is authorized to transfer amounts between budgeted line items within any fund or department.

However, any unfavorable variance of revenues or expenditures of five percent or more within a fund must be presented to the Parish Council for action to amend fund budgets. Unexpended appropriations lapse at year-end.

The Parish uses encumbrance accounting under which purchase orders, contracts, and other commitments are recorded.

NOTES TO THE FINANCIAL STATEMENTS For the Year Ended December 31, 2013

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

F. CASH AND CASH EQUIVALENTS AND INVESTMENTS

Cash includes amounts in petty cash, demand deposits, interest-bearing demand deposits, money market accounts, and cash with the state treasury. Cash equivalents include amounts in time deposits and those investments with original maturities of 90 days or less. Under state law, the Parish may deposit funds in demand deposits, interest-bearing demand deposits, or time deposits with state banks organized under Louisiana law or any other state of the United States, or under the laws of the United States.

Investments are limited by R.S. 33:2955, bond covenants and the Parish's investment policy. If the original maturities of investments exceed 90 days, they are classified as investments; however, if the original maturities are 90 days or less, they are classified as cash equivalents.

Investments are reported at fair value except for:

- Short-term and money market investments, consisting primarily of US Treasury obligations with a maturity of one year or less at time of purchase, which are reported at. cost, which approximates fair value, and
- The Louisiana Asset Management Pool (LAMP), which is a local government 2a7-like pool administered by a non-profit corporation organized under Stat of LA law, which is permitted to be carried at amortized cost.

All investments are traded in a national or international exchange and are valued at the last reported sales price at current exchange rates. There are no investments without an established market. Unrealized gains and losses on investments recorded at fair value are included in investment income.

G. INTERFUND TRANSACTIONS

During the course of operations, numerous transactions occur between individual funds for goods provided or services rendered. These receivables and payables are classified as due from other funds or due to other funds on the balance sheet. Short-term interfund loans are classified as interfund receivables/payables. In the financial statements, interfund activity is reported as either loans or transfers. Loans between funds are reported as interfund receivables (due from) and payables (due to) as appropriate.

Transfers represent a permanent reallocation of resources between funds. In other words, they are not expected to be paid back. For reporting purposes, all interfund transactions between individual governmental funds have been eliminated in the GWFS. Any residual balances outstanding between the governmental activities and the business-type activities are reported in the GWFS as "internal balances". All interfund transfers are reported as operating transfers.

LA Revised Statute 15:571.11 requires that one-half of any balance remaining in the Criminal Court Fund at year end must be transferred to the Parish General Fund. The Parish accordingly has made the required transfer.

NOTES TO THE FINANCIAL STATEMENTS For the Year Ended December 31, 2013

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

H. PREPAID ITEMS

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both GWFS and FFS. These items are reported in the financial statements using the consumption method. A current asset for the prepaid amounts is recorded at the time of the purchase and the expenditure/expense is reported in the year in which services are consumed. At fiscal year end, because prepayments are not available to finance future governmental fund expenditures, the fund balance is considered non-spendable in an amount equal to the carrying value of the asset on the fund financial statements.

I. DEBT PREMIUMS, DISCOUNTS AND BOND ISSUANCE COSTS

On the government-wide statement of net position and the proprietary fund type statement of net position, debt premiums and discounts are netted against debt payable and debt issuance costs are recognized as an outflow of resources in the period incurred. On the government-wide and proprietary fund type statement of activities, unamortized debt premiums and discounts are deferred and amortized over the life of the debt using the straight-line method.

At the government fund reporting level, debt premiums and discounts are reported as other financing sources and uses, separately from the face amount of the debt issued. Debt issuance costs are reported as debt service expenditures.

J. CAPITAL ASSETS

Capital assets are reported in the applicable governmental or business-type activities columns in the GWFS, which include land, buildings and improvements, equipment, and infrastructure assets (streets, roads, bridges, canals, and sewer and drainage systems). Capital assets are defined by the government as assets with an initial individual cost of more than \$5,000 are recorded at historical cost or estimated historical cost, if actual historical cost is not available. Donated assets are valued at estimated market value on the date of donation.

The cost of a capital asset includes ancillary charges necessary to place the asset into its intended location and condition for use. The costs of normal maintenance and repairs that do not add value to the asset or materially extend its useful life are not capitalized. Improvements are capitalized over the remaining useful life of the asset. Major outlays for capital assets and improvements are capitalized as projects at completion of construction.

At this point the project costs are moved out of construction-in-progress and capitalized. Interest incurred during the construction phase of capital assets of business-type activities is included as part of the capitalization value of the assets constructed.

NOTES TO THE FINANCIAL STATEMENTS For the Year Ended December 31, 2013

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

J. CAPITAL ASSETS(continued)

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The Parish did not capitalize any interest costs during the period. Capital assets are depreciated using the straight-line method over the following estimated useful lives:

n/a
10-40
30-70
7
3-10
5-7

K. COMPENSATED ABSENCES

The Parish accrues compensated absences only to the extent it is probably that the employer will compensate employees for benefits through cash payments conditioned on the employees' termination or retirement. The Parish has recorded liabilities for accumulated vacation, sick leave and compensatory time as follows:

VACATION/SICK LEAVE POLICY:

Employees may earn between 5 to 17 days of both vacation and sick leave each year dependent upon their number of years of service. Four weeks of vacation and 18 weeks of sick leave may be carried forward from one plan year to the next. Vacation leave may be accumulated and paid at separation of employment to a maximum of 20 days. However, all accumulated sick leave lapse at separation of employment.

COMPENSATORY LEAVE POLICY:

It is the policy of Lafourche Parish Government to allow employees to earn Compensatory Leave for time worked above their normal schedule in a work week. Compensatory leave is leave time earned in lieu of cash payment at the straight-time or time and one-half as compensation for overtime worked. Employees in positions that are designated as "Non-Exempt" are eligible to earn compensatory leave on an hour for hour basis for hours worked over 35 hours and up to 40 hours in a work week.

LAFOURCHE PARISH GOVERNMENT NOTES TO THE FINANCIAL STATEMENTS For the Year Ended December 31, 2013

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

K. COMPENSATED ABSENCES (continued)

Non-exempt employees who work over 40 hours in a work week will earn compensatory time at a rate of one and one-half hours for every overtime hour worked. Employees in positions that are designated as "Exempt" earn compensatory time for any hours worked above their normal work schedule in a work week. Upon separation or termination from Lafourche Parish Government, unused compensatory leave earned by non-exempt employees shall be paid at the employee's regular pay rate. Upon separation or termination from Lafourche Parish Government, all unused compensatory leave earned by exempt employees shall be cancelled. The Parish President shall have the authority to pay for compensatory leave for employees at their regular rate of pay subject to the availability of funds when it is in the best interest of the Parish.

L. LONG-TERM DEBT

In the GWFS long term debt and other long-term obligations are reported as liabilities. Long-term liabilities for governmental funds are not reported as liabilities in the FFS. Debt proceeds are reported as other financing sources and payment of principal, interest and other long-term benefits are reported as expenditures.

M. FUND EQUITY

Net Assets - GWFS

Net assets represent the difference between assets and liabilities. Equity is classified as net assets and displayed in three components:

- Net assets invested in capital assets, net of related debt consists of capital assets, net of
 accumulated depreciation, reduced by the outstanding balance of any debt proceeds
 used for the acquisition, construction, or improvements of those assets.
- Net assets are reported as restricted when there are limitations imposed on their use by external parties such as creditors, grantors, laws or regulations of other governments.
- Unrestricted net assets are all other net assets that do not meet the definition of the other two categories.

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

Fund Balances - FFS

In the governmental fund financial statements, fund balance is composed of five classifications designed to disclose the hierarchy of constraints placed on how fund balance can be spent. The governmental fund types classify fund balances as follows:

- Non-spendable fund balance includes amounts that cannot be spent because they are either (1) not in spendable form or (2) legally or contractually required to be maintained intact
 - Non-spendable for Prepaid items portion of fund balance that is not an available resource because it represents a prepayment of future liabilities.
- Restricted fund balance includes amounts that are restricted to specific purposes externally imposed by creditors or imposed by law.
 - Restricted for Capital Projects portion of the fund balance that is restricted by revenue source for capital projects.

NOTES TO THE FINANCIAL STATEMENTS For the Year Ended December 31, 2013

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

M. FUND EQUITY (continued)

Fund Balances – FFS (continued)

- Restricted for Judicial Programs portion of the fund balance that is restricted by revenue source for judicial programs.
- Restricted for Federal and State Grant Programs portion of the fund balance that is restricted by revenue source for federal and state grant programs.
- Restricted for Debt Service portion of the fund balance that is restricted by bond covenants for the repayment of debt.
- Committed fund balance includes fund balance that can only be used for specific purposes imposed by the Council through approval of resolutions. Any changes or removal of specific purpose requires majority action by the governing board.
 - Committed for Public Safety portion of fund balance directed by the Council to be spent for police, fire departments and operation of the jail facility.
 - Committed for public works portion of fund balance directed by the Council to be spent for drainage maintenance, solid waste, building and maintenance, roads and bridges, street lights, and civil defense.
 - Committed for Culture and Recreation portion of fund balance directed by the Council to be spent for recreation programs, library, senior citizens, and commission of women.
 - Committed for Health and Community Services portion of fund balance directed by the Council to be spent for animal control, and health activity.
- Assigned fund balances is a limitation imposed by a designee of the Council.
- Unassigned fund balance in the General Fund is the net resources in excess of what can be properly classified in one of the above four categories.

Proprietary fund net assets are classified the same as in the government-wide statements.

When an expenditure is incurred for purposes for which both restricted and unrestricted (committed, assigned, or unassigned) amounts are available, it is the policy of the Parish to generally consider restricted amounts to have been reduced first. When an expenditure is incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used, it is the policy of the Parish that committed amounts would be reduced first, followed by assigned amounts, and then unassigned amounts. In both instances, when a proposed expenditure is made with specific balances identified as the source of the funding, that specific fund balance will be used.

N. ACCOUNTING ESTIMATES

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make certain estimates and assumptions. Those estimates affect the reported amounts of assets and liabilities and disclosure of assets and liabilities at the date of the financial statements. They may also affect the reported amounts of revenues and expenses of proprietary fund and the GWFS during the reporting period. Actual results could differ from these estimates.

NOTES TO THE FINANCIAL STATEMENTS For the Year Ended December 31, 2013

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

O. CLAIMS AND JUDGEMENTS

The Parish accounts for the worker's compensation self-insurance program in an internal service fund. The liabilities for claims and judgments are reported when it is probable that a loss has occurred and the amount of that loss can be reasonably estimated. Liabilities include an amount for claims that have been incurred but not reported. Because actual claims liabilities depend on such complex factors as inflation, changes in legal doctrines, and damage awards, the process used in computing claims liability does not necessarily result in an exact amount. Claims liabilities are reevaluated biannually to take into consideration recently settled claims, the frequency of claims and other economic and social factors.

2. AD VALOREM TAXES

Ad valorem taxes are levied each November 1 on the assessed value listed as of the prior January 1 for all real property, merchandise and movable property located in the Parish. Assessed values are established by the Lafourche Parish Assessor's Office and the State Tax Commission at percentages of actual value as specified by LA law. A reevaluation of all property is required to be completed no less than every four years. The last reevaluation was completed for the list of January 1, 2012. Taxes are due and payable December 31 with interest being charged on payments after January 1. Taxes can be paid through the tax sale date, which is the last Wednesday in June (the lien date). Properties for which the taxes have not been paid are sold for the amount of the taxes.

Parish-wide Taxes	2013 Levy	Authorized Maximum	Expiration
General Alimony	2.69	2.72	none
Health Unit	.76	.77	2015
Recreational Facilities	1.54	1.56	2015
Public Building	Ź.32	2.35	2015
Library	5.34	5.34	2016
Special Service District 1	1.69	1.71	2014
Drainage Dist Parish-wide	3.30	3.34	2015
Health/Drainage/Library	5.35	5.41	2018
Road District 1	4.94	5.00	2018
Totals	27.93	28.20	

NOTES TO THE FINANCIAL STATEMENTS For the Year Ended December 31, 2013

3. DEPOSITS AND INVESTMENTS

A. DEPOSITS

The Parish maintains a cash pool that is available for use by all funds. Each fund's portion of this pool is included as an interfund receivable or payable on the combined balance sheet.

Under state law, deposits (or the resulting bank balances) of all political subdivisions must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank at all times. 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.

Obligations of the United States, the State of LA, and certain political subdivisions are allowed as security for deposits. Obligations furnished as security must be held by the political subdivision or with an unaffiliated bank or with a trust company for the account of the political subdivision.

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	Bank Balances	Reported Amount
Checking accounts:		· ·
Governmental Funds	\$28,743,318	\$28,329,625
Cash with fiscal agents:		
Internal Service Fund	62,627	61,237
TOTALS	\$ 28,805,945	\$ 28,390,862

The year-end balances of deposits are as follows:

At December 31, cash and cash equivalents in excess of FDIC insurance were collateralized by securities held by unaffiliated banks for the account of the depositors. The GASB, which promulgates the standards for accounting and financial reporting for state and local governments, considers these securities subject to custodial credit risk. Custodial credit risk is the risk that in the event of a bank failure, deposits may not be returned. The Parish has no formal policy relating to custodial credit risk. As of December 31, \$28,243,318 of the bank balance was exposed to custodial credit risk. These deposits were uninsured but adequately collateralized with securities held by the pledging financial institution's trust department or agent, but not in the Parish's name. There were adequate-securities pledged of \$34,252;312 to cover those deposits at year-end.

B. INVESTMENTS

The Parish had the following investments and maturities:

	Fair Value.	Matures in less than 1 year
Louisiana Asset Management Pool (LAMP)	\$19,417,222	\$19,417,222
TOTALS	\$19,417,222	\$19,417,222

NOTES TO THE FINANCIAL STATEMENTS For the Year Ended December 31, 2013

3. DEPOSITS AND INVESTMENTS (continued)

For an investment, custodial credit risk is the risk that, in the event of a failure of the counterparty, the entity will not be able to recover the value of its investments or collateral securities that are in possession of an outside party. Investments in external investment pools are not exposed to custodial credit risk because of their natural diversification and the diversification required by the Securities and Exchange Commission.

LAMP, a local government investment pool, is administered by LAMP, Inc., a non-profit corporation organized under the laws of the State of Louisiana, which was formed by an initiative of the State Treasurer in 1993. While LAMP is not required to be a registered investment company under the Investment Company Act of 1940, its investment policies are similar to those established by Rule 2-a7, which governs registered money market funds.

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. Accordingly, LAMP investments are restricted to securities issued, guaranteed, or back 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.

The dollar weighted average portfolio maturity of LAMP assets is restricted to not more than 90 days, and consists of no securities with maturity in excess of 397 days. The fair value of investments is determined on a weekly basis to monitor any variances between amortized cost and fair value. For purposes of determining participants' shares, investments are valued at amortized cost, which approximates fair value. LAMP is designed to be highly liquid to give its participants immediate access to their account balances. LAMP has a Standard & Poor's Rating of AAA.

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity period of an investment, the greater the sensitivity of its fair value to changes in market interest rates. 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. The investments held by the Parish mature in 12 months or less.

Credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. The Parish does not have an additional credit risk policy.

4. DUE FROM OTHER GOVERNMENTS

The following is a summary:

Revenue Type	Governmental Funds
Ad valorem taxes	\$ 22,430,439
Sales and use taxes	1,106,213
State Grants	2,517,843
Federal Grants	6,287,888
Due from other Governmental Units	302,277
	\$ 32,644,660

NOTES TO THE FINANCIAL STATEMENTS For the Year Ended December 31, 2013

5. CAPITAL ASSETS

Capital asset activity for the year was as follows:

Cost of Capital Assets:	Balance 12/31/12	Addit	ions		etions & stments	Balance 12/31/13
Land	\$ 1,486,401	\$	-	\$ (1	170,798)	\$ 1,315,603
Construction in Progress	15,114,930	18,321	,399	(9;6	651,352)	23,784;977
Capital Assets Non-depreciable	16,601,331	18,321	,399	(9,8	322,150)	25,100,579
Buildings	33,585,886	4,643	3,130	. (6,9	931,425)	31,297,591
Infrastructure	106,610,769	1,095	5,451		-	107,706,220
Drainage & Other Improvements	2,464;790	96	5;103		60,000	2,620,893
Pumps & Sewerage	32;610,612	4,687	,965		-	37;298;577
Equipment & Furniture	7,411,059	847	,266	(7	748,151)	7,510,173
Vehicles & Equipment	8,558,656	1,289	9,116		(40,605)	9,807;166
Total Capital Assets - Depreciable	191,241,772	12,659	,031	(7,€	\$60,181)	196,240,621
Total Cost of Capital Assets	\$ 207,843,103	\$30,980	,430	\$(17,4	182,331)	\$ 221,341,200

Accumulated Depreciation:	Beginning Accumulated	Depreciation Expense		Ending Accumulated
Buildings	\$(7;238;270)	:\$` (715,358)	\$ 1,085,575	\$(6,868,054)
Infrastructure	(84,296,255)	(5,251,751)	-	(89,548,006)
Drainage & Other Improvements	(1,169,104)	(178,122)	(4,000)	(1,351,227)
Pumps & Sewerage	(29,012,407)	(849,375)	-	(29,861,782)
Equipment & Furniture	(4,409,408)	(1,127,484)	1,352,045	(4,184,846)
Vehicles & Equipment	(6;045;301)	(569,415)	139,916	(6,474,800)
Total accumulated depreciation	(132,170,745)	(8,691,505)	2,573,536	(138,288,715)
Net Depreciable Capital Assets	59,071,027	(3,967,526)	(5,086,645)	57,951,906
Net Capital Assets	\$ 75,672,358			\$ 83,052,485

Depreciation expense was charged to governmental activities functions as follows:

General Government	\$ 69,412
Public Safety	13,744
Public Works	7,453,745
Health & Community	209,688
Culture & Recreation	944,916
	\$ 8,691,505

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NOTES TO THE FINANCIAL STATEMENTS For the Year Ended December 31, 2013

5. CAPITAL ASSETS (continued)

Sewerage - Enterprise Funds:	Balance 12/31/12	Additions	Deletions	Balance 12/31/13
501-Marydale	\$667,226	-	-	\$667,226
502-Bracato/Alidore	2,694,832	-	-	2,694,832
503-Sewerage Dist. 14 - Dugas	181,981	-	-	181,981
504-Rita Sewerage	1,233,896	ī.	-	1,233;896
505 – Marydale Sewerage	1,580,191	-	-	1,580,191
506-Sewer District No. 2	187,384	-	-	187,384
Total Cost of Capital Assets ACCUMULATED DEPRECIATION:	\$6,545,510	-	-	\$6,545;510
501-Marydale	584,194	26,689	-	610,883
502-Bracato/Alidore	1,582,350	121,969	-	1,704,319
503-Sewerage Dist. 14 - Dugas	163,783	7,280	-	171,063
504-Total Rita	413,992	67,382	-	481,374
505 – Marydale Sewerage	250,330	77,383	-	327,713
506-Sewer District, No. 2	183,636	3,748	-	187,384
Total accumulated depreciation	\$3,178,285	\$304,451	-	\$3,482,736
Net Capital Assets	\$3,367,225			\$3,062,776

6. LONG-TERM DEBT

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A summary of changes in long-term debt is as follows:

Governmental Activities:	Balance 12/31/12	Obligations Retired	Additions	Balance 12/31/13	dúe within one year
General Obligation Bonds	\$51,730,000	\$ (16,190,000)	\$10,675,000	\$46,215,000	\$ 3,040,000
Bond Premium	1,649,273	(176,882)	1,591,586	3,063,978	-
Community Disaster Loan	5,462,053	-	-	5,462,053	641,591
Other Liabilities:					
Compensated Absences	499,504	(128,834)	60;331	431,001	128,834
Totals:	\$59,340;830	\$ (16,495,716)	\$12,326,918	\$55,172,032	\$8,630,887

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NOTES TO THE FINANCIAL STATEMENTS For the Year Ended December 31, 2013

6. LONG-TERM DEBT (continued)

Compensated absences will be liquidated by the fund and department by which the employee's salary is incurred. Typically the compensated absences will be liquidated by the following funds as a percentage of the total:

Fund #	Fund	%
.001	General	47%
601	Internal Service	1%
107	Solid Waste	2%
101	Animal Control	.2%
109	Board of Health	3%
102	Building & Maintenance	.3%
103 *	Roads & Bridges	25%
118	Planning Commission	1%
104	Drainage Maintenance	10%
130	Head Start	·3%
141	OCA	1%
110	Recreation	1%
123	Civil Defense	1%
	Total	100%

On June 6, 2013, the Parish issued \$10,675,000 in general obligation refunding bonds in order to provide debt service, savings to advance refund \$15,000,000 Road Revenue Bonds, Series 2005 in the governmental funds. The proceeds of the new bonds were placed in an irrevocable trust to provide for all future debt on the old bonds and installment purchase contract. Accordingly, the trust assets and the liability for the defeased debt are not included in the Parish's financial statements. The reacquisition price of the newly issued bonds exceeded the net carrying amount of the old debt by \$1,117,800. This amount was being amortized over the life of the new bonds but has been removed from the governmental activities column of the statement of net assets with the refunding. The cash flow requirements of the refunding, were \$17,092,800 from January 1, 2014 to January 1, 2025. The cash flow requirements of the Series 2013 refunding bonds are \$15,663,780 for the same period. The advanced refunding resulted in an economic gain of \$356,917 (difference between the present value of the debt service payments on the old and new debt).

BONDS PAYABLE:

Outstanding bonded debt is comprised of the following individual issues:

\$3,000,000 of Road Bonds, (Series 2001) dated November 1, 2001, due in varying annual installments of \$190,000 to \$310,000, plus interest at 5.25% due in semi-annual installments through January 2015.	\$ 500,000
\$2,000,000 of Road Bonds, (Series 2001-B) dated December 1, 2001, due in varying annual installments of \$105,000 to \$205,000, plus interest at 5.25% due in semi-annual installments through January 2015.	\$ 310,000

NOTES TO THE FINANCIAL STATEMENTS For the Year Ended December 31, 2013

6. LONG-TERM DEBT (continued)

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\$2,500,000 of Public Building Bonds dated May 31, 2005, due in varying annual installments of \$105,000 to \$315,000, plus varying interest at 4,1% due in semi-annual installments through January 2015.	\$ 620;000
\$10,675,000 of Refunding Bonds, (Series 2013) dated June 6, 2013, due in varying annual installments of \$775,000 to \$2,620,000, plus varying interest at 2.0% to 5% due in semi-annual installments through January 2025.	\$10,675,000
\$9,650,000 of Public Improvement Sales Tax Bonds, Series 2007 dated October 1, 2007, due in varying annual installments of \$840,000 to \$1,500,000, plus varying interest at 3.84% due in semi-annual installments through March 1, 2015.	\$:2,340;000
\$10,000,000 of Public Improvement Revenue Bonds, Series 2008 Dated October 15, 2008, due in varying annual installments of \$375,000 to \$630,000, plus varying interest at 4.0% to 5.375% due in semi-annual Installments on May 1 and November 1 through 2027.	\$8;105,000
\$23,665,000 of Consolidated Sales Tax District A Public Improvement Revenue Bonds, Series 2013 Dated November 15, 2013, due in varying annual installments of \$805,000 to \$2,400,000, plus varying interest at 2.0% - 4.0% due in semi-annual installments,through 2027.	\$23 665 000
semi-annuar mstainnents, through 2027.	\$23,665,000

The annual requirements to amortize all bonds outstanding are as follows:

	Total Principal	Total Interest	Total Payments
2014	\$2,740,000	\$1,813;851	\$4,728,8 51
2015	2,695,000	1,689,988	4,384,988
2016	2,920,000	1,599,742	4,519,743
2017	3,010,000	1,508,527	4,518,528
2018	3,100,000	931,749	4,031,749
2019-2023	17,485;000	5,023,162	22,508,162
2024-2028	14,265,000	1,196,969	15,461,969
Total	\$ 46,215,000	\$ 13,777,713	\$ 59,992,713

NOTES TO THE FINANCIAL STATEMENTS For the Year Ended December 31, 2013

6. LONG-TERM DEBT (continued)

Security for the payment of bonded debt is as follows:

	Outstanding	Secured by
\$10,000,000 Public Improvement Revenue Bonds, Series 2008	\$ 8,105,000	1/2% 20 year Sales taxes collected in Road Tax District 2
\$3,000,000 Road Bonds, Series 2001	500,000	Excess annual revenues above statutory payments of the General Fund
\$2,000,000 Road Bonds, Series 2001-B	310,000	Excess annual revenues above statutory payments of the General Fund
\$10,675,000 Refunding Bonds, Series 2013	10,675,000	Excess annual revenues above statutory payments of the General Fund
\$9,650,000 Public Improvement Sales Tax Bonds, Series 2007	2;340,000	Sales taxes collected in Road Tax District 3 5 & 6.
\$2,500,000 Public Building Bonds dated May 31, 2005	620,000	Excess annual revenues above statutory payments of the General Fund
\$23,665,000 Public Improvement Revenue Bonds, Series 2013	23,665,000	1% sales and use tax within District A boundaries
· · · · · · · · · · · · · · · · · · ·	\$ 46,215,000	P

COMMUNITY DISASTER LOAN

With Resolution 05-247, adopted October 25, 2005 the Council approved the application for participating in the Community Disaster Loan Program administered by the Federal Agency – Department of Homeland Security for aid in relief from loss of revenue from the disasters of Hurricanes Katrina and Rita. The loan is considered a promissory note and the local government must pledge collateral security. The Parish has pledged revenues for each fiscal year while any portion of the note is outstanding, after provision has been made for the payments required in connection with any outstanding bonded indebtedness. The term of the loan is 5 years but was extended.

The Parish has written a formal request letter for cancellation of the FEMA Special Community Disaster Loan (SCDL) based upon an analysis completed under the guidance of Public Law 113-6, Section 564. Following the review, the Parish's SCDL cancellation was determined and the status of the cancellation is listed as PARTIAL. The amount that will be forgiven is \$4,820,457 and the balance remaining to be paid back is \$641,591. The loan is not forgiven as of December 31, 2013. It is forgiven as of the date shown on the determination letter from FEMA. The payment must be at least-annually and must be repaid by 9-30-35, but can be set up over a shorter term at the request of the applicant.

NOTES TO THE FINANCIAL STATEMENTS For the Year Ended December 31, 2013

7. INTERFUND RECEIVABLES AND PAYABLES

A summary of governmental funds due to and from other funds follows:

Receivable Fund:	 n bokeb iliter nit st	Payable Fund – purpose
General Fund	\$ 12,563,801	All other funds – to cover cash disbursed from pooled cash
General Fund	225,633	Group Insurance Account – to cover costs
General Fund	 96,114	Criminal Court - for ½ balance due at end of year
299-Capital Projects Fund	 3,414,996	General fund, pooled cash – to cover cash disbursed from pooled cash
Non-Major Governmental Funds	 9,126,030	Géneral Fund - to cover cash disbursed from pooled cash
601-Workers Compensation	1,373,762	General Fund – operating expenses
	\$ 26,800,336	

8. INTERFUND TRANSFERS

A summary of transfers to and from follows:

Transfer in to:	- 65- 	Transfers out from - purpose:
General Fund	\$ 26,000	Building Maintenance – Special Revenue Mäjor fund - to fund operating expenditures
General Fund	35,881	Criminal Court Fund - Special Revenue Fund – to transfer balance per LA Revised Statutes
General Fund°	1,998,305	Revised Statutes
General Fund	50,942	BP Oil Spill Fund - Special Revenue Fund – to fund operating expenditures
Drainage Maintenance	3,694,030	Royalty Fund - Special Revenue
Drainage Maintenance	150,000	State of Emergency - Special Revenue Fund – to fund operating expenditures
2005 Road Construction	1,954,145	General Fund – for capital project expenditures
2005 Road Construction	110,518	Road Sales Tax District A - for capital project expenditures
Capital Projects Fund	13,493,972	Various funds – for capital project expenditures.
Non-Major Governmental Funds	11,316,311	Non-Major Governmental Funds - to fund operating expenditures
\$	32,830,104	

NOTES TO THE FINANCIAL STATEMENTS For the Year Ended December 31, 2013

9. FUND DEFICITS

The following individual funds have deficits that are expected to be eliminated by operations and transfers in the next year:

- 4e	
Major Funds	
299 – Capital Projects Fund	\$ (517,278)
Non-Major Special Revenue Funds	
141 - CACFP-OCA	\$ (13;248)
124 – IV-D Grant	\$ (465)
Non-Major Enterprise Funds	
503 - Dugas Sewerage	\$ (57,476)

10. EXCESS EXPENDITURES OVER APPROPRIATIONS

The following individual funds had actual expenditures over budgeted expenditures:

	Final Budget	Actual Amounts	Variance	%
Non-Major Special Revenue Funds:				
105 – Street Lights	\$894,337	\$948,252	(53,915)	-6%
118 – Planning Commission	\$74,844	\$79,151	(4,307)	-6%
121 - Drug Court-Supreme Court	\$402,863	\$409,428	(6,565)	-2%
124 – IV-D Grant Fund	\$441,981	\$448,856	(6,875)	-2%
130 – Head Start	\$3,274,715	\$3,358,288	(82,573)	-3%
131 – Head Start Child/Adult Food Program	\$190,000	\$198,707	(8;707)	-5%
150 – Community Services Block Grant	\$308,543	\$318,002	(9,459)	-3%
160 - Road Sales Tax District A Fund	\$31,500	\$37,354	(5,854)	-19%
161 – Road Sales Tax District 2 Fund	\$24,975	\$33,335	(8,360)	-33%
197 – ARRA Funds	\$0	\$3,766	(3,766)	100%
801 – BP Oil Spill Fund	\$55,133	\$57,307	(2,174)	-4%
Non-Major Debt Service Funds:		·		
313-RSTD 3,5,6 Reserve	\$0	\$1,414,500	(1,414,500)	100%

NOTES TO THE FINANCIAL STATEMENTS For the Year Ended December 31, 2013

11. DEFERRED COMPENSATION PLAN

The Parish offers its employees a deferred compensation plan created in accordance with IRS Code Section 457. The plan is available to all employees and permits them to defer a portion of compensation until future years. The deferred compensation plan is available to employees until termination, retirement, death, or an unforeseeable emergency. All amounts of compensation deferred under this plan, all property and rights purchased with those amounts, and all income attributable to those amounts, property, or rights are (until paid or made available to the employee or beneficiary) held in trust for the exclusive benefit of the participants and their beneficiaries, and the benefits may not be diverted to any other use.

It is the opinion of the Parish that it has no liability for losses under the plan but does have the duty of due care that would be required of an ordinary prudent investor. The assets of the plan are managed by the trustee (Security Benefit). In accordance with GASB Statement No. 32, Accounting and Reporting for IRS Code Section 457 Deferred Compensation Plans, the Parish does not account for the assets and related liabilities in an agency fund.

12. SALES TAXES

7/10 % FOR SOLID WASTE COLLECTION

As of August 1, 1986 a one percent sales tax within Lafourche Parish was approved by the voters. The sales tax proposition provides that the net proceeds of the tax (after paying necessary and reasonable costs and expenses of collecting and administering the tax) are to be dedicated and used to pay the cost of constructing, acquiring, maintaining, and operating solid waste collection and disposal facilities and closing garbage dumps for the Parish. The tax was reduced to 7/10 per cent in November 1996. The net proceeds are deposited in the Solid Waste Fund.

1/2% FOR ROAD SALES TAX DISTRICT 2

Authorized by a special election on March 31, 2007, a twenty-year one-half percent-sales tax in Road Sales Tax District 2 was approved by the voters, to be effective January 1, 2008. The sales tax proposition provides that the net proceeds of the tax (after paying necessary and reasonable costs and expenses of collecting and administering the tax) are to be dedicated and used to pay the cost of constructing, improving and maintaining public roads, bridges and drainage works in the said District. The tax is also authorized to pay bonded debt incurred for such capital projects. The net proceeds are deposited in the Road Sales Tax District 2 Fund.

1% FOR ROAD SALES TAX DISTRICT A

Authorized by a special election on March 31, 2007, a twenty-year one percent sales tax in Road Sales Tax District A was approved by the voters, to be effective October 1, 2007. The sales tax proposition provides that the net proceeds of the tax (after paying necessary and reasonable costs and expenses of collecting and administering the tax) are to be dedicated and used to pay the cost of constructing, improving and maintaining public roads, bridges and drainage works in the said District. The tax is also authorized to pay bonded debt incurred for such capital projects. The net proceeds are deposited in the Road Sales Tax District A Fund.

NOTES TO THE FINANCIAL STATEMENTS For the Year Ended December 31, 2013

13. RISK MANAGEMENT

The Parish is subject to various risks of loss related to theft of, damage to, and destruction of assets; error and omissions; injuries to employees; natural disasters; and worker's compensation claims. The Parish has purchased commercial liability insurance to cover risks of loss related to torts or negligence by employees and council members. Commercial insurance has also been obtained to cover risk of damages to or theft of computer equipment, boilers and other machinery, employee's health insurance, and general liability claims. Claims have not exceeded insurance coverage in any of the past three years.

The Worker's Compensation Fund – an Internal Service Fund – was established to account for and finance its risk in that area. A commercial insurance policy is purchased for claims in excess of \$10,000 with a \$400,000 limit per occurrence to a maximum coverage of \$1,000,000. All funds participate in the internal service fund and make payments based on estimates of the amounts needed to pay prior and current year claims and reserves necessary for anticipated losses. The estimated claims liability is provided by the third party claims administrator and includes claims incurred but not paid and claims incurred but not reported and out of pocket expenses. The estimated claims liability and the changes in claims liabilities for the past 3 years are:

YEAR	BEGINNING BALANCE	CLAIMS AND CHANGES IN ESTIMATE	PAYMENTS	ENDING BALANCE
2013	\$85,934	\$173,631	\$(241,566)	\$17;999
2012	\$96,884	\$23,026	\$(33,976)	\$85,934
2011	\$139,745	\$489,664	\$(532,525)	\$96;884

The beginning net position of the Internal Service Fund – Workers Compensation Fund was adjusted for the correction of the prior year estimate for the estimated claims liability. The beginning balance was increased by \$67,936 to correct the prior year balance.

14. COMMITMENTS AND CONTINGENCIES

The Parish receives funding under grants from various Federal and State agencies. These grants specify the purpose that the monies are to be used and such grants are subject to audit by the granting agency or its representative. If the grant monies received are not expended, the Parish may be required to reimburse the granting agency.

The Parish is currently involved in several litigation matters. In the estimation of management and legal council, the final settlement of these matters will not have a material adverse effect on the financial condition of the Parish.

NOTES TO THE FINANCIAL STATEMENTS For the Year Ended December 31, 2013

14. COMMITMENTS AND CONTINGENCIES (continued)

The Parish is engaged in various construction and capital projects at year-end. Various commitments with contractors are as follows:

PROJECT DESCRIPTION	EXPENDITURES TO 12/31/2013	REMAINING COMMITMENT
JESSIE DUFRENE PUMP	1,403,270	154,151
SOUTH LAFOURCHE – 3 HEADSTART CLASSROOMS	335,300	75,700
COMPANY CANAL PUMP STATION	2,212;215	. 184;260
CDBG-DISTRICT 1 & 2 OF 12 PUMP STATION IMPROVEMENTS	1,941,565	803,687
CDBG-DES ALLEMANDS BREAKWATER BULKHEAD	2,853,667	97,167
CDBG-DELTA DRAINAGE DITCH	514,438	5,077
CDBG-AFFORDABLE HOUSING	317,792	1,115,260
PUMP CONVERSION PROJECT	95,862	53,962
RSTD #2 – PHASE 4-K (JERVIS DRIVE)	202,605	17,260
GEOPAVE LLC ROAD MAINTENANCE	162,384	705,366
COUNTRY CLUB & EDGEWOOD CULVERTS	218,113	5,612
	\$ 10,257,211	\$ 3,217;502

15. COMPONENT UNIT – NOTES TO THE FINANCIAL STATEMENTS

The balances of deposits are as follows:

	Reported Balance	Bank Balance
Time Deposits	\$193,206,095	\$193,858,626
Certificates of Deposit	14,474,395	14,474,395
Total deposits	\$207,680,490	\$208,332,721
Exposed to custodial credit risk		\$195,086,194
Covered by pledged securities		\$195,086,194

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NOTES TO THE FINANCIAL STATEMENTS For the Year Ended December 31, 2013

15. COMPONENT UNIT – NOTES TO THE FINANCIAL STATEMENTS (continued)

INVESTMENT TYPE	REPORTED VALUE	FAIR VALUE
Certificates of Deposit	\$14,474,395	\$14,457,639
LAMP	2,965,603	2,965,603
Treasury Notes	1,915,301	1,915;301
Other Governmental Securities	16,833,383	16,833,763
	\$36,188,682	\$36,172,306

Investment balances for the component units are classified as follows:

A summary of capital assets for component units follows:

COST OF CAPITAL ASSETS:	Balance 12/31/2012	Additions	Deletions/ Adjustments	Balance 12/31/2013
Land	\$10,275,97,1	\$ 386,000	\$0	\$10,661,971
Construction in Progress	5,607,963	7,751,104	(4,277,457)	9,081,610
Total non- depreciated	15,883,934	8,137,104	(4,277,457)	19,743,581
Facilities	323,986,512	7,946,455	1,898,343	333,831,310
Equipment	106,924,636	6,365,357	(1,716,726)	111,573,267
Total depreciated	430,911,148	14,311,812	181,617	445,404,577
Total Cost	446,795,082	22,448,916	(4,095,840)	465,148,158
ACCUMULATED DEPRECIATION:				
Facilities	83,016,512	2,691,705	315,283	86,023,500
Equipment	136,402,429	16,510,524	(1,983,337)	150,9259,616
Total accumulated depreciation	219,418,941	3,246,687	(2,427,786)	263,953,616
NET CAPITAL ASSETS	\$227,376,141			\$228,195;042

Several component units have year-ends that are different from the primary government reporting entity. The following summaries of bond transactions, annual debt requirements and bonds payable by individual issues are presented as of and for the various year ends of the component units.

NOTES TO THE FINANCIAL STATEMENTS For the Year Ended December 31, 2013

15. COMPONENT UNIT - NOTES TO THE FINANCIAL STATEMENTS (continued)

The following is a summary of changes in long-term debt for the component units:

	Balance 12/31/2012	Additions	Retirements	Balance 12/31/2013
General Obligation Bonds	\$2,265,000	\$ 2,153,000	\$(2,450,000)	\$1,968,000
Special Revenue Bonds	1,622,000	-	(120,000)	1,502,000
Total Government	3,887,000	2,153,000	(2,570,000)	3,470,000
Tax-Exempt	3,867;383	-	(50,247)	3,817,136
Water Revenue	21,498,353	-	(1,286,155)	20,212,198
Total Business Type	25,365,736	-	(1,336,402)	24,029,334
Capital Leases	504,588	229,336	(142,374)	661,550
Loans Payable	1,554,033	-	-	1,554;033
OPEB Liability	395,908	90,974	-	486,882
Compensated Absences	(8;559)	72,388	(23,475)	40,354
Total Long Term Debt	\$31,698,706	\$2,615,698	\$(4,072,251)	\$30,242,153



Required Supplemental Information



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Required Supplementary Information Budget Comparison Schedule - Fund #001 General Fund For the Year Ended December 31, 2013

Schedule 1.1

	Original	Final	Actual	Variance
	Budget	Budget	Amounts	+ E(-)
REVENUES				
Taxes: Ad Valorem	\$ 1,948,699	\$ 1,948,699	\$ 2,209,831	\$ 261,132
	5 1,948,099 1,203,534	1,203,534	1,170,033	(33,501)
Gaming and Alcohol	773,564	773;564	1,049;839	276,275
Franchise Severance	976,122	976,122	971,712	(4,410)
Severatice	4,901,919	4,901,919	5,401,415	499,496
Charges for Services:	4,001,010	1,001,010	9,101,110	
Licenses & Permits	2,320,264	2,320,264	2,651,496	331,232
	2,320,264	2,320,264	2,651,496	331,232
Intergovernmental:				
Federal Government	5	8,940,363	8;569,473	(370,890)
Local Revenue	36,000	1,312,221	1 240,886	(71,335)
State of LA:				
Other State Grants	590,738	590,738	367,534	(223,204)
State Shared Revenue	39,301	39,301	39,287	(14)
State in Lieu of Taxes	-	. <u> </u>	426,621	426,621
Total State of LA	630,039	630,039	833,442	203,403
	666,039	10,882,623	10,643,801	(238,822)
Other Charges for Services:				
Charges for use of assets	30,000	30,000	53,745	23,745
Emergency Medical Service	1,000	1,000	1,350	350
	31,000	31,000	55,095	24,095
Fines and Forfeitures:	55'000			4
Court Fines	55,000	55,000	70,707	15,707
Civil Case Fees	3,500	3,500	9;570	6,070
	58,500	58,500	80,277	21,777
Investment Earnings	33,500	33,500	11	(33,489)
Other:				
Oil & Mineral Leases	•	-	22,940	22,940
Miscellaneous	.7	-	49,272	49,272
Other		<u> </u>	-	
Total Revenues	8,011,222	18,227,806	18,904,307	676,501
EXPENDITURES				
Current - General Government:				
Legislative:				
Personal services and benefits	541,749	541,749	564;294	(22,545)
Professional services	89,000	79,000	55,035	23,965
Operating services	27,800	27,800	8,433	19,367
Other services	117,834	117,834	72,708	45,126
Operating Supplies	25,228	35,228	30,202	5,026
Miscellaneous		•	•	-
	801,611	801,611	730,672	70,939
Judicial:				
Personal services and benefits	2,035,131	2,020,131	2,042,883	(22,752)
Professional services	80,250	95,250	96,000	(750)
Operating services	600	-600	664	(64)
Other services	73;770	73,770	95,460	(21,690)
Operating Supplies	17,488	17,488	15,187	2,301
Miscellaneous	52,650	52,650	53,010	(360)
	2,259;889	2,259,889	2,303,204	(43,315)

See notes to budgetary comparison schedules.

Required Supplementary Information Budget Comparison Schedule - Fund #001 General Fund For the Year Ended December 31, 2013

Schedule 1.1

	Original Budget	Final Budget.	Actual	Variance + / (-)
Elections/ Registrar of Voters:		Dougoti		
Personal services and benefits	75,765	81,665	71,854	9,811
Operating services	1,701	1,701	1,841	(140)
Other services	12,270	12,270	13,794	(1,524)
Operating Supplies	20,230	14,330	2,999	11,331
Miscellaneous	102,500	102,500	91,925	10,575
-	212,466	212,466	182,413	30,053
Finance and Administrative:				
Personal services and benefits	454,187	471,200	470,271	929
Professional services	3,625	3,625	2,912	713
Operating services	790	790	2,849	(2,059)
Other services	106,450	118,880	124,632	(5,752)
Operating Supplies	18,250	20,250	17,528	2,722
Miscellaneous	15,100	15,100	10,944	4,156
•	-598,402	629,845	629,136	709
Executive:				
Personal services and benefits	337,553	363,511	359,993	3,518
Professional services	10,125	8,396	3,986	4,410
Operating services	17,190	15,461	2,421	13,040
Other services	64,574	64,574	40,749	23,825
Operating Supplies	22,600	37,039	22,836	14,203
	452,042	488,981	429,985	58,996
Purchasing:				v
Personal services and benefits	58,817	58,817	55,911	2,906
Operating services	100	100	62	38
Other services	7,650	7,650	7,268	382
Operating Supplies	1,500	1,500	1,418	82
	68,067	68,067	64,659	3,408
Property & Risk Management:				
Personal services and benefits	48,913	48,913	49,627	(714)
Professional services	10,000	10,050	8,242	1,808
Operating services	2,100	2,200	73	2,127
Other services	9,010	8,860	7,270	1,590
Operating Supplies	<u> </u>	8,170 78,193	8,055 73,267	4,926
Human Resources:				
Personal services and benefits	287,104	287,104	230,110	56,994
Professional services	10,080	10,080	10,120	(40)
Operating services	56,590			· · ;
Other services		56,590	21,069	35,521
Operating Supplies	18,875	19,475	19,561	(86)
Operating Supplies	<u>7,525</u> 380,174	<u> </u>	<u> </u>	<u> </u>
Civil Service:				
Personal services and benefits	84,526	84,526	89,544	(5,018)
Operating services	664	664	65	599
Other services	7,019	7,019	6,428	591
Operating Supplies	12,800	12,800	3,878	8,922
、	105,009	105,009	.99,915	5,094

See notes to budgetary comparison schedules.

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Required Supplementary Information Budget Comparison Schedule - Fund #001 General Fund For the Year Ended December 31, 2013

Schedule 1.1

	Original Búdaot	Final	Actual Amounts	Variance
Information Technology:	Búdget	Budget	Amounts	+ / (-)
Personal services and benefits	192,414	231,322	245;566	(14,244)
Professional services	10.080	10,080	7,391	2,689
Operating services	15,600	15,600	20,972	(5,372)
Other services	52,980	52,980	28,778	24.202
Operating Supplies	30,435	30,435	10,552	19,883
	301,509	340,417	313,259	27,158
Planning & Zoning:				
Personal services and benefits	702,087	702,087	655,943	46,144
Professional services	1,700	1,700	34,915	(33,215)
Operating services	8,360	7,360	4,020	3,340
Other services	55,715	56,035	54,674	1,361
Operating Supplies	.26,150	26,830	11,825	15,005
	794,012	794,012,	761,377	32,635
Other Departments:	445.005	145 205	445 445	000
Personal services and benefits	145,365	145,365	145,145	220
Professional services			12 1,768	(12) (1,768)
Operating services Other services	4,125	4,125	105,400	(101,275)
Operating Supplies	4,120	4,120	10,353	(10,353)
Miscellaneous			62,302	(62,302)
	149,490	149,490	324,980	(175,490)
Total General Government	6,200,864	6,308;154	6,199,278	108,876
Public Safety:				
Personal services and benefits	236,337	236,337	281,860	(45,523)
Professional services	108,090	1,479,909	552,311	927,598
Operating services	92,750	92,750	66,937	25,813
Other services	8,250	8,250	13,916	(5,666)
Operating Supplies	189,150	189,150	158,779	30,371
Feeding /Maintenance/Transport of				
Prisioners	1,490,000	1,490,000	1,322,643	167,357
Fire Insurance Rebate (Misc)	325,000	325,000	388,787	(63,787)
Other - Miscellaneous		599,968	-	599,968
Public Works:	2,449,577	4,421,364	2,785,233	1,636,131
Personal services and benefits	409,793	380,787	388,148	(7,361)
Professional services	45,350	18,573	22,386	(3,813)
Operating services	28,000	67,636	68,188	(552)
Other services	28,500	40,332	44,029	(3,697)
Operating Supplies	8,200	12,515	19,851	(7,336)
Miscellaneous	<u> </u>	=	295,789	(295,789)
—	519;843	519,843	838,391	(318,548)
Community Services/Grants/Community Agent:				
Personal services and benefits	136,371	120,371	116,192	4,179
Professional services	66,450	66,450	54	66;396
Operating services	2,000	2,000	1,493	507
Other services	16,750	16,750	15,834	916
Operating Supplies	4,000	20,000	13,307	6,693
Miscellaneous	.11,000	1,277,698	1,265,165	12,533
	236,571	1,503;269	1,412,045	91,224

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See notes to budgetary comparison schedules.

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Required Supplementary Information Budget Comparison'Schedule - Fund #001 General Fund For the Year Ended December 31, 2013

Schedule 1:1

	Original Büdget	Final Budget	Actual Amounts	Variance
Economic Development		Budgot	_ / ##08##8	<u> </u>
Personal services and benefits	145,695	145.695	.98.337	47,358
Professional services	25	25	66,224	(66,199)
Operating services	250	250	1,176	(926)
Other services	101:895	99,495	94,455	5,040
Operating Supplies	8,404	10,800	9,220	1,580
choren 2 erttener	256,269	256,265	269;412	(13,147)
Intergovernmental Exp				
Capital Outlay		1,039,735	443,909	595,826
	-	1,039,735	443,909	595,826
Total Current	9,663,124	13,008,895	11,504,359	1,504,536
Total Capital Outlay		1,039,735	443,909	595,826
Total expenditures	9,663,124	14,048,630	11,948,268	2,100,362
EXCESS (DEFICIENCY) OF REVENUES				
OVER EXPENDITURES	(1,651,902)	4,179,176	6,956,039	2,776,863
OTHER FINANCING SOURCES (USES) Transfers in from:				
102 Building Maintenance	26,000	26,000	26,000	-:
108 Royalty Fund	905,455	1,998,305	1,998,305	-
113 Criminal Court Fund	-;	-	35,881	35,881
801 BP Oil Spill Fund		55,000	50,942	(4,058)
Total Transfers In	931,455	2,079,305	2,111,128	31,823
Transfers: Out to:				
110 Recreation		(1;295;325)		1,295,325
124 IV-D Grant Fund	(42,500)	(42,500)	(42,500)	<u>+</u>
130 Head Start Fund	(190,793)	(190,793)	(113,370)	77,423
181 Coastal Zone Management	(244,568)	(244,568)	(244,568)	-
206. 2005 Road Const Dist 3,5&6		(2,042,999)	(1,954,145)	88,854
299 Capital Projects Fund	-	(25,866,016)	(5,701,830)	20,164,186
501 Sewerage District 4 - Marydale Community	(18,600)	(18,600)	(18,600)	÷
503 Sewerage District 14 Dugas Community	(16,750)	(16,750)	(16,750)	-
506 Sewer District No. 2. Total Transfers Out	(28;500)	(28,500)	(28,500)	-
Total other financing:sources (uses)	(541,7,11) 389,744	(29,746,051)	(8,120,263)	21,625,788
	1369,744	(27,666,746)	(6,009,135)	21;657;611
NET CHANGE IN FUND BALANCE	(1,262,158)	(23,487,570)	946,904	24,434,474
FUND BALANCES				
BEGINNING OF YEAR	1,829,654	1,829,654	1,974,823	145,169
END OF YEAR	\$ 567,496	\$ (21,657,916)	\$ 2;921;727	_\$24;579,643_

(concluded)



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Required Supplementary Information Budget Comparison Schedule - Fund 104 Drainage Maintenance For the Year Ended December 31, 2013

Schedule 1.2

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	Original Budget	Final Budget		Actual Amounts		Variance Positive (Negative)	
REVENUES	 						
Taxes - ad valorem	\$ 3,732,812	\$	3,732,812	\$	4,505,722	\$	772,910
Intergovernmental from:							
Federal Government	-		1,188,646		738,192		(450,454)
State of LA	176,334		201,894		184,092		(17,802)
Local	-		2,638,004		2,320,720		(317,284)
Charges for Services	40;000		40,000		35,300		(4,700)
Interest	-		-		•		-
Other - Miscellaneous	 -				88,848		88,848
Total Revenues	 3,949,146		7,801,356	<u></u>	7,872,874	<u></u>	71,518
EXPENDITURES							
Current - General Government - Public Works:							
Personal services and benefits	2,928,090		2,741,781		2,586,973		154,808
Professional services	511,700		434,299		65,859		368 440
Operating services	909,182		1,501,983		1,403,174		98,809
Other services	153,000		136,333		134,407		1,926
Operating Supplies	1,707,100		2,086,351		2,037,602		48,749
Other - Miscellaneous			154,025		83,721		70,304
Total current expenditures	 6,209,072		7,054,772		6,311,736		743,036
Capital Outlay	 75,000	. <u>.</u>		. <u> </u>	-	· -	-
Total expenditures	 6,284,072		7,054,772		6,311,736		743,036
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	 (2,334,926)		746,584		1,561,138	<u>-</u>	814,554
OTHER FINANCING SOURCES (USES)							
Operating Transfers In from:							
108 Royalty Fund	2,555,000		4,037,478		3,694,030		(343,448)
174 State of Emergency	-		150,000		150,000		-
Total Transfers In	 2,555,000		4,187,478		3,844,030		(343.448)
Operating Transfers Out to:							
299 Capital Projects Fund	(756,500)		(5,526,827)		(4,689,556)		837,271
Total Transfers Out	 (756,500)		(5,526,827)		(4,689,556)		837 271
Total other financing sources (uses)	 1,798,500		(1,339,349)		(845,526)		493,823
NET CHANGE IN FUND BALANCE	(536,426)		(592,765)		715,612		1,308,377
FUND BALANCES							
BEGINNING OF YEAR	945,733		945,733		945,733		-
END OF YEAR	\$ 409,307	\$	352,968	\$	1,661,345	\$	1,308,377
				_			
Required Supplementary Information Budget Comparison Schedule - Fund 107 Solid Waste For the Year Ended December 31, 2013

Schedule 1.3

	 Original Budget		Final Budget	 Actual Amounts		Variance Positive Negative)
REVENUES						
Taxes - Sales & Use	\$ 6,775,000	\$	6,775,000	\$ 8,550,657		1,775,657
Federal Grant	-		-	33,180		33,180
Charges for Services	2,200		2,200	1,990		(210)
Interest	 1,950		1,950	 1, 443		(507)
Total Revenues	 6,779,150		6,779,150	 8,587,270		1;808,120
EXPENDITURES						
Current - General Government - Public Works:						
Personal services and benefits	211,750		.212,713	186,871		25,842
Professional services	106,025		182,813	148,029		34,784
Operating services	7,290,078		7,231,529	7,271,617		(40,088)
Other services	58,425		64,123	63,049		1,074
Supplies	 21,600		21,700	 17,575		4,125
Total current expenditures	7,687,878		7,712,878	7,687,141		25,737
Capital outlay	 *			 		<u> </u>
Total expenditures	 7,687;878		7,712,878	 7,687,141	<u></u>	.25,737
EXCESS (DEFICIENCY) OF REVENUES						
OVER EXPENDITURES	 (908,728)		(933,728)	 900,129		1,833,857
OTHER FINANCING SOURCES (USES)						
Total other financing sources (uses)	 - ** _		-	 		
NET CHANGE IN FUND BALANCE	(908,728)		(933,728)	900,129		1,833,857
FUND BALANCES						
BEGINNING OF YEAR	 744,679		744,679	 744,679		
END OF YEAR	 (164,049)	_\$	(189,049)	\$ 1,644,808	\$	1,833,857

Required Supplementary Information Budget Comparison Schedule - Fund #119 Library Commission Fund For the Year Ended December 31, 2013

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Schedule 1.4

	Original Budget	Final Budget	Actual Amounts	Variance Positive (Negative)
REVENUES				
Taxes	\$ 4,659,200	\$ 4,659,200	\$ 5,350,144	\$ 690,944
Intergovernmental				
State	108,646	109,060	108,473	(587)
Local	7,000	17,084	11,240	(5,844)
Charges for Services	16,750	16,750	21,869	9,000
Fines and Forfeitures	10,650	10,650	<u>16,711</u>	6,061
Interest	10,000	10,000	5,750	(4,250)
Other Revenues	14,000	14,000	48,513	34,513_
Total Revenues	4,826;246	4,836,744	5,562,700	729,837
EXPENDITURES				
Current - General Government - Culture and Recreation				
Personal services and benefits	2,683,435	2,745,260	2,685,572	59,688
Professional services	15,600	15,600	430	15,170
Operating services	·476,450	476,450	308,845	167,605
Other services	562,320	510,320	399,285	343,000
Operating Supplies	1,201,800	1,201,800	1,375,224	1,265,000
Miscellaneous	1,000	201,000	41,721	159,279
	4,940,605	5,150,430	4,811,077	2;009,742
Capital outlay	350,000	350,000	92,893.	257,107
Total expenditures	5,290,605	5,500,430	4,903,970	2,266,849
EXCESS (DEFICIENCY) OF REVENUES				
OVER EXPENDITURES	(464,359)	(663,686)	658,730	2,996,686
OTHER FINANCING SOURCES (USES)				
Transfers Out to:				
299 Capital Projects Fund		(507,097)	(142,864)	364,233
Total other financing sources (uses)	<u> </u>	(507,097)	(142,864)	364,233
NET CHANGE IN FUND BALANCE	(464,359)	(1,170,783)	515,866	3,360,919
FUND BALANCES				
BEGINNING OF YEAR	12,666;342	12,666,342	12,666,342	
END OF YEAR	\$ 12,201,983	\$ 11,495,559	\$ 13,182,208	\$ 3,360,919

Notes to Required Supplemental Information





LAFOURCHE PARISH GOVERNMENT REQUIRED SUPPLEMENTARY INFORMATION NOTES TO BUDGETARY COMPARISON SCHEDULES For the Year Ended December 31, 2013

NOTE 1 - BUDGETARY INFORMATION

The annual appropriated budget is adopted for all of the governmental funds on a basis consistent with accounting principles generally accepted in the United States except for encumbrances.

The Parish President prepares a comprehensive operating and capital budget on the modified accrual basis of accounting consistent with generally accepted accounting principles for the ensuing year. Ninety days prior to the beginning of each fiscal year, the Parish President is required to submit a budget to the Council for approval.

Public hearings are conducted to obtain taxpayer comments.

The budget is legally enacted through the passage of a budget ordinance.

The Parish employs formal budgetary integration and interim budget reporting practices. Budgeted amounts included in the accompanying financial statements include the original budget amounts and all subsequent amendments to get to the final budget.

The Parish President is authorized to transfer amounts between budgeted line items within any fund or department. Unexpended appropriations lapse at year-end.

The Parish uses encumbrance accounting under which purchase orders, contracts, and other commitments are recorded. Unencumbered amounts are reappropriated in the following year's budget.

NOTE 2 – CAPITAL PROJECTS FUND – MAJOR FUND

Required supplementary information may not include budgetary comparisons for capital projects funds. The budgetary comparisons are presented with the Non-Major Capital Project Funds section.



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Non-Major Governmental Funds



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Combining Balance Sheet - by Fund Type Non-Major Governmental Funds December 31, 2013

Schedule 2.1

	Special Revenue	Debt Service	Capital Projects	Total
ASSETS				
Cash and Equivalents	\$ 97,671	\$ 2,496,000	\$ 1,391,151	\$ 3,984,822
Investments	9,760,088	2,300,256	18,579	12,078,923
Receivables	958,986	-	5,988	964,974
Due from Other Governmental Units	14,478,889	-	-	14,478,889
Due from Other Funds	8,291,504	104,779	107,074	8,503,357
Other Current Assets	43,321	1,442,062		1,485,383
Total Assets	\$ 33,630,459	\$ 6,343,097	\$ 1,522,792	\$ 41,496,348
LIABILITIES				
Accounts Payable	\$ 503,494	\$ -	\$ 34,084	\$ 537,578
Contracts and Retainage Payable	32,370	-	341,664	374,034
Salaries and Benefits Payable	445,189	-	-	445,189
Due to Other Funds	3,647,173	100,000	-	3,747,173
Due to Other Governmental Units	78,291	-	-	78,291
Other Current Liabilities	521,619	<u> </u>	<u> </u>	521,619
Total Liabilities	5,228,136	100,000	375,748	5,703,884
FUND BALANCES				
Restricted:				
Capital Projects	9,968,477	-	1,147,044	11,115,521
Judicial	2,938,694	-	-	2,938,694
Federal and State Grant Programs	839,005	-	-	839,005
Debt Service	-	6,243,097	•	6,243,097
Committed:				
Public Safety	887;397	-	•	887,397
Public Works	9,727,815	-	-	9,727,815
Culture and Recreation	1,913,162		-	1,913,162
Health and Community Services	2,141,021	-	-	2,141,021
Unassigned	(13,248)		<u> </u>	(13,248)
Total Fund Bálances	28,402,323	6,243,097	1,147,044	35,792,464
Total Liabilities and Fund Balances	\$ 33,630,459	\$ 6,343,097	\$ 1,522,792	\$ 41,496;348

Combining Statement of Revenue, Expenditures, and Changes in Fund Balance - by Fund Type Non-Major Governmental Funds For the Year Ended December 31, 2013

Schedule 2.2

	Special Revenue	Debt Service	Capital Projects	Total
REVENUES				
Taxes:				
Ad Valorem	\$ 11,953,300	\$-	\$-	\$ 11,953,300
Sales and Use	7,929,669	-	-	7,929,669
Intergovernmental from:				
Federal Government	5,159,403	-	-	5,159,403
State of LA	7,896,263	-	-	7,896,263
Local Governments	1,321,387	-	5,988	1,327,375
Charges for Services	158,929	-	-	158,929
Fines and Forfeitures	796,033	-		796,033
Investment Earnings	21,636	1,716	720	24,072
Other	415,733	-		415,733.
Total Revenues	35,652,353	1,716	6,708	35,660,777
EXPENDITURES				
Current General Government:				
Judicial	1,691,014	-	-	1,691,014
Public Safety	-	-	÷	-
Public Works	8,346,509	-	204,862	8;551,371
Health & Community Services	6,976,278	-	-	6;976;278
Culture and Recreation	2,397,578	-	-	2,397,578
Debt Service				
Principal	-	2,915,000	-	2;915,000
Interest	-	1,524,730	-	1,524,730
Bond issuance costs	-	1,647,375	-	1,647,375
Capital Outlay	260,020	-	1,082,607	1,342,627
Total Expenditures	19,671,399	6,087,105	1,287,469	27,045,973
EXCESS (DEFICIENCY) OF REVENUES				
OVER EXPENDITURES	15;980,954	(6,085,389)	(1,280,761)	8,614,804
OTHER FINANCING SOURCES (USES)				
Proceeds from Bonds	-	10,675,000	-	10,675,000
Advance refunding		(12;266,586)	-	(12,266,586)
Premium on sale of bonds	-	1,591;586	-	1,591,586
Transfers In	5,212,316	5,059,440	1,044,555	11,316,311
Transfers Out	(19,554,983)	(2,705)	-	(19,557,688)
Total other financing sources (uses)	(14,342,667)	5,056,735	1,044,555	(8,241,377)
NET CHANGE IN FUND BALANCE	1,638,287	(1,028,654)	(236;206)	373,427
FUND BALANCES -				
BEGINNING OF YEAR	26,764,036	7,271,751	1,383,250	35,419,037
FUND BALANCES - END OF YEAR	\$ 28,402,323	\$ 6,243,097	\$ 1,147,044	\$ 35,792,464

Non-Major Special Revenue Funds





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SPECIAL REVENUE FUNDS

101 ANIMAL CONTROL FUND

The Animal Control Fund accounts for the humane care and sheltering of animals. The fund also accounts for safety issues and other control activities.

102 BUILDING AND MAINTENANCE FUND

The Building and Maintenance Fund accounts for the cost of acquiring, constructing, improving, operating, and maintaining public buildings. Financing is provided by specific Ad Valorem tax, state revenue sharing; and interest earnings.

103 ROADS AND BRIDGES FUND

The Roads and Bridges Fund accounts for maintenance of Parish highways, streets, and bridges. Major financing is provided by Ad Valorem Taxes, the State of Louisiana Parish Transportation Fund, and transfers from the Parish's Royalty Road Fund.

105 STREET LIGHT FUND

The Street Light Fund accounts for the cost of acquiring, constructing, improving, and maintaining electric lights on the streets, roads, highways, alleys, and public places throughout the parish. Financing is provided by a specific Ad Valorem tax and interest earnings.

106 ROAD SALES TAX DISTRICT NO. 2 FUND

The Road Sales Tax District No. 2 Fund accounts for the sales taxes collected in this District dedicated and used for the purpose of constructing, improving, maintaining, and resurfacing public roads in this district. This tax is also authorized to pay incidental drainage costs associated with the road projects and to pay bonded debt incurred from time to time for such capital projects.

107 SOLID WASTE FUND

The Solid Waste Fund is a special revenue fund that accounts for the implementation of a parish-wide system for the collection and disposal of solid waste. Revenue is provided by a parish-wide sales and use tax, service charges and sanitation fees.

108 ROYALTY FUND

The Royalty Fund is a special revenue fund that finances any projects deemed necessary. Revenue is received from state and mineral royalties granted.

109 BOARD OF HEALTH FUND

The Board of Health Fund accounts for the Parish's portion of the cost of acquiring, constructing, improving, operating and maintaining the public health units of the Parish. Financing is provided through specific ad valorem taxes, state revenue sharing and interest earnings.

110 RECREATION FUND

The Recreation Fund accounts for the cost of acquiring, constructing, improving, maintaining, and providing recreational facilities for residents of the Parish. Major financing is provided by Ad Valorem taxes and state revenue sharing.

112 CRIMINAL JURY FUND

The Criminal Jury Fund was established after the passing of Act 1103 by the Louisiana State Legislature which changed the method of payment of jurors in criminal cases. The law imposed additional court costs in criminal cases to provide compensation for jurors. The fund accounts for the revenues and expenditures associated with these criminal cases.

SPECIAL REVENUE FUNDS

113 CRIMINAL COURT FUND

The Seventeenth Judicial District Criminal Court Fund is established under Section 571:11 of Title 15 of the Louisiana Revised Statutes of 1950, which provides that fines and forfeitures imposed by the district courts and district attorney conviction fees in criminal cases be transferred to the Parish treasurer and deposited into a special Criminal Court Fund to be used for the expenses of the criminal courts of the Parish. Expenditures are made from the fund on motion of the district attorney and approval of the district judges. The statute also requires that one-half of the fund balance in the Criminal Court Fund at December 31st of each year be transferred to the Parish's General Fund.

114 SPECIAL DISTRICT NO. 1 FUND

The fund was created to account for the 1.8 mills property tax beginning in 2005 through 2014 for the purpose of constructing, acquiring, improving and maintaining lighting facilities on the streets, roads, and public places in rural areas of the Parish. The property tax is also dedicated for costs associated with the control or abatement of public nuisances of the Parish such as the destruction and disposal of abandoned or condemned properties. At least 60% of the tax shall be budgeted for public lighting purposes.

115 OFF DUTY WITNESS FUND

Act 96 of the 2005 Regular General Session amended RS 15:255 to create a system for Off Duty Law Enforcement Officer Witness fees to ensure proper W2 withholding occurs. This fund was established to collect and distribute funds for off duty witness officers.

118 PLANNING COMMISSION FUND

The Lafourche Parish Planning Commission Fund accounts for the planning of new subdivisions. Financing is provided by service charges and processing fees.

121 DRUG COURT - SUPREME COURT FUND

This fund was created to account for the state revenue received and disbursed to the Supreme Court Drug Court for administration of the Drug Court Program.

123 CIVIL DEFENSE FUND

The Civil Defense Fund assists in the development, maintenance, and improvement of the State and other local governments who respond to disasters and emergencies that may result from nature and/or accidents. Most of the funding is granted from Federal grants and loans.

124 IV D GRANT FUND

The IV D Grant Fund was created for the child support enforcement program. The program is administered by the Department of Social Services, Office of Family Support, and Support Enforcement Services.

126 COMMISSION OF WOMEN FUND

The Commission of Women Fund accounts for monies associated with conferences and workshops which address issues such as education, domestic violence, job training, women's rights and responsibilities, accomplishments of women in the Parish, employment and economic status of women in the Parish and other programs serving the best interest of the women of the Parish.

127 SENIOR CITIZEN ACTIVITY FUND

The Senior Citizen Activity Fund accounts for activities such as Lafourche Parish on the Move Program.

128 REDEDICATION FUND

The Rededication Fund was created following the November 2, 2004 election. Rededication funds are transferred to this fund and dispersed accordingly.

SPECIAL REVENUE FUNDS

129 HEALTH ACTIVITY FUND

The fund was created to account for the maintenance of public health activities not captured within the Board of Health Fund. Funding is provided by the 2004 Rededication Fund.

130 HEAD START FUND

The Head Start Fund accounts for the financial resources received from the Department of Health and Human Services to provide comprehensive health, education, nutritional, social, and other services primarily to economically disadvantaged preschool, children so that the children will attain social competence.

131 CHILD/ADULT CARE FOOD PROGRAM (CACFP) - HEADSTART FUND

CACFP – Head Start is a nutrition program that accounts for the financial resources from the U.S. Department of Agriculture through the State of Louisiana Department of Education for those persons in the Head Start program. The provider is reimbursed for the meals they serve these children.

141 CHILD/ADULT CARE FOOD PROGRAM (CACFP) - OCA FUND

CACFP is a nutrition program that accounts for the financial resources from the U.S. Department of Agriculture through the State of Louisiana Department of Education for those persons that care for children in their homes. The provider is reimbursed for the meals they serve these children.

142 LAFOURCHE COMMUNITY ACTION AGENCY (LCAA) OPERATING FUND

The Operating Fund accounts for Community Action resources received from the Parish and other resources not required to be accounted for in other community action funds.

143 WEATHERIZATION GRANT FUND

The Weatherization Fund accounts for the financial resources received from the U.S. Department of Energy through the State of Louisiana Department of Social Services for the development, administration, and management of weatherization assistance to aid low-income persons.

144 LOW INCOME HOME ENERGY ASSISTANCE PROGRAM (LIHEAP) GRANT FUND

LIHEAP accounts for the financial resources received from the Department of Energy through the State of Louisiana Department of Social Services to assist households in meeting the costs associated with heating and cooling. Participants must show financial need and meet the state income guidelines.

150 COMMUNITY SERVICES BLOCK GRANT (CSBG) FUND

The CSBG Fund accounts for the financial resources from the U.S. Department of Health and Human Services through the State of Louisiana, Department of Labor, and the Parish to provide for community based programs that assist in ameliorating the causes and consequences of poverty.

154 TEMPORARY ASSISTANCE FOR NEEDY FAMILIES (TANF) FUND

TANF accounts for the financial resources received from the Department of Health and Human Services through the State of Louisiana Department of Social Services to provide temporary assistance and work opportunities to needy families.

160 ROAD SALES TAX DISTRICT A FUND

The Road Sales Tax District A Fund accounts for the sales tax collections of the consolidation of Road Sales Tax Districts 3, 5 and 6. The consolidation of these districts occurred on October 1, 2007. These funds are dedicated and used for the purpose of constructing, improving, maintaining, and resurfacing public roads in this district. This tax is also authorized to pay incidental drainage costs associated with the road projects and to pay bonded debt incurred from time to time for such capital projects.

SPECIAL REVENUE FUNDS

161 ROAD SALES TAX DISTRICT 2 FUND

The Road Sales Tax District 2 Fund accounts for the sales tax collections of Road Sales Tax District 2. The sales tax rate change from one percent to one-half percent occurred on January 1, 2008; therefore a new fund was created to account for these monies separately. These funds are dedicated and used for the purpose of constructing, improving, maintaining, and resurfacing public roads in this district. This tax is also authorized to pay incidental drainage costs associated with the road projects and to pay bonded debt incurred from time to time for such capital projects.

171 CIRCLE OF H.O.P.E. FUND

The Circle of H.O.P.E. Fund was established after the organization's funding reached a record low and assists in funding to the non-profit organization to increase the number of tutors, mentors, and supplies for program

172 BAYOU COUNTRY CHILDREN'S MUSEUM FUND

The Children's Museum Fund was established to provide funding assistance in the architectural and construction fees for the construction of the new children's museum.

181 COASTAL ZONE MANAGEMENT FUND

The purpose of the Coastal Zone Management Fund is for operating and/or managing a local wetlands management program. This program is to address land loss and protect natural resources while promoting energy activities.

183 CHRISTMAS TREE PROGRAM FUND

The purpose of the Christmas Tree Program Fund is to fund local wetland restoration efforts. Lafourche Parish has three sediment fences constructed out of Christmas trees. Also, this funding can be used to plant marsh vegetation.

184 MMS CIAP PROJECT FUND

The Coastal Impact Assistance Program (CIAP) fund accounts for grant funds from United States Fish and Wildlife. CIAP provides grants to eligible States and Coastal Political Subdivisions for purposes such as conservation, protection, restoration of coastal areas, mitigation of damage to fish, wildlife, or natural resources; planning assistance and the administrative costs of complying with CIAP; implementation of a federally-approved marine, coastal, or comprehensive conservation management plan; and mitigation of the impact of OCS activities through funding of onshore infrastructure projects and public service needs. The five projects that Lafourche Parish Government has decided on are: Maritime Forest Ridge Restoration, Small Dredge Project, LA 1 Improvements, Mississippi River Long Distance Sediment Pipeline, and Northwest Little Lake Creation and Enhancement.

185 BEACHFRONT DEVELOPMENT COMMISSION FUND

The purpose of the Beachfront Development Commission is to maintain and preserve beaches for use and enjoyment of the citizens and to develop, operate and maintain recreational facilities and provide for related activities to promote recreation, outdoor activities and water sports on beaches within the District for residents of the district and visitors to the district.

196 FEMA ACQUISITION FUND

The purpose of the FEMA Acquisition Fund is to account for FEMA Projects funding the acquisition, demolition or reconstruction of repetitive flooding homes.

197 ARRA FUND

The purpose of the American Reinvestment Recovery Act Fund is to account for various ARRA projects throughout the parish.

SPECIAL REVENUE FUNDS

801 BP DISASTER FUND

The purpose of the BP Disaster Fund is to use the \$1,000;000 in funds received to assist in the recovery resulting from the April 2010 oil spill in the Gulf of Mexico.

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Combining Balance Sheet Non-Major Special Revenue Funds December 31, 2013

101 102 103 105 106 Building and Roads and Road Sales Animal Control Maintenance Bridges Street Light Tax District 2 ASSETS Cash and Equivalents \$ \$ \$ s \$ -Investments 201 6.807 39 31,652 353,357 Receivables 76.742 241,258 1,611 • -Due from Other Governmental Units 2,128,546 3,735,079 24,551 -Due from Other Funds 164,537 1,320,342 33,827 -Other Current Assets 27,544 --. -166,349 Total Assets \$ 2,239,639 \$ 3,976,376 \$ \$ 1,376,545 \$ 387,184 LIABILITIES Accounts Payable \$ 6,253 \$ 83,351 \$ 78,059 \$ 94,780 \$ Contracts and Retainages Payable 3,950 Salaries and Benefits Payable 7,196 23,017 184,727 3,811 Due to Other Funds 669,433 1,674,888 Due to Other Governmental Units 16,713 _ 33,628 . . Other Current Liabilities ---_ - . **Total Liabilities** 30,162 779,751 1,971,302 98,591 _ FUND BALANCES Restricted: **Capital Projects** 387,184 _ Judicial . . Federal and State Grant Programs _ Committed: Public Safety 136,187 -Public Works 1,459,888 2,005,074 -1,277,954 Culture and Recreation ---Health and Community Services --. . Unassigned Total Fund Balances (Accumulated Deficits) 1,459,888 2,005,074 136,187 1,277,954 387,184 Total Liabilities and Fund Balances Ŝ 166,349 \$ 2,239,639 \$ 3,976,376 \$ 1,376,545 \$ 387,184

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Schedule 3:1

Combining Balance Sheet Non-Major Special Revenue Funds December 31, 2013

Schedule 3.1

	108	109	110	112	113	
	Royalty	Board of Health	Recreation	Criminal Jury	Criminal Court	
ASSETS						
Cash and Equivalents	\$-	\$-	\$ -	\$ 52,005	:\$ -	
investments	100,760	578	15,027	•	1,717	
Receivables	-	-	16,918	2;677	52,618	
Due from Other Governmental Units	1,719,647	649,409	1,216,855	-	-	
Due from Other Funds	2,627,599	123,831	450,887	-	51,907	
Other Current Assets		<u> </u>	·	<u> </u>		
Total Assets	\$ 4,448,006	\$ 773;818	\$ 1,699,687	\$ 54,682	\$ 106;242	
LIABILITIES						
Accounts Payable	\$ -	\$ 3,690	\$ 18,079	\$-	\$ 18,754	
Contracts and Retainages Payable		-	28,420	-	_	
Salaries and Benefits Payable		18,918	11,970	-	14,825	
Due to Other Funds	-		-	6;519	35,881	
Due to Other Governmental Units	-	-	-	-	900	
Other Current Liabilities	<u> </u>	<u> </u>		<u> </u>	·	
Total Liabilities	- <u></u>	22,608	58,469	6,519	70,360	
FUND BALANCES						
Restricted:						
Capital Projects	-	-	-	-	-	
Judicial	-	-	-	48,163	35,882	
Federal and State Grant Programs	•	-	. .	-	-	
Committed:						
Public Safety	-	751,210	-	-	-	
Public Works	4,448,006	-	-	-	-	
Culture and Recreation	-	-	1,641,218	-	-	
Health and Community Services	-	-	-	-	-	
Unassigned		<u> </u>	+			
Total Fund Balances (Accumulated Deficits)	4,448,006	751,210	1,641,218	48,163	35,882	
Total Liabilities and Fund Balances	\$ 4,448,006	\$ 773,818	<u>\$ 1,699,687</u>	\$ 54,682	\$ 106,242	

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Combining Balance Sheet Non-Major Special Revenue Funds December 31, 2013

114 115 118 121 123 Drug Court -Off Duty Planning Supreme Special District 1 Witness Commission Court **Civil Defense** ASSETS \$ s Cash and Equivalents \$. s \$ _ . investments :84,931 841 6 _ Receivables 524,352 4,778 214,101 Due from Other Governmental Units 1,272,375 106,593 53;061 -Due from Other Funds 991,120 513;375 -. -Other Current Assets _ --**Total Assets** \$ 2,872,778 \$ 518,153 \$ 107.434 53,061 \$ 214,107 \$ LIABILITIES Accounts Payable s 8,583 \$ s 378 \$ -\$ 5,681 . Contracts and Retainages Payable Salaries and Benefits Payable 5,039 _ 4,012 16,784 8,458 Due to Other Funds 16,151 36,277 96,673 -Due to Other Governmental Units 1,100 **Other Current Liabilities** 521,560 _ _ 20,541 53,061 110,812 **Total Liabilities** 535,182 1,100 FUND BALANCES **Restricted:** Capital Projects -Judicial 2,337,596 517,053 4 Federal and State Grant Programs 103,295 -Committed: Public Safety . . Public Works 86,893 ~ Culture and Recreation . . . Health and Community Services _ _ . Unassigned Total Fund Balances (Accumulated Deficits) 2.337.596 517,053 86.893 103.295 -Total Liabilities and Fund Balances 107,434 53,061 \$ 2,872,778 \$ 518,153 \$ \$ 5 214,107

(continued)

Schedule 3:1

Combining Balance Sheet Non-Major Special Revenue Funds December 31, 2013

Schedule 3:1

		124		126		127	128		129	
	IV	-D Grant		nmission Women		nior Citizen Activity	Red	tedication		Health Activity
ASSETS										
Cash and Equivalents	\$	-	\$	-	\$	-	\$	-	\$	-
Investments		·-		-		274,618		34,103		708
Receivables		-				,4,294		-		198
Due from Other Governmental Units		63,328		-		-	2	2;224,160		-
Due from Other Funds		•-		7:070		262		-		422,453
Other Current Assets			;			."		÷		1,668
Total Assets	\$	63;328	\$	7,070	\$	279,174	\$ 2	2;258;263	\$.	425,027
LIABILITIES										
Accounts Payable	\$	-	\$	-	\$	14,300	\$	-	\$ י	-
Contracts and Retainages Payable		•-				-		-		-
Salaries and Benefits Payable		25,668				-		-		4,025
Due to Other Funds		38,125		2.		-		610,065		<u>-</u> ·
Due to Other Governmental Units		-		-		-		-		-
Other Current Liabilities				<u>-</u>		· <u> </u>		-		-
Total Liabilities		63,793		1		1,4,300		610,065		4,025
FUND BALANCES										
Restricted:										
Capital Projects		· -		-		-		-		.
Ĵudicial				-		-		-		-
Federal and State Grant Programs		(465)		-		-		-		-
Committed:										
Public Safety				-		-		-		
Public Works		2-		-		-		-		-
Culture and Recreation				7,070		264,874		-		
Health and Community Services		<u>. </u>		-		-	1	1,648,198		421,002
Unassigned		-		-				-		-
Total Fund Balances (Accumulated Deficits)		(465)		7,070	.—	264,87,4		1;648;198		421,002
Total Liabilities and Fund Balances	\$	63;328	\$	7,070	\$	279,174	<mark>\$ 2</mark>	2,258,263	.\$	425,027

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Combining Balance Sheet Non-Major Special Revenue Funds December 31, 2013

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Schedule 3.1

		130		131		141		142		143
	н	Head Start		CACEP	CACEP OCA		LCAA Operating			therization Grant
ASSETS		·								
Cash and Equivalents	\$	20,919	\$	-	\$		\$	5,011	\$	•
Investments		-		-		-		-		-
Receivables		-		-		-		-		-
Due from Other Governmental Units		9,555		18,732		20,074		-		31,671
Due from Other Funds		130,364		-		-		. 88,252		-
Other Current Assets		-		-			_			14;109
Total Assets	\$	160,838	\$	18,732	\$	20,074	<u> </u>	93,263	<u> </u>	45,780
LIABILITIES										
Accounts Payable	\$	38,054	\$	-	\$	15,374	\$	-	\$	-
Contracts and Retainages Payable		-		-		•		•		-
Salaries and Benefits Payable		97 184		•		2,575		1,536		-
Due to Other Funds		-		18,732		15,314		-		45,780
Due to Other Governmental Units		25,600				-		-		-
Other Current Liabilities		-		2		59		-	_	-
Total Liabilities		160,838		18;732		33,322		1;536		45,780
FUNDBALANCES										
Restricted:										
Capital Projects		•				-		-		-
Judicial		-						-		-
Federal and State Grant Programs		-		-		-		91,727		
Committed:										
Public Safety		-		-		-		-		-
Public Works		-		•		-		-		-
Culture and Recreation		-		·•		-		-		-
Health and Community Services		•		-		•		-		-
Unassigned		-		•		(13;248)		-		-
Total Fund Balances (Accumulated Deficits)	_	-				(13,248)	_	91,727		-
Total Liabilities and Fund Balances	\$	160,838	\$	18,732	. <u>\$</u>	20,074	<u>_</u>	93,263		45,780

(continued)

Combining Balance Sheet Non-Major Special Revenue Funds December 31, 2013

144 150 154 160 161 Road Sales Road Sales LIHEAP Grant CSBG TANF Tax District A Tax District 2 ASSETS Cash and Equivalents \$ \$ \$ \$ 1 S ÷., _ --Investments 1,360,664 7,493,019 _ • -Receivables -. . Due from Other Governmental Units 27,346 26,299 293,557 241,732 -Due from Other Funds 5,168 497,646 ------Other Current Assets _ ---. Total Assets 27,346 26,300 5,168 \$ 2,151,867 \$ \$ \$ \$ 7,734,751 LIABILITIES Accounts Payable \$ 1,400 \$ 5,241 \$ \$ \$ τ Contracts and Retainages Payable . Salaries and Benefits Payable 2,167 5,061 . Due to Other Funds 5,815 15,648 305,325 Due to Other Governmental Units _ 350 . Other Current Liabilities --**Total Liabilities** 9,382 26,300 305,325 FUND BALANCES Restricted: Capital Projects 2,151,867 7,429,426 -_ -Judicial Federal and State Grant Programs 17,964 5.168 _ _ Committed: Public Safety -. . Public Works • -. . . Culture and Recreation -. Health and Community Services 7 _ _ _ -Unassigned Total Fund Balances (Accumulated Deficits) 17,964 5,168 2,151,867 7,429,426 -Total Liabilities and Fund Balances 27,346 26,300 5,168 s \$ \$ \$ 2,151,867 \$ 7,734,751

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Schedule 3.1

Combining Balance Sheet Non-Major Special Revenue Funds December 31, 2013

Schedule 3.1

		174		181		183	184		185	
		State of nergency		istal'Zone nagement		nristmas Program		MS CIAP Project	Dev	achfront elopment nmission
ASSETS			~	44 744	÷.	0.001	\$		s	
Cash and Equivalents	\$	-	\$	11,714	\$	8,021	Φ	-	Ф	-
Investments		-		1,060		-		-		- 46
Receivables		•				•		-		40
Due from Other Governmental Units		450.000		14,457		47.064		91,945		
Due from Other Funds		450,000		167,050		17,964		- '		72,377
Other Current Assets		-		<u>-</u>				-		-
Total Assets	\$	450,000	<u></u>	194,281	\$	25,985	\$	91,945	<u>,</u>	72,423
LIABILITIES										
Accounts Payable	.\$	•	\$	1,388	\$	-	\$	91,945	\$	381
Contracts and Retainages Payable				-	-	-		-		-
Salaries and Benefits Payable		-		4,963		-		-		221
Due to Other Funds		-		-		-		-		-
Due to Other Governmental Units		-		-		-		-		-
Other Current Liabilities						-		<u> </u>		
Total Liabilities				6,351		-		.91,945		602
FUND BALANCES										
Restricted:										
Capital Projects		-		-		-		-		-
Judicial		•		-		-		-		-
Federal and State Grant Programs		-		187,930		25,985		•		-
Committed:										
Public Safety		-		-		-		-		-
Public Works		450,000		•		•.		-		-
Culture and Recreation		•		-		-		-		-
Health and Community Services		-		-		-		-		71,821
Unassigned		-		-		•				-
Total Fund Balances (Accumulated Deficits)	_	450,000		187,930		25,985		•		71,821
Total Liabilities and Fund Balances	\$	450,000	\$	194,281	\$	25,985	\$	91,945	\$	72,423

(continued)

Combining Balance Sheet Non-Major Special Revenue Funds December 31, 2013

Schedule 3.1

	196		197			801		
	FEM/ Acquisit		ARR	A Funds	BI	P Oil Spil Fund		Total
ASSETS								
Cash and Equivalents	.\$	-	.\$	-	\$	-	\$	97,671
Investments		-		-		-		9,760,088
Receivables	33,4	494		-		-		958;986
Due from Other Governmental Units	294	431		-		1,385		14,478 889
Due from Other Funds		-		1:737		153,736		8,291,504
Other Current Assets		-					_	43,321
Total Assets	\$ 327,9	925	\$	1,737	\$	155,121	\$	33,630,459
LIABILITIES		~						
Accounts Payable	\$ 4.8	853	\$	-	\$	12,950	\$	503,494
Contracts and Retainages Payable	. ,	-		-		-		32,370
Salaries and Benefits Payable				-		3.032		445 189
Due to Other Funds	-56.	547		-		-		3,647,173
Due to Other Governmental Units		-		-		•		78,291
Other Current Liabilities				-			_	521,619
Total Liabilities	61,4	400		_		15,982		5,228;136
FUND BALANCES.								
Restricted:								
Capital Projects				-		-		9,968,477
Judicial		-		-		-		2,938,694
Federal and State Grant Programs	266,5	525		1,737		139,139		839,005
Committed:								
Public Safety		•		-		-		887,397
Public Works		-						9,727,815
Culture and Recreation		-		-				1,913,162
Health and Community Services		-		2		-		2,141,021
Unassigned		-		-		-		(13,248)
Total Fund Balances (Accumulated Deficits)	266,	525		1,737		139,139		28,402,323
Total Liabilities and Fund Balances	\$ 327,9	25	\$	1,737	\$	155,121	\$	33,630,459

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Combining Statement of Revenue, Expenditures, and Changes in Fund Balance Non-Major Speical Revenue Funds For the Year Ended December 31, 2013

Schedule 3.2

	101 102. 10		103	105	106		
	Animal Control	Building and Maintenance	Roads and Bridges	Street Light	Road Sales Tax District 2		
REVENUES							
Taxes	•	¢ 1 000 051	à 0.700.407	¢ _	e.		
Ad Valorem	\$-	\$ 1,969;254	\$ 3,789,107	\$ -	\$-		
Sales and Use	-	-	-	-	-		
Intergovernmental from:		579,004		10.850			
Federal State of LA	-	• •	7' DO4 667	73,706	-		
	-	107,604	804,567	/3,/06	-		
Local	-	200,000	-	-	-		
Charges for Services Fines and Forfeitures	16,798	19,200	÷	-	-		
	-	- 30	-	- 354	- 172		
Interest.	-	,30 7,457	- 71.	- 304	174		
Other Totat Revenues	4,873		4,593,745		172		
Total Revenues	21,671	2,882,549	4,593,745	84,910	172		
EXPENDITURES Current - General Government:							
Judicial	+	-	-	-	-		
Public Works	-	1.609.684	4,716,612	948,252			
Health & Community Services	336,661	-	-	-			
Culture and Recreation		-	-	-	-		
Capital Outlay	-	-	-	-	-		
Total Expenditures	336,661	1,609,684	4,716,612	948,252			
EXCESS (DEFICIENCY) OF REVENUES							
OVER EXPENDITURES	(314,990)	1,272,865	(122,867)	(863,342)	172		
OTHER FINANCING SOURCES (USES)							
Transfers In	402,000	330,420	830,843	708,067	-		
Transfers Out	-	(1,276,577)	(400,843)	-	-		
Total other financing sources (uses)	402,000	(946,157)	430,000	708,067			
· • • • • • • • • • • • • • • • • • • •							
NET CHANGE IN FUND BALANCE	87,010	326,708	307,133	(155,275)	172		
FUND BALANCES -							
BEGINNING OF YEAR	49,177	1,133,180	1,697,941	1,433,229	387,012		
END OF YEAR	\$ 136;187	\$ 1,459,888	\$ 2,005,074	\$ 1,277,954	\$ 387,184		

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Combining Statement of Revenue, Expenditures, and Changes in Fund Balance Non-Major Speical Revenue Funds For the Year Ended December 31, 2013

Schedule 3.2

	108	109	11,0	112 [,]	1.13
	Royalty	Board of Health	Recreation	Criminal Jury	Criminal Court
REVENUES					
Taxes	¢	\$ 645,100	¢ 1 447 606	s -	S -
Ad Valorem	\$	\$ 040,100	\$ 1,447,685	ə -	а С
Sales and Use	-	•	-	-	-
Intergovernmental from:			49,881		
Federal State of LA	5,955,705	52,846	49,881	-	-
Local	5,955,705	JZ,640	200,000	-	- 11 4 .594
Charges for Services	-	-	1,225	-	114,094
Fines and Forfeitures	-	-	1,223	37.836	691,967
Interest	- 14,107		872	32	
Other	14,107	-	400,000	- J2	-
Total Revenues	5,969,812	697,946	2,187,450	37,868	806:561
Total Nevendes	3,303,012	031,340	2,107,400	07,000	000,001
EXPENDITURES					
Current - General Government:					
Judicial	-	-	-	55,257	765,423
Public Works	•	-	-	-	-
Health & Community Services	-	488,049	-	-	_
Culture and Recreation	-	-	2,346,378	-	-
Capital Outlay	-			-	-
Total Expenditures		488.049	2,346,378	55,257	765,423
EXCESS (DEFICIENCY) OF REVENUES					
OVER EXPENDITURES	5,969,812	209,897	(158,928)	(17,389)	41,138
OTHER FINANCING SOURCES (USES)					
Transfers In	-	-	-	-	-
Transfers Out	(8,300,795)	-	(380,936)	-	(35,881)
Total other financing sources (uses)	(8,300,795)	-	(380,936)	-	(35,881)
,					
NET CHANGE IN FUND BALANCE	(2,330,983)	209,897	(539,864)	(17,389)	5,257
FUND BALANCES -					
BEGINNING OF YEAR	6,778,989	541,313	2,181,082	65,552	30,625
END OF YEAR	\$ 4,448,006	\$ 751,210	\$ 1,641,218	\$ 48,163	\$ 35,882

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Combining Statement of Revenue, Expenditures, and Changes in Fund Balance Non-Major Speical Revenue Funds For the Year Ended December 31, 2013

Schedule 3.2

	114	114 115		121	123
	Special District 1	Off Duty Witness	Planning Commission	Drug Court - Supreme Court	Civil Defense
REVENUES					
Taxes		_	_		
Ad Valorem	\$ 1,297,748	\$-	\$-	\$-	' \$ -
Sales and Use	•	-	-	-	-
Intergovernmental from:					
. Federal	-	-	65,180	•	94,511
State of LA	-	•	-	409,428	•
Local	-	-	-	•	-
Charges for Services	46,712	-	33,786	•	-
Fines and Forfeitures	•	66,230	1 	-	-
Interest	628	-	6	-	-
Other				<u> </u>	3,332
Total Revenues	1,345,088	66,230	98,972	409,428	97,843
EXPENDITURES					
Current - General Government:					
Judicial	-	12,050	-	409;428	-
Public Works	198,728	-	.	-	292,164
Health'& Community Services	-	-	79,151		-
Culture and Recreation	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Total Expenditures	198,728	12,050	79,151	409;428	292,164
EXCESS (DEFICIENCY) OF REVENUES					
OVER EXPENDITURES	1,146,360	54,180	19,821		(194;321)
OTHER FINANCING SOURCES (USES)					
Transfers In	-	-	<u>-</u>	-	147,500
Transfers Out	(708,067)		-	-	-
Total other financing sources (uses)	(708,067)	-			147,500
NET CHANGE IN FUND BALANCE	438,293	54,180	19,821	-	(46,821)
FUND BALANCES -					
BEGINNING OF YEAR	1,899,303	462,873	67,072	-	150,116
END OF YEAR	\$ 2,337,596	\$ 517,053	\$ 86,893	<u> </u>	\$ 103,295

(continued)

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Combining Statement of Revenue, Expenditures, and Changes in Fund Balance Non-Major Speical Revenue Funds For the Year Ended December 31, 2013

Schedule 3.2

	Ĩ 24 126		127	128	129	
	IV-D Grant.	Commission of Women	Senior Citizen Activity	Rededication	Health Activity	
REVENUES						
Taxes						
Ad Valorem	·S –	\$-	\$-	\$ 2,804,406	\$ -	
Sales and Use	-	-	-	-	-	
Intergovernmental from:						
Federal	-	-	-	-	-	
State of LA	404,620	-	-	-	-	
Local	-	-	-	-	-	
Charges for Services	-	-	-	-	-	
Fines and Forfeitures	-	-	-	-	-	
Interest	-	-	470	449	-37	
Other	-	-	•	-	-	
Total Revenues	404,620		170	2,804,855	37	
EXPENDITURES						
Current - General Government:						
Judicial	448,856	-	•	-	-	
Public Works	-	-	-	-	-	
Health & Community Services	-	-	-	-	1,172,627	
Culture and Recreation	-	14,900	36,300	-	-	
Capital Outlay	· -	-		-		
Total Expenditures	448,856	14,900	36,300	-	1,172,627	
EXCESS (DEFICIENCY) OF REVENUES						
OVER EXPENDITURES	(44,236)	(14,900)	(36,130)	2,804,855	(1,172,590)	
OTHER FINANCING SOURCES (USES)						
Transfers In	42,500	15,000	-	-	1,265,000	
Transfers Out	-	-	-	(1,997,420)	-	
Total other financing sources (uses)	42,500	15,000	·	(1,997,420)	1,265,000	
NET CHANGE IN FUND BALANCE	(1,736)	100	(36,130)	807,435	92,410	
FUND BALANCES -						
BEGINNING OF YEAR	1,271	6,970	301,004	840,763	328,592	
END OF YEAR	\$ (465)	\$ 7,070	\$ 264,874	\$ 1,648,198	\$ 421,002	

(continued)

Combining Statement of Revenue, Expenditures,,and Changes in Fund Balance Non-Major Speical Revenue Funds For the Year Ended December 31, 2013

Schedule 3.2

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	130 131		141	142	144	
	Head Start	CACFP Headstart	CACFP OCA	LCAA Operating	LIHEAP Grant	
REVENUES						
Taxes						
Ad Valorem	\$ -	\$-	\$-	·\$	\$-	
Sales and Use	-	-	-			
Intergovernmental from:						
Federal	2,467,137	198,707	246,669	78,375	568,585	
State of LA	-	-	-	-		
Local	781,264	-	-	-	-	
Charges for Services	-	-	-		-	
Fines and Forfeitures	-	•	-	-	-	
Interest	-	-	-	-	-	
Other	-		<u> </u>	<u>.</u>		
Total Revenues	3,248,401	198,707	246,669	78,375	568,585	
EXPENDITURES						
Current - General Government:						
Judicial	-	-	-		-	
Public Works	-	-	-	-	-	
Health & Community Services	3,357,288	198,707	251,117	99,246	560,369	
Culture and Recreation	-	-	-	-	-	
Capital Outlay	-	-	-	•	-	
Total Expenditures	3,357,288	198,707	251,117	99,246	560,369	
EXCESS (DEFICIENCY) OF REVENUES						
OVER EXPENDITURES	(108,887)	<u> </u>	(4,448)	(20,871)	8,216	
OTHER FINANCING SOURCES (USES)						
Transfers In	113,370	-	-	77,910	-	
Transfers Out	-	-	-	-	-	
Total other financing sources (uses)	113,370		<u> </u>	77,910		
NET CHANGE IN FUND BALANCE	4,483	-	(4,448)	57,039	8,216	
FUND BALANCES -						
BEGINNING OF YEAR	(4,483)		(8,800)	34,688	9,748	
END OF YEAR	\$ -	\$-	\$ (13,248)	\$ 91,727	\$ 17,964	

(continued)

Combining Statement of Revenue, Expenditures, and Changes in Fund Balance Non-Major Speical Revenue Funds For the Year Ended December 31, 2013

Schedule-3:2

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	150 154 160		161	174		
	CSBG	TANF	Road Sales Tax District A	Road Sales Tax District 2	State of Emergency	
REVENUES						
Taxes						
Ad Valorem	\$-	\$-	\$-	\$-	\$-	
Sales and Use	-	-	4,057,179	3,872,490		
Intergovernmental from:						
Federal	309,044	-	-	-	-	
State of LA	-	-	-	-	-	
Local	-	-	-	-	-	
Charges for Services	-	-	-	-	-	
Fines and Forfeitures	-	-	-	-	-	
Interest	-	-	1,152	3,627	-	
Other	-		<u> </u>			
Total Revenues	309,044		4,058,331	3,876,117		
EXPENDITURES						
Current - General Government:						
Judicial	-	-	-	·-	-	
Public Works	318,002	-	37,354	.33;335	-	
Health & Community Services	-	-	-	-	-	
Culture and Recreation	-	-	-	-	-	
Capital Outlay	-	-		-	-	
Total Expenditures	318,002	-	37;354	33,335	-	
EXCESS (DEFICIENCY) OF REVENUES						
OVER EXPENDITURES	(8,958)		4,020,977	3,842,782	<u> </u>	
OTHER FINANCING SOURCES (USES)						
Transfers In	-	-	2,705	-	600,000	
Transfers Out		_	(4,142,327)	(1,909,003)	(150,000)	
Total other financing sources (uses)			(4,139,622)	(1,909,003)	450,000	
NET CHANGE IN FUND BALANCE	(8,958)	-	(118,645)	1,933,779	450,000	
FUND BALANCES -						
BEGINNING OF YEAR	8,958	5,168	2,270,512	5,495,647		
END OF YEAR	<u> </u>	\$ 5,168	\$ 2,151,867	\$ 7,429,426	\$ 450,000	

(continued)

Combining Statement of Revenue, Expenditures, and Changes in Fund Balance Non-Major Speical Revenue Funds For the Year Ended December 31, 2013

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Schedule 3.2

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	181	183	184	185	196	
	Coastal Zone Management	Zone Christmas MMS CIAP Developm		Beachfront Development Commission	FEMA Acquisition	
REVENUES						
Taxes						
Ad Valorem	\$-	\$-	\$	\$ -	\$-	
Sales and Use	÷	-	2	-	-	
Intergovernmental from:						
Federal	53,092	•	91,945		262,617	
State of LA	-	-	-	-	-	
Local	18,564	-	-	-	6,965	
Charges for Services	41,208	-	-	-	-	
Fines and Forfeitures	-	-	-	-	-	
Interest	-	-	-	•	-	
Other	•		-			
Total Revenues	112,864		91,945		269,582	
EXPENDITURES						
Current - General Government:						
Judicial	-	-	-	-	-	
Public Works	-	-	91,945	-	-	
Health & Community Services	394,458	-		38,605	-	
Culture and Recreation	-	-	-	-	-	
Ĉapital:Õutlay	-	-	-	-	260,020	
Total Expenditures	394,458		91,945	38,605	260,020	
EXCESS (DEFICIENCY) OF REVENUES	<u>.</u>			<u>.</u>	<u> </u>	
OVER EXPENDITURES	(281,594)		<u> </u>	(38,605)	9,562	
OTHER FINANCING SOURCES (USES)				-		
Transfers In	599,501	-	-	77.500	-	
Transfers Out	(150,000)	-		-	-	
Total other financing sources (uses)	449,501		·	77,500	<u> </u>	
NET CHANGE IN FUND BALANCE	167,907	-		38,895	9,562	
FUND BALANCES -						
BEGINNING OF YEAR	20,023	25,985		32,926	256,963	
END OF YEAR	<u>\$ 187,930</u>	\$ 25,985	<u>\$ -</u>	\$ 71,821	\$ 266;525	

(continued)

Combining Statement of Revenue, Expenditures, and Changes in Fund Balance Non-Major Speical Revenue Funds For the Year Ended December 31, 2013

Schedule 3.2

	197	801	
		BP Oil Spil	Tatal
	ARRA Funds	Fund	Total.
REVENUES			
Taxes	-	•	A 4 050-000
Ad Valorem	\$-	\$ -	\$ 11,953,300
Sales and Use	-	•	7,929,669
Intergovernmental from:			
Federal	83,806	-	5,159,403
State of LA	-	•	7,896,263
Local	-	•	1,321,387
Charges for Services	-	-	158,929
Fines and Forfeitures	-	-	796,033
Interest	-	-	21,636
Other			415,733
Total Revenues	83,806		35,652,353
EXPENDITURES			
Current - General Government:			
Judicial	-	-	1,691,014
Public Works	3,766	96,667	8,346,509
Health & Community Services	-	-	6,976,278
Culture and Recreation	-	-	2,397,578
Capital Outlay	-	-	260,020
Total Expenditures	3,766	96,667	19,671,399
EXCESS (DEFICIENCY) OF REVENUES			
OVER EXPENDITURES	.80,040	(96,667)	15,980,954
OTHER FINANCING SOURCES (USES)			
Transfers In		_	5,212,316
Transfers Out	(79,915)) (23,219)	(19,554,983)
Total other financing sources (uses)	(79,915)		(14,342,667)
Total other mining sources (uses)	(10,010)	(20,210)	(1,4,042,001)
NET CHANGE IN FUND BALANCE	125	(119,886)	1,638,287
FUND BALANCES -			
BEGINNING_OF YEAR	1,612	259,025	26 764 036
END OF YEAR	\$ 1,737	\$ 139,139	\$ 28,402,323

(concluded)

Fund #101 - Animal Control

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual

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For the Year Ended, December 31, 2013

Schedule 3.3

	Original Budget	5		Actual Amounts		Variance Positive (Negative)	
REVENUES							
Taxes .	\$	- \$	-	\$	-	\$	-
Licenses & Permits		-	•		•		-
Charges for Services		000	20,000		16,798		(3,202)
Fines, Forfeitures, & Assessments	5,	500	5,500		-		(5,500)
Interest		50	-50		-		(50)
Other (Revenue)	2,	000	2,000		4,873	·	2,873
Total Revenues	27,	550	27,550	:	21,671		(5,879)
EXPENDITURES							
Current - General Government - Health & Community	Services:						
Personal services and benefits	170,	618	167,768		126,164		41,604
Operating services	13,	800	14,384		18,149		(3,765)
Professional services	114,	140	114,140		121,503		(7,363)
Other services	57,	450	59,300		55,787		3,513
Operating Supplies	19,	300	19,716		15,058		4,658
Miscellaneous	45,	000	45,000		-		45,000
Total current expenditures	420,	308	420,308	•	336,661	,	83,647
Capital Outlay		<u> </u>	-		•		-
Total expenditures	420,	308	420,308		336,661		83,647
EXCESS (DEFICIENCY) OF REVENUES							
OVER EXPENDITURES	(392,	758)	(392,758)		(314,990)		77,768
OTHER FINANCING SOURCES (USES) Transfers in from:							
128 2004 Rededication	402.	000	402,000		402,000		-
	402.		402,000		402,000		_
Transfers Out to:							
		-	-		-		-
		-	••		-		-
	"						
Total other financing sources (uses)	402,	000	402,000		402,000		
NET CHANGE IN FUND BALANCE	9,	242	9,242		87,010		77,768
FUND BALANCES							
BEGINNING OF YEAR	49,	177	49,177		49,177		-
END OF YEAR	\$ 58,	419 \$ <u>.</u>	58,419	\$	136,187	\$	77,768
		<u> </u>				_	

Fund #102 - Building Maintenance

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual For the Year Ended December 31, 2013

Schedule 3.4

		Driginal Budget		Final Budget		Actual ^a Amounts		Variance Positive (Negative)	
REVENUES			•	4 740 505	•	4 000 054	~	000 740	
Taxes - Ad Valorem	\$	1,748,535	\$	1,748,535	\$	1,969;254	\$	220,719	
Intergovernmental from:				000 004		670.004		1140 047	
Federal		-		698,321		579,004		(119,317)	
State of LA		107;644		107;644		107,604		(40)	
Local		-		200,000		200,000		-	
Charges for Services		43,475		43,475		19,200		(24,275)	
Interest		-		•		30		30	
Other		<u> </u>				7,457		7,457	
Total Revenues		1,899,654		2,797,975	<u></u>	2,882,549		84,574	
EXPENDITURES									
Current - General Government - Public Works:									
Personal services and benefits		596,006		596,006		482,591		113,415	
Professional services		150		165,704		44,253		121,451	
Operating services		811,800		857,030		621,461		235,569	
Other services		327,650		327,650		411,471		(83,821)	
Operating Supplies		78,525		78;525		44,659		33,866	
Other - Miscellaneous		-	_	•-		5,249		(5,249)	
Total current expenditures		1,814,131		2,024,915		1,609,684		415,231	
Capital Outlay		-		-		-		-	
Total expenditures	<u> </u>	1,814,131		2,024,915		1,609,684		415,231	
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		85,523		773,060		1,272,865		499,805	
OTHER FINANCING SOURCES (USES)									
Transfers In from: 128 2004 Rededication		220 420		200 420		220 420		50 Ó00	
126 2004 Redecication		330,420		380,420		330,420		50,000	
Total Transfers In		330,420		380,420		330,420	-	50,000	
Transfers Out to:									
001 General Fund		(26,000)		(26,000)		(26,000)		-	
299 Capital Projects Fund		(515,000)		(1,727,257)		(920,157)		807,100	
302 COI, Series 1999 - Building Fund		(330,420)		(330,420)		(330,420)		-	
Total Transfers Out		(871,420)		(2,083,677)		(1,276,577)		807,100	
Total other financing sources (uses)	<u> </u>	(541,000)		(1,703,257)		(946,157)		857,100	
NET CHANGE IN FUND BALANCE		(455,477)		(930,197)		326,708		1,356,905	
FUND BALANCES									
BEGINNING OF YEAR		1,133,180		1,133,180		1,133,180			
END OF YEAR	<u> </u>	677,703	<u>\$</u>	202,983	\$	1,459,888	\$	1,356,905	

Fund #103 - Roads Bridges

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Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual For the Year Ended December 31, 2013

Schedule 3.5

RÉVENUES		Original Budget		Final Budget		Actual Amounts		Variance Positive (Negative)	
Taxes									
Ad [®] Valorem	\$	3,261,329	\$	3;261,329	\$	3,789,107	\$	527,778	
Intergovernmental from:	Ŧ	0,201,020	•	0120.1010	•	•	•	027,710	
Federal		-		•		-		-	
State of LA		719,949		719;949		804,567		84,618	
Other		-		-		71		71	
						<u> </u>			
Total Revenues		3,981,278		3,981,278		4,593,745		612,467	
EXPENDITURES									
Current - General Government - Public Works:									
Personal services and benefits		4.016.977		4,006,977		3,665,797		341,180	
Professional services		67,500		58,100		38,952		19,148	
Operating services		359,000		419,000		305,795		113,205	
Other services		182,250		198,550		186,632		11,918	
Operating Supplies		663,300		606,400		502,613		103,787	
Other - Miscellaneous		5,000		5,000		16,823		(11,823)	
Total current expenditures		5,294,027		5,294;027		4,716,612		577,415	
Capital Outlay		-				<u> </u>			
Total expenditures		5,294,027		5,294;027		4,716,612		577,415	
EXCESS (DEFICIENCY) OF REVENUES									
OVER EXPENDITURES	<u> </u>	(1,312,749)	<u> </u>	(1,312,749)		(122,867)		1,189,882	
OTHER FINANCING SOURCES (USES) Transfers In									
108 Royalty Fund		1,200,000		870,488		830,843		(39,645)	
Total Transfers In		1,200,000		870,488		830,843		(39,645)	
299 Transfers Out to Capital Projects Fund	. <u> </u>	(770,000)		(450,760)	<u></u>	(400,843)		49,917	
Total other financing sources (uses)		430.000		419,728		430,000		10,272	
NET CHANGE IN FUND BALANCE		(882,749)		(893,021)		307,133		1,200,154	
FUND BALANCES									
BEGINNING OF YEAR		1,697,941		1,697,941	<u> </u>	1,697,941		<u> </u>	
END OF YEAR	\$	815,192	\$	804,920	<u>\$</u>	2;005,074	<u> </u>	1,200,154	
Fund #105 - Street Lights Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual For the Year Ended December 31, 2013

		Original Budget	Final Budget			Actual Amounts	Variance Positive (Negative)
REVENUES			-				
Intergovernmental from:							
Federal	\$	2	\$	-	\$	10,850	10,850
State of LA		73,733		73,733		73,706	(27)
Interest		950	•	9 50		.354	(596)
Miscellaneous		-		-		-	
Total Revenues		74,683		74,683		84,910	10,227
EXPENDITURES							
Current - General Government - Public Works	:						
Personal services and benefits		63,837		65,991		63,352	2,639
Professional services		25,000		43,000		38,083	4,917
Operating services		798,500		777,451		836,113	(58,662)
Other services		4,500		7,831		4,838	2,993
Operating Supplies		2,500		64		17	47
Other - Miscellaneous				-		5,849	(5,849)
Total current expenditures		894,337		894,337		948,252	(53,915)
Capital Outlay		-		-		-	
Total expenditures		894,337		894,337		948,252	(53,915)
EXCESS (DEFICIENCY) OF REVENUES							
OVER EXPENDITURES		(819,654)		(819,654)		(863,342)	(43,688)
OTHER FINANCING SOURCES (USES)							
114 Transfers In from Special District 1 Transfers Out		708,067		708,067		708,067	-
		<u> </u>		-		-	
Total other financing sources (uses)		708,067	<u> </u>	708,067		708,067	
NET CHANGE IN FUND BALANCE		(111,587)		(111,587)		(155,275)	(43,688)
FUND BALANCES							
BEGINNING OF YEAR		1,433,229		1,433,229		1,433,229	
END OF YEAR	\$	1,321,642	\$	1,321,642	<u>'\$</u>	1,277,954	\$ (43,688)

Fund #106 - Road Sales Tax District 2.

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual.

For the Year Ended December 31, 2013

Schedule 3:7

		Original Budget		Final Budget		Actual Amounts		Variance Positive (Negative)	
REVENUES	\$	375	\$	375	\$	172	\$	(20 <u>3)</u>	
Total Revenues		375		375		172		(203)	
EXPENDITURES Current - General Government - Public Works: Other - Miscellaneous		-				•		-	
Total Public Works Capital outlay		-		-		-		-	
Total expenditures									
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		375		375		172		(203)	
OTHER FINANCING SOURCES (USES) Transfers in									
311 COI, Series 2000 District No. 1 Total Tranfers In		-,				<u> </u>			
Transfers Out to: 201 Construction - Road Sales Tax District 2 Total Tranfers Out		-							
Total other financing sources (uses)					<u>. </u>	<u> </u>			
NET CHANGE IN FUND BALANCE		375		375		172		(203)	
FUND BALANCES									
BEGINNING OF YEAR		387,012		387,012		387,012		-	
END OF YEAR	\$	387,387	\$	387;387	\$	387,184	\$	(203)	

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Fund #108 - Royalty Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual For the Year Ended December 31, 2013

Schedule 3.8

		Original Budget		Final Budget		Actual Amounts	 Variance Positive (Negative)
REVENUES							
Intergovernmental from:	•	4 500 000	~	4 500 000	•	E 055 705	1 466 706
State of LA	\$	4,500,000	\$	4,500,000	\$	5,955,705	\$ 1,455,705
Interest		3,000		3,000		14,107	 11,107
Total Revenues		4,503,000		4,503,000		5,969,812	1,466,812
EXPENDITURES				· · · · · · · · · · · · · · · · · · ·			
Current - General Government:							
Federal Grant Match		-		-		-	-
Total expenditures				-			 -
EXCESS (DEFICIENCY) OF REVENUES							
OVER EXPENDITURES		4;503;000		4,503,000		5,969,812	 1,466,812
OTHER FINANCING SOURCES (USES) Transfers In							
161 Road Sales Tax District 2							
Total Transfers In		<u> </u>					 - · ÷
Transfers Out to:		•		-			 -
		(005 455)		(1.008.205)		(4.008:305)	
001 General Fund		(905,455)		(1,998,305)		(1,998,305)	-
103 Roads & Bridges		(1,200,000)		(870,488)		(830,843)	39,645
104 Drainage Maintenance Fund		(2,555,000)		(4,037,479)		(3,694,030)	343,449
123 Civil Defense		(147,500)		(377,633)		(147,500)	230,133
126 Commission of Women		(10,000)		(15,000)		(15,000)	
142 OCA General Fund		(77,910)		(77,910)		(77,910)	-
174 State of Emergency		(1,000,000)		(600,000)		(600,000)	-
181 Coastal Zone Management		(530,933)		(554 933)		(354,933)	200,000
185 Beachfront Development		-		(275,000)		-	275,000
201 RSTD #2 Construction		-		(17,808)		(2,142)	15,666
299 Capital Projects Fund		(100,000)		(1;562;325)		(580,132)	 982,193
		(6,526,798)		(10,386,881)		(8,300,795)	 2,086,086
Total other financing sources (uses)		(6,526,798)	—	(10,386,881)		(8,300,795)	 2,086,086
NET CHANGE IN FUND BALANCE		(2,023;798)		(5,883,881)		(2,330,983)	3,552,898
FUND BALANCES							
BEGINNING OF YEAR		6,778,989		6,778,989		6,778,989	
END OF YEAR	\$	4,755,191	\$	895,108	\$	4,448,006	\$ 3,552,898

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Fund #109 - Board of Health

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual

For the Year Ended December 31, 2013

		Driginal Budget	Final Budget		Actual Amounts		Variance Positive (Negative)	
REVENUES					-			
Taxes:	\$	572,926	s	572,926	\$	645,100	\$	72,174
Ad valorem	2	572,920	Φ	572,920	ъ	045,100	Ф	12,174
Intergovernmental from: Federal		_		-				
State of LA		52,865		52,865		52,846		(19)
	<u>.</u>	02,000		01,000		02,010		(10)
Total Revenues		625,791	·	625,791		697,946		72,155
EXPENDITURES								
Current - General Government - Health & Community Ser	rvices:							
Personal services and benefits		473,533		473,533		368,771		104,762
Professional services		50		50		48		2
Operating services		57,250		51,750		47,573		4;177
Other services		38,319		38,319		41,216		(2,897)
Operating Supplies	t	2,500		8,000		30,441		(22,441)
Total Community Services		571,652		571,652		488 049		83,603
Capital Outlay		•		•		•		•
Total expenditures		571,652		571,652-		488,049		83,603
EXCESS (DEFICIENCY) OF REVENUES								
OVER EXPENDITURES		54,139		54,139		209,897		155,758
OTHER FINANCING SOURCES (USES)								
128 Transfers In from 2004 Rededication				-		-		
Total other financing sources (uses)								-
NET CHANGE IN FUND BALANCE		54,139		54,139		209,897		155,758
FUND BALANCES								
BEGINNING OF YEAR		541,313		541,313		541,313		<u> </u>
	\$	595,452	\$	595,452	\$	751,210	\$	155,758

Fund #110 - Recreation

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Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual For the Year Ended December 31, 2013

	Original Budget		Final Budget		Actual Amounts			Variance Positive Negative)
REVENUES	_						-	
Taxes - ad valorem	\$	1,369,314	\$	1,369,314	\$	1,447,685	\$	78,371
Intergovernmental from:				001070		10.004		(40.000)
Federal		-		63,270		49,881		(13,389)
State of LA		-		-		87,787		87,787
Local		200,000		400,000		200,000		(200,000)
Charges for Services		-		-		1,225		1,225
Other		-		500,000		400,000		(100,000)
Interest		-		<u> </u>		872		872
Total Revenues		1,569,314		2,332,584		2,187,450		(145,134)
EXPENDITURES								
Current - General Government - Culture and Recre	eation:							
Personal services and benefits		62,708		288,393		276,367		12,026
Professional services		50		1,391,179		1,393,303		(2;124)
Operating services		1,500		145,583		149;502		(3,919)
Other services		22,365		40,277		48,818		(8,541)
Operating Supplies		38,200		139,605		96,349		43,256
Other - Miscellaneous		658,755		1,096,109		382,039		714,070
Total Culture and Recreation		783,578		3 101,146		2,346,378		754,768
Capital Outlay		-				<u>-</u>		<u> </u>
Total expenditures		783,578		3,101,146		2;346;378		754,768
EXCESS (DÉFICIENCY) OF REVENUES								
OVER EXPENDITURES		785,736		(768,562)		(158,928)		609,634
OTHER FINANCING SOURCES (USES)								
001 Transfers In from General Fund				1,349,318				(1,349,318)
108 Transfer in from Royalty		-		230,133		-		(1,349,318) (230,133)
185. Beachfront Development Commission		(77,500)		(77,500)		(77,500)		(230,133)
299 Transfers Out to Capital Projects Fund		(954,672)		(2,791,408)		(303,436)		2,487,972
				(2,701,400)		(000,400)		2,401,012
Total other financing sources (uses)		(1,032,172)		(1,289,457)		(380,936)		908;521
NET CHANGE IN FUND BALANCE		(246,436)		(2,058,019)		(539,864)		1,518,155
FUND BALANCES								
BEGINNING OF YEAR		2,181,082		2,181,082		2,181,082		-
	e	<u> </u>	~		ŕ		e	4 540 455
END OF YEAR		1,934,646		123,063	\$	1,641,218	\$	1,518,155

Fund #112 - Criminal Jury

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual For the Year Ended December 31, 2013

Schedule 3.11

	Original Budget		[°] Final Budget		Actual Amounts		Variance Positive (Negative)	
REVENUES	_		_					
Court Fines	\$	50,000	\$	37,836	\$	37,836	\$	-
Interest		35		35		32		(3)
Total Revenues		50,035		37,871		37,868		(3)
EXPENDITURES								
Current - General Government - Judicial:								
Criminal Juror Fees		50,000		55,257		55, 25 7		-
Capital Outlay		-		-				
Total expenditures		50,000		55,257	<u>.</u>	:55,257		5
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		35		(17,386)		(17,389)		(3)
OTHER FINANCING SOURCES (USES) Transfers In Transfers Out				<u>-</u>		-		-
Total other financing sources (uses)				-				-
NET CHANGE IN FUND BALANCE		35		(17,386)		(17,389)		(3) ·
FUND BALANCES								
BEGINNING OF YEAR		65,552		65,552		65,552		
END OF YEAR.	\$	65,587	\$	48,166	\$	48,163	<u> </u>	(3)

Fund #113 - Criminal Court

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual

For the Year Ended December 31, 2013

		Original Budget	Final Budget		Actual Amounts		Variance Positive (Negative)	
REVENUES	•		<u>~</u>	704 000	s	CO4 067	\$	(22.258)
Court Fines Reimbursed Salaries	\$	830,000 82,283	\$	724,223 82,283	3	691,967 114,594	2	(32,256) 32,311
Reimbursed Salaries		62,263 55		62,263 55		114,594		(55)
melest								(00)
Total Revenues		912,338		806,561		806,561		.
EXPENDITURES								
Current - General Government - Judicial:								
Personal services and benefits		254,358		254,358		290;807		(36,449)
Professional services		115,280		115,280		201,077		(85,797)
Operating services		39,661		39,661		33,811		5,850
Other, services		180,000		180,000		83,941		96,059
Operating Supplies		45,525		45,525		43,787		1,738
Miscellaneous		12,000		130,599		112,000		18,599
Total current expenditures	-	646,824		765;423		765,423		-
Capital Outlay		-		.		<u> </u>		
Total expenditures		646,824	<u> </u>	765,423		765,423		-
EXCESS (DEFICIENCY) OF REVENUES								
OVER EXPENDITURES		265,514		41,138		41,138		-
OTHER FINANCING SOURCES (USES) Transfers Out								
001 Transfers Out to General Fund		-				(35,881)		(35,881)
Total other financing sources (uses)						(35,881)		(35,881)
NET CHANGE IN FUND BALANCE		265,514		41,138		5,257		(35,881)
FUND BALANCES								
BEGINNING OF YEAR		30,625		30,625		-30,625		
END OF YEAR	\$	296,139	\$	71,763	\$	35,882	\$	(35,881)

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Fund #114 - Special District 1

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual For the Year Ended December 31, 2013

Schedule 3.13

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	Original Budget		Final Budget			Actual Amounts	Variance Positive (Negative)		
REVENUES	s	1,180,112	\$	1,180,112	s	1,297,748	S`	117,636	
Taxes - Ad Valorem Intergovernmental - Federal	2	1,180,112	Þ	1,100,112	3	1,297,740	¢	117,030	
Charges for Services		15.000		15.000		46.712		31,712	
Interest		1,400		1,400		628		(772)	
interest.								(
Total Revenues		1,196,512		1,196,512		1,345,088		148,576	
EXPENDITURES									
Current - General Governement - Public Works									
Personal services and benefits		80,187		96,783		92,395		4,388	
Professional services		258,500		242,285		94,715		147,570	
Operating services		1,750		750		513		237	
Other services		6,500		7,119		6,832		287	
Operating supplies		2,250		2,250		4,273		(2,023)	
Other - Miscellaneous		-		-		-		•	
Total current expenditures		349 187		349,187		198,728		150,459	
Capital Outlay		•		<u> </u>		-			
Total expenditures		349,187		349,187		198,728		150,459	
EXCESS (DEFICIENCY) OF REVENUES									
OVER EXPENDITURES		847,325		847,325		1,146,360		299,035	
OTHER FINANCING SOURCES (USES) Transfers Out:		-				-		-	
105 Transfers Out to Street Lights Fund		(708,067)		(708,067)		(708,067)		-	
Total other financing sources (uses)		(708,067)	<u> </u>	(708,067)		(708,067)		<u> </u>	
NET CHANGE IN FUND BALANCE		139,258		139,258		438,293		299,035	
FUND BALANCES									
BEGINNING OF YEAR		1,899,303		1,899,303		1,899,303			
END OF YEAR	\$	2,038,561	\$	2,038,561		2,337,596	\$	299,035	

Fund #115 - Off Duty Witness

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual For the Year Ended December 31, 2013

Schedule 3.14

	Original Budget		 Final Budget	Actual mounts	F	ariance Iositive egative)
REVENUES Court Fines	\$	85,000	\$ 66,230	\$ 66,230	\$	
Total Revenues	<u></u>	85,000	 66,230	 66,230	- <u></u>	-
EXPENDITURES Current - General Government - Judicial:						
Miscellaneous Capital Outlay		25,000	 25,000	 12,050		12,950
Total expenditures		25,000	 25,000	 12,050		12,950
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		60,000	 41,230	 54,180		12,950
OTHER FINANCING SOURCES (USES) Transfers In Transfers Out		-	 -	 <u>-</u>		-
Total other financing sources (uses)			 .=	 •	. <u></u>	-
NET CHANGE IN FUND BALANCE		60,000	41,230	54;180		12,950
FUND BALANCES						
BEGINNING OF YEAR		462,873	 462,873	 462,873		-
END OF YEAR	\$	522,873	\$ 504,103	\$ 517,053	\$	12,950

Fund #118 - Planning Commission

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual For the Year Ended December 31, 2013

		Original Final Budget Budget		Actual Amounts		Variance Positive (Negative)		
REVENUES								
Intergovernmental:	2							
Federal	\$	-	\$	56,919	\$	65,180	\$	8,261
State		56,919		-				-
Charges for Services		16,500		16,500		33,786		17,286
Interest		-		<u> </u>		6		(6)
Total Revenues		73,419	<u> </u>	73,419		98,972		25,541
EXPENDITURES								
Current - General Government - Health & Community	Services	:						
Personal services and benefits		66,257		66,860		66,834		26
Professional Services		-		-		-		-
Operating services		-		422	•	405		17
Other services		6,837		4,985		5,020		(35)
Operating Supplies		1,750		2,577		6,892		(4,315)
Miscellaneous		-				<u> </u>		· <u>-</u>
Total current expenditures		74,844		74,844		79,151		(4,307)
Capital Outlay		· · ·				-		-
Total expenditures		74,844		74,844		79,151	<u> </u>	(4,307)
EXCESS (DEFICIENCY) OF REVENUES								
OVER EXPENDITURES		(1,425)		(1,425)		19,821		21,234
OTHER FINANCING SOURCES (USES)								
Transfers in		-		-		-		-
Transfers out		-				-		-
Total other financing sources (uses)		*		••		-		•
NET CHANGE IN FUND BALANCE		(1,425)		(1,425)		19,821		21,234
FUND BALANCES								
BEGINNING OF YEAR		67,072		67,072		67,072		<u> </u>
END OF YEAR	<u> </u>	65,647		65,647	<u>.</u>	86,893	<u> </u>	21,234

Fund #121 - Drug Court - Supreme Court

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual For the Year Ended December 31, 2013

Schedule 3.16

	Oríginal Budget		Final Budget		Actual Amounts		P	ariance ositive egative)
REVENUES								
Intergovernmental from:								
<u>F</u> ederal	\$	-	\$	-	\$	-	\$	-
State		402,863		402,863		409,428		6,565
Local		•		-		-		•
Total Revenues		402,863	<u> </u>	402,863		409,428		6;565
EXPENDITURES								
Current - General Government - Judicial								
Personal services and benefits		402,863		402,863		409,428		(6,565)
Total current expenditures		402,863		402,863		409,428		(6,565)
Capital Outlay				-		-		-
Total expenditures		402,863		402,863		409,428	•	(6,565)
EXCESS (DEFICIENCY) OF REVENUES								
OVER EXPENDITURES		-				•	÷	-
OTHER FINANCING SOURCES (USES)								
Transfers out		<u>.</u>		-		•		•
Total other financing sources((uses)		••	,	•		•		-
NET CHANGE IN FUND BALANCE		-		-		-		-
FUND BALANCES								
BEGINNING OF YEAR		<u>.</u>						-
END OF YEAR	\$		\$	-	\$		\$	-

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Fund #123 - Civil Defense

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual For the Year Ended December 31, 2013

Schedule 3.17

State 19,980 - - 3,332 3; Other Revenues - - 3,332 3; - - 3,332 3; Total Revenues 84,980 104,772 97,843 (6,3) EXPENDITURES Current - General Government - Public Works: - <td< th=""><th></th><th></th><th>Original Budget</th><th></th><th colspan="2">Final Actual Budget Amounts</th><th>۶</th><th>ariance Positive legative)</th></td<>			Original Budget		Final Actual Budget Amounts		۶	ariance Positive legative)	
Federal S 65,000 S 104,772 S 94,511 S (10,1) State 19,980 - - 3,332 33 Other Revenues - - 3,332 33 Total Revenues 84,980 - 104,772 97,843 (6.1) EXPENDITURES 244,005 245,675 190,023 55,6 Professional services 100 158 99 92 55,0 Other services 100 158 99 92 55,0 190,023 55,0 Operating services 10,00 158 99 92 245,675 190,023 55,0 Operating services 10,00 158 99 244,005 245,675 190,023 55,0 Other services 67,700 61,909 74,258 (12,4) 04,4,258 (12,4) 04,4,258 (12,4) 04,4,258 (12,4) 04,4,258 (12,4) 04,4,258 (12,4),24,1,2,2,2,2,2,2,2,2,164 99,4 <td< th=""><th></th><th></th><th></th><th></th><th></th><th></th><th></th><th></th><th></th></td<>									
State 19,980 - - 3,332 3; Other Revenues - - 3,332 3; - - 3,332 3; Total Revenues 84,980 104,772 97,843 (6,3) EXPENDITURES Current - General Government - Public Works: - <td< td=""><td>÷</td><td></td><td></td><td></td><td></td><td></td><td></td><td>_</td><td></td></td<>	÷							_	
Other Revenues 3,332 3;332 3;332 3;332 3;332 3;333 3;333 3;333 3;333 3;333 3		\$		\$	104,772	\$	94,511	\$	(10,261)
Total Revenues 84,980 104,772 97,843 (6,1) EXPENDITURES Current - General Government - Public Works: Personal services and benefits 244,005 245,675 190,023 55,1 Professional services 100 158 99 50,003 19,354 16,396 2,1 Operating services 19,500 19,354 16,396 2,1 12,2 14,2 12,2 14,2 12,2 14,2 12,2 14,2 12,2 14,2 12,2 14,2 12,2 14,2 14,2 12,2 14			19,980		-		-		-
EXPENDITURES Current - General Government - Public Works: Personal services and benefits 244,005 245,675 190,023 55,6 Professional services 100 158 99 2,0 Operating services 19,500 19,354 16,396 2,2 Other services 67,700 61,909 74,258 (12,1) Operating Supplies 29,200 64,513 11,388 53, Miscellaneous - - - - Total public works 360,505 391,609 292,164 99,4 Capital outlay - - - - - Total expenditures 360,505 391,609 292,164 99,4 EXCESS (DEFICIENCY) OF REVENUES (275,525) (286,837) (194,321) 92,4 OTHER FINANCING SOURCES (USES) Transfers in from 108-Royalty 147,500 147,500 147,500 Transfers Out to: 299 Capital Projects Fund - - - - Total other financing sources (uses)	Other Revenues		-		-		3,332		3;332
Current - General Government - Public Works: Personal services and benefits 244,005 245,675 190,023 55,6 Professional services 100 158 99 99 99 99 90	·Total Revenues		84,980		104,772		97,843		(6,929)
Personal services and benefits 244,005 245,675 190,023 55,6 Professional services 100 158 99 99 Operating services 19,500 19,354 16,396 2,1 Other services 67,700 61,909 74,258 (12,2) Operating Supplies 29,200 64,513 11,388 53,1 Miscellaneous - - - - - Total public works 360,505 391,609 292,164 99,2 Capital outlay -	EXPENDITURES								
Professional services 100 158 99 Operating services 19:500 19:354 16:396 2: Other services 67:700 61:909 74:258 (12; Operating Supplies 29:200 64:513 11:388 53; Miscellaneous - - - - Total public works 360:505 391:609 292:164 99; Capital outlay - - - - - Total expenditures 360:505 391:609 292:164 99; EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES (275:525) (286:837) (194:321) 92; OTHER FINANCING SOURCES (USES) 147:500 147:500 147:500 147:500 Transfers Out to: 299 Capital Projects Fund - - - - 299 Capital Projects Fund - - - - - - Total other financing sources (uses) 147:500 147:500 147:500 - - -	Current - General Government - Public Works:								
Operating services 19,500 19,354 16,396 2,4 Other services 67,700 61,909 74,258 (12,5) Operating Supplies 29,200 64,513 11,388 53,5 Miscellaneous - - - - - Total public works 360,505 391,609 292,164 99,5 Capital outlay - - - - - Total expenditures 360,505 391,609 292,164 99,5 Capital outlay - - - - - Total expenditures 360,505 391,609 292,164 99,5 EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES (275,525) (286,837) (194,321) 92,5 OTHER FINANCING SOURCES (USES) 147,500 147,500 147,500 147,500 Transfers In from 108-Royalty 147,500 147,500 147,500 147,500 Transfers Out to: 299 Capital Projects Fund - - - -	Personal services and benefits		244,005		245,675		190,023		55,652
Other services 67,700 61,909 74,258 (12,10) Operating Supplies 29,200 64,513 11,388 53,10) Miscellaneous - - - - - Total public works 360,505 391,609 292,164 99,4 Capital outlay - - - - - Total expenditures 360,505 391,609 292,164 99,4 EXCESS (DEFICIENCY) OF REVENUES 0VER EXPENDITURES (275,525) (286,837) (194,321) 92,4 OTHER FINANCING SOURCES (USES) Transfers In from 108-Royathy 147,500 147,500 147,500 Transfers Out to: 299 Capital Projects Fund - - - - Total other financing sources (uses) 147,500 147,500 147,500 147,500 - - NET CHANGE IN FUND BALANCE (128,025) (139,337) (46,821) 92,4 FUND BALANCES BEGINNING OF YEAR 150,116 150,116 150,116 -	Professional services		100				99		59
Operating Supplies 29,200 64,513 11,388 53, Miscellaneous Total public works 360,505 391,609 292,164 99, Capital outlay	Operating services		19,500		19,354		16,396		2,958
Miscellaneous - <	Other services		67,700		61,909		74,258		(12,349)
Total public works 360,505 391,609 292,164 99,4 Capital outlay	Operating Supplies		29,200		64,513		11,388		53,125
Capital outlay	Miscellaneous				-				-
Total expenditures 360,505 391,609 292,164 99.4 EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES (275,525) (286,837) (194,321) 92.4 OTHER FINANCING SOURCES (USES) Transfers in from 108-Royalty 147,500 147,500 147,500 Transfers Out to: 299 Capital Projects Fund	Total public works		360,505		391,609		292,164		99,445
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES (275,525) (286,837) (194,321) 92,4 OTHER FINANCING SOURCES (USES) Transfers In from 108-Royalty Transfers Out to: 299 Capital Projects Fund 147,500 147,500 147,500 Total other financing sources (uses) 147,500 147,500 147,500 NET CHANGE IN FUND BALANCE (128,025) (139,337) (46,821) 92,5 FUND BALANCES 150,116 150,116 150,116 150,116	Capital outlay	. <u> </u>							
OVER EXPENDITURES (275,525) (286,837) (194,321) 92,4 OTHER FINANCING SOURCES (USES) Transfers in from 108-Royalty 147,500 147,500 147,500 147,500 Transfers Out to: 299 Capital Projects Fund	Total expenditures		360,505		391;609		292,164		99,445
OTHER FINANCING SOURCES (USES) Transfers in from 108-Royalty 147,500 Transfers Out to: 299 Capital Projects Fund Total other financing sources (uses) 147,500 NET CHANGE IN FUND BALANCE (128,025) FUND BALANCES 150,116	EXCESS (DEFICIENCY) OF REVENUES								
Transfers In from 108-Royalty 147,500 147,500 Transfers Out to: 299 Capital Projects Fund	OVER EXPENDITURES		(275,525)		(286,837)		(194,321)		92,516
Transfers Out to: 299 Capital Projects Fund - </td <td>OTHER FINANCING SOURCES (USES)</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>	OTHER FINANCING SOURCES (USES)								
299 Capital Projects Fund	•••		147,500		147,500		147,500		-
Total other financing sources (uses) 147,500 147,500 147,500 NET CHANGE IN FUND BALANCE (128,025) (139,337) (46,821) .92,5 FUND BALANCES BEGINNING OF YEAR 150,116 150,116 150,116									
NET CHANGE IN FUND BALANCE (128,025) (139,337) (46,821) .92; FUND BALANCES BEGINNING OF YEAR 150,116 150,116 150,116	299 Capital Projects Fund		·		-		-		-
FUND BALANCES BEGINNING OF YEAR 150,116 150,116	Total other financing sources (uses)		147,500		147,500		147,500		
BEGINNING OF YEAR 150,116 150,116	NET CHANGE IN FUND BALANCE		(128,025)		(139,337)		(46,821)		.92,516
	FUND BALANCES								
	BEGINNING OF YEAR		150,116		150,116		150,116		
END OF YEAR <u>\$ 22:091</u> <u>\$ 10:779</u> <u>\$ 103:295</u> <u>\$ 92:</u>	END OF YEAR	\$	22:091	Ś	10,779	\$	103,295	\$	92,516

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Fund #124 - IVD Grant

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual For the Year Ended December 31, 2013

Schedule 3.18

	Original Budget			Final Budget		Actual mounts	Variance. Positive (Negative)	
REVENUES			-					
Intergovernmental from:								
State of LA	\$	396;605	\$	396,605	\$	404,620	\$	8,015
Other		-	<u> </u>			-		-
Total Revenues		396,605		396,605		404,620		8,015
EXPENDITURES								
Current - General Government - Judicial:								
Personal services and benefits		441,981		441,981		448,856		(6,875)
Operating services		-				-		-
Other services		-		-		-		-
Operating Supplies		-		-		-		-
Total current expenditures		441,981		441,981		448,856		(6,875)
Capital Outlay				-		-		* <u>*</u>
Total expenditures		441,981		441,981		448,856		(6,875)
EXCESS (DEFICIENCY) OF REVENUES								
OVER EXPENDITURES		(45,376)		(45,376)		(44,236)		1,140
OTHER FINANCING SOURCES (USES)								
Transfers In from:								
001 General Fund		42,500		42,500		42,500		<u> </u>
Total other financing sources (uses)		42,500		42,500		42,500		
NET CHANGE IN FUND BALANCE		(2,876)		(2,876)		(1,736)		1,140
FUND BALANCES								
BEGINNING OF YEAR		1,27,1		1,271	<u> </u>	1,271	·	
END OF YEAR	\$	(1,605)	\$	(1,605)	\$	(465)	<u> </u>	1,140

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Fund #126 - Commission of Women

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual

For the Year Ended December 31, 2013

Schedule 3:19

	Original Budget			Final Budget		ctual nounts	Variance Positive (Negative)	
REVENUES Other	\$	-	\$		\$	-	\$	-
	<u> </u>							
Total Revenues		-				·-		
EXPENDITURES Current - General Government - Culture and Recreation	ņ							
Operating services		10,000		15,000		14,900		100
Total expenditures		10,000		15,000	<u> </u>	14,900		100
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		(10,000)		(15,000)		(14,900)		100
OTHER FINANCING SOURCES (USES) Transfers In from:								
108 Royalty Fund	<u> </u>	10,000		10,000		15,000		5,000
Total other financing sources (uses)		10,000		15,000		15,000		5,000
NET CHANGE IN FUND BALANCE		-		-		100		5,100
FUND BALANCES								
BEGINNING OF YEAR		6,970		6,970		6,970		
END OF YEAR	\$	6,970	·\$	6,970	\$	7;070		5,100

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Fund #127 - Senior Citizen Activity

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual For the Year Ended December 31, 2013

•	Original, Budget	 Final Budget		Actual Amounts	Р	ariance Iositive egative)
REVENUES						
Intergovernmental	\$ -	\$ -	\$:	\$	-
Interest	 385	 170		170		<u> </u>
Total Revenues	 385	 170	<u>. </u>	170		-
EXPENDITURES						
Current - Culture and Recreation:						
Other services	-*	-		-		-
Miscellaneous	 40,000	 40,000		36,300		3,700
Total current expenditures	40,000	40,000		36,300		3,700
Capital Outlay	 *	 -		-		-
Total expenditures	 40,000	 40,000		36;300		3,700
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	 (39,615)	 (39,830)		(36,130)		3,700
OTHER FINANCING SOURCES (USES) Transfers In from:						
	 -	 -				<u> </u>
Total Transfèrs In Transfers Out	-	-				-
Total other financing sources (uses)	 -	 <u> </u>				
NET CHANGE IN FUND BALANCE.	(39,615)	(39,830)		(36,130)		3,700
FUND BÁLANCÉS						
BEGINNING OF YEAR	 301,004	 301,004		301,004		
END OF YEAR	\$ 261,389	\$ 261,174	\$	264.874	\$	3,700

Fund #128 - 2004 Rededication

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual

For the Year Ended December 31, 2013

	Original Budget			Final Budget		Actual Amounts	Variance Positive (Negative)	
REVENUES Taxes - Ad Valõrem Interest	\$	2;052,775	\$	2,052,775	\$	2,804,406 449	\$	751,631 449
Total Revenues		2,052,775		2;052,775		2,804,855		752,080
EXPENDITURES Current - General Government Professional Services Capital Outlay		-		-		-		-
Total expenditures								
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		2,052,775		2,052,775		2,804,855		752;080
OTHER FINANCING SOURCES (USES) Transfers In		-		-		-		-
Transfers Out to: 101 Animal Control Fund 102 Building and Maintenance Fund 129 Health Activity Fund		(402,000) (330,420) (1,250,000) (1,982,420)		(402;000) (380,420) (1,265,000) (2,047,420)		(402,000) (330,420) (1,265,000) (1,997,420)		50,000
Total other financing sources (uses)		(1,982,420)	<u> </u>	(2,047,420)	. <u> </u>	(1,997,420)		50,000
NET CHANGE IN FUND BALANCE		70,355		5,355		807,435		802,080
FUND BALANCES								
BEGINNING OF YEAR		840,763		840,763		840,763		•
END OF YEAR	\$	911,118	\$	846,118	\$,1,648,198	<u>\$.</u>	802,080

Fund #129 - Health Activity

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual

For the Year Ended December 31, 2013

Schedule 3:22

	Original Budget	Final Budget	Actual Amounts	Variance Positive (Negative)
REVENUES Intergovernmental Federal	\$-	s -	\$ -	S
Interest	·	- <u> </u>	37	37
Total Revenues	.		37	37
EXPENDITURES				
Current - General Government - Health & Community				
Personal services and benefits	73,479	73,479	77,089	(3,610)
Professional services	1,205,045	1,205,045	1,058,659	146,386
Operating services	200	200	-	200
Other services	9,950	9,950	7,559	2,391
Operating Supplies	7,000	7,000	29,320	(22,320)
Total current expenditures	1,295,674	1,295,674	1,172,627	123,047
Capital Outlay			<u>-</u>	
Total expenditures,	1,295,674	1,295,674	1,172,627	123,047
EXCESS (DEFICIENCY) OF REVENUES				
OVER EXPENDITURES	(1,295,674)	(1,295,674)	(1,172,590)	123,084
OTHER FINANCING SOURCES (USES) Transfers In				
128 2004 Rededication Fund	1,250,000	1,250,000	1,265,000	(15,000)
Total Transfers In:	1,250,000	1,250,000	1,265,000	(15,000)
Transfers Out			<u>-</u>	<u> </u>
Total other financing sources (uses)	1,250,000	1,250,000	1,265,000	(30,000)
NET CHANGE IN FUND BALANCE	(45,674)	(45,674)	92,410	93,084
FUND BALANCES				
BEGINNING OF YEAR	328,592	328,592	328,592	
END OF YEAR	\$ 282,918	\$ 282,918	\$ 421,002	\$ 93,084

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Eund #130 - Head Start

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual For the Year Ended December 31, 2013

	Original Budget	Final Budget	Actual Amounts	Variance Positive (Negative)
REVENUES		C 0 407 407	A 0 407 407	~
Intergovernmental - Federal	\$ 2,602,807	\$2,467,137 616,785	\$ 2,467,137 791.264	\$- 164,479
Local Revenues - In Kind Volunteer Services Other	650,702		781,264 	
Total Revenues	3,253,509	3,083,922	3,248,401	164,479
EXPENDITURES				
Current - General Government - Health & Communit	y Services:			
Personal services and benefits	2,391,281	2,171,701	2,089,790	81,911
Operating services	108,985	140,492	140,493	(1)
Professional services	5,600	4,326	4,325	1
Other services	152,261	155,048	155,048	-
Operating Supplies	133,473	183,084	183,088	(4)
Other - Miscellaneous	652,702	620,064	784,544	(164,480)
Total current expenditures	3,444,302	3,274,715	3,357,288	(82,573)
Capital Outlay		_		
Total expenditures	3,444,302	3,274,715	3,357,288	(82,573)
EXCESS (DEFICIENCY) OF REVENUES				
OVER EXPENDITURES	(190,793)	(190,793)	(108,887)	81,906
OTHER FINANCING SOURCES (USES)				
001 Transfers In from General Fund	190,793	190,793	113,370	(77,423)
108 Transfers In from Royalty Fund	-	-	-	•
299 Transfers Out to Capital Project				<u> </u>
Total other financing sources (uses)	190,793	190,793	113,370	(77,423)
NET CHANGE IN FUND BALANCE	•	-	4,483	4,483
FUND BALANCES				
BEGINNING OF YEAR	4,483	4,483	(4,483)	(8,966)
END OF YEAR	\$ 4,483	<u>\$ 4,483</u>	<u>\$</u>	\$ (4,483)
			<u> </u>	+ (4,400)

Fund #131 -- Head Start Child/Adult Food Program

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual For the Year Ended December 31, 2013

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Schedule 3.24

	Original Budget		Final Budget		Actual Amounts		Variance Positive (Negative)	
REVENUES Intergovernmental - Federal	\$	190,000	\$	190,000	\$	198,707	\$	8,707
Total Revenues		190,000		190,000		198,707		8,707
EXPENDITURES Current - General Government - Health & Community Ser Miscellaneous Capital Outlay	vices:	190,000 -		190,000		198,707		(8,707)
Total expenditures		190,000		190,000		198,707		(8,707)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		<u> </u>						
OTHER FINANCING SOURCES (USES) Transfers In Transfers Out		-		• 		•		
Total other financing sources (uses)		<u> </u>				<u> </u>	<u> </u>	<u> </u>
NET CHANGE IN FUND BALANCE		-		-		-		-
FUND BALANCES								
BEGINNING OF YEAR		-				-		-
END OF YEAR	\$	•	\$		\$		\$	-

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Fünd #141 - Child Adult Care Food Program

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual

For the Year Ended December 31, 2013

Schedule 3.25

REVENUES		Original Budget		Final. Budget		Actual Amounts		ariance ositive egative)
	¢	000.000	~	054 440		246.660	e	(* * * *
Intergovernmental - Federal	\$	203,900		251,113	<u> </u>	246,669	<u> </u>	(4,444)
Total Revenues	<u> </u>	203,900		251,113		246,669		(4,444)
EXPENDITURES								
Current - General Government - Health & Community Se	rvices:							
Personal services and benefits		44,400		49,605		49,605		-
Professional Services		-		12		12		-
Operating services		1,326		2,607		2,607		-
Other services		5,090		2,456		2,460		(4)
Operating Supplies		153,084		196,433		196,433		-
Total Community Services		203,900		251,113		251,117		(4)
Capital outlay		-						-
Tótal expenditures		203,900		251,113		251,117		(4)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES				-		(4,448)		(4,448)
OTHER FINANCING SOURCES (USES)								
150 Transfers In from 150		-						_
Transfers Out		-				-	<u> </u>	
Total other financing sources.(uses)		<u> </u>		÷				
NET CHANGE IN FUND BALANCE		-		-		(4,448)		(4,448)
FUND BALANCES								
BEGINNING OF YEAR		(8,800)		(8,800)		(8,800)		
END OF YEAR	\$	(8,800)	<u>_</u>	(8,800)	\$	(13,248)	<u></u>	(4,448)

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Fund #142 -- Community Action Agency

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual For the Year Ended December 31, 2013

Schedule 3.26

		Original Budget			Actual Amounts	Variance Positive (Negative		
REVENUES								
Intergovernmental :								
Federal	\$	202,291	\$	202,291	\$	78,375	\$	(123,916)
State				-		÷		-
Other Revenues				-		•		-
Total Revenues		202,291		202,291		78;375		(123,916)
EXPENDITURES								
Current - General Government - Health & Community Se	ervices							
Personal services and benefits		87;330 ⁻		87,330		19,88 4		67,446
Operating Services		1,200		1,200		705		495
Miscellaneous		202,291		202,291		78,657		123,634
Total Community Services		290,821		290,821		99,246		191,575
Capital Outlay	. 	- 		-		-/		-
Total expenditures		290,821		290,821		99,246		191,575
EXCESS (DEFICIENCY) OF REVENUES								
OVER EXPENDITURES		(88;530)		(88,530)		(20,87,1)		(315,491)
OTHER FINANCING SOURCES (USES)								
108 Transfers in from Royalty Fund		77,910		77,910		77,910		-
Total other financing sources (uses)		77,910		77,910		77,910		
NET CHANGE IN FUND BALANCE		(10,620)		(10,620)		57,039		(315,491)
FUND BALANCES								
BEGINNING OF YEAR		34,688		34,688	:	34,688		-
END OF YEAR	\$	24,068	\$	24,068	\$	·91;727	\$	(315,491)

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Fund #144 - Low Income Home Energy Assistance

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual For the Year Ended December 31,,2013

Schedule 3.27

	Original Budget		Final Budget,		Actual Amounts		Variance Positive (Negative)	
REVENUES								
Intergovernmental:								
Federal	\$	907,736		572,643	_\$	568,585	-\$	(4,058)
Total Revenues		907,736		572,643	<u> </u>	568,585		(4,058)
EXPENDITURES								
Current - General Government - Health & Communit	y Servi	ces:						
Personal services and benefits		50,940		53,203		41,890		11,313
Operating services		856 796		519,440		518,479		961
Total current		907,736		572,643		560,369		12,274
Capital Outlay		-		-				<u> </u>
Total expenditures		907,736		572,643		560,369		12,274
EXCESS (DEFICIENCY) OF REVENUES								
OVER EXPENDITURES		-				8,216		8,216
OTHER FINANCING SOURCES (USES)								
001 Transfers in from General Fund				÷		-		-
Transfers Out		-		-		-		-
Total other financing sources (uses)		-		<u> </u>		<u> </u>		
NET CHANGE IN FUND BALANCE		-		-		8,216		8,216
FUND BALANCES								
BEGINNING OF YEAR		9,748		9,748		9,748		
END OF YEAR	\$	9,748	\$	9,748	\$	17,964	<u> </u>	8,216

Fund #150 - Community Services Block Grant Schedule of Revenues, Expenditures, Changes in Fund Balance - Budget and Actual For the Year Ended December 31, 2013

Schedule 3:28

	Original Budget		 Final Budget	Actual Amounts	Variance Positive (Negative)	
REVENUES Intergovernmental - Federal	\$	244,311	\$ 308,543	\$ 309,044	\$	501
Total Revenues		244,311	 308,543	 309,044		501
EXPENDITURES						
Current - General Government - Public Works:						
Personal services and benefits		96,264	80,362	80,594		(232)
Professional services		120	60	61		(1)
Operating services		12,799	10,724	10,724		-
Other services		29,725	52,828	52,997		(169)
Operating Supplies		6 <u>,</u> 750	5,018	5,018		-
Misc		98,653	 159,551	 168,608		(9,057)
Total Expenditures		244,311	308,543	318,002		(9,459)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		-		(8,958)		(8,958)
		<u> </u>	 	 		
OTHER FINANCING SOURCES (USES) Transfers In		_		_		_
141 Transfers Out to CACFP			 	 		
Total other financing sources (uses)			 <u> </u>	 		
NET CHANGE IN FUND BALANCE				(8,958)		(8,958)
FUND BALANCES						
BEGINNIÑG OF YEAR		8,958	 8,958	 8,958		<u>-</u>
END OF YEAR	\$	8,958	\$ 8,958	\$ 	\$	(8,958)

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Fund #154 - TANF

Schedule of Revenues, Expenditures, Changes in Fund Balance - Budget and Actual

For the Year Ended December 31, 2013

Schedule:3.29

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	Original Budget		Final Budget		Actual Amounts		Variance Positive (Negative)	
REVENUES								
Intergovernmental - State	\$	<u>*</u>	\$	-	\$	-	\$	<u> </u>
Total Revenues				-		-		-
EXPENDITURES								
Current - General Government - Health & Community Se	ervices:.							
Personal services and benefits		-		-		-		-
Professional services		-		-		-		-
Operating services		-		•		-		-
Other services		-		-		-		-
Supplies								
Total expenditures		-		-		-	<u>-</u>	<u> </u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		-				<u> </u>		<u> </u>
OTHER FINANCING SOURCES (USES)								
Transfers in						<u>.</u>		
Transfers Out		_		_		_		
				-				<u> </u>
Total other financing sources (uses)				-		-		-
NET CHANGE IN FUND BALANCE		-		-		-		-
FUND BALANCES								
BEGINNING OF YEAR		5,168		5,168		5,168		-
END OF YEAR	\$	5,168	\$	5,168	\$	5,168	\$	

Fund #160 - Road Sales Tax District A

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual

For the Year Ended December 31, 2013

	Original Budget		Final Budget		Actual Amounts			Variance Positive Negative)
REVENUES	•	2 500 000	*	2 500 000	÷	4 057 470	•	667 470
Taxes - Sales & Use	\$	3,500,000	\$	3,500,000	\$	4,057,179	\$	557,179
Interest		1,501		1,500		1,152		(348)
Total Revenues		3,501,501		3,501,500		4,058,331		556,831
EXPENDITURES								
Current - General Government - Public Works:								
Professional services		31,500		31,500		36,873		(5,373)
Operating supplies		-		-		481		(481)
Miscellaneous		-						-
Total current		31,500		31,500		37,354		(5,854)
Capital outlay				-		-		-
Total expenditures		31,500		31,500		37,354		(5,854)
EXCESS (DEFICIENCY) OF REVENUES								
OVER EXPENDITURES		3,470,001		3,470,000		4,020,977		550,977
OTHER FINANCING SOURCES (USES)								
Transfers In from:								
313 Reserve-2005 Rd Bonds D 3,5, &6		1,500		1,500		2,705		1,205
Total Transfers In		1,500		.1,500		2,705		1,205
Transfers Out to:								
108 Royalty Fund				-		-		-
206 Construction - RSTD 3 5 & 6		-		(661,039)		(110,518)		550,521
299 Capital Projects Fund		(350,000)		(664,477)		(129,479)		534,998
302 Sinking Fund - RSTD 3 5 & 6		(557,063)		(557,063)		(557,063)		-
314 Bond Sinking Fund - RSTD 3 5 & 6		(890,588)		(1,007,540)		(962,042)		45,498
317 Consolidated STD A Sinking Fund		(1,589,072)	·	(2,383,225)		(2,383,225)	_	
Total Transfers Out		(3,386,723)		(5,273,344)		(4,142,327)		1,131,017
Total other financing sources (uses)		(3,385,223)	·	(5,271,844)		(4,139,622)	·	1,132,222
NET CHANGE IN FUND BALANCE		84,778		(1,801,844)		(118,645)		1,683,199
FUND BALANCES								
BEGINNING OF YEAR		2,270,512		2,270,512		2,270,512		·····
END OF YEAR	\$	2,355,290	\$	468,668	\$	2,151,867	\$	1,683,199

Fund #161 - Road Sales Tax District 2

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual

For the Year Ended December 31, 2013

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	Original Final Budget Budget		Actual Amounts		Variance Positive (Negative)	
REVENUES Taxes Sales and Use Interest	\$	2,775,000 5,500	\$ 2,775,000 5,500	\$. 	3,872,490 3,627	\$ `1,097,490 (1,873)
Total Revenues		2,780,500	 2,780,500	<u> </u>	3,876,117	 1,095,617
EXPENDITURES Current - General Government - Public Works:		04.075			00.005	(0.000)
Professional services Operating supplies Other		24,975 - -	24,975 - -		33,335 - -	(8,360) - -
Total Current Debt Service		24,975	 24,975		33,335	 (8,360)
Total expenditures	.——	24,975	 24,975		33,335	 (8,360)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		2,755;525	 2,755,525		3,842,782	 1,087,257
OTHER FINANCING SOURCES (USES) Transfers Out to:						
201 Construction RSTD2 299 Capital Projects Fund		(3,000,000) (600,000)	(5,910,034) (683,494)		(1,042,413) (39,900)	4,867;621 643,594
318.208 Sinking Fund		(829,458)	 (829,458)		(826,690)	 2,768
Total other financing sources (uses)		(4,429,458)	 (7,422,986)		(1,909,003)	 5,513,983
NET CHANGE IN FUND BALANCE		(1,673,933)	(4,667,461)		1,933,779	6,601,240
FUND BALANCES			:-		_^	
		5,495,647	 5,495,647		5,495,647	
END OF YEAR	\$	3,821,714	 828;186	<u> </u>	7,429,426	\$ 6,601,240

Fund #174 - State of Emergency

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual For the Year Ended December 31, 2013

	Original Budget		Final Budget		Actual Amounts		Variance Positive (Negative)	
REVENUES	S [.]		\$		s		\$	
Intergovernmental - Federal Interest	。 	-	ъ 	-	» —		÷	
Total Revenues		*				*		
EXPENDITURES								
Current - General Government - Public Works:								
Personal services and benefits		-		-		*		-
Professional services		-		-		-		-
Operating services		-		-		-		-
Other services		-		-		-		-
Supplies	6	00,000		600,000		-		600,000
Miscellaneous				-		-		-
Total Current	6	00,000		600,000	-	-		600,000
Capital Outlay		-		-		-		-
Total expenditures	6	00,000		600,000				600,000
EXCESS (DEFICIENCY); OF REVENUES								
OVER EXPENDITURES	(6	00,000)		(600;000)		-		600,000
OTHER FINANCING SOURCES (USES)								
108 Transfers In from Royalty Fund	1,0	00,000		600,000		600,000		-
104 Transfers Out to Drainage Maintenance		00,000)		(150,000)		(150,000)		-
Total other financing sources (uses)	6	00,000		450,000		450,000		-
NET CHANGE IN FUND BALANCE				(150,000)		450,000		600,000
FUND BALANCES					1			
BEGINNING OF YEAR		-		-				·
END OF YEAR	\$	-	\$	(150,000)	\$	450,000	\$	600,000

Fund #181 - Coastal Zone Management

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual For the Year Ended December 31, 2013

Schedule 3.33

	Original Budget		Final Budget		Actual Amounts		Variance Positive (Negative)	
REVENUES	•	ca aca	~	52.063	\$	53.092	\$	1.029
Intergovernmental - Federal	\$	52,063	\$	52,063 18,495	3	53,092 18,564	2	1,029 69
In-Kind Contribution		18,495		50,000		41,208		(8,792)
Charges for Services		- 50		50,000		41,206		• • •
Interest		50		50				(50)
Total Revenues		70,608		120,608		112,864		(7,744)
EXPENDITURES								
Current - General Government - Health & Community	Services:							
Personal services and benefits		126,054		126,054		93,380		32,674
Professional services		27,525		51,525		14,616		36,909
Operating services		1,800		1,800		1,270		530
Other services		14,500		13,250		14,655		(1,405)
Supplies		6,550		10,596		8,596		2,000
Miscellaneous		518,495		515,699		261,941		253,758
Total Conservation		694,924		718,924		394,458		324,466
Capital Outlay		•		-		-		-
Total expenditures		694,924		718,924		394,458		324,466
EXCESS (DEFICIENCY) OF REVENUES								
OVER EXPENDITURES	(624,316)		(598,316)		(281,594)		316,722
OTHER FINANCING SOURCES (USES)								
001 Transfers In from General Fund		244,568		244,568		244,568		-
108 Transfers In from Royalty Fund		530,933		554,933		354,933		(200,000)
299 Transfers Out to Capital Fund	(150,000)		(150,000)		(150,000)		
Total other financing sources (uses)		625;501		649,501		449,501		
NET CHANGE IN FUND BALANCE		1,185		51,185		167,907		316,722
FUND BALANCES								
BEGINNING OF YEAR		20,023		20,023		20,023		-
END OF YEAR	\$	21,208	<u>\$</u>	71,208	\$	187,930	\$	316,722

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Fund #183 - Christmas Tree Program

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual For the Year Ended December 31, 2013

Schedule 3.34

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		Original Budget		Final Budget		Actual mounts	Variance Positive (Negative)	
REVENUES							_	
Intergovernmental - State of LA Other	\$	-	\$	- -	\$	-	\$	-
Total Revenues								
EXPENDITURES								
Current - General Government - Health & Communit	y Service	es:						
Professional Services		10,000		10,000		-		-
Other services		-		-		-		-
Total Current		10,000		10,000		-		-
Capital Outlay		-				-		<u> </u>
Total expenditures		10,000		10,000		-		-
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		(10,000)		(10,000)		<u> </u>		
OTHER FINANCING SOURCES (USES)								
Transfers In		-				-		-
Transfers Out		-		-		•		-
Total other financing sources (uses)				-		-		-
NET CHANGE IN FUND BALANCE		(10,000)		(10,000)		-		-
FUND BALANCES								
BEGINNING OF YEAR		25,985		25,985		25,985		-
END OF YEAR	\$	15,985	\$	15,985	\$	25,985	\$	-

Fund #184 - MMS CIAP Project

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual

For the Year Ended December 31, 2013

Schedule 3:35

	Original Budget		 Final Budget		Actual mounts	Variance Positive (Negative)	
REVENUES Intergovernmental - Federal	\$	140,000	\$ 91,945	\$	91,945	\$	-
Ťotal Revenues		140,000	 91,945		91,945		<u> </u>
EXPENDITURES							
Current - General Government - Public Works:							
Miscellaneous		140,000	 1,140,000	_	91,945		1,048,055
Total Current		1,40,000	 1,140,000		91,945		1,048,055
Capital Outlay			 -		•		
Total expenditures		140,000	 1,140,000	<u></u>	91,945		1,048,055
EXCESS (DEFICIENCY) OF REVENUES							
OVER EXPENDITURES			 (1,048,055)				1,048,055
OTHER FINANCING SOURCES (USES)							
181 Transfers In from CZM		-	-		-		-
181 Transfers Out to 181 Coastal Zone Mgmt		<u> </u>	 				<u>-</u>
Total other financing sources (uses)			 				-
NET CHANGE IN FUND BALANCE		-	(1,048,055)		-		1,048,055
BEGINNING OF YEAR		-	 •		-		<u> </u>
END OF YEAR	\$	<u> </u>	\$ (1,048,055)	<u>s</u>	-	\$	1,048,055

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Fund #185 - Beachfront Development Commission

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual

For the Year Ended December 31, 2013

Schedule 3.36

	Original Budget.			Final Budget		Actual Amounts		/ariance Positive legative)
REVENUES								
Intergovernmental - Federal	\$	<u> </u>	\$		\$	<u> </u>	\$	-
Total Revenues	<u> </u>	1						
EXPENDITURES								
Current - General Government - Health & Community	Services	5:						
Personal services and benefits		5,237		5,237		5,097		140
Professional Services		65,000		65,000		33,343		31,657
Operating Services		3,300		·3,300		-		3,300
Other services		3,325		3;325		165		3:160
Operating Supplies		600		600		-		600
Total Current		77,462		77,462		38,605		38,857
Capital Outlay		-	<u> </u>		<u> </u>	-		:
Total expenditures		77,462		77,462	. <u></u>	38,605		38,857
EXCESS (DEFICIENCY) OF REVENUES								
OVER EXPENDITURES		(77,462)		(77,462)		(38,605)		38,857
OTHER FINANCING SOURCES (USES)								
108 Transfer In from Royalty		2		275,000		-		(275;000)
110 Transfers In from Recreation		77,500		77,500		77;500		
299 Transfers Out to Capital Projectts		•		(275,000)				275,000
Total other financing sources (uses)	<u> </u>	77,500		77,500		77,500		275,000
NET CHANGE IN FUND BALANCE		38		38		38;895		313,857
FUND BALANCES								
BEGINNING OF YEAR		32,926		.32,926		32,926		
END OF YEAR.	<u>`\$</u>	32,964	<u> </u>	32,964	\$	71,821	\$	313,857

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Fund #196 - FEMA Acquisition Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual

For the Year Ended December 31, 2013

	Original Budget		Final Budget		Actual Amounts		Variance Positive (Negative)		
REVENUES	_								
Intergovernmental:									
Federal	\$	-	\$	264,591	\$	262,617	\$	(1,974)	
Local		-		•		6,965		6,965	
Fines, Forfeitures, & Assessments				86,843	<u></u>			(86,843)	
Total Revenues		-		351,434		269,582		(81,852)	
EXPENDITURES									
Current - General Government - Public Works:									
Professional Services		-		2,866,310		-		2,866,310	
Total current expenditures		-		2,866,310				2,866,310	
Capital Outlay				705,744		260,020		445,724	
Total expenditures		-		3,572,054		260,020		3,312,034	
EXCESS (DEFICIENCY) OF REVENUES									
		-		(3,220,620)		.9,562		3,230,182;	
OTHER FINANCING SOURCES (USES)									
001 Transfers In to General Fund		-		-		-		-	
Transfers Out		•	<u> </u>			-		-	
Total other financing sources (uses)			<u> </u>			<u> </u>			
NET CHANGE IN FUND BALANCE		-		(3,220,620)		9,562		3,230,182	
FUND BALANCES									
BEGINNING OF YEAR		256,963		256,963		256,963		-	
END OF YEAR	<u>\$</u>	256,963	\$	(2;963,657)	\$	266,525	\$	3,230,182	

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Fund #197 - ARRA Funds

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual

For the Year Ended December 31, 2013

Schedule 3.38

	Original Budget		Final Budget		Actual Amounts		Variance Positive (Negative)	
REVENUES								
Intergovernmentål -								
Federal	\$	-	\$	83,806	\$	83,806	\$	-
State		-				-		<u> </u>
Total Revenues				83,806		83,806		<u> </u>
EXPENDITURES								
Current - General Government - Public Works:								
Personnel services		-		-		3,766		(3,766)
Other services		-		-		-		<u> </u>
Other		-		-		-		-
Total current expenditures		-		•		3,766		(3,766)
Capital Outlay		-		-		-		-
Total expenditures		-				3,766		(3,766)
EXCESS (DEFICIENCY) OF REVENUES								
OVER EXPENDITURES	<u> </u>			83,806		80,040		3,766
OTHER FINANCING SOURCES (USES) Transfers In								
299 Transfers Out to Capital Projects Fund				(283,822)	<u> </u>	(79,915)	. <u></u>	203,907
Total other financing sources (uses)				(283,822)		(79,915)		203,907
NET CHANGE IN FUND BALANCE		-		(200,016)		125		207,673
FUND BALANCES								
BEGINNING OF YEAR		1,612		1,612		1,612		
END OF YEAR	\$	1,612	\$	(198,404)	<u>\$</u>	1,737	\$	207;673

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Fund #801 - BP Oil Spill Fund

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Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual For the Year Ended December 31, 2013

Schedule 3.39

,	Origina Budget		Final Budget	Actu Amou		Variance Positive (Negative)	
REVENUES							
Intergovernmental - Federal	\$	\$	-	\$	-	\$	
Total Revenues		<u> </u>					-
EXPENDITURES							
Current - General Government - Public Works:							
Personal services and benefits	56	,960	56,960		58,229		(1,269)
Professional services		-	24,000		38,438		(14,438)
Other services		-	32,600		-		32,600
Other			-		-		-
Total current expenditures	56	,960	113,560		96,667		16,893
Capital Outlay		•			-		-
Total expenditures	56	,960	113,560		96,667		16,893
EXCESS (DEFICIENCY) OF REVENUES							
OVER EXPENDITURES	(56	960)	(113,560)	(96,667)		(16,893)
OTHER FINANCING SOURCES (USES)							
Transfers In							
001 Transfers Out to General Fund		<u> </u>	(55,000)	(23,219)	. <u> </u>	31,781
Total other financing sources (uses)		<u> </u>	(55,000)	(23,219)		31,781
NET CHANGE IN FUND BALANCE	(56	,960)	(168,560)	(1	19,886)		14,888
FUND BALANCES							
BEGINNING OF YEAR	321	,582	259,025	2	59,025		
END OF YEAR	<u>\$ 264</u>	,622 \$	90,465	<u>\$</u> 1	39,139	\$	14,888

Non-Major Debt Service Funds





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DEBT'SERVICE FUNDS

302 CERTIFICATE OF INDEBTEDNESS, SERIES 1999 - BUILDING FUND

Certificate of Indebtedness, Series 1999 - Building accumulates monies for the payment of \$385,000 certificates of indebtedness date January 1, 1999. The certificates were issued for the purpose of acquiring and improving a new administrative building.

313 ROAD SALES TAX DISTRICT NO. 3, 5 & 6 RESERVE FUND

The Road Sales Tax District No. 3, 5 & 6 Public Improvement Bond Reserve Fund was established solely for the purpose of paying principal and interest on the \$10,675,000 bonds in the event of default.

314 ROAD SALES TAX DISTRICT NO. 3, 5 & 6 BOND SINKING FUND

The Road Sales Tax District No. 3, 5 & 6 Bond Sinking Fund was established to accumulate monies for the principal and interest payments associated with the \$10,675,000 Road Bonds dated February 1, 2005.

317 SINKING FUND - CONSOLIDATED SALES TAX DISTRICT A FUND

Consolidated Sales Tax District A Sinking Fund accumulates monies for the payment of the 2007 Refunding Bonds issued on behalf of the consolidation of Road Sales Tax Districts 3, 5 and 6.

318 ROAD SALES TAX DISTRICT 2 - 2008 SINKING FUND

The Road Sales Tax District 2 2008 Sinking Fund accumulates monies for the principal and interest payments associated with the \$10,000,000 Road Bonds dated October 15, 2008.

319 RESERVED 2012 ROAD BOND DISTRICT A FUND

The Reserved 2012 Road Bond District A Fund for Consolidated Sales Tax District A of the Parish of Lafourche, State of Louisiana, Public Improvements Revenue Bond Series 2012 was established solely for the purpose of paying principal and interest on the \$23,665,000 in the event of default.

Non-Major Debt Service Funds Combining Balance Sheet December 31, 2013

Schedule 4,1

		302		313		314		317
	Sin	king Fund -					Sir	iking Fund -
	Cer	rtificates of	Rese	erve Fund -	Sir	nking Fund -	Co	onsolidated
	Inde	ebtedness,		I Sales Tax		ad Sales Tax		Sales Tax
	`S€	eries 1999	Distri	cts 3, 5 & 6	Dis	trict 3, 5 & 6		District A
ASSETS								
Cash and Cash Equivalents	\$	-	\$	-	\$	-	\$	-
Investments		49,281		85,000		490,637		1,574,930
Due from Other Funds		33,325		-		71,454		-
Other Current Assets		853,739	. <u> </u>			588,323		
Total Assets	\$	936,345	_\$	85,000	\$	1,150,414	\$	1,574,930
LIABILITIES								
Accounts Payable	\$	-	\$	-	\$	-	\$	-
Due to Other Funds		•				-		•
Total Liabilities		-		-		-		
FUND BALANCES								
Restricted for Debt Service		936,345		85,000		1,150,414		1,574,930
Total Fund Balances		936,345		85,000	_	1,150,414		1,574,930
Total Liabilities and Fund Balances	\$	936,345	\$	85,000	<u> </u>	1;150,414	\$	1,574,930

(continued)

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Non-Major Debt Service Funds Combining Balance Sheet December 31, 2013

Schedule 4.1

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	318			319	
	Sinking Fund Road Sales Tax District 2- 2008		F	erved - 2012 Road Bond District A	 Total
ASSETS			_		·
Cash and Cash Equivalents	\$	-	\$	2,496,000	\$ 2,496,000
Investments		100,408		-	2,300,256
Due from Other Funds		-		-	104,779
Other Current Assets		-			 1,442,062
Total Assets	\$	100,408	\$	2,496,000	\$ 6,343,097
LIABILITIES					
Accounts Payable	\$	-	\$	-	\$ -
Due to Other Funds		100,000.		-	 100,000
Total Liabilities		100,000			 100,000
FUND BALANCES					
Restricted for Debt Service		408		2,496,000	 6,243,097
Total Fund Balances		408		2,496,000	 6,243,097
Total Liabilities and Fund Balances	\$	100,408	<u>.</u> \$	2,496,000	\$ 6,343,097

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Non-Major Debt Service Funds

Statement of Revenues, Expenditures and Changes in Fund Balances For the Year Ended December 31, 2013

Schedule 4.2

	302	313	314	317
	Sinking Fund - Certificates of Indebtedness, Series 1999	Reserve Fund - Road Sales Tax Districts 3, 5 & 6	Sinking Fund - Road Sales Tax District 3, 5 & 6	Sinking Fund - Consolidated Sales Tax District'A
REVENUES				
Investment Earnings	\$ 215	\$ 538	<u>\$ 390</u>	<u>\$ 494</u>
Total Revenues	215	538	390	494
EXPENDITURES				
Principal Payments	780,000	-	290,000	1,440,000
Interest, Payments	86,141	•	316,512	700,120
Bond issuance costs		1,414.500	232,875	<u> </u>
Total Expenditures	866,141	1,414,500	839,387	2,140,120
EXCESS (DEFICIENCY) OF REVENUES				
OVER EXPENDITURES	(865,926)	(1,413,962)	(838,997)	(2,139,626)
OTHER FINANCING SOURCES (USES)				
Proceeds from Bonds	-	-	10,675,000	-
Advance refunding	-	-	(12,266,586)	-
Premium on sale of bonds	-	-	1,591,586	
Operating Transfers In	887,483		962,042	2,383,225
Operating Transfers Out		(2,705)		_
Total other financing sources (uses)	887,483	(2,705)	962,042	2,383,225
NET CHANGE IN FUND BALANCE	21,557	(1,416,667)	123,045	243,599
FUND BALANCES - BEGINNING OF YEAR	914,788	1,501,667	1,027,369	1,331,331
FUND BALANCES - END OF YEAR	\$ 936;345	\$ 85,000	\$ 1,150,414	\$ 1,574,930

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Non-Major Debt Service Funds Statement of Revenues, Expenditures and Changes in Fund Balances For the Year Ended December 31, 2013

Schedule 4.2

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	318	319	
	Sinking Fund Road Sales/Tax District 2- 2008	Reserved - 2012 Road Bond District A	Total
REVENUES			
Investment Earnings	<u>\$</u> 79	<u> </u>	<u>\$ 1,716</u>
Total Révenues	.79	<u> </u>	1,716
EXPENDITURES			
Principal Payments	405,000	-	2,915,000
Interest Payments	421,957	-	1,524,730
Bond ¹ issuance costs		<u> </u>	1,647,375
Total Expenditures	826,957		6,087,105
EXCESS (DEFICIENCY) OF REVENUES			
OVER EXPENDITURES	(826,878)	<u> </u>	(6,085,389)
OTHER FINANCING SOURCES (USES)			
Proceeds from Bonds	-	-	10,675,000
Advance refunding	-		(12 266,586)
Premium on sale of bonds	-	-	1,591,586
Operating Transfers In	826,690	•	5,059,440
Operating Transfers Out	. <u> </u>	<u> </u>	(2,705)
Total other financing sources (uses)	826,690	<u> </u>	5,056,735
NET CHANGE IN FUND BALANCE	(188)	-	(1,028,654)
FUND BALANCES - BEGINNING OF YEAR	596	2;496,000	7,271,751
FUND BALANCES - END OF YEAR	\$ 408	\$ 2,496,000	\$ 6,243,097

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Fund #302 - COI, Series 1999

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Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

For the Year Ended December 31, 2013

Schedule 4.3

		Original Budget	Final Budget		Actual Amounts		Po	riance ositive gative)
REVENUES	-							
Interest	\$	300	\$		\$	215	<u>\$</u>	(85)
Total Revenues		300		300		215		(85)
EXPENDITURES								
Debt Service:								
Principal Payments		780,000		780,000		780,000		-
Interest Payments		86;1 <u>41</u>		86,141		86,141	·	-
Total expenditures		866,141		866,141	` <u></u>	866,141		
EXCESS (DEFICIENCY) OF REVENUES								
OVER EXPENDITURES		(865,841)		(865,841)		(865,926)		(85)
OTHER FINANCING SOURCES (USES) Transfers in from:								
102 Building & Maintenance Fund		330,420		330,420		330,420		-
160 Road Sales Tax District A		557,063		557 063		557 063		-
		887,483		887 483		887 483		-
Operating Transfers Out	<u> </u>					-		
Total other financing sources (uses)		887,483		887,483		887,483	<u> </u>	<u> </u>
NET CHANGE IN FUND BALANCE		21,642		21,642		21,557		(85)
FUND BALANCES								
BEGINNING OF YEAR		914;788		914,788		914,788		·
END OF YEAR	<u> </u>	936,430	\$	936,430	\$	936,345	\$	(85)

Fund #313 -RST Districts 3,5,6 Reserve Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual For the Year Ended December 31, 2013

Schedule 4.4

	Original Budget			Final Budget		Actual Amounts		Variance Positive (Negative)	
REVENUES Interest	\$	1,500	\$	1,500	\$	538	\$	(962)	
Total Revenues		1;500_		1,500		538		(962)	
EXPENDITURES									
Principal Payments		•		-		-		-	
Interest Payments		-		-		-		-	
Bond issuance costs		-,	<u> </u>	·		1,414,500		(1,414,500)	
Total expenditures	<u></u>	-		-		1,414,500		(1.414,500)	
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		1,500		1,500		(1,413,962)	· <u></u>	<u>(1,4</u> 15,462)	
OTHER FINANCING SOURCES (USES) 160 Transfers Out to RSTD2		(1,500)		(1,500)	<u></u>	(2,705)		(1,205)	
Total other financing sources (uses)		(1,500)		(1,500)		(2,705)		(1,205)	
NET CHANGE IN FUND BALANCE		-				(1,416,667)		(1,416,667)	
FUND BALANCES									
BEGINNING OF YEAR		1,501,667		1,501,667		1;501,667			
END OF YEAR	\$	1,501,667	\$	1,501,667	\$	85,000	\$	(1,416,667) -	

Fund #314 - RST Districts 3, 5 6 Bond

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

For the Year Ended December 31, 2013

Schedule 4.5

		Original Budget	Final Budget		Actual Amounts		Variance Positive (Negative)	
REVENUES Interest	_\$	850	_\$	850	\$.390	\$	(460)
Total Revenues		850		850		390		(460)
EXPENDITURES Debt Service:								
Principal Payments		290.000		290.000		290,000		_
Interest Payments & Bank Charges		295,663		595,663		316,512		279,151
Bond issuance costs						232,875		(232,875)
Total expenditures		885,663		885,663		839,387		46,276
EXCESS (DEFICIENCY) OF REVENUES								
OVER EXPENDITURES		(884,813)		(884,813)		(838,997)		45,816
OTHER FINANCING SOURCES (USES)								
160 Transfers In from RSTD A		890,588		1,007,540		962,042		(45,498)
Issuance of debt.		-		-		10,675,000		10,675,000
Advance refunding		-		-		(12,266,586)		(12,266,586)
Premium on sale of bonds	<u></u>	<u> </u>		-		1,591,586		1,591,586
Total other financing sources (uses)		890,588		1,007,540		962,042		(45,498)
NET CHANGE IN FUND BALANCE		5,775		122,727		123,045		318
FUND BALANCES								
BEGINNING OF YEAR		1,027,369		1,027,369		1,027,369		<u> </u>
END OF YEAR	\$	1,033,144	\$	1,150,096	\$	1,150,414	\$	318

Fund #317 -Road Sales Tax District A Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

For the Year Ended December 31, 2013

Schedule 4.6

	Original Final Budget Budget			Actual Amounts		Variance Positive (Negative)		
REVENUES Interest	\$	750	\$	750	\$	494	\$	(256)
Total Revenues		750		750		494		(256)
EXPENDITURES								
Principal Payments		1,440,000		1,440,000		1,440,000		-
Interest Payments		117;504		707,552	<u> </u>	700,120		7,432
Total expenditures		1,557,504		2,147,552		2,140,120		7,432
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		(1,556;754)		(2,146,802)		(2,139,626)		7,176
OTHER FINANCING SOURCES (USES) 160 Transfers In from Sales Tax District A Transfers Out		1,589,072 -		2,383,225		2,383,225		-
Total other financing sources (uses)		1,589,072		2,383,225		2,383,225		
NET CHANGE IN FUND BALANCE		32,318		236,423		243,599		7,176
FUND BALANCES								
BEGINNING OF YEAR		'1,331,331		1,331,331		1,331,331		-
END OF YEAR	\$	1,363,649	\$	1,567,754	\$	1,574,930	\$	7,176

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Fund #318 -Road Sales Tax Dist 2-2008

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

For the Year Ended December 31, 2013

Schedule 4.7

	Origina Budge		Final Sudget	Actual mounts	P	riance ositive gative)
REVENUES				 		
Interest	\$	450	\$ 450	\$ 79	\$	(371)
Other		-	 -	 *		-
Total Revenues	·	450	 450	 79	<u> </u>	(371)
EXPENDITURES						
Principal Payments	405	5,000	405,000	405,000		-
Interest Payments	421	1,958	421,958	421,957		1
Other		-	 ,	 		
Total expenditures	826	6,958	 826,958	 826,957		1
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(826	5,508)	 (826,508)	 (826,878)		(370).
OTHER FINANCING SOURCES (USES) 161 Transfers In from RSTD2 161 Transfers Out to RSTD2	829	9,458	 829,458 	 826,690		.(2,768)
Total other financing sources (uses)	829	9,458	 829,458	 826,690		(2.768)
NET CHANGE IN FUND BALANCE	2	2,950	2,950	(188)		(3,138)
FUND BALANCES						
BEGINNING OF YEAR		596	 596 [.]	 596		
END OF YEAR	<u>\$</u>	3,546	\$ 3,546	 408	<u> </u>	(3,138)

Fund #319 - Reserved - 2012 Road Bond District A Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual For the Year Ended December 31, 2013

Schedule 4.8

		Originat Final Budget Budget		Actual Amounts		Variance Positive (Negative)		
REVENUES	¢		¢		÷		ç	
Interest	\$	-	\$				\$	-
Total Revenues						<u>.</u>		_
EXPENDITURES								
Principal Payments		-		-		-		-
Interest Payments		-		-		-		
Total expenditures				<u> </u>	·	<u> </u>	. <u> </u>	<u> </u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		<u> </u>	<u> </u>	-				
OTHER FINANCING SOURCES (USES) Proceeds from Bonds								-
Total other financing sources (uses)		-		<u> </u>		<u> </u>		
NET CHANGE IN FUND BALANCE				-		-		-
FUND BALANCES								
BEGINNING OF YEAR				-		2,496,000		2,496,000
END OF YEAR	\$	-	\$	-	\$	2,496,000	\$.	2,496,000

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Non-Major Capital Trojects Funds





CAPITAL PROJECT FUNDS

201 ROAD CONSTRUCTION DISTRICT NO. 2

The Road Construction District No. 2 Fund was established for the purpose of constructing and reconstructing roads, highways and bridges in those districts with funding provided from sales tax revenue and \$10,000,000 bond issuance.

206 ROAD CONSTRUCTION DISTRICT 3, 5 & 6 FUND - MAJOR FUND

The Road Construction District 3, 5 & 6 Fund was established for the purpose of constructing and reconstructing roads, highways and bridges in those districts with funding provided from the \$23,665,000 bond issuance.

299 CAPITAL PROJECTS FUND - MAJOR FUND

The Capital Projects Fund was created in 2006 to account for all non road capital outlay projects.

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Non-Major Capital Projects Funds Combining Balance Sheet December 31, 2013

Schedule 5.1

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201

	Road District No. 2 Construction			Total		
ASSETS						
Cash	\$	1,391,151	\$	1,391,151		
Investments		18,579		18,579		
Receivable		5,988		5,988		
Due from Other Funds		107,074		107,074		
Total Assets	\$	1,522,792	\$	1,522;792		
LIABILITIES						
Accounts.Payable	\$	34,084	\$	34,084		
Contracts and Retainages Payable		341,664		341,664		
Due to Other Funds				-		
Total Liabilities		375,748		375,748		
FUND BALANCES		•				
Restricted for Capital Projects		1,147,044		1;147,044		
Unassigned		-		-		
Total Fund Balances (Accumulated Deficits)		1,147,044	_	1,147,044		
Total Liabilities and Fund Balances	<u> </u>	1,522,792	\$	1,522,792		

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Non-Major Capital Projects Funds Combining Statement of Revenues, Expenditures and Changes in Fund Balance For the Year Ended December 31, 2013

Schedule 5.2

201

	Road District No. 2 Construction	Total		
REVENUES	·			
Intergovernmental:				
Interest	\$ 720	\$ 720		
Local Revenue	5,988	5,988		
Total Revenues	6,708	6,708		
EXPENDITURES				
Public Works	204,862	204,862		
Capital Outlay	1,082,607	1,082,607		
Total Expenditures	1,287,469	1,287,469		
EXCESS (DEFICIENCY) OF REVENUES				
OVER EXPENDITURES	(1,280,761)	(1,280,761)		
OTHER FINANCING SOURCES (USES)				
Operating Transfers In	1,044,555	1,044,555		
Operating Transfers Out	<u> </u>	<u> </u>		
Total other financing sources (uses)	1,044,555	1,044,555		
NET CHANGE IN FUND BALANCE	(236,206)	(236,206)		
FUND BALANCES - BEGINNING OF YEAR	1,383,250_	1,383,250		
FUND BALANCES - END OF YEAR	<u>\$ 1,147,044</u>	\$ 1,147,044		

Fund #201 - Road District No. 2 Construction Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

For the Year December 31, 2013

Schedule 5.3

		Original Budget						Variance Positive (Negātive)
RÉVENUÉS Intergovernmental - Local Grants	s	270,000	\$	270.000	s	5,988	\$	(264,012)
intergovernmental - Local Grants	æ	270,000	φ	270,000	\$	5,988 720	Ŷ	(204,012)
merest					_			120
Total Revenues		270,600		270,600		6,708		(263,892)
EXPENDITÚRES								
Current - General Government - Public Works	3							
Professional services		•		525,605		203,535		322,070
Operating services		-		567,376		1,327		566,049
Other services						-		-
Total current		-		1,092,981		204,862		888,119
Capital Outlay		3,000,000		4,740,820		1,082,607		3,658,213
Total expenditures		3,000,000		5,833,801		1,287,469		4,546,332
EXCESS (DEFICIENCY) OF REVENUES								
OVER EXPENDITURES		(2;729,400)		(5,563,201)		(1,280,761)	<u> </u>	4,282,440
OTHER FINANCING SOURCES (USES) Operating Transfers In:								
106 Road Sales Tax District 2		-		337,289		-		(337,289)
108 Royalty Fund		-		17,809		2,142		(15,667)
161 Road Sales Tax District 2		3,000,000	·	5,910,034		1,042,413		(4,867,621)
Total Transfers In		3,000,000		6,265,132		1,044,555		(5,220,577)
Operating Transfers Out		-		<u> </u>		-		-
Total Transfers Out						-		
Total other financing sources (uses)		3,000,000		6,265,132		1,044,555		(5,220,57,7)
NET CHANGE IN FUND BALANCE		270,600		701,931		(236,206)		(938,137)
FUND BALANCES								
BEGINNING OF YEAR		4,855,294		1,383,250		1,383,250		<u> </u>
END OF YEAR	\$	5,125,894	\$	2,085,181	\$	1,147,044	\$	(938,137)

Fund #206 - Rd Const Dist 3;5,6 Fund - Major Fund

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Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual For the Year Ended December 31, 2013

Schedule 5.4

		iginal Idget	Final Budget		Actual Amounts			Variance Positive (Negative)	
REVENUES	•		•		-	5 4 50 A	•	F 4 50 4	
Interest	\$				\$	54,584	_\$	54,584	
Total Revenues		-		. *		54,584	<u> </u>	54,584	
EXPENDITURES									
Current - General Government - Public Work	s:								
Professional services		-		1,861,665		867,136		994,529	
Other services		-		280		619		(339)	
Total current		-		1,861,945		867,755		994,190	
Capital Outlay		-	22,473,021			2,423,675	_	20,049,346	
Total expenditures				24,334,966		3,291,430		21,043,536	
EXCESS (DEFICIENCY) OF REVENUES				(0					
OVER EXPENDITURES		-		(24,334,966)		(3;236,846)		21,098,120	
OTHER FINANCING SOURCES (USES) Operating Transfers In (Out) from (to):									
001 General Fund				2,042,999		1,954,145		(88,854)	
160 Road Sales Tax District A				661,039		110,518	(550;521)		
299 Capital Projects Fund		-		(522,810)		(319,733)		203,077	
Total other financing sources (uses)		<u> </u>		2,181,228	_ #	1,744,930	¥	(436,298)	
NET CHANGE IN FUND BALANCE		-		(22,153,738)		(1,491,916)		20,661,822	
FUND BALANCES									
BEGINNING OF YEAR		-		21,628,100		21,628,100			
END OF YEAR	\$	-	\$	(525,638)		20,136,184	\$	20,661,822	

Fund #299- Capital Projects Fund-Major Fund Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual For the Year Ended December 31, 2013

Schedule 5.5

REVENUES S<		Original Budget	Final Budget	Actuai Amounts	Variance Positive (Negative)
Total Revenues - - EXPENDITURES - - - EXPENDITURES - - - Content - General Government - Public Works: Professional services - 56,550 17,722 38,828 Operating services - 511,282 192,970 318,312 Capital Outlay 4,641,172 39,893,385 13,534,808 26,556,577 Total expenditures 4,641,172 40,404,667 13,727,778 26,676,889 EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES (4,641,172) (40,404,667) (13,727,778) 26,676,889 OTHER FINANCING SOURCES (USES) Transfers In from: 001 General Fund - 24,595,149 5,737,957 (18,857,192) 101 Animal Control 45,000 45,000 - (45,000) - (45,000) 102 Eduiding Maintenance 515,000 5,268,262 4,689,556 (637,270) 103 Roads & Bridges 770,000 450,000 162,225 525,513 (534,686) 103 Roads Steis Tax District A <td< th=""><th>REVENUES Other Revenues</th><th>s -</th><th>S -</th><th>s -</th><th>s -</th></td<>	REVENUES Other Revenues	s -	S -	s -	s -
EXPENDITURES Current - General Government - Public Works: Professional services 454,732 175,248 279,484 Other services 56,550 17,722 38,828 Operating services 511,282 192,970 316,312 Capital Ourlay 4,641,172 39,893,385 13,534,808 26,558,577 Total expenditures 4,641,172 40,404,667 13,727,778 26,676,889 EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES (4,641,172) (40,404,667) (13,727,778) 26,676,889 OTHER FINANCING SOURCES (USES) Transfers In from: 001 General Fund - 24,595,149 5,737,957 (18,857,192) 101 Animal Control 45,000 45,000 - (45,000) - (45,000) 102 Building Maintenance 756,500 5,526,826 4,689,556 (837,270) 103 Roads & Bridges 770,000 450,760 40,843 (49,917) 104 Drainage Maintenance 756,500 5,256,826 4,689,556 (837,270) 108 Roadslaes Tax District A 350,000 64,477 129,479 <td></td> <td><u> </u></td> <td></td> <td></td> <td></td>		<u> </u>			
Current - General Government - Public Works: Professional services 175,248 279,484 Professional services - 454,732 175,248 279,484 Other services -	Total Revenues	<u> </u>		<u> </u>	<u> </u>
Professional services - 454,732 175,248 279,484 Other services - 56,550 17,722 38,828 Coperating services -	EXPENDITURES				
Other services - 56,550 17,722 38,828 Operating services -<	· · · –				
Operating services Total current - - <		-			
Total current 511,282 192,970 318,312 Capital Outlay 4,641,172 39,893,385 13,534,608 26,358,577 Total expenditures 4,641,172 40,404,667 13,727,778 26,676,889 EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES (4,641,172) (40,404,667) (13,727,778) 26,676,889 OTHER FINANCING SOURCES (USES) Transfers in from: .		•	56,550	17,722	38,828
Capital Outlay 4.641,172 39,893,385 13.534,808 26,358,577 Total expenditures 4.641,172 40,404,667 13,727,778 26,676,889 EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES (4.641,172) (40,404,667) (13,727,778) 26,676,889 OTHER FINANCING SOURCES (USES) Transfers In from: (4.641,172) (40,404,667) (13,727,778) 26,676,889 OTHER FINANCING SOURCES (USES) Transfers In from: (4.641,172) (40,404,667) (13,727,778) 26,676,889 OUT General Fund - 24,595,149 5,737,957 (18,857,192) (10,400,000) 145,000) - (45,000) 102 Building Maintenance 515,000 1,727,257 928,977 (798,260) 103 Roads & Bridges 770,000 45,070 - (45,000) 103 Roads & Bridges 770,000 45,676 (40,917) (104,04,464) 104 Drainage Maintenance 756,500 5,526,826 4,669,556 (837,270) 108 Royalty 100,000 1,462,455 14			-	-	-
Total expenditures. 4,641,172 40,404,667 13,727,778 26,676,889 EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES (4,641,172) (40,404,667) (13,727,778) 26,676,889 OTHER FINANCING SOURCES (USES) Transfers in from: 001 General Fund - 24,595,149 5,737,957 (18,857,192) 101 Animal Control 45,000 45,000 - (45,000) 102 Building Maintenance 515,000 1,727,257 928,977 (798,280) 103 Roads & Bridges 770,000 450,760 400,843 (49,917) 104 Drainage Maintenance 756,500 5,528,826 4,689,556 (637,270) 108 Royalty 100,000 1,162,325 525,513 (636,812) 119 Recreation 994,672 2,791,408 303,436 (2,487,972) 119 Road Sales Tax District A 350,000 684,477 129,479 (534,998) 161 Road Sales Tax District 2 600,000 484,4955 142,864 (1,317,881) 123 Civil Defense - - - - - 1460 Road Sa		-			
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES (4.641,172) (40.404.667) (13.727.778) 26.676.889 OTHER FINANCING SOURCES (USES) Transfers in from: 001 General Fund - 24.595.149 5.737,957 (18,857.192) 101 Animal Control 45,000 45,000 - (45,000) 102 Building Maintenance 515,000 1,727,257 928,977 (798,280) 103 Roads & Bridges 770,000 450,760 400,843 (49,917) 104 Drainage Maintenance 756,500 5,526,826 4,689,556 (837,270) 108 Royalty 100,000 1,162,325 525,513 (636,812) 110 Recreation 954,672 2,791,408 303,436 (2,487,972) 113 Library - 1,460,845 142,864 (1,317,981) 123 Civil Defense - - - - - 126 Road Sales Tax District A 350,000 664,477 129,479 (534,998) 161 Road Sales	Capital Outlay	4,041,172	39,693,365	13,534,606	20,350,577
OVER EXPENDITURES (4.641,172) (40,404,667) (13,727,778) 26,676,889 OTHER FINANCING SOURCES (USES) Transfers In from: 001 General Fund - 24,595,149 5,737,957 (18,857,192) 101 Animal Control 45,000 45,000 - (45,000) 102 Building Maintenance 515,000 1,727,257 928,977 (798,280) 103 Roads & Bridges 770,000 450,760 400,843 (49,917) 104 Drainage Maintenance 756,500 5,526,826 4,689,556 (837,270) 108 Royalty 100,000 1,162,325 525,513 (638,812) 110 Recreation 954,672 2,791,408 303,436 (2,487,972) 113 Road Sales Tax District A 350,000 664,477 129,479 (534,988) 161 Road Sales Tax District 2 600,000 684,495 39,900 (644,595) 174 State of Emergency 400,000 400,000 45,7993 (255,000) <td< td=""><td>Total expenditures</td><td>4,641,172</td><td>40,404,667</td><td>13,727,778</td><td>26,676,889</td></td<>	Total expenditures	4,641,172	40,404,667	13,727,778	26,676,889
OVER EXPENDITURES (4.641,172) (40,404,667) (13,727,778) 26,676,889 OTHER FINANCING SOURCES (USES) Transfers In from: 001 General Fund - 24,595,149 5,737,957 (18,857,192) 101 Animal Control 45,000 45,000 - (46,000) 102 Building Maintenance 515,000 1,727,257 928,977 (798,280) 103 Roads & Bridges 770,000 450,760 400,843 (49,917) 104 Drainage Maintenance 756,500 5,526,826 4,689,556 (837,270) 108 Royalty 100,000 1,162,325 525,513 (636,812) 110 Recreation 954,672 2,791,408 303,436 (2,487,972) 113 Civit Defense - - - - 123 Civit Defense - - - - 124 Road Sales Tax District A 350,000 684,495 39,900 (644,595) 141 Road Sales Tax District A 350,	EXCESS (DEFICIENCY) OF REVENUES				
Transfers In from: 001 General Fund - 24,595,149 5,737,957 (18,857,192) 101 Animal Control 45,000 45,000 - (45,000) 102 Building Maintenance 515,000 1,727,257 928,977 (798,280) 103 Roads & Bridges 770,000 450,760 400,843 (49,917) 104 Drainage Maintenance 756,500 5,526,826 4,689,556 (837,270) 108 Royalty 100,000 1,162,325 525,513 (636,812) 110 Recreation 954,672 2,791,408 303,436 (2,487,972) 119 Iberase - - - - 110 Recreation 954,672 2,791,408 303,436 (2,487,972) 119 Iberase - - - - - 112 Civil Defense - - - - - 161 Road Sales Tax District A 350,000 664,477 129,479 (534,998) 161 Road Sales Tax District 2 600,000 <t< td=""><td></td><td>(4,641,172)</td><td>(40,404,667)</td><td>(13,727,778)</td><td>26,676;889</td></t<>		(4,641,172)	(40,404,667)	(13,727,778)	26,676;889
Transfers In from: 001 General Fund - 24,595,149 5,737,957 (18,857,192) 101 Animal Control 45,000 45,000 - (45,000) 102 Building Maintenance 515,000 1,727,257 928,977 (798,280) 103 Roads & Bridges 770,000 450,760 400,843 (49,917) 104 Drainage Maintenance 756,500 5,526,826 4,689,556 (837,270) 108 Royalty 100,000 1,162,325 525,513 (636,812) 110 Recreation 954,672 2,791,408 303,436 (2,487,972) 119 Iberase - - - - 110 Recreation 954,672 2,791,408 303,436 (2,487,972) 119 Iberase - - - - - 112 Civil Defense - - - - - 161 Road Sales Tax District A 350,000 664,477 129,479 (534,998) 161 Road Sales Tax District 2 600,000 <t< td=""><td>OTHER FINANCING SOURCES (USES)</td><td></td><td></td><td></td><td></td></t<>	OTHER FINANCING SOURCES (USES)				
101 Animal Control 45,000 - (45,000) 102 Building Maintenance 515,000 1,727,257 928,977 (798,280) 103 Roads & Bridges 770,000 450,760 400,843 (49,917) 104 Drainage Maintenance 756,500 5,526,826 4,689,556 (837,270) 108 Royalty 100,000 1,162,325 525,513 (636,812) 110 Recreation 954,672 2,791,408 303,436 (2,487,972) 119 Library - 1,460,845 142,864 (1,317,981) 123 Civil Defense - - - - 160 Road Sales Tax District A 350,000 664,477 129,479 (534,998) 161 Road Sales Tax District 2 600,000 484,955 39,900 (644,595) 174 State of Emergency 400,000 400,000 45,799 (354,201) 181 Coastal Zone Management 150,000 150,000 - (275,000) 197 ARRA Funds - 279,915 79,915					
102 Building Maintenance 515,000 1,727,257 928,977 (798,280) 103 Roads & Bridges 770,000 450,760 400,843 (49,917) 104 Drainage Maintenance 756,500 5,526,826 4,689,556 (837,270) 108 Royalty 100,000 1,162,325 525,513 (636,812) 110 Recreation 954,672 2,791,408 303,436 (2,487,972) 119 Library - 1,460,845 142,864 (1,317,981) 123 Civil Defense - - - - 160 Road Sales Tax District A 350,000 664,477 129,479 (534,998) 161 Road Sales Tax District 2 600,000 484,495 39,900 (644,595) 174 State of Emergency 400,000 400,000 45,799 (354,201) 185 Beachfront Development - 275,000 - (275,000) 197 ARRA Funds - 279,915 79,915			24,595,149	5,737,957	(18,857,192)
103 Roads & Bridges 770,000 450,760 400,843 (49,917) 104 Drainage Maintenance 756,500 5,526,826 4,689,556 (837,270) 108 Royalty 100,000 1,162,325 525,513 (636,812) 110 Recreation 954,672 2,791,408 303,436 (2,487,972) 119 Library - 1,460,845 142,864 (1,317,981) 123 Civil Defense - - - - 160 Road Sales Tax District A 350,000 664,477 129,479 (534,998) 161 Road Sales Tax District 2 600,000 684,495 39,900 (644,595) 174 State of Emergency 400,000 400,000 45,799 (354,201) 185 Beachfront Development - 275,000 - (275,000) 197 ARRA Funds - 279,915 79,915 (203,077) 206 Road Const Dist 3,5,6 - 222,810 319,733 (203,077) Total other financing sources (uses) 4,641,172 40,	101 Animal Control	45,000	45,000	-	(45,000)
104 Drainage Maintenance 756,500 5,526,826 4,689,556 (837,270) 108 Royalty 100,000 1,162,325 525,513 (636,812) 110 Recreation 954,672 2,791,408 303,436 (2,487,972) 119 Library - 1,460,845 142,864 (1,317,981) 123 Civil Defense - - - - 160 Road Sales Tax District A 350,000 684,495 39,900 (644,595) 174 State of Emergency 400,000 400,000 457,99 (354,201) 181 Coastal Zone Management 150,000 150,000 - - 185 Beachfront Development - 275,000 - (275,000) 197 ARRA Funds - 279,915 79,915 (200,000) 206 Road Const Dist 3,5,6 - 522,810 319,733 (203,077) Total other financing sources (uses) 4,641,172 40,736,267 13,493,972 <	102 Building Maintenance	515,000	1,727,257	928,977	(798,280)
108. Royaliy 100,000 1,162,325 525,513 (636,812) 110 Recreation 954,672 2,791,408 303,436 (2,487,972) 119 Library - 1,460,845 142,864 (1,317,981) 123 Civil Defense - - - - 160 Road, Sales Tax District A 350,000 664,477 129,479 (534,998) 161 Road Sales Tax District 2 600,000 484,495 39,900 (644,595) 174 State of Emergency 400,000 400,000 45,799 (354,201) 181 Coastal Zone Management 150,000 150,000 - - 185 Beachfront Development - 275,000 - (275,000) 197 ARRA Funds - 279,915 79,915 (200,000) 206 Road Const Dist 3,5,6 - 331,600 (233,806) (565,406) FUND BALANCE BEGINNING OF YEAR (348,731) (348,7	103 Roads & Bridges	770,000	450,760	400,843	(49,917)
110 Recreation 954,672 2,791,408 303,436 .(2,487,972) 119 Library - 1,460,845 142,864 (1,317,981) 123 Civil Defense - - - - 160 Road,Sales Tax District A 350,000 664,477 129,479 (534,998) 161 Road Sales Tax District 2 600,000 684,495 39,900 (644,595) 174 State of Emergency 400,000 400,000 45,799 (354,201) 181 Coastal Zone Management 150,000 150,000 - - 185 Beachfront Development - 275,000 - (275,000) 197 ARRA Funds - 279,915 79,915 (200,000) 206 Road Const Dist 3,5,6 - 522,810 319,733 (203,077) Total other financing sources (uses) 4,641,172 40,736,267 13,493,972 (27,242,295) NET CHANGE IN FUND BALANCE - 331,600 (233,806) (565,406) FUND BALANCE BEGINNING OF YE	104 Drainage Maintenance	756,500	5,526,826	4,689,556	(837,270)
119 Library - 1,460,845 142,864 (1,317,981) 123 Civil Defense - - - - 160 Road Sales Tax District A 350,000 664,477 129,479 (534,998) 161 Road Sales Tax District 2 600,000 684,495 39,900 (644,595) 174 State of Emergency 400,000 400,000 45,799 (354,201) 181 Coastal Zone Management 150,000 150,000 - (275,000) 185 Beachfront Development - 279,915 79,915 (200,000) 197 ARRA Funds - 279,915 79,915 (200,000) 206 Road Const Dist 3,5,6 - 522,810 319,733 (203,077) Total other financing sources (uses) 4,641,172 40,736,267 13,493,972 (27,242,295) NET CHANGE IN FUND BALANCE 331,600 (233,806) (565,406) FUND BALANCE 331,600 (283,472) 65,259	108 Royalty		1,162,325	525,513	(636,812)
123 Civil Defense -	110 Recreation	954,672		303,436	(2,487,972)
160 Road Sales Tax District A 350,000 664,477 129,479 (534,998) 161 Road Sales Tax District 2 600,000 684,495 39,900 (644,595) 174 State of Emergency 400,000 400,000 45,799 (354,201) 181 Coastal Zone Management 150,000 150,000 - (275,000) 185 Beachfront Development - 279,915 79,915 (200,000) 197 ARRA Funds - 279,915 79,915 (200,000) 206 Road Const Dist 3,5,6 - 522,810 319,733 (203,077) Total other financing sources (uses) 4,641,172 40,736,267 13,493,972 (27,242,295) NET CHANGE IN FUND BALANCE - 331,600 (233,806) (565,406) FUND BALANCES BEGINNING OF YEAR (348,731) (348,731) (283,472) 65,259	119 Library	-	1,460,845	142,864	(1,317,981)
161 Road Sales Tax District 2 600,000 684,495 39,900 (644,595) 174 State of Emergency 400,000 400,000 45,799 (354,201) 181 Coastal Zone Management 150,000 150,000 - - 185 Beachfront Development - 275,000 - (275,000) 197 ARRA Funds - 279,915 79,915 (200,000) 206 Road Const Dist 3,5,6 - 522,810 319,733 (203,077) Total other financing sources (uses) 4,641,172 40,736,267 13,493,972 (27,242,295) NET CHANGE IN FUND BALANCE - 331,600 (233,806) (565,406) FUND BALANCE BEGINNING OF YEAR (348,731) (348,731) (283,472) 65,259	123 Civil Defense	•	-		-
174 State of Emergency 400,000 400,000 45,799 (354,201) 181 Coastal Zone Management 150,000 150,000 150,000 185 Beachfront Development - 275,000 (275,000) 197 ARRA Funds - 279,915 79,915 (200,000) 206 Road Const Dist 3,5,6 - 522,810 319,733 (203,077) Total other financing sources (uses) 4,641,172 40,736,267 13,493,972 (27,242,295) NET CHANGE IN FUND BALANCE - 331,600 (233,806) (565,406) FUND BALANCE - 331,600 (283,472) 65,259			-	· ·	(534,998)
181 Coastal Zone Management 150,000 150,000 150,000 185 Beachfront Development 275,000 (275,000) 197 ARRA Funds 279,915 79,915 (200,000) 206 Road Const Dist 3,5,6 - 522,810 319,733 (203,077) Total other financing sources (uses) 4,641,172 40,736,267 13,493,972 (27,242,295) NET CHANGE IN FUND BALANCE - 331,600 (233,806) (565,406) FUND BALANCES - (348,731) (348,731) (283,472) 65,259		• .			• •
185 Beachfront Development - 275,000 - (275,000) 197 ARRA Funds - 279,915 79,915 (200,000) 206 Road Const Dist 3,5,6 - 522,810 319,733 (203,077) Total other financing sources (uses) 4,641,172 40,736,267 13,493,972 (27,242,295) NET CHANGE IN FUND BALANCE - 331,600 (233,806) (565,406) FUND BALANCES - 331,600 (283,472) 65,259	U 1		• • •	•	(354,201)
197 ARRA Funds - 279,915 79,915 (200,000) 206 Road Const Dist 3,5,6 - 522,810 319,733 (203,077) Total other financing sources (uses) 4,641,172 40,736,267 13,493,972 (27,242,295) NET CHANGE IN FUND BALANCE - 331,600 (233,806) (565,406) FUND BALANCES - 348,731) (348,731) (283,472) 65,259	Ū.	150,000		150,000	-
206 Road Const Dist 3,5,6 - 522,810 319,733 (203,077) Total other financing sources (uses) 4,641,172 40,736,267 13,493,972 (27,242,295) NET CHANGE IN FUND BALANCE - 331,600 (233,806) (565,406) FUND BALANCES - 348,731) (348,731) (283,472) 65,259		-		-	· . ·
Total other financing sources (uses) 4,641,172 40,736,267 13,493,972 (27,242,295) NET CHANGE IN FUND BALANCE - 331,600 (233,806) (565,406) FUND BALANCES - 3348,731) (348,731) (283,472) 65,259	· · /	-			• • •
NET CHANGE IN FUND BALANCE - 331,600 (233,806) (565,406) FUND BALANCES BEGINNING OF YEAR (348,731) (348,731) (283,472) 65,259	206 Road Const Dist 3,5,6		522,810	319,733	(203,077)
FUND BALAÑCES BEGINNING OF YEAR (348,731) (348,731) (283,472) 65,259	Total other financing sources (uses)	4,641,172	40,736,267	13,493,972	(27,242,295)
BEGINNING OF YEAR (348,731) (348,731) (283,472) 65,259	NET CHANGE IN FUND BALANCE	-	331,600	(233(806)	(565,406)
	FUND BALAÑCES				
END.OF YEAR \$ (348,731) \$ (17,131) \$ (517,278) \$ (500,147)	BEGINNING OF YEAR	(348,731)	(348,731)	(283,472)	65,259
	END.OF YEAR	\$ (348,731)	\$ (17,131)	\$ (517,278)	\$ (500,147)

Non-Major Enterprise Funds

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ENTERPRISE FUNDS

501 SEWERAGE DISTRICT NO. 4 - MARYDALE COMMUNITY FUND

The Sewerage District No. 4 – Marydale Community was created by the Parish because it was their intent to accumulate the cost of providing services to the general public and those costs to be financed or recovered by charging a fee to the citizens who receive the services.

502 BROCATTO COMMUNITY SEWERAGE FUND

The Brocatto Community was created to provide service to services to the Alidore Community in Raceland. Residents who receive the services reimburse the district through assessed user fees.

503 SEWERAGE DISTRICT NO. 14 - DUGAS COMMUNITY FUND

The Sewerage District No. 14 – Dugas Community was created to provide service to Dugas Subdivision in Thibodaux. Residents who receive the services reimburse the district through assessed user fees.

504 RITA COMMUNITY SÉWERAGE FUND

The Rita Community Sewerage Fund was created to provide service to the Rita Community in Thibodaux. The project was fully funded by a federal grant. Construction was completed in 2003.

505 MORRISTOWN COMMUNITY SEWERAGE PROJECT

The primary objective of the Morristown Community Sewerage Project is the development of viable urban communities by providing a suitable living environment for persons of low and moderate income.

506 SEWER DISTRICT NO. 2 FUND

In 2010, the Parish Council approved the dissolution of the Sewer District 2 Parish Board. The primary purpose of this sewer district is to provide service to West Thibodaux residents. The residents receiving the services reimburse the Parish through assessed user fees.

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Non-Major Enterprise Funds Combining Statement of Net Position December 31, 2013

Schedule 6.1

	Se Dis Ma	501 werage trict 4 - arydale nmunity	502 Brocatto Community Sewerage		Sewerage catto District 14 munity Dugas			504 Rita ommunity eweraĝe
ASSETS								
Current assets:	¢		e		\$		\$	
Cash and cash equivalents	\$	-	\$	-	Þ	-	Þ	-
Due from other funds Receivables		- 3,499		- 6,623		1,609		960
Receivables	<u></u>	3,499		0,023		1,009		
Total current assets		3,499		6,623		1,609		960
Noncurrent assets:	-							
Capital Assets								
Property, Plant and Equipment		667,226		2,694,833		181,981		1,233,896
Accumulated Depreciation		(610,883)		(1,704,315)		(171,062)		(481,375)
Total Capitāl Assets		56,343		990,518		10,919		752,521
Total assets	\$	59,842	\$	997,141	\$	12,528	<u> </u> \$'	753,481
LIABILITIES								
Current liabilities:								
Accounts Rayable	\$	2,577	\$	5,600	\$	1,573	\$	2,049
Due to Other Funds		36,292		65,742		68,431		33,530
Total current liabilities		38,869		71,342		70,004		35,579
NET POSITION								
Net'Invested in capital assets		56;343		990;518		10,919		752,521
Unrestricted (deficit)		(35,370)		(64,719)		(68,395)		(34,619)
Total.Net Position	<u>\$</u>	20,973		925,799	\$	(57,476)	\$	717,902

Non-Major Enterprise Funds Combining Statement of Net Position December 31, 2013

Schedule 6.1

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	505	506	
	Morristown Community Sewerage	Sewer District No. 2	Total
ASSETS			
Current assets:	•	¢	6
Cash and cash equivalents	\$-	\$ -	\$- 04.85Å
Due from other funds	-	34,856	34,856*
Receivables	1,487	3,252	17,430
Total current assets	1,487	38,108	52,286
Noncurrent assets:	-		
Capital Assets			
Property, Plant and Equipment	1,580,190	187,384	6,545,510
Accumulated Depreciation	(327,715)	(187,384)	(3,482,734)
Total Capital Assets	1,252,475		3,062,776
Total assets	\$ 1,253,962	<u>\$ 38,108</u>	\$ 3,115,062
Current liabilities:			
Accounts Payable	\$ 1,883	\$ 2,670	\$ 16,352
Due to Other Funds	30,355	<u> </u>	234,350
Total current liabilities	32,238	2,670	250,702
Net Invested in capital assets	1,252,475	-	3,062,776
Unrestricted (deficit)	(30,751)	35,438	(198,416)
Total Net Position	\$ 1,221,724	\$ 35,438	\$ 2,864,360

Non-Major Enterprise Funds

Combining Statement of Revenues, Expenses and Changes in Net Position

Schedule 6.2

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December 31, 2013

						NON-MAJ	OR FL	INDS
		501		502		503		504
OPERĂTING REVENUES	Di: M	Sewerage District 4 - Brocatto Marydale Community Community Sewerage		Community Dugas		t Rita Çộmmùr		
Sewerage Charges and Assessments	\$	41,816	\$	79,22 <u>7</u>	\$	17,016	<u>\$</u>	13,017
OPERATING EXPENSES								
Professional services		6,487		8,243		2,851		3,140
Operating services		26,821		64,278		24,448		18,362
Other services		1,302		2,440		1,221		1,020
Supplies		÷		-		•		-
Depreciation		26,689	<u> </u>	121,969		7,280		67,382
Total operating expenses		61,299		196,930	<u> </u>	35,800		89,904
OPERATING INCOME (LOSS) BEFORE CONTRIBUTIONS	6	(19,483)		(117,703)		(18,784)		(76,887)
Transfers in		18,600	<i>.</i>			16,750		
CHANGE IN NET POSITION	-	(883)		(117,703)		(2,034)		(76,887)
NET POSITION:								
BEGINNING OF YEAR	<u> </u>	21,856	<u>. </u>	1,043,502		(55,442)		794,789
END OF YEAR	\$	20,973	\$	925,799	\$	(57,476)	\$	717,902

Non-Major Enterprise Funds

Combining Statement of Revenues, Expenses and Changes in Net Position

December 31, 2013

Schedule 6.2

	505		506			
	Morristown Community Sewerage		Sewer District 'No. 2			Total
OPERATING REVENUES						
Sewerage Charges and Assessments	\$	17,971	\$	39,432	\$	208,479
OPERATING EXPENSES						
Professional services		3,125		1,542		25,388
Operating services		18,565		27,663		180,137
Other services		787		174		6,944
Supplies		-		40		40
Depreciation		77,383		3,748		304,451
Total operating expenses		99,860		33,167		516,960
OPERATING INCOME (LOSS) BEFORE CONTRIBUTIO)ł	(81,889)		6,265		(308,481)
Transfers in	•			28,500.		63,850
CHANGE IN NET POSITION		(81,889)		34,765	`	(244,631)
NET POSITION:						
BEGINNING OF YEAR		1,303,613		673		3,108,991
END OF YEAR	\$	1,221,724	\$	35,438	\$	2,864,360

Non-Major Enterprise Funds Combining Statement of Cash Flows December 31, 2013

Schedule 6.3

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	Se	501 werage		502		NON-MAJ 503 ewerage	OR FU	NDS 504	
	Di M	District 4 - Marydale Community		Brocatto ommunity ewerage	D	District 14 Dugas Community		Rita mmunity werage	
CASH FLOWS FROM OPERATING ACTIVITIES									
Cash Received from Customers	\$	41,484	\$	78,959	\$	17,069	\$	13,028	
Cash Payments for Operating Costs		(41,484)		(78,959)		(17,069)		(13.028)	
Net Cash Provided by (Used in) Operating Activities									
NET INCREASE (DECREASE) IN CASH									
AND CASH EQUIVALENTS		-		-		-		-	
CASH AND CASH EQUIVALENTS:									
BEGINNIÑG OF YEAR		-		<u> </u>				<u> </u>	
END OF YEAR	\$	-	\$		\$		\$		
RECONCILIATION OF OPERATING LOSS TO NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES:									
Operating (Loss) Adjustments to Reconcile Operating (Loss) to Net Cash Provided by (Used in) Operating Activities		(19,483)		(117,703)		(18; 784)		(76,887)	
Depreciation		26,689		121,969		7,280		67,382	
(Increase) Decrease in Receivables:		(332)		(268)		53		11	
Increase (Decrease) in Liabilities:		(<u>-</u> ,		(/					
Accounts Payable		784		752		625		474	
Contracts and Retainages		-		-		-		-	
Due to Other Funds		(7,658)		(4,750)		10,826		9,020	
Net Cash Provided by (Used In) Operating Activities	\$		\$		\$		\$	<u> </u>	
Significant non-cash transactions:									
Capital contributions	\$	-	\$		\$	-	\$	•	

Non-Major Enterprise Funds Combining Statement of Cash Flows December 31, 2013

Schedule 6.3

		505		506	
	Co	Morristown Community Seweräge.		/er District No. 2	Total
CASH FLOWS FROM OPERATING ACTIVITIES	\$	47.044	\$	39,167	\$ 207,648
Cash Received from Customers Cash Payments for Operating Costs	ۍ 	17,941 (17,941)	ъ 	(39,167)	 (207,648)
Net Cash Provided by (Used in) Operating Activities					
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS		•••		-	-
CASH AND CASH EQUIVALENTS:					
BEGINNING OF YEAR					 <u> </u>
END OF YEAR	\$	<u> </u>	\$		\$ -
RECONCILIATION OF OPERATING LOSS TO NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES: Operating (Loss) Adjustments to Reconcile Operating (Loss) to		(81;889)		6,265	(308,481)
Net Cash Provided by (Used in) Operating Activities Depreciation		77,383		3,748	304,451
(Increase) Decrease in Receivables: Increase (Decrease) in Liabilities:		(30)		(265)	(831 <u>)</u>
Accounts Payable		576		(97)	3;114
Contracts and Retainages Due to Other Funds		3;960		- _(9,651)_	 1,747
Net Cash Provided by (Used In) Operating Activities	\$		<u>\$</u>	<u>-</u>	\$
Significant non-cash transactions:					
Capital contributions	\$		\$		\$ -

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Schedule of Compensation Faid to Farish Council and Farish Fresident





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LAFOURCHE PARISH GOVERNMENT SCHEDULE OF COMPENSATION PAID TO COUNCIL AND PRESIDENT For the Year Ended December 31, 2013

The Schedule of compensation paid to Council members is presented in compliance with House Concurrent Resolution 54 of the 1979 Session of Louisiana Legislature. Compensation of the Council is included in the legislative expenditures of the General Fund. In accordance with LA R.S.33:1233, the members have elected the monthly payment method of compensation. Under this method, members receive semi-monthly salary payments in-lieu of per diem payments.

Compensation of the President is included in the executive expenditures of the General Fund. In accordance with the Home Rule Charter, the set annual salary is \$65,000, with a 2% increase yearly.

COUNCIL MEMBERS:

Jerry Jones	\$ 13,232
Michael Delatte	13,232
Aaron Caillouet	13,232
Joseph Fertitta	13,232
John Arnold	13,232
Lindel Toups	13,232
Phillip Gouaux II	13,232
Jerry LaFont	13,232
Daniel Lorraine	13,232
	\$ 119,358
PARISH PRESIDENT:	
Charlotte Randolph	\$ 71,672



Statistical Section (Unaudited)



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LAFOURCHE PARISH GOVERNMENT Statistical Section December 31, 2013

This part of the Lafourche Parish comprehensive annual financial report represents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the overall financial health of Lafourche Parish.

Contents	Page
Financial Trends These schedules contain trend information to help the reader understand how Lafourche Parish's financial performance and well-being have, changed over time.	.190-199
Revenue Capacity Information These schedules contain information to help the reader assess factors affecting one of Lafourche Parish's revenue sources, ad valorem tax.	200-209 [.]
Debt Capacity Information These schedules present information to help the reader assess the affordability of Lafourche Parish's current levels of outstanding debt and Lafourche Parish's ability to issue additional debt in the future.	210-217
Demographic and Economic Information These schedules offer demographic and economic indicators to help the reader understand the environment within which Lafourche Parish's financial activities take place.	218 . 22 <u>1</u>
Operating Information These schedules contain service and infrastructure data to help the reader understand how the information in Lafourche Parish's financial report relates to the services Lafourche Parish provides and the activities it performs.	222-228

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NET POSITION BY COMPONENT LAST TEN FISCAL YEARS (accrual basis of accounting)

(in thousands)

Exhibit X-1

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					Fisca	al Year	
	2013	2012	2011	2010	2009	2008	2007
Governmental Activities							
Invested in capital assets, net of							
related debt	34,851	51,148	44,069	48,363	48,259	16,135	20,928
Restricted	37,495	38,436	13,441	7,181	12,781	5,251	11,392
Unrestricted (deficit)	32,301	571	26,458	27,749	19,280	40,348	23,350
Total governmental activities net position	\$ 104,647	\$ 90,155	\$ 83,967	\$ 83,293	\$ 80,320	\$ 61,734	\$ 55,669
Business Type Activities							
Invested in capital assets, net of related debt	3,063	3,367	2,789	3,020	3,225	2,182	2,354
Restricted for:	-	-	-	-	-	-	-
Unrestricted (deficit)	(198)	(258)	(257)	(243)	(251)	(215)	(185)
Total business type activities net position	\$ 2,864	\$ 3,109	\$ 2,532	\$ 2,777	\$ 2,974	\$ 1,966	\$ 2,169
Primary Government							
Invested in capital assets, net of							
related debt	37,914	54,515	46,858	51,383	51,484	18,317	23,281
Restricted for:	37,495	38,436	13,441	7,181	12,781	.5,251	11,392
Unrestricted (deficit)	32,103	313	26,202	27,506	19,029	40,133	23,165
Total primary government net position	\$ 107,512	\$ 93,264	\$ 86,500	\$ 86,070	\$ 83,295	\$ 63,701	\$ 57,838

Source: Audited Comprehensive Annual Financial Reports

NET POSITION BY COMPONENT LAST TEN FISCAL YEARS (accrual basis of accounting) (in thousands)

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Exhibit X-1

	2006	 2005		2004
		 	_	
	(2;194)	(1,091)		(10,125)
	7,784	8,170		6,271
	36,784	22,200		31,210
\$	42,374	\$ 29,279	\$	27,356
—		<u>, , , , , , , , , , , , , , , , , </u>	_	<u> </u>
	2 525	0 607		2 960
	2,525	2,697		2,869
	•	-		-
	(149)	 (116)		(86)
<u></u>	2,376	\$ 2,581	\$	2,783
` <u> </u>		 <u> </u>		
	331 •	1,606		(7,256)
	7,784	8,170		6,271
	36,634	22,084		31,124
\$	44,750	\$ 31,860	\$	30,140
_			_	

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CHANGES IN NET POSITION LAST TEN FISCAL YEARS (accrual basis of accounting) (in thousands)

Exhibit X-2

				Fisca	al Year	_
2013	2012	2011	2010	2009	2008	2007
			_			
9,683	5,037	13,533	8,080	7,525	7,558	5,414
10,239	11,461	10,108	9,634	8,609	1,790	1,339
24,463	23,984	21,477	22,149	23,297	32,625	13,708
8,598	7;100	10,269	13,112	8,414	6,667	6,210
8,154	6,442	5,366	4,844	4,267	1,912	1,300
	-	-	-	-	-	5,518
1,900	2,125	1,487	1,699	1,810	1,197	1,506
\$ 63,036	\$ 56,149	\$ 62,241	\$ 59,518	\$ 53,922	\$ 51,750	\$ 34,993
517	488	439	414	362	306	316
\$ 63,553	\$ 56,637	\$ 62,680	\$ 59,932	\$ 54,284	\$ 52,056	\$ 35,310
3,619	3;364	3,254	3,314	3,232	3,305	5,596
92	-	-	-	-	-	•
55	75	95	131	96	-	83
51	39	33	38	41	-	10
1	-	-	-	-	-	•
-*	-	-	-	-	-	-
-	-	-	-	-	-	-
14,843	18,640	19,299	18,075	12,346	6,206	8,326
9,554	3,482	3,349	3,349	3,349	9,076	•
\$ 28;215	\$ 25,600	\$ 26,030	\$ 24,907	\$ 19,064	\$ 18,588	\$ 14,015
208	204	195,	183	102	104	110
-	-	-	-	-	-	-
64	861	-	-	-	-	-
\$ 272	\$ 1,065	\$ 195	\$ 183	\$ 102	\$ 104	\$ 110
	9,683 10,239 24,463 8,598 8,154 - - 1,900 \$ 63,036 \$ 517 \$ 63,553 \$ 517 \$ 63,553 \$ 517 \$ 28,215 \$ 51 1 1 4,843 9,554 \$ 28,215 \$ 208 - 64	9,683 5,037 10,239 11,461 24,463 23,984 8,598 7,100 8,154 6,442 1,900 2,125 \$ 63,036 \$ 56,149 517 488 \$ 63,553 \$ 56,637 3,619 3,364 92 - 55 75 51 39 1 - -	9,683 5,037 13,533 10,239 11,461 10,108 24,463 23,984 21,477 8,598 7,100 10,269 8,154 6,442 5,366 1,900 2,125 1,487 \$ 63,036 \$ 56,149 \$ 62,241 517 488 439 \$ 63,553 \$ 56,637 \$ 62,680 3,619 3,364 3,254 92 - - 55 75 95 51 39 33 1 - - - - - - - - - - - 3,619 3,364 3,254 92 - - - - - - - - - - - - - - - - - - - - - - - - -	9,683 5,037 13,533 8,080 10,239 11,461 10,108 9,634 24,463 23,984 21,477 22,149 8,598 7,100 10,269 13,112 8,154 6,442 5,366 4,844 1,900 2,125 1,487 1,699 \$ 63,036 \$ 56,149 \$ 62,241 \$ 59,518 517 488 439 414 \$ 63,553 \$ 56,637 \$ 62,680 \$ 59,932 3,619 3,364 3,254 3,314 92 - - - 55 75 95 131 51 39 33 38 1 - - - 14,843 18,640 19,299 18,075 9,554 3,482 3,349 3,349 \$ 28,215 \$ 25,600 \$ 26,030 \$ 24,907 208 204 195 183 64 861 - - <td>$\begin{array}{c ccccccccccccccccccccccccccccccccccc$</td> <td>$\begin{array}{c ccccccccccccccccccccccccccccccccccc$</td>	$\begin{array}{c ccccccccccccccccccccccccccccccccccc$	$\begin{array}{c ccccccccccccccccccccccccccccccccccc$

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CHANGES IN NET POSITION LAST TEN FISCAL YEARS (accrual basis of accounting) (in thousands)

.

Exhibit X-2

2006	2005	.2004
5,009	8,756	5,673
1,372	1,584	1,901
18,424	20,145	15,578
5,363	4,386	5,113
1,786	780	1,117
3,464	2,785	7,639
1;157	2,454	1,365
\$ 36,575	\$_40,890	\$ 38,386
^		
306	297	285
\$ 36,882	\$ 41,186	\$ 38,672
2,049	1,322	709
-	-	-
387	470	-
	-	548
-	-	-
-	· -	
_	-	-
9,739	7,444	5,913
_ 1,309	1,336	1,162
\$ 13,483	\$ 10,573	\$ 8,331
10 1	95	97

 13,585	 10,667	 8,428
\$ 101	\$ 95	\$ 97
	-	
-	-	
101	95	97

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CHANGES IN NET POSITION LAST TEN FISCAL YEARS (accrual basis of accounting) (in thousands)

Exhibit X-2

					Fisca	l Year	
	2013	2012	2011	2010	2009	2008	2007
Net (expense)/revenue							
Governmental activities	(34,821)	(30,549)	(36,211)	(34,611)	(34,858)	(33,162)	(20,978)
Business-type activities	(245)	577	(245)	(231)	(260)	(203)	(207)
Total primary government net expense	_\$ (35,065)	\$ (29,97 <u>3)</u>	\$ (36,456)	\$ (34,842)	\$ (35,117)	\$ (33,365)	\$ (21,185)
General Revenues and Other Changes in Ne	t Position						
Governmental Activities							
Taxes:							
Ad Valorem (property) taxes	24,019	22,535	22,516	21,942	19,744	15,012	15,475
Sales and use taxes	16,480	10,643	10,674	10,302	9,838	10,976	10,702
Other	3,246	2,406	2,813	2,697	2,946	2,708	-
Grants not restricted to specific programs	4,911	-	-	112	112	9,072	4,786
Interest and investment earnings	31	49	84	150	155	717	1,505
Miscellaneous	625	237	799	2,380	346	744	1,756
Total governmental activities gen revenues	\$ 49,313	\$ 35,869	\$ 36,886	\$ 37,583	\$ 33,141	\$ 39,227	\$ 34,225
Business-Type Activities	-	-	•	-	-	-	-
Total primary governmental gen revenues	\$ 49,313	\$ 35,869	\$ 36,886	\$ 37,583	\$ 33,141	\$ 39,227	\$ 34,225
Change in Net Position							
Governmental activities	14,492	5,320	674	2,972	(1,717)	6,065	13,247
Business-type activities	(245)	577	(245)	(231)	(260)	(203)	(207)
Total primary government net expense	\$ 14,248	\$ 5,896	\$ 429	\$ 2,741	\$ (1,976)	\$ 5,862	\$ 13,040

Source: Audited Comprehensive Annual Financial Reports

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CHANGES IN NET POSITION LAST TEN FISCAL YEARS (accrual basis of accounting) (in thousands)

Exhibit X-2

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2006	2005	2004
(23,092)	(30,317)	(30,055)
(205)	(202)	
		<u>(189)</u> \$ (30,244)
\$ (23,297)	\$' (30;519)	\$ (30,244)
8,699	8,179	8,631
15,185	12,322	11,369
2,675	5,806	-
5,480	2,007	6,903
1,727	1,361	-
2,421	2,423	953
\$ 36,187	\$ 32,099	\$ 27,856
-	-	•
-	-	-
\$ 36,187	\$ 32,099	\$ 27,856
\$ 36,187	\$ 32,099	\$ 27,856
\$ 36,187	\$ 32,099	\$ 27,856
13,095	1,782	(2,199)

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LAFOURCHE PARISH GOVERNMENT FUND BALANCES OF GOVERNMENTAL FUNDS

LAST TEN FISCAL YEARS

(modified accrual basis of accounting)

(in thousands)

					(Fiscal	Vear			Exhi	ibit X-3
-		2013	2012	2011	2010	2009	2008	2007	2006	2005	2004
GENERAL FUND		<u> </u>									
Non-spendable		17	133	63	465	454	920	-	-	-	-
Unassigned		2,904	1,736	.989	1,158	1,861	2,093	3,087	4,479	3,066	3,574
Total	.\$	2,922	<u> </u>	<u>\$ 1,051</u>	<u>\$ 1,624</u>	\$ 2,314	\$ 3,013	\$ 3,087	\$ 4,479	\$ 3,066	\$ 3,574
ALL OTHER GOVER	ŖNM	IENTAL F	UNDS								
Restricted and Committed*		72,430	71,417	45,914	7,388	12,860	14,675	11,392	15,499	20,055	6,386
Unassigned		(531)	(297).		36,115	35,530	32,199	25,206	24,591	17,878	26,956
Total	\$	71,900	\$.71,120	\$ 45,914	\$ 43,503	\$ 48,389	\$ 46.874	\$ 36,598	\$ 40,090	\$ 37,933	\$ 33,342

Note: Includes Prepaid Insurance, Capital Projects, and Debt Service Funds. All fund balances in Debt Service Funds are restricted to pay future debt service.

Source: Audited Comprehensive Annual Financial Reports

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FUND BALANCES OF GOVERNMENTAL FUNDS LAST TEN FISCAL YEARS (modified accrual basis of accounting) (in thousands)



CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS LAST TEN FISCAL YEARS (modified accrual basis of accounting) (in thousands)

Exhibit X-4

					FISUA	l Year	
	2013	2012	2011	2010	2009	2008	2007
REVENUES							
Taxes	43,745	35,584	36,003	34,941	32,528	28,695	28,915
Federal Grants	14,500	12,139	11,957	12,733	8,872	12,503	4,289
State Funds	9,022	8,373	9,448	6,981	5,815	9,573	7,863
Local Revenues	4,900	1,599	1,202	1,608	1,254	830	961
Charges for Services	2,925	2,543	2,356	2,203	2,223	2,195	2,066
Fines and Forfeitures	893	957	1,068	1,321	1,171	1,110	885
Investment	31	49	84	150	155	717	1,505
Other	625	237	799	2,554	519	1,904	1,756
Total Revenues	\$ 76,643	\$ 61,480	\$ 62,916	\$ 62,491	\$ 52,537	\$ 57,527	\$ 48,239
EXPENDITURES							
General Government	8,160	7,480	8,261	8,240	7,642	6,961	5,417
Public Safety	2,785	2,582	3,585	2,582	1,925	1,777	1,339
Public Works	24,449	23,814	21,304	21,876	23,038	27,901	18,087
Community Services	8,388	7,042	10,220	13,065	8,191	6,430	6,210
Culture and Recreation	7,209	5,549	5,042	4,243	3,599	1,779	1,300
Debt Service	.,	-,	-,	.,	-,	.,	.,
Principal	2,915	2,790	2,685	2,580	2,485	3,965	7,183
Interest	1,647	1,337	1,447	1,552	1,659	1,643	1,671
Bond Issuance Costs	1,525	-	-	-	-	-	-
Capital Outlay	21,024	11,649	4,063	13,548	15,039	6,868	11,867
Total Expenditures	\$ 78,103	\$ 62,244	\$ 56,607	\$ 67,686	\$ 63,577	\$ 57,326	\$ 53,072
						<u> </u>	
Excess (Deficiency) of revenues							
over (under) expenditures	\$ (1,460)	\$ (764)	\$ 6,308	\$ (5,195)	\$ (11,040)	\$ 202	\$ (4,833)
OTHER FINANCING SOURCES (USES)							
Issuance of long term debt	-	-	-	-	-	10,000	-
Proceeds from Federal Loan	-	-	-	-	-	-	-
Certificate of indebtedness proceeds	10,675	23,665	-	-	-	-	9,650
Payments to Refunded Bond Escrow	-	-	-	-	-	-	(9,317)
Premium on Refunded Bonds	1,592	1,658	-	-	-	-	(333)
Issuance costs	-	(672)	-	-	-	-	(55)
Refunding of Bonds	(12,267)	-	-	-	-	-	-
Operating Transfers In	32,830	19,338	18,152	19,518	24,412	17,869	31,052
Operating Transfers Out	(32,830)	(19,338)	(18,152)	(19,518)	(24,412)	(17,869)	(31,052)
Proceeds from capital lease	-	-	-	-	-	-	-
Total other financing sources (uses)	\$-	\$ 24,651	\$-	\$-	\$-	\$ 10,000	\$ (55)
Net change in fund balances	\$ (1,460)	\$ 23,887	\$ 6,308	\$ (5,195)	\$ (11,040)	\$ 10,202	\$ (4,888)
Debt service as a percentage of noncapital expenditures	8.0%	8.2%	7.9%	7.6%	8.5%	11.1%	21.5%

Source: Audited Comprehensive Annual Financial Reports.

CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS LAST TEN FISCAL YEARS (modified accrual basis of accounting) (in thousands)

2006		2005	2004
07.004		00.007	10 700
27,061		22,667	19,736
10,251		5,903	4,710
5,571		8,264	6,265
706		224	-
1,704		1,219	2,432
710		532	682
1,727		1,361	409
2,421 \$ 50,150	\$	3,021 43,192	1,688 \$ 35,922
\$ 50,150	- 0	45,192	\$ 30,922
5,009		8,475	5,507
1,372		1,584	1,901
16,611		20,145	15,578
5,363		4,386	5,113
1,786		780	1,117
3,955		4,356	4,496
1,839		2,067	1,655
-		-	-
16,109		14,817	4,629
52,043	\$	56,609	\$ 39,996
			• · · · • •
\$ (1,893)	\$	(13,417)	\$ (4,074)
-		-	-
5,462		-	-
_		17,500	2,000
-		-	_
-		-	-
-		-	-
-		-	(1,250)
30,845		21,506	15,436
(30,845)		(21,506)	(15,436)
\$ 5,462	\$	17,500	\$ 750
• • • • • • •	<u>^</u>	4.000	¢ (2.004)
\$ 3,569	\$	4,083	\$ (3,324)
16.1%		15.4%	17.4%

TAX REVENUES BY SOURCE, GOVERNMENTAL FUNDS LAST TEN FISCAL YEARS (modified accrual basis of accounting) (in thousands)

Exhibit X-5

	Fiscal Year										
	2013	2012	2011	2010	2009	2008	2007	2006	2005	2004	
Taxes:											
Ad Valorem taxes	24,019	22,535	22,516	21,942	19,744	15,012	15,475	9,201	8,700	8,367	
Sales & Use taxes	16,480	10,643	10,674	10,302	9,838	10,976	10,702	15,185	12,322	11,294	
Other	3,246	2,406	2,813	2,697	2,946	2,708	2,737	2,675	1,646	75	
Total	\$ 43,745	\$ 35,584	\$ 36,003	\$ 34,941	\$ 32,528	\$ 28,695	\$ 28,915	\$ 27,061	\$ 22,667	\$ 19,736	



Source: Audited Comprehensive Annual Financial Reports



ASSESSED VALUE AND ESTIMATED ACTUAL VALUE OF PROPERTY

LAST TEN YEARS (unaudited)

(in thousands)

Exhibit X-6

Year	Exempt Real Estate	Non- Exempt Real Estate	Merchandise	Oil & Gas & Bank Stock	Public Service	Watercraft	Total Assessed Value	Total Direct Tax Rate	Estimated Actual Value	Ratio of Total Assed Value to Total Estimated Actual Value*
2013	168,069	216,025	96,589	162,036	92,078	329,444	1,064,241	28.70	8,129,708	13.09%
2012	167,126	200,192	90,784	144,071	93,326	278,688	974,188	28.70	7,470,109	13.04%
2011	165,588	188,768	86,966	139,370	86,121	247,873	914,686	29.04	7,049,437	12.98%
2010	166,192	179,555	87,583	134,180	81,495	251,167	900,173	29.04	6,936,317	12.98%
2009	164,030	165,775	86,252	124,176	79,544	194,004	813,782	29.04	6,312,445	12.89%
2008	161,085	153,844	82,788	118,165	78,649	171,140	765,672	20.94	5,944,512	12.88%
2007	149,913	118,953	74,474	99,575	76,323	139,192	658,431	22.08	5,082,231	12.96%
2006	147,279	113,252	63,483	80,408	75,965	127,600	607,987	21.68	4,719,110	12.88%
2005	144,179	106,520	60,368	77,081	75,709	114,955	578,812	21.68	4,492,517	12.88%
2004	141,480	100,780	60,108	81,779	73,267	119,780	577,193	21.68	4,460,111	12.94%

Note: Residential properties are assessed at 10% of fair market value, other property excluding land are to be assessed at 15%, and public service properties excluding land are assessed at 25% of fair market value.

Source: Lafourche Parish Assessor's Office

ASSESSED VALUE AND ESTIMATED ACTUAL VALUE OF PROPERTY LAST TEN YEARS (unaudited) (in thousands)



PROPERTY TAX RATES DIRECT AND OVERLAPPING GOVERNMENTS* LAST TEN YEARS (unaudited)

Exhibit X-7

		Ov	verlapping Rates	i				
Year	Parish Direct Operating Millage●	Parish Operating Millage♦	School Millage	Special Districts Millage ∔	Direct Special Districts Millage∎	Total Direct & Overlapping Rates	Total Parish Direct Millage	
2013	10.09	18.61	43.30	18.05	41.76	131.81	28.70	
2012	10.09	18.61	43.30	18.02	43.45	133.47	28.70	
2011	10.21	18.83	43.30	18.07	41.64	132.05	29.04	
2010	10.21	18.83	43.30	18.07	40.64	131.05	29.04	
2009	10.21	18.83	43.30	17.93	39.64	129.91	29.04	
2008	9.09	11.85	43.30	24.21	43.22	131.67	20.94	
2007	9.54	12.54	43.30	22.71	40.96	129.05	22.08	
2006	9.54	12.14	43.30	24.63	39.96	129.57	21.68	
2005	9.54	12.14	43.30	24.63	39.53	129.14	21.68	
2004	9.54	12.14	43.30	24.40	37.99	127.37	21.68	

Note: Not included are the following: Bayou Blue Fire District, Central Lafourche Ambulance, Drainage District 1, Drainage District 5, Fire District 5, Fire District 6, Fire T&L #6, Fire District 7, Fire District 8-C, Fire District 9, Recreation District 1, Recreation District 2, Recreation District 8, Recreation District 11, Forestry Tax .08/AC, Hospital District 2, LTC Fee (Finance), LTC (Public Service), North Lafourche Levee LB, and North Lafourche Levee RB. These represent isolated areas that affect less than a majority of Parish residents.

• In 2009, the millage dedicated to libraries was transferred from the separate special districts millage to parish operating millage due to the consolidation of Lafourche Parish Library operations and Parish operations.

• Parish Direct Operating Millage consists of Criminal, Parish Council, Road District #1, and Special Service #1 millage totals

Direct Special Districts Millage consists of Bayou Lafourche Fresh Water, Fire District 3, Greater Lafourche Port, Hospital
District 1, Lafourche Ambulance, South Lafourche Levee, Special Education District, Veterans District, and Water District #1 millage
totals

Source: Lafourche Parish Assessor's Office

PROPERTY TAX RATES DIRECT AND OVERLAPPING GOVERNMENTS* LAST TEN YEARS (unaudited)



PRINCIPAL PROPERTY TAX PAYERS CURRENT YEAR AND TEN YEARS AGO (unaudited) (in thousands)

Exhibit X-8

		2013			2004	
Taxpayer	Assed Valuation	Rank	Percentage of Total Assed Valuation	Assed Valuation	Rank	Percentage of Total Assed Valuation
Hornbeck Offshore Services	27,267	1	2.56%	11,101	3	1.92%
Chevron/Texaco Exploration	22,300	2	2.10%	8,088	9	1.40%
Nautical Solutions, LLC	19,343	3	1.82%			
Candies, Otto LLC	19,142	4	1.80%			
Loop LLC	17,298	5	1.63%	10,519	4	1.82%
Mars Oil Pipeline Company	15,157	6	1.42%	13,864	2	2.40%
Discovery Producer Services	13,736	7	1.29%	6,598	10	1.14%
Entergy Louisiana, LLC	12,214	8	1.15%	8,640	7	1.50%
LOCAP, Inc.	11,911	9	1.12%	8,439	8	1.46%
Offshore Service Vessel	10,187	10	0.96%			
Chouest, Edison, Offshore				27,284	1	4.73%
Hibernia National Bank				9,516	6	1.65%
Alpha Marine Services, LLC				10,065	5	1.74%
	\$ 168,555		15.84%	\$ 114,114		19.77%

Source: Lafourche Parish Assessor's Office

LAFOURCHE PARISH GOVERNMENT PRINCIPAL PROPERTY TAX PAYERS CURRENT YEAR AND TEN YEARS AGO (unaudited) (in thousands)





PROPERTY TAX LEVIES AND COLLECTIONS LAST TEN YEARS (unaudited)

Exhibit X-9

			Collected Within Fiscal Year of the		_	Total Collection	s to Date
Fiscal Year Ended December 31	Collection Year Ended December 31	Total Tax Levy ♦	Collections	Percent of Levy	Collections Subsequent Years	Total Tax Collections	Percent of Levy
2013	2014	\$ 112,542,421	\$ 96,869,834	86.1%	\$ -	96,869,834	86.1%
2012	2013	101,625,026	97,963,905	96.4%	-	97,963,905	96.4%
2011	2012	93,761,289	92,052,739	98.2%	(82,521)	91,970,218	98.1%
2010	2011	90,947,584	89,076,666	97.9%	621,204	89,697,870	98.6%
2009	2010	80,445,298	79,414,247	98.7%	(18,577)	79,395,670	98.7%
2008	2009	74,817,210	73,875,710	98.7%	14,017	73,889,727	98.8%
2007	2008	62,397,989	61,585,158	98.7%	278,286	61,863,444	99.1%
2006	2007	56,751,182	56,078,475	98.8%	39,599	56,118,075	98.9%
2005	2006	53,288,789	52,430,174	98.4%	78,425	52,508,598	98.5%
2004	2005	52,709,128	51,621,550	97.9%	183,715	51,805,265	98.3%

• "Total Tax Levy" represents the taxpayer portion of the original levy of the Assessor. The amounts to be paid by the taxpayer are ultimately collected in full except for adjustments due to assessment errors or delayed homestead exemptions.

Source: Lafourche Parish Tax Collector

PROPERTY TAX LEVIES AND COLLECTIONS LAST TEN YEARS (unaudited)



RATIOS OF OUTSTANDING DEBT BY TYPE LAST TEN FISCAL YEARS (in thousands, except per capita amount) (unaudited)

Exhibit X-10

Year	Impr	Public rovement Bonds	Spe Asses Bor	sment	Leas Purch Agreen	ase	ther yable	l Primary rnment (1)	Percentage of Personal Income (2)	Per ita* (2)
2013	\$	49,279	\$	-	\$	-	\$ 5,462	\$ 54,741	N/A	\$ 507
2012		53,379		-		-	5,462	58,841	1.31%	550
2011		30,855		-		-	5,462	36,317	0.83%	320
2010		33,540		-		-	5,462	39,002	0.95%	348
2009		36,120		-		-	5,462	41,582	1.05%	383
2008		38,605		-		-	5,462	44,067	1.17%	415
2007		32,570		-		75	5,462	38,107	1.10%	351
2006		39,415		-		147	5,462	45,024	1.50%	421
2005		44,065		-		216	-	44,281	1.71%	478
2004		30,905		16		282	-	31,203	1.26%	336

N/A = not available

Note: Details regarding the Parish's outstanding debt can be found in the notes to the financial *Per Capita column illustrates net general bonded debt per capita.

Source: (1) Long-term debt note disclosures, Audited Comprehensive Annual Financial Reports.

(2) See the Schedule of Demographic and Economic Statistics for personal income and population data.

RATIOS OF OUTSTANDING DEBT BY TYPE LAST TEN FISCAL YEARS (in thousands, except per capita amount) (unaudited)



DIRECT, OVERLAPPING AND UNDERLYING BONDED DEBT

AS OF DECEMBER 31, 2013

(unaudited)

Exhibit X-11

Jurisdiction	Bonds Payable Oustanding Balance	Percentage Applicable to Government	Amount Applicable to Government
Direct:			
Lafourche Parish Government	49,279	100%	49,279
Overlapping and Underlying:			
Lafourche Parish School Board	101,880,000	7%	7,131,600
Hospital Service District No.1	1,951,000	100%	1,951,000
Recreation District No. 2	145,000	100%	145,000
Lafourche Parish Fire Protection District No. 1	83,000	100%	83,000
Lafourche Parish Fire Protection District No. 6	1,285,000	100%	1,285,000
Total Overlapping and Underlying debt:	105,344,000		10,595,600
Total Debt:	105,393,279		10,644,879
		2013 Population	97,141
		Per Capita	\$ 109.58

*Overlapping and underlying debt of each governmental entity listed can be found in their audited financials on the Legislative Auditor's website.

Note: Overlapping governments are those that are within the geographic boundaries of the Parish. The ratio of assessed valuation is calculated by dividing the assessed value of the operlapping and underlying governments by the total assessed value of the Parish to determine how much of the general obligation debt is applicable to Lafourche Parish.

Source: 2012 Annual Reports of the respective entities listed, Lafourche Parish Assessor's Office.

DIRECT, OVERLAPPING AND UNDERLYING BONDED DEBT AS OF DECEMBER 31, 2013 (unaudited)



LAFOURCHE PARISH GOVERNMENT LEGAL DEBT MARGIN INFORMATION LAST TEN FISCAL YEARS (unaudited)

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(in thousands)

Exhibit X-12

					Fiscal Year
	2013	2012	2011	2010	2009
Total assessed value	1,064,241	974,188	914,686	900,173	813,782
Debt Limit (10% of total assessed value)	106,424	97,419	91,469	90,017	81,378
General obligation bonds	49,279	53,379	30,855	33,540	36,120
Less: Repayment amount	5,462	7,272	4,656	4,692	4,646
Total net debt applicable to limit	43,817	46,108	26,199	28,848	31,474
Legal debt margin	\$62,607	\$51,311	\$65,270	\$61,169	\$49,904
Total net debt applicable to limit as a percent of debt limit	41%	47%	29%	32%	39%

Note: Under state finance law, the Lafourche Parish Government's outstanding general obligation debt should not exceed 10 percent of total assed property value. By law, the general obligation debt subject to the limitation may be offset by amounts set aside for repaying general obligation bonds. As of the current fiscal year, the parish did not have any outstanding general obligation debt.

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*General bonded debt is repaid through sales tax collected in the Parish.

Source: Lafourche Parish Assessor's Office

LEGAL DEBT MARGIN INFORMATION LAST TEN FISCAL YEARS (unaudited) (in thousands)

Exhibit X-12

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2008	2007	2006	2005	2004
765,672	658,431	607,987	578,812	577,193
76,567	65,843	60,799	57,881	57,719
38,605	31,7 31	38,879	44,065	4,340
5,502	8,480	7,784	7,381	6,271
33,103	23,251	31,095	36,684	(1,931)
\$43,464	\$42,592	\$29,704	\$21,197	\$59,651
43%	35%	51%	63%	-3%

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LAFOURCHE PARISH GOVERNMENT PLEDGED-REVENUE COVERAGE LAST TEN FISCAL YEARS

(unaudited) (in thousands)

Exhibit X-13

			Debt Service,		
Fiscal Year	Special Assessment Collections	Principal	Interest	Total	Coverage
2013	\$-	\$ 2,915	\$ 1,525	4,440	0%
2012	÷	2,790	1,337	4,127	0%
-2011	-	2,685	1,447	4,132	0%
2010	-	2,580	1,552	4,132	0%
2009	-	2,485	1, 644	4,129	0%
2008	-	3,965	1,257	5,222	0%
2007	-	7,178	1,669	8,847	0%
2006	2	3;955	1,168	5,123	0%
2005	-	15,544	9 8 4	16,528	0%
2004	15,549	40,511	3,504	44,015	35%

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Source: Non-Major Debt Service Funds - Special Assessment, Combining:Statement of Revenue, Expenditures and Changes in Fund Balance

LAFOURCHE PARISH GOVERNMENT DEMOGRAPHIC AND ECONOMIC STATISTICS LAST TEN CALENDAR YEARS (unaudited)

Exhibit X-14

Year	Population (3)	Personal income (1)	Per Capita Personal Income (1)	Median Age (3)	Public School Enrollment (2)	Unemployment Rate (1)
2013	97,141	Ņ/A	Ñ/A	36.7	14,768	2.70%
2012	97,029	\$ 4,508,435,000	\$ 46,465	37.2	14,737	3.90%
2011	96,380	\$ 4,392,199,000	\$ 45,437	35.3	15,693	4.30%
2010	96;318	\$ 4,108,231,000	\$ 42,625	36.5	15,023	4.80%
2009	94,302	\$ 3,953,819,000	\$ 42,205	37:0	14,629	4.60%
2008	93,083	\$ 3,761,199,000	\$ 40,203	36:6	14,822	3.30%
2007	92,713	\$ 3,456,901,000	\$ 37,257	36.0	14,875	.2,70%
2006	93,554	\$ 3,008,764,000	\$ 32,161	35.7	14,836	2:80%
2005	92,179	\$ 2,594,976,000	\$ 28,151	36.3	14,841	5.60%
2004	91,955	\$ 2,469,465,000	\$~ 26,855	.34.1	14,901	4.60%

N/A - Data was not available at the time the report was published.

Source: (1) Louisiana Works, Bureau of Economic Analysis (2) Lafourche Parish School Board representative (3) US Census Bureau

DEMOGRAPHIC AND ECONOMIC STATISTICS LAST TEN CALENDAR YEARS (unaudited)

Exhibit X-14



*Chart only reflects 2011-2003 because no data was available in 2012.

PRINCIPAL EMPLOYERS CURRENT YEAR AND NINE YEARS PRIOR (unaudited)

Exhibit X-15

			2013			2005*
Employer	Rank	Employees	Industry	Rank	Employees	Industry
Thibodaux Regional Medical Ctr	1	1000-4999	Hospital	2	500-999	Hospital
John Deere	2	500-999	Farm Machinery/Equipment	9	250-499	Machinery/Equipment
Crosby Tugs LLC	3	500-999	Boat Rental & Charter	7	500-999	Boat Rental & Charter
Walmart Supercenter	4	500-999	Department Store	3	500-999	Department Store
Bollinger Shipyards Inc	5	500-999	Ship Building and Repairing	4	500-999	Ship Building and Repairing
Nicholls State University	6	500-999	Schools - University	1	1000-4999	Schools - University
Galliano Marine Service LLC	7	250-499	Ship Building			
GIS (Grande Isle Shipyard) Inc	8	250-499	Oil Field Service	8	250-499	Oil Field Service
Lafourche Parish Sheriff's Office	9	250-499	Public Safety			
C-Port	10	250-499	Oil Field Service	6	250-499	Oil Field Service
Cane Machinery & Engineering				5	500-999	Machinery/Equipment
St Anne General Hospital Home				10	250-499	Hospital

N/A = not available

*Information only available from the past nine years.

Source: Louisiana Works, Department of Labor



FULL-TIME EQUIVALENT PARISH EMPLOYEES

LAST TEN FISCAL YEARS

(unaudited)

			Full-time	Equivalen	t Employ	ees Allotte	d in Annu	ial Budget		X-16
	2013	2012	2011	2010	2009	2008	2007	2006	2005	2004
General Fund										
Legislative	15	14	14	13	14	12	12	12	12	11
City Court	3	3	3	2	2	3	2	2	2	2
17Th Judicial District Court	8	8	8	9	9	8	9	9	8	8
Court Reporters	6	6	6	7	7	6	7	7	6	6
District Attorney	37	39	41	46	46	39	42	41	35	42
Registrar Of Voters	5	5	6	6	6	5	6	6	6	5
Finance	10	9	9	8	8	9	9	9	9	9
Executive	6	5	5	5	6	5	6	5	7	6
nformation Technology	5	4	4	3	2	2	3	2	0	0
Purchasing	2	2	1	2	2	2	2	2	2	1
Risk Management	2	2	1	1	1	2	2	2	3	0
luman Resources	6	5	6	6	6	5	4	4	3	5
Civil Service	2	2	2	2	2	2	1	1	1	1
Planning	- 14	15	12	9	9	6	6	6	5	5
011	0	0	1	1	1	1	1	1	1	1
Coroner	7	7	6	7	6	7	5	4	4	4
Civil Defense	0	0	0	Ó	0	Ó	0	0	0	2
ustice of the Peace/Constables	8	8	8	8	8	8	8	8	8	8
Public Works	9	10	9	17	15	8	16	6	5	4
Community Services	2	2	2	3	3	2	2	2	2	4
Economic Development	4	2	2	2	2	2	2	2	2	2
	4	5	2	2	2	2	2	2	2	2
Special Revenue	5	4	4	`	`	2	2	`	~	0
Animal Control	5	4	4	3	3	3 11	3 17	3	0	-
Building And Maintenance	16	17	15	14	12			16	15	13
Roads	84	84	83	81	77	72	77	81	83	76
Drainage	89	84	82	90	88	66	83	79	79	81
Road Sales Tax District 2	0	0	0	0	0	0	0	0	0	0
Solid Waste	10	7	5	9	9	7	7	7	9	6
lealth Unit	7	8	10	9	9	9	10	10	8	6
Recreation	2	2	2	2	2	3	2	2	2	2
Criminal Court	5	5	5	7	7	6	5	5	3	5
Special District #1	4	5	5	3	3	1	3	2	0	0
Planning Commision	1	0	0	0	0	0	0	0	0	0
Drug Court	9	10	11	11	11	10	10	8	7	8
Office Of Emergency Preparedness	17	16	17	3	3	3	3	2	2	0
V-D	11	11	10	9	9	10	7	7	7	7
lealth Activity	1	1	1	1	1	1	1	1	0	0
lead Start	76	76	78	76	77	88	84	87	70	76
ACFP	3	3	1	2	2	2	2	3	0	5
Office of Community Action	3	1	0	0	0	0	0	0	5	0
Veatherization	0	0	9	0	0	0	0	4	0	1
IHEAP	1	0	1	0	0	0	0	3	0	4
Vorkers' Compensation	2	2	1	1	1	0	2	3	0	2
SBG	3	15	9	7	10	5	6	6	0	7
ZM	4	3	2	2	2	2	3	3	2	1
.ibrary*	68	70	62	57	-	-	-	-	-	_
-	572	573	559	544	481	433	470	463	413	426

*Prior to fiscal year 2010, the Library Board of Control completed an annual audit independent from Lafourche Parish Government. Source: Lafourche Parish Government Personnel Summary

FULL-TIME EQUIVALENT PARISH EMPLOYEES LAST TEN FISCAL YEARS (unaudited)



CAPITAL ASSET STATISTICS BY FUNCTION LAST TEN FISCAL YEARS (unaudited)

Exhibit X-17

FUNCTION	2013	2012	2011	2010	2009	2008	2007	2006	2005	2004
Roads & Bridges										
Number of Public Streets	1448	1,448	1,442	1,436	1,425	1,419	1,404	1,388	1,369	1,354
Bridges	43	43	43	43	43	43	43	43	43	43
Drainage										
Drainage Systems	76	73	73	72	68	68	68	67	67	64
Drainage Pumps	142	137	136	134	129	128	127	125	123	117
Street Lights										
Caution Lights	9	9	9	4	4	4	4	4	4	4
Recreation										
Parks	9	9	9	9	9	9	9	9	9	9
Walking Trails	9	9	9	9	9	8	8	9	9	9

Source: Lafourche Parish Government - respective departments
CAPITAL ASSET STATISTICS BY FUNCTION LAST TEN FISCAL YEARS (unaudited)

Exhibit X-17



OPERATING INDICATORS BY FUNCTION LAST TEN FISCAL YEARS (unaudited)

Exhibit X-18

FUNCTION	2013	2012	2011	2010	2009	2008	2007	2006	2005	2004
Roads & Bridges										
Potholes Repaired	24	15	53	384	378	300	N/A	N/A	N/A	N/A
Signs Repaired/Installed	601	703	887	810	758	858	667	768	867	N/A
Speed Bumps Installed	35	13	23	61	3	5	7	N/A	N/A	N/A
Drainage										
Culverts Installed	206	124	99	80	174	316	467	15	N/A	N/A
Solid Waste										
Average Households										
Serviced	33,305	30,800	30,800	30,800	30,650	30,465	30,465	29,650	28,250	27,759
Animal Shelter*										
Impounded Animals	3,076	3,298	3,360	3,267	3,781	3,326	2,870	408	*	*
Adopted Animals	318	268	139	196	330	360	410	77	*	*
Recreation										
Summer Programs	5	8	8	8	6	6	7	6	7	7

N/A = Information not available * Lafourche Parish Animal Shelter opened in 2006

Source: Lafourche Parish Government - respective departments

OPERATING INDICATORS BY FUNCTION LAST TEN FISCAL YEARS (unaudited)

Exhibit X-18





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Single Audit Section

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Reports on Compliance and Internal Control

December 31, 2013

CHENNER OF



STAGNI & COMPANY, LLC

CERTIFIED PUBLIC ACCOUNTANTS & CONSULTANTS

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

To the President and Members of the Lafourche Parish Council Thibodaux, LA

We have audited, 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 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 the Lafourche Parish Government (the "Parish"), as of and for the year ended December 31, 2013, and the related notes to the financial statements, which collectively comprise the basic financial statements and have issued our report thereon dated June 14, 2014.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the internal control. Accordingly, we do not express an opinion on the effectiveness of the internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A material weakness is a deficiency or combination of deficiencies in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented or detected and corrected on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

To the President and Members of the Lafourche Parish Council Page 2 of 2

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be material weaknesses or significant deficiencies. Given these limitations, we did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

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

However, we noted certain matters that we reported to management in a separate letter dated June 14, 2014.

Purpose of this Report

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

Stagni & Company

Thibodaux, Louisiana June 14, 2014



STAGNI & COMPANY, LLC



STAGNI & COMPANY, LLC

CERTIFIED PUBLIC ACCOUNTANTS & CONSULTANTS

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY OMB CIRCULAR A-133

To the President and Members of the Lafourche Parish Council Thibodaux, Louisiana

Report On Compliance for Each Major Federal Program

We have audited the compliance of the Lafourche Parish Government (the Parish) with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 *Compliance Supplement* that could have a direct and material on each of its major federal programs as of and for the year ended December 31, 2013. The major programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the major federal programs based on our audit of the types of compliance requirements referred to above. 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 of the material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about 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 on compliance for each major federal program. However, our audit does not provide a legal determination of the Parish's compliance.

To the President and Members of Lafourche Parish Council Page 2

Basis for Qualified Opinion on CFDA# 93:569 Community Services Block Grant Major Federal Program

As described in the accompanying schedule of findings and questioned costs, the Parish did not comply with requirements regarding CFDA# 93.569 Community Services Block Grant as described in finding number 2013-1.

Qualified Opinion on CFDA# 93.569 Community Services Block Grant Major Federal Program

In our opinion, except for the noncompliance described in the Basis for Qualified Opinion paragraph, the Parish complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on CFDA# 93.569 Community Services Block Grant major federal programs for the year ended December 31, 2013.

Unmodified Opinion on Each of the Other Major Federal Programs

In our opinion, the Parish complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs for the year ended December 31, 2013.

Other Matters

The results of our auditing procedures disclosed no instances of noncompliance, which are required to be reported in accordance with OMB Circular A-133. Our opinion on each major federal program is not modified with respect to these matters.

The Parish's response to the noncompliance findings identified in our audit is described in the accompanying schedule of findings and questioned costs. The Parish's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Report on Internal Control over Compliance

The management of the Parish is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered the Parish's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance.



STAGNI & COMPANY, LLC

To the President and Members of Lafourche Parish Council Page 3

Our consideration of internal control over compliance was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we identified certain deficiencies in internal control over compliance that we consider to be material weaknesses and significant deficiencies.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A material weakness over compliance is a deficiency or combination of deficiencies in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented or detected and corrected on a timely basis.

A significant deficiency over compliance is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 2013-1 to be a significant deficiency.

The Parish's response to the internal control over compliance findings identified in our audit is described in the accompanying schedule of findings and questioned costs. The Parish's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

This report is intended solely for the information and use of management, federal awarding agencies and pass-through entities, and the Legislative Auditor and is not intended to be and should not be used by anyone other than these specified parities. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

Stagni & Company

Thibodaux, Louisiana June 14, 2014



STAGNI & COMPANY, LLC

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

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December 31, 2013

FEDERAL GRANTING AGENCY DEPARTMENT OF AGRICULTURE LA bepartment of Education - Pass through payments: Child care Food Program 131 10.558 251.117 Child Care Food Program 131 10.558 251.117 Child Care Food Program 131 10.558 252.063 DEPARTMENT OF COMMERCE Department of Natural Resource - Pass through payments: Coasial Impact Assistance Program (CIAP) 141 15.426 91.945 Call Department of Interior 151 15.435 91.945 Call Department of Interior 151 15.435 91.945 Object Partment of Energy Direct Payments: Energy Efficiency & Conservation Block Grant - ARRA 170 81.128 83.681 DEPARTMENT OF HOMELAND SECURITY Pass through the Louisian Governor's Office of Homeland Security & Emergency Prograndense: Hazard Miligation Grants 104 97.039 45.344 Hazard Miligation Grants 104 97.039	· ·	FUND	CFDA	Federal Expenditures	_
LA Department of Education - Pass through payments: Child and Aduit Care Food Program Child Care Food Program-Haadstart Total Department of Agriculture. DEPARTMENT OF COMMERCE Department of Natural Resource - Pass through payments: Coastal Zone Management Administration Awards Total Department of Commerce DEPARTMENT OF INTERIOR Coastal Impact Assistance Program (CIAP) Guit of Mexico Energy Security Act (GOMESA) Total Department of Interior DEPARTMENT OF INTERIOR Coastal Impact Assistance Program (CIAP) Guit of Mexico Energy Security Act (GOMESA) Total Department of Interior DEPARTMENT OF ENERGY Direct Payments: Energy Efficiency & Conservation Block Grant - ARRA 197 '81:128 Emergency Preparedness: Hazard Migation Grants Wind Retrofit of Public Structures Hazard Migation Grants Wind Retrofit of Public Structures PEMA Acquisition & Elevation Dister Grants - Public Assistance - Hurricane Isaac Port Security Grant Total Department of Levation Dister Grants - Public Assistance - Hurricane Isaac Port Security Grant Energiency Management Performance Grants Dister Grants - Public Assistance - Hurricane Isaac Port Security Grant Total Department of Labor - Pass through payments: Lenergiency Management Performance Grants Direct Payments: Lenergiency Management Performance Grants Community Services Block Grant Labor Of Hald Hald Max SERVICES Direct Payments: Lew Income Home Energy Assistance: Low Income Home Energy Assistance: Low Income Home Energy Assistance: Department of Social Security Preparedness - Pass through payments: Low Income Home Energy Assistance: 142144 33.568 565.368 ** DHH Office of Public Health Center for Community Preparedness - Pass through Community Readiness	FEDERAL GRANTING AGENCY				-
Child and Aduk Care Food Program14110.558251.117Child Care Food Program-Headstart13110.558A198.708Total Department of Agriculture.13110.558A198.708DEPARTMENT OF COMMERCEDepartment of Natural Resource - Pass through payments: Coastal Zone Management Administration Awards18111.41952.063DEPARTMENT OF INTERIORCoastal Impact Assistance Program (CIAP)18415.42691.945Cuit of Mexico Energy Security Act (aCMESA)18115.43591.945DEPARTMENT OF INTERIORCoastal Impact Assistance Program (CIAP)18415.42691.945Direct Payments: Energy Efficiency & Conservation Block Grant - ARRA19781.12883.681DEPARTMENT OF HOMELAND SECURITYPass through the Louisiana Governor's Office of Homeland Security & Emergiony Proparedness: Hazard Miligation Grants10497.039153.344Hazard Miligation Grants10497.039153.344154.260Wind Retroft of Public Assistance - Hurricane Isaac97.03645.560Port Security Grant12397.0426/973Emergency Management Performance Grants12397.0426/973Total Department of Social Security13297.0426/973Diaster Grants - Public Assistance - Hurricane Isaac97.03645.560Port Security Grant12397.0426/973Emergency Management Performance Grants12397.0426/973					
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Total Department of Agriculture. 449,825 DEPARTMENT OF COMMERCE Department of Natural Resource - Pass through payments: Coastal Zone Management Administration Awards 181 11.419 52.063 Total Department of Commerce 181 11.419 52.063 DEPARTMENT OF INTERIOR Coastal Impact Assistance Program (CIAP) 184 15.426 91.945 Guif of Mexico Energy Security Act (GOMESA) 181 15.436					**
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Department of Natural Resource - Pass through payments: 181 11.4.19 52.063 Total Department of Commerce 52.063 52.063 DEPARTMENT OF INTERIOR 184 15.426 91.945 Guil of Mexico Energy Security Act (GOMESA) 181 15.435 91.945 Total Department of Interior 181 15.435 91.945 DEPARTMENT OF ENERGY 181 15.435 91.945 DEPARTMENT OF HOMELAND SECURITY 83.681 83.681 DEPARTMENT OF HOMELAND SECURITY Pass through the Louisiana Governor's Office of Homeland Security & Emergency Preparedness: 104 97.039 153.344 ** Hazard Mitigation Grants 104 97.039 153.344 ** 34.955 ** Hazard Mitigation Grants 104 97.039 153.344 ** 34.955 ** Hazard Mitigation Grants 104 97.039 153.344 ** 34.955 ** Pass through the Louisiana Governor's Office of Homeland Security & Emergency Preparedness: 102 97.039 43.955 ** Direct Pass 150 97.036 45.560 97.036 45.560	Total Department of Agnostrate.				
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Wind Retrofit of Public Structures10297.03943,955**FEMA Acquisition & Elevation19697.039296,299**Diaster Grants - Public Assistance - Hurricane Isaac97.03645,560Port Security Grant12397.0428,973Emergency Management Performance Grants12397.0428,973Total Department of Homeland Security12397.04248,010OBEPARTMENT OF HEALTH AND HUMAN SERVICES632,271632,271DEPARTMENT OF HEALTH AND HUMAN SERVICES13093.6002,580,507Direct Payments: Head Start13093.6002,580,507Community Services Block Grant15093.569309,044Department of Social Services - Pass through payments: Low Income Home Energy Assistance:142/14493.568565,368DHH Office of Public Health Center for Community Preparedness - Pass through Community Readiness12393.0694,432	Hazard Mitigation Grants	104	97.039	`153,344	**
FEMA Acquisition & Elevation19697.039296,299**Diaster Grants - Public Assistance - Hurricane Isaac97.03645,560Port Security Grant12397.0428,973Emergency Management Performance Grants12397.04248,010Total Department of Homeland Security632,271632,271DEPARTMENT OF HEALTH AND HUMAN SERVICES13093.6002,580,507Direct Payments: Head Start13093.6002,580,507Department of Labor - Pass through payments: Low Income Home Energy Assistance:15093.569309,044DHH Office of Public Health Center for Community Preparedness - Pass through Community Readiness12393.0694,432	Hazard Mitigation Grants	001	97.039	36,130	**
Diaster Grants - Public Assistance - Hurricane Isaac97.03645.560Port Security Grant12397.0428.973Emergency Management Performance Grants12397.04248.010Total Department of Homeland Security632,271632,271DEPARTMENT OF HEALTH AND HUMAN SERVICESDirect Payments: Head Start13093.6002,580,507Department of Labor - Pass through payments: Low Income Home Energy Assistance:15093.569309,044DHH Office of Public Health Center for Community Preparedness - Pass through Community Readiness12393.0694.432	Wind Retrofit of Public Structures	102	97.039	43,955	**
Diaster Grants - Public Assistance - Hurricane Isaac97.03645,560Port Security Grant12397.0428,973Emergency Management Performance Grants12397.04248,010Total Department of Homeland Security12397.04248,010DEPARTMENT OF HEALTH AND HUMAN SERVICES5632,271632,271Direct Payments: Head Start13093.6002,580,507Head Start13093.6002,580,507Department of Labor - Pass through payments: Community Services Block Grant15093.569309,044Department of Social Services - Pass through payments: Low Income Home Energy Assistance:142/14493.568565,368DHH Office of Public Health Center for Community Preparedness - Pass through Community Readiness12393.0694,432	FEMA Acquisition & Elevation	196	97.039	296,299	-**
Port Security Grant12397.0428,973Emergency Management Performance Grants12397.04248,010Total Department of Homeland Security632,271DEPARTMENT OF HEALTH AND HUMAN SERVICESDirect Payments: Head Start13093.6002,580,507Department of Labor - Pass through payments: Community Services Block Grant15093.569309,044Department of Social Services - Pass through payments: Low Income Home Energy Assistance:142/14493.568565,368DHH Office of Public Health Center for Community Preparedness - Pass through Community Readiness12393.0694,432				529,728	
Port Security Grant12397.0428,973Emergency Management Performance Grants12397.04248,010Total Department of Homeland Security632,271DEPARTMENT OF HEALTH AND HUMAN SERVICESDirect Payments: Head Start13093.6002,580,507Department of Labor - Pass through payments: Community Services Block Grant15093.569309,044Department of Social Services - Pass through payments: Low Income Home Energy Assistance:142/14493.568565,368DHH Office of Public Health Center for Community Preparedness - Pass through Community Readiness12393.0694,432	Diaster Grants - Public Assistance - Hurricane Isaac		97.036	45 560	
Emergency Management Performance Grants12397.04248,010Total Department of Homeland Security632,271DEPARTMENT OF HEALTH AND HUMAN SERVICESDirect Payments: Head Start13093.6002,580,507Department of Labor - Pass through payments: Community Services Block Grant15093.569309,044Department of Social Services - Pass through payments: Low Income Home Energy Assistance:142/14493.568565,368DHH Office of Public Health Center for Community Preparedness - Pass through Community Readiness12393.0694,432			01.000	10,000	
Total Department of Homeland Security 632,271 DEPARTMENT OF HEALTH AND HUMAN SERVICES Direct Payments: Head Start 130 93.600 2,580,507 ** Department of Labor - Pass through payments: 0309,044 ** Community Services Block Grant 150 93.569 309,044 ** Department of Social Services - Pass through payments: 142/144 93.568 565,368 ** DHH Office of Public Health Center for Community Preparedness - Pass through 123 93.069 4,432	Port Security Grant	123	97.042	8,973	
Total Department of Homeland Security 632,271 DEPARTMENT OF HEALTH AND HUMAN SERVICES Direct Payments: Head Start 130 93.600 2,580,507 ** Department of Labor - Pass through payments: 0309,044 ** Community Services Block Grant 150 93.569 309,044 ** Department of Social Services - Pass through payments: 142/144 93.568 565,368 ** DHH Office of Public Health Center for Community Preparedness - Pass through 123 93.069 4,432	E	400	07.040	40.040	
DEPARTMENT OF HEALTH AND HUMAN SERVICES Direct Payments: Head Start 130 93.600 2,580,507 Department of Labor - Pass through payments: Community Services Block Grant 150 93.569 309,044 Department of Social Services - Pass through payments: Low Income Home Energy Assistance: 142/144 93.568 565,368 THH Office of Public Health Center for Community Preparedness - Pass through Community Readiness 123 93.069 4,432		123	97.042	· · · · · ·	-
Direct Payments: Head Start13093.6002,580,507**Department of Labor - Pass through payments: Community Services Block Grant15093.569309,044**Department of Social Services - Pass through payments: Low Income Home Energy Assistance:142/14493.568565,368**DHH Office of Public Health Center for Community Preparedness - Pass through Community Readiness12393.0694,432	rotal Department of Homeland Security			032,271	
Head Start13093.6002,580,507**Department of Labor - Pass through payments: Community Services Block Grant15093.569309,044**Department of Social Services - Pass through payments: Low Income Home Energy Assistance:142/14493.568565,368**DHH Office of Public Health Center for Community Preparedness - Pass through Community Readiness12393.0694,432	DEPARTMENT OF HEALTH AND HUMAN SERVICES				
Department of Labor - Pass through payments: 150 93.569 309,044 ** Department of Social Services - Pass through payments: 142/144 93.568 565,368 ** DHH Office of Public Health Center for Community Preparedness - Pass through 123 93.069 4,432	Direct Payments:				
Community Services Block Grant15093.569309,044**Department of Social Services - Pass through payments: Low Income Home Energy Assistance:142/14493.568565,368**DHH Office of Public Health Center for Community Preparedness - Pass through Community Readiness12393.0694,432	Head Start	130	93.600	2,580,507	**
Department of Social Services - Pass through payments: 142/144 93.568 565,368 ** Low Income Home Energy Assistance: 142/144 93.568 565,368 ** DHH Office of Public Health Center for Community Preparedness - Pass through 123 93.069 4,432	Department of Labor - Pass through payments:				
Low Income Home Energy Assistance: 142/144 93.568 565,368 ** DHH Office of Public Health Center for Community Preparedness - Pass through 123 93.069 4,432	Community Services Block Grant	150	93.569	309,044	**
DHH Office of Public Health Center for Community Preparedness - Pass through Community Readiness 123 93.069 4,432	Department of Social Services - Pass through payments:				
Community Readiness 123 93.069 4,432	Low Income Home Energy Assistance:	142/144	93.568	565,368	**
	DHH Office of Public Health Center for Community Preparedness - Pass through				
Total Department of Health and Human Services 3,459,351		123	93.069		-
	Total Department of Health and Human Services			3,459,351	_

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SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (continued)

December 31, 2013

DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT		
Department of Community Development, Disaster Recovery Unit -		
Pass through payments:		
Community Development Block Grants/Entitlement Grants -		
Matthews Government Complex	001 14.228	3,633 **
Government Complex	102*1,4,228	71 [*] *
Twin Oaks Drainage	001 14,228	276,792 **
HUD/EDI - Central Market	001 14.228	28,273 **
Laurel Valley Road	001 14.228	2,098,084 **
District 1 of 12 and 2 of 12 Pump Station Improvements	001 14:228	2,058,479 **
Des Allemands Breakwater Bulkhead	001 14.228	3,076,089 **
Dugas Canal Pump Upgrade	001 14.228	154,204 **
Westside Drainage Improvement	001 14,228	23,111 **
Delta Woods Drainage Ditch	001/104 14.228	575,733 ***
Raceland Agriculture Center	001 14.228	137,029 **
Highway 308 Levee/Seawall	001 14.228	46,856 **
Lockport Company Canal	001 14.228	90,088 **
Parr-Larose: Pump	001 14.228	20,241 **
Affordable Housing	001 14.228	447,317 **
Disaster Recovery - Code Enforcement	001 14.228	161,903 **
Alidore	102 14.228	560,281 **
Planning Contract Planner	118 14.228	65,179 **
Golden Meadow Center	001 14.228	14,980 **
Lockport Community and Recreation	001 14.228	21,832 **
Alidore Water Improvements	001 14.228	17,366 **
Dufrene Lane	104 14.228	65,600 **
Louisiana Houisng Finance Agency		
Home-Occupied Rehabilitation Program	142 14.239	44,248
Total Department of Housing and Urban Development		9,987,389
DEPARTMENT OF TRANSPORTATION		
State of LA Department of Transportation and Development		
Pass through payments:		
Recreational Trails Program	110 20.219	122,450
Total U.S. Department of Transportation		122,450
· ·		
TOTAL FEDERAL AWARDS	_\$	14,878,975

** tested as a major program

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (continued)

December 31, 2013

NOTES TO THE SCHEDULE OF FEDERAL AWARDS: Note 1 - Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of the Primary Government of the Lafourche Parish. All federal expenditures of financial assistance received directly from federal agencies are included on the schedule, as well as expenditures of federal financial assistance passed-through other government agencies, including amounts reimbursed by state and/or local match.

The accompanying schedule of expenditures of federal awards is presented on the modified accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of the financial statements. A reconciliation of the federal expenditures to the federal revenues presented in the financial statements is outlined below:

Federal Expenditures perithe Schedule of Federal Awards	\$ 14,878,975 [.]
Revenues from Other Sources/Matching to cover Expenses	
Community Dévelopment Block Grants	(224,719)
Headstart	(113,370)
Child and Adult Care Food Program	(4,448)
FEMA Acquistion & Elevation	(35,771)
Port Security Grant	. (2,243)
Recreational Trails Program	(72,569)
Disaster Grants - Public Assistance - Isaac	(1,530)
Grant Deficit/Income to be remedied in next year	3,086
Expenditures to be reflected, Revenues Received in 2013 -	
GOMESA	1,029
Expenditures reflected in Prior Year, Revenues Received in 2013	
Energy Efficiency & Conservation Block Grant	125
Low Income Energy Assistane (LIHEAP)	7,216
Community Readiness	35,340
Home-Occupied Rehabilitation Project	29,127
Federal Revenues	\$ 14,500,248
Federal Revenues per Statement (Statement E)	14,500,248
Federal Revenues per Statement (Statement H)	-
· · · ·	14,500,248

Schedule of Findings and Questioned Costs December 31, 2013

Section I - Summary of Auditor's Reports

Financial Statements

The independent auditor's report issued on the financial statements was unqualified.

Internal Control over financial reporting:

0	Material Weaknesses Identified?	No
0	Significant Deficiencies Identified?	No

Non-Compliance Material to Financial Statements noted?: No

Federal Awards

0	Internal Control over major programs:	
	 Material Weaknesses Identified? 	No
	 Significant Deficiencies Identified? 	Yes
0	Type of Auditor's Report On Compliance for Major Programs:	Qualified

Are their findings required to be reported in accordance with Circular A-133, Section 510(a)? Yes

Identification of Major Programs:

CF	DA Number(s)	Name of Federal Program (or Cluster)
10.558	Child and Adult	Care Food Program
97.039	Hazard Mitigati	on Grants
93.600	Headstart	
93.569	Community Ser	vices Block Grant (CSBG)
93.568	•	ergy Assistance (LIHEAP)
14.228		velopment Block Grant (CDBG)

	Dollar threshold used to distinguish between	Type A and Type B Programs:	\$446,369
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Is the auditee a 'low-risk' auditee, as defined by OMB Circular A-133? No

Section II - Financial Statement Findings - none

Section III Federal Award Findings and Questioned Costs

FINDING # 2013-1 DESCRIPTIVE:CAPTION: CSBG Overpayments/Documentation

• Criteria or specific requirement:

The Grant Agreement specifies the types of assistance with maximum limits of what can be paid for the assistance in the "Goals and Outcomes Narrative".

• Condition found:

In a sample of 25 assistance payments selected for testing there were 3 finding were the maximum payment was exceeded and several files did not have the proper documentation.

- 2 overpayments for rental assistance,
- 1 overpayment for utility assistance,
- 7 payments tested did not have support for expenditures listed on the application
- 2 payments had no expenses listed at all,
- 2 payments had different addresses on the licenses and copies of bills,
- 3 payments had a different address on the licenses compared to the application, but the address on the application agreed to the address on the documents provided by the state.

• Effect:

There were 3 payments that exceeded the maximum provided by the grant - 2 overpayments for rental assistance and 1 overpayment for utility assistance. There was also a lack of documentation to substantiate several of the assistance payments made.

• Cause:

There has been a lot of turnover in the Director's position. The Director is the final approval for payment. It appears that all documentation required and amounts to be paid were not verified before signing off for final payment.

• Questioned costs:

- o Overpaid \$1,000 in rental assistance
- o Overpaid \$688.70 in utilities assistance
- o \$3,054.14 of payments made did not have the proper documentation
- o Projected total overpayments for the program for 2013 were \$14,175:95.

Recommendations:

The Director should always require proper documentation is provided and that amounts paid are according to the grant agreement.



STAGNI & COMPANY, LLC.

LAFOURCHE PARISH GOVERNMENT STATUS OF PRIOR AUDIT FINDINGS

For the Year Ended December 31, 2013

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Reference Number	Fiscal Year Finding Initially Occurred	Description of Finding	Corrective Action Taken (Yes, No, Partially)
Section I - Inter	mal Control and	Compliance Material to the Financial Statements:	
2012-4	2012	Library Collections	Resolved
Section II - Inte	mal Control and	Compliance Material to Federal Awards:	
2012-5	2012	Schedule of Federal Awards	Resolved
2012-6	2012	Force Account Labor	Resolved
2012-7	2012	Force Account Equipment	Resolved
Section III - Ma	nagement Letter	r.	
2012-3	2012	Library Asset Additions	Resolved
2011-2	2011	Capital Assets and Construction in Progress Records	Resolved
2011-3	2011	Schedule of Expenditures of Federal Awards	Resolved

LAFOURCHE PARISH GOVERNMENT SPECIAL ACKNOWLEDGEMENTS FINANCE DEPARTMENT Renita Jackson Finance Director/ Account Manager Sonya Ockman Victoria Lovell Accountant II Accountant II Audit Payroll Annette Rich Connie Duet Accountant'II Accountant II Roads & Drainage CDBG Kathy Grabert Michael Hane Accounting Clerk Accountar Payables Fixed / Tara LeBlanc Faye Mor Accoun Purchasing Specialist II Purchasing Pa _ kej -



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STAGNI & COMPANY, LLC

CERTIFIED PUBLIC ACCOUNTANTS & CONSULTANTS

June 14, 2014

To the Parish President and Council Members of the Lafourche Parish Government Thibodaux, Louisiana

In planning and performing our audit of the financial statements of the Lafourche Parish Government as of and for the year ended December 31, 2013 in accordance with auditing standards generally accepted in the United States of America, we considered the internal control over financial reporting (internal control) as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the internal control. Accordingly, we do not express an opinion on the effectiveness of the internal control.

However, during our audit we became aware of several matters that are opportunities for strengthening internal controls and operating efficiency. The memorandum that accompanies this letter summarizes our comments and suggestions regarding those matters. We previously reported on the internal control in our report dated June 14, 2014 and contain our report on significant deficiencies in the internal control. This letter does not affect our report dated June 14, 2014, on the financial statements of the Lafourche Parish Government.

The recommendations in this letter represent, in our judgment, those most likely to bring about beneficial improvements to the operations of your office. The findings related to compliance with applicable laws and regulations should be addressed immediately by management.

We will review the status of these comments during our next audit engagement. We have already discussed many of these comments and suggestions with various personnel, and we will be pleased to discuss them in further detail at your convenience, to perform any additional study of these matters, or to assist you in implementing the recommendations.

Sincerely,

Stagni & Company



STAGNI & COMPANY, LLC

FINDING # 2013-2

DESCRIPTIVE CAPTION: FEMA Acquisition

• Criteria or specific requirement:

Parish Ordinances authorized to acquire properties as part of the FEMA Hazard Mitigation Grant Program directed that 75% of the purchase price would be reimbursable by FEMA as per the program guidelines and the Homeowner would be responsible for 25% of the purchase price of the repetitive flooding properties.

• Condition found:

The Parish paid two homeowners \$33,494 more than approved by the ordinances authorized by the parish council. This is recorded as a receivable from the homeowners on the 2013 financial statements.

• Effect:

Although a receivable is recorded on the Parish's books, homeowners' have not been notified of the, overpayment and have not acknowledged in writing their responsibility for the 25% of the payment. The Parish has not complied with the Parish Ordinance.

Cause:

Checks were requested to be prepared and made to the homeowners' and related entities without the proper review of the calculation for payment by the Finance department.

Questioned costs:

\$33,494

• Recommendations:

The calculations for the payments for FEMA Acquisitions should be verified and recalculated by the finance department prior to payment.



STAGNI & COMPANY, LLC

Management's Corrective Action Plan For the Year Ended December 31, 2013

Section I - Summary of Auditor's Reports

Financial Statements

The independent auditor's report issued on the financial statements was unqualified.

Section II - Financial Statement Findings - none

Section III Federal Award Findings and Questioned Costs

FINDING # 2013-1 DESCRIPTIVE CAPTION CSBG Overpayments/Documentation CFDA# 93.569 COMMUNITY SERVICES BLOCK GRANT (CSBG)

• Criteria or specific requirement:

The Grant Agreement specifies the types of assistance with maximum limits of what can be paid for the assistance in the "Goals and Outcomes Narrative".

• Condition found:

In a sample of 25 assistance payments selected for testing there were 3 finding were the maximum payment was exceeded and several files did not have the proper documentation.

- o 2 overpayments for rental assistance,
- o 1 overpayment for utility assistance,
- o 7 payments tested did not have support for expenditures listed on the application
- o 2 payments had no expenses listed at all,
- o 2 payments had different addresses on the licenses and copies of bills.
- o 3 payments had a different address on the licenses compared to the application, but the address on the application agreed to the address on the documents provided by the state.

• Recommendations:

The Director should always require proper documentation is provided and that amounts paid are according to the grant agreement.

Management's Corrective Action Planned:

Community Action Interim Executive Director and staff have details of the Goals and Outcomes and caped amounts for all CSBG grants and will ensure all grant totals are not to exceed the grant amount per individuals. The Agency has implemented a document checklist form to ensure all requirements and documentation is received at the time of services for each client. In order to prove residents of each client receiving services specific documentation will be obtained through State or Federal documents for example, food stamp print out, federal tax form and Social Security Award letters or any other State or Federal documents that provides proof of residents.

Section IV – Management Letter

FINDING # 2013-2 DESCRIPTIVE CAPTION: FEMA Acquisition

• Criteria or specific requirement:

Parish Ordinances authorized to acquire properties as part of the FEMA Hazard Mitigation Grant Program directed that 75% of the purchase price would be reimbursable by FEMA as per the program guidelines and the Homeowner would be responsible for 25% of the purchase price of the repetitive flooding properties:

• Condition found:

The Parish paid two homeowners \$33,494 more than approved by the ordinances authorized by the parish council. This is recorded as a receivable from the homeowners on the 2013 financial statements.

• Recommendations:

The calculations for the payments for FEMA Acquisitions should be verified and recalculated by the finance department prior to payment.

Management's Corrective Action Planned:

Flood Plain Manager and Administration will schedule meetings with the Homeowners to discuss the repaying of proceeds received in error from Lafourche Parish. Once the two projects have been completed, payment arrangements will be agreed upon between the homeowner and Lafourche Parish.

Prior to any future FEMA Acquisition grants awarded to Lafourche Parish, the department will get with Finance to verify payment disbursements between homeowner and Lafourche Parish according to the guidelines that FEMA states in the grant award letter.