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*Financial Report*  
*Lafourche Parish Council*  
*Primary Government*  
*Thibodaux, Louisiana*  
*December 31, 1995*

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

Release Date SEP 11 1996

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Bourgeois Bennett

## INDEPENDENT AUDITOR'S REPORT

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

We have audited the accompanying primary government financial statements of the Lafourche Parish Council, as of and for the year ended December 31, 1995, as listed in the foregoing table of contents. These financial statements are the responsibility of management of the Lafourche Parish Council. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

The primary government financial statements referred to above do not include the financial statements of the general fixed assets account group and other appropriate footnote disclosures, which, should be included to conform with generally accepted accounting principles. As described in Note 1-J of the primary government financial statements, the Lafourche Parish Council has not maintained detailed accounting records of the general fixed assets. Therefore, the amounts that should be recorded in the general fixed assets account group cannot be determined.

A primary government is a legal entity or body politic and includes all funds, organizations, institutions, agencies, departments, and offices that are not legally separate. Such legally separate entities are referred to as component units. In our opinion, except for the effects on the financial statements of the omission described in the preceding paragraph, the primary government financial statements present fairly, in all material respects, the financial position of the Primary Government of Lafourche Parish Council, as of December 31, 1995, and the results of its operations and cash flows of its proprietary fund type for the year then ended, in conformity with generally accepted accounting principles.

However, the primary government financial statements, for the reason described in the third paragraph and because they do not include the financial data of component units of the Lafourche Parish Council, do not purport to, and do not, present fairly the financial position of the Lafourche Parish Council, as of December 31, 1995, and results of its operations and cash flows of its proprietary fund type for the year then ended in conformity with generally accepted accounting principles.

Our audit was made for the purpose of forming an opinion on the primary government financial statements of the Lafourche Parish, Council taken as a whole. The accompanying supplemental information schedules listed in the table of contents are presented for the purpose of additional analysis and are not a required part of the primary government financial statements of the Lafourche Parish Council. Such information has been subjected to the procedures applied in the audit of the primary government financial statements and, in our opinion, is fairly stated in all material respects in relation to the primary government financial statements of the Lafourche Parish Council taken as a whole.

In accordance with Government Auditing Standards, we have also issued a report dated May 31, 1996 on our consideration of the Lafourche Parish Council's internal control structure and a report dated May 31, 1996 on its compliance with laws and regulations.

*Bourgeois Bennett, L.L.C.*

Certified Public Accountants.

Thibodaux, La.,  
May 31, 1996.

**COMBINED BALANCE SHEET**  
**ALL FUND TYPES AND ACCOUNT GROUP**

**Lafourche Parish Council**

December 31, 1995

	Governmental Fund Types			
	General	Special Revenue	Debt Service	Capital Projects
<b><u>ASSETS AND OTHER DEBITS</u></b>				
Assets:				
Cash and cash equivalents	\$ 732,656	\$ 13,049,995	\$ 1,580,638	\$ 842,276
Receivables	924,622	5,254,177	443,680	421,211
Due from other funds	357,266	577,181	14,071	304,002
Other	195	173	-	-
Other debits:				
Amount available in debt service funds	-	-	-	-
Amount to be provided for retirement of general long-term obligations	-	-	-	-
Totals	<u>\$ 2,014,739</u>	<u>\$ 18,881,526</u>	<u>\$ 2,038,389</u>	<u>\$ 1,567,489</u>
<b><u>LIABILITIES AND FUND EQUITY</u></b>				
Liabilities:				
Accounts, salaries, and other payables	\$ 83,905	\$ 771,067	\$ 8	\$ 190,431
Due to other funds	156,602	571,806	19,505	499,217
Due to other governmental agencies	5,646	80,107	-	-
Deposits due others	-	-	-	-
Deferred revenue	-	118,671	363,066	-
Litigation and claims payable	-	-	-	-
Compensated absences payable	-	-	-	-
Capital leases payable	-	-	-	-
Bonds payable:				
Special assessment	-	-	-	-
Other	-	-	-	-
Total liabilities	<u>246,153</u>	<u>1,541,651</u>	<u>382,579</u>	<u>689,648</u>
Fund equity:				
Retained earnings:				
Reserved for insurance claims				
Fund balances:				
Reserved:				
Debt service	-	-	1,655,810	-
Capital contracts	-	-	-	877,841
Unreserved - undesignated	1,768,586	17,339,875	-	-
Total fund equity	<u>1,768,586</u>	<u>17,339,875</u>	<u>1,655,810</u>	<u>877,841</u>
Totals	<u>\$ 2,014,739</u>	<u>\$ 18,881,526</u>	<u>\$ 2,038,389</u>	<u>\$ 1,567,489</u>

The accompanying notes are an integral part of this statement.

Proprietary Fund Type - Internal Service	Fiduciary Fund Type - Agency Fund	Account Group - General Long-Term Obligations	Total (Memorandum Only)
\$ 757,383	\$ 1,192	\$ -	\$ 16,964,140
64,829	-	-	7,108,519
34,536	-	-	1,287,056
84,253	-	-	84,621
-	-	1,655,810	1,655,810
-	-	7,740,513	7,740,513
<u>\$ 941,001</u>	<u>\$ 1,192</u>	<u>\$ 9,396,323</u>	<u>\$ 34,840,659</u>
\$ 344,764	\$ -	\$ -	\$ 1,390,175
39,926	-	-	1,287,056
-	-	-	85,753
-	1,192	-	1,192
-	-	-	481,737
-	-	521,836	521,836
-	-	97,542	97,542
-	-	465,588	465,588
-	-	706,357	706,357
-	-	7,605,000	7,605,000
<u>384,690</u>	<u>1,192</u>	<u>9,396,323</u>	<u>12,642,236</u>
556,311			556,311
-			1,655,810
-			877,841
-			19,108,461
<u>556,311</u>			<u>22,198,423</u>
<u>\$ 941,001</u>	<u>\$ 1,192</u>	<u>\$ 9,396,323</u>	<u>\$ 34,840,659</u>



**COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCES ALL GOVERNMENTAL FUND TYPES**

**Lafourche Parish Council**

For the year ended December 31, 1995

	General	Special Revenue	Debt Service	Capital Projects	Total (Memorandum Only)
<b>Revenues</b>					
Taxes:					
Ad valorem	\$ 582,215	\$ 3,778,734	\$ -	\$ -	\$ 4,360,949
Sales and use	-	4,792,458	-	-	4,792,458
Other	1,018,097	-	213,684	-	1,231,781
Intergovernmental revenues:					
Federal grants	125,885	3,304,156	-	854,889	4,284,930
State funds:					
State revenue sharing	771,393	545,660	-	-	1,317,053
Parish transportation funds	-	596,954	-	-	596,954
Other	137,992	2,180,929	-	209,898	2,528,819
Fees, charges, and commissions for services	817,609	52,421	-	-	870,030
Fines and forfeitures	56,756	349,286	-	-	406,042
Use of money and property	50,765	714,652	86,091	47,164	898,672
Other	19,289	845,578	-	17,262	882,129
<b>Total revenues</b>	<u>3,580,001</u>	<u>17,160,828</u>	<u>299,775</u>	<u>1,129,213</u>	<u>22,169,817</u>
<b>Expenditures</b>					
General government:					
Legislative	363,014	-	-	-	363,014
Judicial	806,803	340,982	-	-	1,147,785
Executive	48,503	-	-	-	48,503
Elections	46,005	-	-	-	46,005
Finance and administrative	911,584	748,467	-	-	1,660,051
Other	41,084	431,586	-	-	472,670
Allocated costs in (out)	(110,691)	100,109	-	-	(10,582)
Public safety	486,416	-	-	-	486,416
Public works	-	7,907,564	-	1,756,014	9,663,578
Health and welfare	211,696	3,939,009	-	-	4,150,705
Conservation	-	124,683	-	-	124,683
Culture and recreation	-	572,093	-	-	572,093
Economic development	15,074	-	-	-	15,074
Transportation	8,237	-	-	-	8,237
Debt service	-	230,055	1,345,732	-	1,575,787
Bond issuance cost	-	-	-	29,818	29,818
Refunding bond issuance cost	-	-	39,846	-	39,846
Capital improvements	-	2,537	101	-	2,638
Other	-	-	-	18	18
<b>Total expenditures</b>	<u>2,827,725</u>	<u>14,397,085</u>	<u>1,385,679</u>	<u>1,785,850</u>	<u>20,396,339</u>
<b>Excess (deficiency) of revenues over expenditures</b>	<u>752,276</u>	<u>2,763,743</u>	<u>(1,085,904)</u>	<u>(656,637)</u>	<u>1,773,478</u>
<b>Other Financing Sources (Uses)</b>					
Certificate of indebtedness bond proceeds	-	-	-	155,550	155,550
Operating transfers in	-	1,332,221	1,161,262	585,379	3,078,862
Operating transfers out	(82,571)	(2,393,909)	(150,372)	(452,010)	(3,078,862)
Refund of deposit on acquisition of property	-	37,200	-	-	37,200
<b>Total other financing sources (uses)</b>	<u>(82,571)</u>	<u>(1,024,488)</u>	<u>1,010,890</u>	<u>288,919</u>	<u>192,750</u>
<b>Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses</b>	<u>669,705</u>	<u>1,739,255</u>	<u>(75,014)</u>	<u>(367,718)</u>	<u>1,966,228</u>
<b>Fund Balances</b>					
Beginning of year	1,049,146	15,650,355	1,730,824	1,245,559	19,675,884
Residual equity transfer	49,735	(49,735)	-	-	-
<b>End of year</b>	<u>\$ 1,768,586</u>	<u>\$17,339,875</u>	<u>\$ 1,655,810</u>	<u>\$ 877,841</u>	<u>\$ 21,642,112</u>

The accompanying notes are an integral part of this statement.

**COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -  
BUDGET AND ACTUAL GENERAL AND CERTAIN SPECIAL REVENUE FUNDS**

**Lafourche Parish Council**

For the year ended December 31, 1995

	General Fund			Certain Special Revenue Funds		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>						
Taxes:						
Ad valorem	\$ 549,530	\$ 582,215	\$ 32,685	\$ 3,598,832	\$ 3,778,734	\$ 179,902
Sales and use	-	-	-	4,200,000	4,792,458	592,458
Other taxes, penalties, and interest	947,248	1,018,097	70,849	-	-	-
Intergovernmental revenues:						
Federal grants	137,696	125,885	(11,811)	3,348,423	3,304,156	(44,267)
State funds:						
State revenue sharing	793,435	771,393	(22,042)	486,876	545,660	58,784
Parish transportation funds	-	-	-	570,000	596,954	26,954
Other	109,554	137,992	28,438	2,273,574	2,180,929	(92,645)
Fees, charges, and commissions for services	785,150	817,609	32,459	24,505	29,906	5,401
Fines and forfeitures	53,830	56,756	2,926	303,700	349,286	45,586
Use of money and property	46,386	50,765	4,379	186,966	714,652	527,686
Other revenues	19,479	19,289	(190)	757,491	844,887	87,396
<b>Total revenues</b>	<b>3,442,308</b>	<b>3,580,001</b>	<b>137,693</b>	<b>15,750,367</b>	<b>17,137,622</b>	<b>1,387,255</b>
<b>Expenditures</b>						
General government:						
Legislative	386,175	363,014	23,161	-	-	-
Judicial	845,758	806,803	38,955	282,260	340,982	(58,722)
Executive	51,903	48,503	3,400	-	-	-
Elections	53,745	46,005	7,740	-	-	-
Finance and administrative	1,068,608	911,584	157,024	883,335	748,467	134,868
Other	27,949	41,084	(13,135)	450,053	431,586	18,467
Allocated costs in (out)	(57,603)	(110,691)	53,088	64,450	100,082	(35,632)
Public safety	710,090	486,416	223,674	-	-	-
Public works	-	-	-	8,057,103	7,894,186	162,917
Health and welfare	215,890	211,696	4,194	4,009,402	3,939,009	70,393
Conservation	-	-	-	160,891	124,683	36,208
Culture and recreation	-	-	-	563,161	572,093	(8,932)
Economic development and assistance	16,225	15,074	1,151	-	-	-
Transportation	8,490	8,237	253	-	-	-
Debt service	-	-	-	210,826	230,055	(19,229)
Capital improvements	-	-	-	19,037	2,537	16,500
<b>Total expenditures</b>	<b>3,327,230</b>	<b>2,827,725</b>	<b>499,505</b>	<b>14,700,518</b>	<b>14,383,680</b>	<b>316,838</b>
<b>Excess of revenues over expenditures</b>	<b>115,078</b>	<b>752,276</b>	<b>637,198</b>	<b>1,049,849</b>	<b>2,753,942</b>	<b>1,704,093</b>
<b>Other Financing Sources (Uses)</b>						
Operating transfers in	-	-	-	1,711,006	1,332,221	(378,785)
Operating transfers out	(79,345)	(82,571)	(3,226)	(2,991,250)	(2,393,909)	597,341
Refund of deposit on acquisition of property	-	-	-	-	37,200	37,200
<b>Total other financing sources (uses)</b>	<b>(79,345)</b>	<b>(82,571)</b>	<b>(3,226)</b>	<b>(1,280,244)</b>	<b>(1,024,488)</b>	<b>255,756</b>
<b>Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses</b>	<b>35,733</b>	<b>669,705</b>	<b>633,972</b>	<b>(230,395)</b>	<b>1,729,454</b>	<b>1,959,849</b>
<b>Fund Balances</b>						
Beginning of year	1,049,146	1,049,146	-	15,663,607	15,663,607	-
Residual equity transfer	40,000	49,735	9,735	(40,000)	(49,735)	(9,735)
<b>End of year</b>	<b>\$ 1,124,879</b>	<b>\$ 1,768,586</b>	<b>\$ 643,707</b>	<b>\$ 15,393,212</b>	<b>\$ 17,343,326</b>	<b>\$ 1,950,114</b>

The accompanying notes are an integral part of this statement.

**COMBINED STATEMENT OF REVENUES, EXPENSES  
AND CHANGES IN RETAINED EARNINGS  
PROPRIETARY FUND TYPE - INTERNAL SERVICE FUNDS**

**Lafourche Parish Council**

For the year ended December 31, 1995

<b>Operating Revenues</b>	
Premiums	<u>\$ 1,336,236</u>
<b>Operating Expenses</b>	
Insurance premiums	412,965
Claims	850,486
Allocated costs	10,582
Other	<u>60,302</u>
Total operating expenses	<u>1,334,335</u>
Operating income	1,901
<b>Non-Operating Revenues</b>	
Investment income	<u>16,762</u>
Net income	18,663
<b>Retained Earnings</b>	
Beginning of year	<u>537,648</u>
End of year	<u>\$ 556,311</u>

The accompanying notes are an integral part of this statement.

**COMBINED STATEMENT OF CASH FLOWS**  
**PROPRIETARY FUND TYPE - INTERNAL SERVICE FUNDS**

**Lafourche Parish Council**

For the year ended December 31, 1995

<b>Cash Flows from Operating Activities</b>	
Operating income	\$ <u>1,901</u>
Adjustments to reconcile operating income to net cash provided by operating activities:	
(Increase) decrease in assets:	
Receivables	(52,549)
Due from other funds	159,400
Other	(11,492)
Increase in liabilities:	
Accounts, salaries, and other payables	92,212
Due to other funds	<u>39,926</u>
Total adjustments	<u>227,497</u>
Net cash provided by operating activities	229,398
<b>Cash Flows from Investing Activities</b>	
Investment income	<u>16,762</u>
<b>Net Increase in Cash and Cash Equivalents</b>	246,160
<b>Cash and Cash Equivalents</b>	
Beginning of year	<u>511,223</u>
End of year	<u>\$ 757,383</u>

The accompanying notes are an integral part of this statement.

**NOTES TO FINANCIAL STATEMENTS****Lafourche Parish Council**

December 31, 1995

**INTRODUCTION**

The Lafourche Parish Council (the Council) is the governing authority for Lafourche Parish and is a political subdivision of the State of Louisiana. The Council is governed by fifteen council members representing the various districts within the parish. The parish president, elected by the voters of the parish, is the chief executive officer of the parish and is responsible for carrying out the policies adopted by the Council and for administration of all parish departments, offices, and agencies. The council members serve four-year terms that expire on January 10, 1996.

As provided by Article III of the Home Rule Charter, the Council has all powers, functions, privileges, immunities, and authority previously possessed under Louisiana Revised Statute 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.

Lafourche Parish covers an area of 1,295 square miles and has a population of approximately 86,000. The Council maintains over 1,250 roads covering in excess of 500 miles. At December 31, 1995, the Council has 330 employees.

**Note 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES****A) Basis of Presentation**

The accompanying financial statements of the Council have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

**B) Reporting Entity**

As the governing authority of the parish, for reporting purposes, the Council is the reporting entity for Lafourche Parish. Governmental Accounting Standards Board Statement No. 14 established criteria for determining which component units should be considered part of the Council for financial reporting purposes.

Note 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

**B) Reporting Entity (Continued)**

As the governing authority of the parish, for reporting purposes, the Council is the reporting entity for Lafourche Parish. Governmental Accounting Standards Board Statement No. 14 established criteria for determining which component units should be considered part of the Council for financial reporting purposes.

The basic criterion for determining whether a governmental department, agency, institution, commission, public authority, or other governmental organization should be included in a primary governmental unit's reporting entity for general purpose financial statements is financial accountability. Financial accountability includes the appointment of a voting majority of the organization's governing body and the ability of the primary government to impose its will on the organization or if there is a financial benefit/burden relationship. In addition, an organization which is fiscally dependent on the primary government should be included in its reporting entity.

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

- Ambulance Service District No. 1
- Central Lafourche Ambulance Service District
- Lafourche Commission for Women
- Lafourche Communications District
- Drainage District No. 1
- Drainage District Fifth Ward Gravity
- Drainage District No. 6
- Drainage District No. 12 - Sub District No. 3
- Fire Protection District No. 1
- Fire Protection District No. 2
- Fire Protection District No. 3
- Fire Protection District No. 4
- Fire Protection District No. 5
- Fire Protection District No. 6
- Fire Protection District No. 7
- Fire Protection District No. 8
- Fire Protection District No. 9
- Lafourche Parish Game and Fish Commission
- Home Mortgage Authority
- Hospital Service District No. 1
- Hospital Service District No. 2

Note 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

B) Reporting Entity (Continued)

Hospital Service District No. 3  
Juvenile Justice Commission  
Library  
Nuisance Alligator Hunters  
Recreation District No. 1  
Recreation District No. 2  
Recreation District No. 3  
Recreation District No. 4  
Recreation District No. 5  
Recreation District No. 8  
Recreation District No. 11  
Sewerage District No. 1  
Sewerage District No. 2  
Sewerage District No. 3  
Sewerage District No. 7  
Sewerage District No. 11  
Sewerage District No. 14  
South Lafourche Airport District  
Lafourche Parish Water District No. 1  
Lafourche Parish Tourist Commission  
Clerk of Court  
District Attorney  
Coroner  
Seventeenth Judicial District - District Court

The Council, as the reporting entity, is the primary government. Governmental Accounting Standards Board Statement No. 14 provides for the issuance of primary government financial statements that are separate from those of the reporting entity. However, a primary government's financial statements are not a substitute for the reporting entity's financial statements. The Council has chosen to issue financial statements of the primary government only. As such, the accompanying financial statements are not intended to and do not report in accordance with Governmental Accounting Standards Board Statement No. 14.

Note 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

**C) Fund Accounting**

The Council uses funds and account groups 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. An account group, on the other hand, is a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in the funds because they do not directly effect net expendable available financial resources.

Funds of the Council are classified into three categories: governmental, proprietary, and fiduciary. Each category, in turn, is divided into separate fund types. 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 Council's general activities, including the collection and disbursement of specific or legally restricted moneys, the acquisition or construction of general fixed assets, and the servicing of general long-term debt. Governmental funds include:

- a) General Fund--the general operating fund of the Council and accounts for all financial resources, except those required to be accounted for in other funds.
- b) Special revenue funds--account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes. In addition, the General Fund of the Seventeenth Judicial District Court is reported as a special revenue fund.
- c) Debt service funds--account for transactions relating to resources retained and used for the payment of principal and interest on those long-term obligations recorded in the general long-term obligations account group.
- d) 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.



**Note 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**D) Basis of Accounting (Continued)**

Interest income on investments is recorded when the investments have matured and the interest is available.

Sales and use tax revenues are recorded in the month collected by the school board, who is contracted to collect the sales taxes.

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 to the Council.

All Proprietary Funds are accounted for using the accrual basis of accounting. Revenues are recognized when they are earned, and expenses are recognized when they are incurred.

**Other Financing Sources:**

Proceeds from bond sales are recognized when the money becomes measurable and available.

**E) Budget Practices**

The Council prepares a comprehensive operating budget on the modified accrual basis of accounting. The Council adopted budgets for the General Fund and certain Special Revenue Funds, for the year ended December 31, 1995. Capital Projects Funds are budgeted on a project basis, which are not comparable to fiscal year activity.

Budget to actual comparisons are not presented for the Debt Service Funds. Budgets were adopted for the Special Assessment Debt Service Funds, but not for the other Debt Service Funds.

**Note 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**E) Budget Practices (Continued)**

The proposed budgets for 1995 were published in the official journal on October 11, 1994 and made available for public inspection. The proposed budgets were legally adopted by resolution on November 9, 1994.

Formal budgetary integration and interim budget reporting practices are employed by the Council. Budgeted amounts included in the accompanying financial statements include the original budget amounts and all subsequent amendments. The president and administrator are authorized to transfer amounts between budgeted line items within any fund. However, any unfavorable variances of revenues or expenditures of five per cent or more within a fund must be presented to the council for action to amend fund budgets. All unexpended appropriations lapse at year end.

Comparison of the budgeted and actual amounts as shown in Statement C in the accompanying financial report includes the General Fund and those Special Revenue Funds which are included in the annual operating budget and for which a budget to actual comparison is required. Annual operating budgets were not prepared for Sewerage District No. 3 and Sewerage District No. 4. The amounts are not material.

**F) Cash and Cash Equivalents**

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 certificates of deposit and U.S. Treasury obligations. Under state law, the Council may deposit or invest funds in demand deposits, interest bearing demand deposits, money market accounts, or certificates of deposit with state banks organized under Louisiana law and national banks having their principal offices in Louisiana and United States obligations. During the year the Internal Service Fund's cash and cash equivalents included demand deposits, interest bearing demand deposits and certificates of deposit with maturities of three months or less.

**G) Bad Debts**

The financial statements of the Council contain no allowance for bad debts. Uncollectible amounts due for ad valorem taxes and other receivables are recognized as bad debts at the time information becomes available which would indicate the uncollectibility of the particular receivable. These amounts are not considered to be material in relation to the financial position or operation of the funds.

**Note 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**H) Interfund Receivables/Payables**

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.

**I) Fixed Assets**

The Council has not maintained detailed accounting records for its general fixed assets; therefore, the general purpose financial statements do not include a balance sheet for the general fixed assets account group and other required footnote disclosures.

**J) Encumbrances**

Encumbrance accounting, under which purchase orders, contracts, and other commitments are recorded is used by the Council. Encumbrances lapse at year end.

**K) Compensated Absences**

Employees of the Council and the Seventeenth Judicial District Criminal Court earn from 5 to 17 days of both vacation and sick leave each year, depending upon their length of service. Vacation leave may be accumulated to a maximum of 20 days and sick leave to a maximum of 90 days. All accumulated vacation days vest to the employees. However, all accumulated sick leave days lapse at separation of employment. Accumulated vacation and sick leave are recorded as an expenditure of the period in which paid. Also, employees are not able to accrue compensatory time from year to year.

The cost of current leave privileges is recognized as a current year expenditure in the governmental funds when leave is actually taken. The cost of leave privileges not requiring current resources is recorded in the general long-term obligations account group.

**L) Long-Term Obligations**

Long-term obligations expected to be financed from governmental funds are reported in the general long-term obligations account group. Expenditures for principal and interest payments for long-term obligations are recognized in the governmental funds when due.

Note 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

**M) Fund Equity**

Reserves represent those portions of fund equity not appropriable for expenditure or legally segregated for a specific future use.

**N) Allocation of Expenditures**

During the year ended December 31, 1995, the Council allocated General Fund finance and administration expenditures to certain special revenue and internal service funds based on the funds direct expenditures and number of employees. For the year ended December 31, 1995 \$110,691 General Fund expenditures were allocated \$100,109 and \$10,582 to special revenue and internal service funds, respectively.

**O) Interfund Transactions**

Transactions that constitute reimbursements to a fund for expenditures initially made from it that are properly applicable to another fund are recorded as expenditures in the reimbursing fund and as reductions of expenditures in the fund that is reimbursed. All other interfund transactions, except reimbursements, are reported as operating transfers.

**P) Sales Taxes**

Effective August 1, 1986, the Council levied a ten year, one per cent sales tax within Lafourche Parish. The sales tax proposition provides that the net proceeds of 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 entire parish of Lafourche. The net proceeds are deposited in the Solid Waste Special Revenue Fund.

**Q) Total Columns on Combined Statements**

Total columns on the combined statements are captioned Memorandum Only to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position, or results of operations, in conformity with generally accepted accounting principles. Neither are such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

**Note 2 - LEVIED TAXES**

The following is a summary of authorized and levied ad valorem taxes for the year:

	<u>Authorized Millage</u>	<u>Levied Millage</u>	<u>Expiration Date</u>
Parishwide taxes:			
Parish	3.39	3.32	None
Criminal	0.90	0.88	None
Public buildings	2.94	2.88	1996
Health unit	0.98	0.96	1996
Parish drainage	3.93	3.85	1996
Road light	1.93	1.89	1996
Parish recreation	1.95	1.91	1996
Road district No. 1	5.10	5.00	1998
Drainage	1.70	1.67	1998
Health	2.80	2.75	1998

**Note 3 - CASH AND CASH EQUIVALENTS**

At December 31, 1995, the Council had cash and cash equivalents (book balances) totaling \$16,964,140 as follows:

	<u>Carrying Amount</u>	<u>Market Value</u>
Petty cash	\$ 100	\$ 100
Demand deposits	308,998	308,998
Interest-bearing demand deposits	3,366,559	3,366,559
Cash with state treasurer	669,515	669,515
Treasury money market accounts	322,250	322,250
Certificates of deposit	3,665,382	3,665,382
U.S. treasury notes	<u>8,631,336</u>	<u>8,711,149</u>
Totals	<u>\$16,964,140</u>	<u>\$17,043,953</u>

The cash and cash equivalents are stated at cost. Under state law, demand deposits, interest bearings demand deposits (or the resulting bank balances) and certificates of deposit must be secured by the federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. At December 31, 1995, the

**Note 3 - CASH AND CASH EQUIVALENTS (Continued)**

Council had \$7,700,602 in deposits (collected bank balances). These deposits are secured from risk by \$600,000 of federal deposit insurance and \$14,169,296 of pledged securities held by the custodial bank in the name of the fiscal agent bank (GASB Category 3).

Cash balances held and controlled by the state treasurer are secured from risk by the state treasurer through separate custodial agreements, and the risk disclosures required by generally accepted accounting principles are included within the state's general purpose financial statements. The U.S. treasury notes and the treasury money market accounts are fully guaranteed as to principal and interest by the full faith and credit of the United States.

Even though the pledged securities are considered uncollateralized (Category 3) under the provisions of GASB Statement 3, Louisiana Revised Statute 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the Council that the fiscal agent has failed to pay deposited funds upon demand.

**Note 4 - RECEIVABLES**

The following is a summary of receivables at December 31, 1995:

	<u>General Fund</u>	<u>Special Revenue Funds</u>	<u>Debt Service Funds</u>	<u>Capital Projects Funds</u>	<u>Internal Service Funds</u>	<u>Total</u>
Taxes:						
Ad valorem	\$553,656	\$3,588,632	\$ -	\$ -	\$ -	\$4,142,288
Sales and use	-	322,980	-	-	-	322,980
Intergovernmental receivables:						
Federal	22,245	184,830	-	94,264	-	301,339
State	166,959	972,332	-	323,060	-	1,462,351
Other governments	9,251	22,692	-	-	1,546	33,489
Lafourche Parish						
School Board	-	110,600	-	-	-	110,600
Library	19,689	6,674	-	-	-	26,363
Special assessments:						
Current	-	-	31,184	-	-	31,184
Delinquent	-	-	49,275	-	-	49,275
Deferred	-	-	363,066	-	-	363,066
Other	<u>152,822</u>	<u>45,437</u>	<u>155</u>	<u>3,887</u>	<u>63,283</u>	<u>265,584</u>
Totals	<u>\$924,622</u>	<u>\$5,254,177</u>	<u>\$443,680</u>	<u>\$421,211</u>	<u>\$64,829</u>	<u>\$7,108,519</u>

**Note 5 - INTERFUND ASSETS/LIABILITIES**

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
General Fund	Board of Health Special Revenue Fund	\$ 5,113
General Fund	Road and Bridge Special Revenue Fund	100,583
General Fund	Drainage Maintenance Special Revenue Fund	61,106
General Fund	Coastal Zone Management Special Revenue Fund	11,228
General Fund	Criminal Court Special Revenue Fund	49,735
General Fund	B.A. II GIWW/Clovely Special Revenue Fund	21,724
General Fund	Sewerage District No. 4 Special Revenue Fund	11,768
General Fund	Christmas Tree Program Special Revenue Fund	8,898
General Fund	Head Start Special Revenue Fund	11,278
General Fund	Sewerage District No. 3 Special Revenue Fund	632
General Fund	Payroll Clearing Agency Fund	451
General Fund	FEMA Mitigation 1,2,3,4,5,6 Capital Projects Fund	20,284
General Fund	Andrew FEMA Mitigation Capital Projects Fund	3,427

Note 5 - INTERFUND ASSETS/LIABILITIES (Continued)

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
General Fund	Galliano Force Drainage Capital Projects Fund	4,025
General Fund	Community Development Block Grant - Disaster Program Capital Projects Fund	2,371
General Fund	Street Light Special Revenue Fund	2,408
General Fund	Solid Waste Special Revenue Fund	27,969
General Fund	Planning Commission Special Revenue Fund	232
General Fund	LCAA Operating Special Revenue Fund	6,917
General Fund	LCDBG Lewistown Phase II Capital Projects Fund	1,616
General Fund	Workers' Compensation Internal Service Fund	1,694
General Fund	Group Health Internal Service Fund	3,808
Building Maintenance Special Revenue Fund	FEMA Mitigation 1,2,3,4,5,6, Capital Projects Fund	1,886
Road and Bridge Special Revenue Fund	General Fund	50,000
Road and Bridge Special Revenue Fund	FEMA Mitigation 1,2,3,4,5,6, Capital Projects Fund	23,573



Note 5 - INTERFUND ASSETS/LIABILITIES (Continued)

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
Road and Bridge Special Revenue Fund	Lee Drive Special Assessment Debt Service Fund	1,000
Road and Bridge Special Revenue Fund	Galliano Force Drainage Capital Projects Fund	2,786
Road and Bridge Special Revenue Fund	Bowie Road Capital Projects Fund	4,950
Drainage Maintenance Special Revenue Fund	Board of Health Special Revenue Fund	18,604
Drainage Maintenance Special Revenue Fund	FEMA Mitigation 1,2,3,4,5,6 Capital Projects Fund	50,798
Drainage Maintenance Special Revenue Fund	Galliano Force Drainage Capital Projects Fund	72,654
Drainage Maintenance Special Revenue Fund	Andrew FEMA Mitigation Capital Projects Fund	1,920
Solid Waste Special Revenue Fund	FEMA Mitigation 1,2,3,4,5,6 Capital Projects Fund	4,826
Solid Waste Special Revenue Fund	General Fund	335
Solid Waste Special Revenue Fund	Road and Bridge Special Revenue Fund	127,265
Royalty Road Special Revenue	Lee Drive Special Assessment Fund	8,500
Royalty Road Special Revenue Fund	General Fund	107,818

Note 5 - INTERFUND ASSETS/LIABILITIES (Continued)

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
Criminal Court Special Revenue Fund	Group Health Internal Service Fund	58
Head Start Special Revenue Fund	General Fund	176
LCAA Operating Special Revenue Fund	CSBG Special Revenue Fund	36,013
LCAA Operating Special Revenue Fund	Child/Adult Care Food Programs (CACFP) Special Revenue Fund	8,397
LCAA Operating Special Revenue Fund	Weatherization Special Revenue Fund	3,442
LCAA Operating Special Revenue Fund	Low Income Energy Assistance Program (LIHEAP) Special Revenue Fund	3
LCAA Operating Special Revenue Fund	Nutrition Special Revenue Fund	24,279
LCAA Operating Special Revenue Fund	Medicaid Enrollment Center Program Special Revenue Fund	546
LCAA Operating Special Revenue Fund	Health & Safety Housing Rehab. Special Revenue Fund	86
Commodities Special Revenue Fund	LCAA Operating Special Revenue Fund	91
Nutrition Special Revenue Fund	LCAA Operating Special Revenue Fund	14,969
Health and Safety Housing Rehabilitation Special Revenue Fund	LCAA Operating Special Revenue Fund	2,205

**Note 5 - INTERFUND ASSETS/LIABILITIES (Continued)**

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
Christmas Tree Program Special Revenue Fund	Coastal Zone Management Special Revenue Fund	10,000
Galliano Force Drainage Capital Projects Fund	Series 1994 Public Improvement Bond Capital Projects Fund	65,858
Series 1994 Public Improvement Bond Capital Projects Fund	FEMA Mitigation 1,2,3,4,5,6 Capital Projects Fund	81,990
Series 1994 Public Improvement Bond Capital Projects Fund	Andrew FEMA Mitigation Capital Projects Fund	156,154
Lee Drive Special Assessment Debt Service Fund	General Fund	81
Skyline Drive Special Assessment Debt Service Fund	General Fund	70
Mary Beth Street Special Assessment Debt Service Fund	General Fund	117
Elm Drive Special Assessment Debt Service Fund	West 86th Street Special Assessment Debt Service Fund	5,005
Elm Drive Special Assessment Debt Service Fund	General Fund	39
West 86th Street Special Assessment Debt Service Fund	General Fund	57

**Note 5 - INTERFUND ASSETS/LIABILITIES (Continued)**

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
Half Oak Drive Special Assessment Debt Service	General Fund	40
West 159th Street Special Assessment Debt Service Fund	General Fund	33
Levert Drive Special Assessment Debt Service Fund	General Fund	56
Emerald Park Drive Special Assessment Debit Service Fund	General Fund	51
West 57th Street Special Assessment Debit Service Fund	General Fund	68
Maxine Boulevard Special Assessment Debt Service Fund	Emerald Park Drive Special Assessment Debt Service Fund	5,000
Maxine Boulevard Special Assessment Debt Service Fund	General Fund	59
Country Club Special Assessment Debt Service Fund	General Fund	180
Elizabeth and Oleander Special Assessment Debt Service Fund	General Fund	4

**Note 5 - INTERFUND ASSETS/LIABILITIES (Continued)**

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
Bayou Oaks Special Assessment Debt Service Fund	General Fund	187
Bayou Bend Special Assessment Debt Service Fund	General Fund	73
Oakview - Holly Street Special Assessment Debt Service Fund	General Fund	2,793
Dugas Subdivision - Park Side Special Assessment Debt Service Fund	General Fund	158
Worker's Compensation Internal Service Fund	FEMA Mitigation 1,2,3,4,5,6 Capital Projects Fund	99
Worker's Compensation Internal Service Fund	B.A. II GIWW/Clovelly Special Revenue Fund	71
Worker's Compensation Internal Service Fund	Group Health Internal Service Fund	<u>34,366</u>
Total		<u>\$1,287,056</u>

**Note 6 - ACCOUNTS, SALARIES, AND OTHER PAYABLES**

The following is a summary of payables at December 31, 1995:

<u>Class of Payable</u>	<u>General Fund</u>	<u>Special Revenue Funds</u>	<u>Debt Service Funds</u>	<u>Capital Projects Funds</u>	<u>Internal Service Funds</u>	<u>Total</u>
Salaries	\$47,132	\$ 68,773	-	-	\$ 34	\$ 115,939
Accounts	36,773	702,025	\$8	\$190,431	125	929,362
Other	-	<u>269</u>	-	-	<u>344,605</u>	<u>344,874</u>
Totals	<u>\$83,905</u>	<u>\$771,067</u>	<u>\$8</u>	<u>\$190,431</u>	<u>\$344,764</u>	<u>\$1,390,175</u>

**Note 7 - CHANGES IN GENERAL LONG-TERM OBLIGATIONS**

The following is a summary of changes in long-term obligations:

	<u>Litigation and Claims</u>	<u>Compensated Absences</u>	<u>Lease- Purchase Agreements</u>	<u>Bonded Debt</u>		<u>Total</u>
				<u>Special Assessments</u>	<u>Other</u>	
Long-term obligations payable at January 1, 1995	\$477,215	\$105,839	\$594,578	\$710,455	\$8,235,000	\$10,123,087
Additions	69,621	-	42,778	155,550	-	267,949
Deductions	<u>25,000</u>	<u>8,297</u>	<u>171,768</u>	<u>159,648</u>	<u>630,000</u>	<u>994,713</u>
Long-term obligations payable at December 31, 1995	<u>\$521,836</u>	<u>\$97,542</u>	<u>\$465,588</u>	<u>\$706,357</u>	<u>\$7,605,000</u>	<u>\$ 9,396,323</u>

Bonded debt is comprised of the following individual issues:

Special Assessments:

Paving Certificates (Series C) of \$288,524 were issued on January 1, 1986, due in annual installments of \$28,852 bearing an interest rate of 8.75 to 9.50 per cent per annum and are payable through January 1, 1996.	\$ 28,852
Paving Certificates (Series D) of \$39,775 were issued on May 1, 1986, due in annual installments of \$3,978 bearing an interest rate of 8 per cent per annum and are payable through May 1, 1996.	3,978
Paving Certificates (Series E) of \$223,391 were issued on December 1, 1986, due in annual installments of \$22,339 bearing an interest rate of 8 to 9.5 per cent per annum and are payable through December 1, 1996.	22,339
Paving Certificates (Series 1990) of \$183,220 were issued on May 1, 1990, due in annual installments of \$18,322 bearing an interest rate of 7.3 to 10.8 per cent per annum and are payable through May 1, 2000.	91,610

**Note 7 - CHANGES IN GENERAL LONG-TERM OBLIGATIONS (Continued)**

Paving Certificates (Series 1992), of \$256,314 were issued on July 1, 1992, due in annual installments of \$25,631 bearing an interest rate of 6.75 per cent per annum and are payable through July 1, 2002.	179,420
Paving Certificates (Series 1994), of \$249,564 were issued on January 15, 1994, due in annual installments of \$24,956 bearing an interest rate of 5.51 per cent per annum and are payable through January 15, 2004.	224,608
Paving Certificates (Series 1995), of \$155,550 were issued On March 15, 1995, due in annual installments of \$15,555 Bearing an interest rate of 6.44 per cent per annum and are payable through March 15, 2005.	<u>155,550</u>
Total special assessments	<u>706,357</u>
Other:	
\$3,245,000 of the \$6,700,000 of public bonds (Series 1988A) dated June 1, 1988 which was due to mature June 1, 1999 to June 1, 2003 was refunded through Public Improvement Refunding Bonds, Series 1994. The remaining unrefunded portion is due in varying annual installment of \$405,000 to \$510,000, plus varying interest at 8 to 10 per cent due in semi-annual installments through June 1, 1998.	1,425,000
\$1,400,000 of special tax revenue bonds (Series 1992A) dated June 1, 1992, due in varying annual installments of \$165,000 to \$240,000 bearing an interest rate of 6.50 per cent annum and are payable through March 1, 1999.	875,000
\$3,680,000 of public improvement refunding bonds (Series 1994) dated October 1, 1994, due in varying Annual installments of \$430,000 to \$860,000, plus varying interest at 5.2 to 5.8 per cent due in semi-annual installments through June 1, 2005.	3,680,000

Note 7 - CHANGES IN GENERAL LONG-TERM OBLIGATIONS (Continued)

\$1,665,000 of certificates of indebtedness (Series 1994) dated October 1, 1994, due in varying annual installments of \$40,000 to \$280,000, plus varying interest at 4.8 to 5.8 per cent due in semi-annual installments through June 1, 2004.	<u>1,625,000</u>
Total other	<u>7,605,000</u>
Total bonded debt	<u>\$8,311,357</u>

At December 31, 1995, the Council has accumulated \$1,655,810 in the debt service funds for future debt requirements. The annual requirements to amortize all bonds and certificates outstanding at December 31, 1995, including interest of \$2,442,277 are as follows:

<u>Year</u>	<u>Paving Certificates</u>	<u>Other Bonds</u>	<u>Total</u>
1996	\$185,858	\$1,137,665	\$ 1,323,523
1997	120,487	1,133,478	1,253,965
1998	114,914	1,134,518	1,249,432
1999	109,341	1,136,100	1,245,441
2000	103,897	884,955	988,852
2001-2005	<u>262,831</u>	<u>4,429,590</u>	<u>4,692,421</u>
Totals	<u>\$897,328</u>	<u>\$9,856,306</u>	<u>\$10,753,634</u>

The paving certificates of \$706,357 are secured by the property held by the owners in the various owner-participation projects. The public improvement bonds of \$1,425,000, public improvement refunding bonds of \$3,680,000, and certificates of indebtedness of \$1,625,000 are secured by a pledge of the state mineral royalties placed to the credit of the parish by the treasurer of the State of Louisiana in a trust fund established and maintained by the treasurer. The special tax revenue bonds of \$875,000 are secured by ad valorem taxes. In accordance with Louisiana Revised Statute 39:562, the Council is legally restricted from incurring long-term bonded debt in excess of 10 per cent of the assessed value of taxable property in the parish. At December 31, 1995, the statutory limit is \$25,255,559.

The litigation and claims represent general damage claims.

Lease purchase agreements are discussed in Note 15.



**Note 7 - CHANGES IN GENERAL LONG-TERM OBLIGATIONS (Continued)**

Compensated absences are computed at year end only; therefore, the additions and deductions for the year are reported at net addition. See Note 1.

**Note 8 - RESERVED FUND BALANCES**

As shown on Statement A, the fund balance reserve is composed of \$1,655,810 for debt service and \$887,841 for capital contracts, which will be used in the future for these purposes.

**Note 9 - FUND DEFICITS**

**Special Revenue Fund:**

The deficit in the Sewerage District No. 4 Fund of \$10,392 is expected to be eliminated by operations in the coming years.

The deficit in the Dredge Demo Fund of \$62,835 is expected to be eliminated by funding from the Louisiana Department of Environmental Quality.

**Debt Service Fund:**

The deficit in the West 86th Street Assessment Fund of \$4,228 is expected to be eliminated with the collection of assessments.

**Capital Project Fund:**

The deficit in the Dugas Subdivision - Parkside Drive Project Fund of \$30,453 is expected to be eliminated by a transfer from the Royalty Roads Fund.

**Note 10 - REVENUES AND EXPENDITURES - ACTUAL AND BUDGET**

The following individual funds had actual revenues less than budgeted revenues or actual expenditures over budgeted expenditures by 5% or more for the year ended December 31, 1995:

<u>Fund</u>	<u>Budget</u>	<u>Actual</u>	<u>Unfavorable Variance</u>
Special Revenue Funds:			
Revenues:			
Commodities Grant	\$ 6,420	\$ 3,070	\$ (3,350)
LIHEAP Grant	133,766	97,616	(36,150)
Nutrition Grant	264,769	228,806	(35,963)
Medicaid Enrollment Center Program	4,200	2,030	(2,170)
B.A. II GIWW/Clovelly	54,708	51,545	(3,163)
Coastal Zone Management	66,838	36,692	(30,146)
Christmas Tree Program	15,000	10,000	(5,000)
Expenditures:			
Planning Commission	19,085	21,357	(2,272)
Section 18 Transportation	174,688	186,599	(11,911)
Criminal Court	282,260	340,982	(58,722)
Dredge Demo	12,208	88,084	(75,876)

State law requires that budgets be amended when actual revenues less than budgeted revenues or actual expenditures exceed budgeted expenditures by 5% or more.

**Note 11 - RESIDUAL EQUITY TRANSFER CRIMINAL COURT FUND**

Louisiana Revised Statute 15:571.11 requires that one-half of any balance remaining in the Criminal Court Fund at year end be transferred to the Council General Fund. At December 31, 1995, the amount due the General Fund is \$49,735 and is recorded as a residual equity transfer.

**Note 12 - RISK MANAGEMENT**

The Council is exposed to various risks of loss related to worker's compensation coverage and group health and dental coverage. The Council established the Worker's Compensation Fund and the Group Health Insurance Fund (internal service funds) to

Note 12 - RISK MANAGEMENT (Continued)

account for and finance its uninsured risks of loss. The Worker's Compensation Fund provides coverage for up to \$25,000 and over \$275,000 for each worker's compensation accident for a benefit period of 104 weeks. After the benefit period, the Worker's Compensation Fund provides coverage up to a maximum of \$300,000 and over \$1,000,000 per accident for each worker's compensation accident. The Council purchases commercial insurance for claims in excess of coverage provided for by the fund. Settled claims have not exceeded the commercial coverage in any of the past three years.

All funds of the Council participate in the program and make payments to the Worker's Compensation Fund based on actuarial estimates of the amounts needed to pay prior and current year claims and to establish a reserve for anticipated losses. The reserve was \$201,380 at December 31, 1995 and is reported as a designation of the Worker's Compensation fund balance. The claims liability of \$243,605 reported in the Worker's Compensation Fund at December 31, 1995 is based on the requirements of Governmental Accounting Standards Board Statement No. 10, which requires that a liability for claims be reported if information prior to the issuance of the financial statements indicates that it is probable that a liability has been incurred at the date of the financial statements and the amount of loss can be reasonably estimated. At December 31, 1995, all of those covered liabilities are still outstanding. Changes in the Fund's claims liability amount in fiscal 1994 and 1995 were:

	Beginning of Fiscal - Year <u>Liability</u>	Current - Year and Changes in <u>Estimate</u>	Claim <u>Payments</u>	Balance at Fiscal <u>Year-End</u>
1993 - 1994	\$21,548	\$123,381	\$(59,888)	\$85,041
1994 - 1995	\$85,041	\$299,612	\$(141,048)	\$243,605

The Group Health Insurance Fund provides coverage for up to \$50,000 per insured and over \$950,000 per insured. Also, the fund provides coverage in excess of \$1,000,000 in the aggregate. The Council purchases commercial insurance for claims in excess of coverage provided for by the funds and for all other risks of loss. Settled claims have not exceeded these commercial coverage in any of the past three years.

All funds of the Council participate in the program and make payments to the Group Health Insurance Fund based on actuarial estimates of the amounts needed to pay prior and current year claims and to establish a reserve for anticipated losses. The reserve was

**Note 12 - RISK MANAGEMENT (Continued)**

\$354,931 at December 31, 1995 and is reported as a designation of fund balance. The claims liability of \$101,000 reported in the Fund at December 31, 1995 is based on the requirements of Governmental Accounting Standards Board Statement No. 10, which requires that a liability for claims be reported if information prior to the issuance of the financial statements indicates that it is probable that a liability has been incurred at the date of the financial statements and the amount of loss can be reasonably estimated. At December 31, 1995, all of those covered liabilities are still outstanding. Changes in the Fund's claims liability amount in fiscal 1994 and 1995 were:

	<u>Beginning of Fiscal - Year Liability</u>	<u>Current - Year and Changes in Estimate</u>	<u>Claim Payments</u>	<u>Balance at Fiscal Year-End</u>
1993 - 1994	\$124,594	\$682,326	\$(656,920)	\$150,000
1994 - 1995	\$150,000	\$626,546	\$(675,546)	\$101,000

**Note 13 - CONSTRUCTION PROJECTS**

As of December 31, 1995, the Council had \$389,276 in public works contracts of which \$316,975 was uncompleted.

**Note 14 - FOOD STAMP PROGRAM**

The Food Stamp Program is operated by the Council under an agreement with the Louisiana Department of Social Services. Under this program, the Council is responsible for the issuance of food stamps to eligible participants in the parish. The value of food stamps on hand, received, and issued is not recorded in the accompanying financial statements. Activity for the year follows:

Balance at January 1, 1995	\$2,439,921
Received	9,824,000
Issued (net of credits - \$114)	<u>(9,748,860)</u>
Balance at December 31, 1995	<u>\$2,515,061</u>

**Note 15 - LEASES COMMITMENTS**

The Council records items under capital leases as obligations in the accompanying financial statements. The following is a schedule of future minimum lease payments under equipment capital leases and the present value of the net minimum lease payments as of December 31, 1995:

Fiscal year:	
1996	\$208,283
1997	207,403
1998	77,851
1999	<u>6,388</u>
Total minimum lease payments	499,925
Less-amount representing interest	<u>34,337</u>
Present value of net minimum lease payments	<u>\$465,588</u>

The Council has various operating leases. These operating leases are for property, buildings, boat launches, and office equipment. Some leases are on a monthly basis and others are on a yearly basis.

Rental expense for the above leases for the year ended December 31, 1995 totaled approximately \$79,989.

The minimum annual commitments under noncancelable operating leases are as follows:

	<u>Buildings, Offices, &amp; Equipment</u>	<u>Utilities</u>	<u>Total</u>
Fiscal year:			
1996	\$37,804	\$21,713	\$59,517
1997	3,840	-	3,840
1998	840	-	840
1999	840	-	840
2000	840	-	840
Thereafter	<u>4,840</u>	<u>-</u>	<u>4,840</u>
Totals	<u>\$49,004</u>	<u>\$21,713</u>	<u>\$70,717</u>

**Note 16 - PENSION PLAN**

Substantially all employees of the Lafourche Parish Council are members of the Social Security System and were members of the Retirement Plan for the Employees of Lafourche Parish Council (Plan).

Effective January 1, 1981, membership in the Plan became mandatory for all employees who met eligibility requirements. Due to economic hardship in Lafourche Parish, all contributions to the Plan were suspended in September 1986, and on March 1, 1987, benefit accruals were suspended. On December 13, 1989, the Council decided by motion to distribute all proceeds of the retirement system to the employees after paying all distribution expenses. At December 31, 1991, after distributing the legally required plan assets to the participants and beneficiaries, the Plan had assets of \$55,174. Subsequent to December 31, 1991, the Lafourche Parish Council received a legal opinion stating that the Plan's assets (\$55,174) may be used to fund the two percent match in the state deferred compensation program, provided all the conditions regarding the Plan's amendments and terminations have been met. On July 1, 1992, the Lafourche Parish Council started transferring the assets from the Pension Plan to the state deferred compensation program. During 1995, the Pension Agency Fund distributed \$12,778 to the state deferred compensation program.

**Note 17 - DEFERRED COMPENSATION PLAN**

Employees of the Council have the option to participate in a deferred compensation program. The maximum compensation that may be deferred under the plan for the participant's taxable year shall not exceed the amount as defined by Internal Revenue Code Section 457. Additional deferrals are allowed in certain years prior to retirement.

The Council matches up to two percent provided the employee has two years of service, and the employee portion equals or exceeds two percent.

The Council has the responsibility for withholding and remitting contributions from participants to the plan. Great-West Life, who serves as administrator, has the responsibility for maintaining a deferred account with respect to each participant, investing the participant's account in accordance with the participant's investment specification and reporting annually to the participant on the status of the plan.

All assets of the plan, including all deferred amounts and all income attributable to such deferred amounts, are the assets of the State of Louisiana and are subject to all the claims of creditors of the State of Louisiana. Legally, the amounts deferred are the property of

**Note 20 - SUBSEQUENT EVENT (Continued)**

intergovernmental agreement, the Council will no longer receive the net revenues of the ten year, one-half of one per cent sales tax levied effective August 1, 1990 by the Law Enforcement Sub-District No. 1 of Lafourche Parish, but will receive a credit semi-annual from the District for expenses relative to the Lafourche Parish Detention Center for the period commencing January 1, 1996.

## SPECIAL REVENUE FUNDS

### **BOARD OF HEALTH FUND**

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

### **BUILDING MAINTENANCE FUND**

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

### **ROAD AND BRIDGE FUND**

The Road and Bridge Fund accounts for the 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.

### **DRAINAGE MAINTENANCE FUND**

The Drainage Maintenance Fund accounts for the cost of acquiring, constructing, improving, maintaining, and operating the parish drainage system. Major financing is provided by parishwide ad valorem tax transfers from the parish's Royalty Road Fund.

### **STREET LIGHT FUND**

The Street Light Fund accounts for the 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.

### **ROYALTY ROAD FUND**

The Royalty Road Fund accounts for operating transfers to the General Fund, certain special revenue funds, and the Royalty Road Bond Debt Service Fund. Financing is provided from state mineral royalties granted to the parish.

### **SOLID WASTE FUND**

The Solid Waste Fund accounts for the implementation of a parishwide system for the collection and disposal of solid waste. Financing is provided by parishwide sales and use taxes, service charges, and sanitation fees.



## **SPECIAL REVENUE FUNDS**

(Continued)

### **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.

### **SECTION 18 TRANSPORTATION FUND**

The Section 18 Transportation Fund accounts for the proceeds of a grant from the State of Louisiana to be used to provide transportation services to the general public in non-urbanized areas of Lafourche Parish. The parish grants the monies to a subrecipient (Lafourche Council on Aging, Incorporated) who provides the services.

### **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 31 of each year be transferred to the parish General Fund.

### **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.

### **ATCHAFALAYA LEVEE PROGRAM FUND**

The Atchafalaya Levee Program Fund accounts for the cost of acquiring, constructing, improving, maintaining, and operating the parish drainage system. Financing is provided from Atchafalaya Levee Basin District.

### **SEWERAGE DISTRICT NO. 4 FUND**

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

## **SPECIAL REVENUE FUNDS**

(Continued)

### **HEAD START**

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

### **LCAA OPERATING FUND**

The Operating fund accounts for community action resources received from the Lafourche Parish Council and other sources not required to be accounted for in other community action funds.

### **COMMUNITY SERVICES BLOCK GRANT (CSBG)**

CSBG 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 Lafourche Parish Council to provide for community based programs that assist in ameliorating the causes and consequences of poverty.

### **CHILD/ADULT CARE FOOD PROGRAM (CACFP) GRANT FUND**

CACFP is a nutrition program that accounts for financial resources received 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.

### **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.

### **COMMODITIES GRANT FUND**

The Commodities fund accounts for the financial resources received from the U.S. Department of Agriculture, state, and Council on Aging for the distribution of various products to eligible households.

### **LOW INCOME HOME ENERGY ASSISTANCE PROGRAM (LIHEAP) GRANT FUND**

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

## **SPECIAL REVENUE FUNDS**

(Continued)

### **NUTRITION GRANT FUND**

The Nutrition fund accounts for the financial resources received from the U.S. Department of Agriculture through the State of Louisiana for providing meals to the elderly or handicapped clients at a congregate site or meals are delivered to the home.

### **MEDICAID ENROLLMENT CENTER PROGRAM**

The purpose of an Enrollment Center is to offer the opportunity for families and individuals to apply for Medicaid services through outreach by assisting potential Medicaid eligibles to complete an initial application for health care coverage.

### **HEALTH AND SAFETY HOUSING REHABILITATION PROGRAM**

The purpose of the Health and Safety Housing Rehabilitation Program is to provide housing rehabilitation service to income eligible Lafourche Parish residents and to assure that all housing repairs meet housing quality standards.

### **B.A. II GIWW/CLOVELLY FUND**

The purpose of the B.A. II GIWW/Clovelly Fund is to fund local administration, land rights, and monitoring of a 60,000-acre marsh management project located south of the Gulf Intracoastal Waterway and east of the Hurricane Protection levee.

### **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.

### **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.

### **SEWERAGE DISTRICT NO. 3 FUND**

The purpose of the Sewerage District No. 3 Fund is to provide service to Brocato Lane in Raceland. Financing is provided by residents through user fees.

**SPECIAL REVENUE FUNDS**

(Continued)

**DREDGE DEMO**

The purposes of the Dredge Demo fund is to account for the financial resources received from the Louisiana Department of Environmental Quality for the comparison of two types of dredging techniques used in oil field access canals in coastal Louisiana.

**COMBINING BALANCE SHEET**  
**SPECIAL REVENUE FUNDS**

**Lafourche Parish Council**

December 31, 1995

	<u>Board of Health</u>	<u>Building Maintenance</u>	<u>Road and Bridge</u>	<u>Drainage Maintenance</u>	<u>Street Light</u>
<b><u>ASSETS</u></b>					
Cash and cash equivalents	\$ 388,255	\$ 55,443	\$ 61,251	\$ 81,005	\$ 307,615
Receivables	809,031	589,885	811,799	1,134,863	342,084
Due from other funds	-	1,886	82,309	143,976	-
Other	-	-	-	-	-
	<u>\$ 1,197,286</u>	<u>\$ 647,214</u>	<u>\$ 955,359</u>	<u>\$ 1,359,844</u>	<u>\$ 649,699</u>
<b><u>LIABILITIES AND FUND EQUITY</u></b>					
Liabilities:					
Accounts, salaries, and other payables	\$ 4,484	\$ 31,283	\$ 74,380	\$ 43,239	\$ 1,250
Due to other funds	23,717	-	227,849	61,106	2,408
Due to other governmental agencies	-	-	-	-	-
Deferred revenues	110,600	-	-	-	-
	<u>138,801</u>	<u>31,283</u>	<u>302,229</u>	<u>104,345</u>	<u>3,658</u>
Fund equity:					
Fund balances:					
Unreserved - undesignated	1,058,485	615,931	653,130	1,255,499	646,041
	<u>\$ 1,197,286</u>	<u>\$ 647,214</u>	<u>\$ 955,359</u>	<u>\$ 1,359,844</u>	<u>\$ 649,699</u>

Royalty Road	Solid Waste	Planning Commission	Section 18 Transportation	Criminal Court	Recreation	Atchafalaya Levee Program	Sewerage District No. 4
\$ 1,298,513	\$ 10,224,922	\$ 59,434	\$ 13,441	\$ 81,586	\$ 177,081	\$ 206,711	\$ 2,057
524,126	333,217	-	13,440	23,804	401,858	-	-
116,318	132,426	-	-	58	-	-	-
-	-	-	-	-	170	-	-
<u>\$ 1,938,957</u>	<u>\$ 10,690,565</u>	<u>\$ 59,434</u>	<u>\$ 26,881</u>	<u>\$ 105,448</u>	<u>\$ 579,109</u>	<u>\$ 206,711</u>	<u>\$ 2,057</u>
	\$ 356,882	\$ 224	\$ -	\$ 5,978	\$ 46,870		\$ 673
	27,969	232	-	49,735	-		11,776
	-	-	26,881	-	-		-
	-	-	-	-	-		-
	<u>384,851</u>	<u>456</u>	<u>26,881</u>	<u>55,713</u>	<u>46,870</u>		<u>12,449</u>
<u>\$ 1,938,957</u>	<u>10,305,714</u>	<u>58,978</u>	<u>-</u>	<u>49,735</u>	<u>532,239</u>	<u>\$ 206,711</u>	<u>(10,392)</u>
<u>\$ 1,938,957</u>	<u>\$ 10,690,565</u>	<u>\$ 59,434</u>	<u>\$ 26,881</u>	<u>\$ 105,448</u>	<u>\$ 579,109</u>	<u>\$ 206,711</u>	<u>\$ 2,057</u>

	<u>Head Start</u>	<u>LCAA Operating</u>	<u>CSBG Grant</u>	<u>CACFP Grant</u>	<u>Weather- ization Grant</u>
<b><u>ASSETS</u></b>					
Cash and cash equivalents	\$ 10	\$ 36,944	\$ 12,053	\$ 667	\$ -
Receivables	161,128	166	29,289	21,415	7,663
Due from other funds	176	72,767	-	-	-
Other	-	-	-	-	-
Totals	<u>\$ 161,314</u>	<u>\$ 109,877</u>	<u>\$ 41,342</u>	<u>\$ 22,082</u>	<u>\$ 7,663</u>
<b><u>LIABILITIES AND FUND EQUITY</u></b>					
Liabilities:					
Accounts, salaries, and other payables	\$ 95,948	\$ 1,978	\$ 5,202	\$ 7,213	\$ 4,221
Due to other funds	11,401	24,260	36,013	14,869	3,442
Due to other governmental agencies	53,099	-	127	-	-
Deferred revenues	866	-	-	-	-
Total liabilities	<u>161,314</u>	<u>26,238</u>	<u>41,342</u>	<u>22,082</u>	<u>7,663</u>
Fund equity:					
Fund balances:					
Unreserved - undesignated	-	83,639	-	-	-
Totals	<u>\$ 161,314</u>	<u>\$ 109,877</u>	<u>\$ 41,342</u>	<u>\$ 22,082</u>	<u>\$ 7,663</u>

Schedule 1  
(Continued)

Commodities Grant	LIHEAP Grant	Nutrition Grant	Medicaid Enrollment Center Program	Health & Safety Housing Rehabilitation	B.A. II GIWW/Clovelly	Coastal Zone Management	Christmas Tree Program
\$ -	\$ -	\$ 4,037	\$ -	\$ -	\$ 12,953	\$ 5,088	\$ -
-	-	22,692	546	-	9,575	17,596	-
91	-	14,969	-	2,205	-	-	10,000
-	3	-	-	-	-	-	-
<u>\$ 91</u>	<u>\$ 3</u>	<u>\$ 41,698</u>	<u>\$ 546</u>	<u>\$ 2,205</u>	<u>\$ 22,528</u>	<u>\$ 22,684</u>	<u>\$ 10,000</u>
\$ 91	\$ -	\$ 12,419	\$ -	\$ -	\$ 1,085	\$ 1,456	\$ -
-	3	24,279	546	-	21,443	21,228	8,898
-	-	-	-	-	-	-	-
-	-	5,000	-	2,205	-	-	-
<u>91</u>	<u>3</u>	<u>41,698</u>	<u>546</u>	<u>2,205</u>	<u>22,528</u>	<u>22,684</u>	<u>8,898</u>
-	-	-	-	-	-	-	1,102
<u>\$ 91</u>	<u>\$ 3</u>	<u>\$ 41,698</u>	<u>\$ 546</u>	<u>\$ 2,205</u>	<u>\$ 22,528</u>	<u>\$ 22,684</u>	<u>\$ 10,000</u>



	Sewerage District No. 3	Dredge Demo	Total
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**ASSETS**

Cash and cash equivalents	\$ 7,888	\$ 13,041	\$ 13,049,995
Receivables	-	-	5,254,177
Due from other funds	-	-	577,181
Other	-	-	173
	<hr/>	<hr/>	<hr/>
Totals	<u>\$ 7,888</u>	<u>\$ 13,041</u>	<u>\$ 18,881,526</u>

**LIABILITIES AND FUND EQUITY**

Liabilities:

Accounts, salaries, and other payables	\$ 315	\$ 75,876	\$ 771,067
Due to other funds	632	-	571,806
Due to other governmental agencies	-	-	80,107
Deferred revenues	-	-	118,671
	<hr/>	<hr/>	<hr/>
Total liabilities	<u>947</u>	<u>75,876</u>	<u>1,541,651</u>

Fund equity:

Fund balances:

Unreserved - undesignated	<u>6,941</u>	<u>(62,835)</u>	<u>17,339,875</u>
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Totals	<u>\$ 7,888</u>	<u>\$ 13,041</u>	<u>\$ 18,881,526</u>
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**COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCES SPECIAL REVENUE FUNDS**

**Lafourche Parish Council**

For the year ended Decemeber 31, 1995

	<u>Board of Health</u>	<u>Building Maintenance</u>	<u>Road and Bridge</u>	<u>Drainage Maintenance</u>
<b>Revenues</b>				
Taxes:				
Ad valorem	\$ 706,037	\$ 548,996	\$ 798,414	\$ 1,051,747
Sales and use	-	-	-	-
Intergovernmental revenues:				
Federal grants	-	-	76,504	122,882
State funds:				
State revenue sharing	41,476	102,696	79,136	168,227
Parish Transportation Funds	-	-	596,954	-
Other	-	-	-	-
Fees, charges, and commissions for services	-	-	-	-
Fines and forfeitures	-	-	-	-
Use of money and property	12,555	10,408	8,874	13,057
Other revenues	15,799	1,437	4,882	20,949
<b>Total revenues</b>	<u>775,867</u>	<u>663,537</u>	<u>1,564,764</u>	<u>1,376,862</u>
<b>Expenditures</b>				
General Government:				
Judicial	-	-	-	-
Finance and administration	-	644,773	-	-
Other	41,675	-	40,206	61,938
Allocated costs in (out)	9,866	-	-	-
Public works	-	-	2,361,454	1,403,613
Health and welfare	332,770	-	-	-
Conservation	-	-	-	-
Culture and recreation	-	-	-	-
Debt service	-	12,014	99,456	116,788
Capital improvements	-	-	-	-
<b>Total expenditures</b>	<u>384,311</u>	<u>656,787</u>	<u>2,501,116</u>	<u>1,582,339</u>
<b>Excess (deficiency) of revenues     over expenditures</b>	<u>391,556</u>	<u>6,750</u>	<u>(936,352)</u>	<u>(205,477)</u>
<b>Other Financing Sources (Uses)</b>				
Operating transfers in	-	45,000	850,000	355,000
Operating transfers out	(247,888)	-	-	-
Refund of deposit on acquisition of property	-	-	-	-
<b>Total other financing sources (uses)</b>	<u>(247,888)</u>	<u>45,000</u>	<u>850,000</u>	<u>355,000</u>
<b>Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses</b>	143,668	51,750	(86,352)	149,523
<b>Fund Balances</b>				
Beginning of year	914,817	564,181	739,482	1,105,976
Residual equity transfer	-	-	-	-
<b>End of year</b>	<u>\$1,058,485</u>	<u>\$ 615,931</u>	<u>\$ 653,130</u>	<u>\$ 1,255,499</u>

<u>Street Light</u>	<u>Royalty Road</u>	<u>Solid Waste</u>	<u>Planning Commission</u>	<u>Section 18 Transportation</u>	<u>Criminal Court</u>	<u>Recreation</u>	<u>Atchafalaya Levee Program</u>
\$ 309,448	\$ -	\$ 4,792,458	\$ -	\$ -	\$ -	\$ 364,092	\$ -
-	-	5,204	-	186,599	-	59,168	-
70,343	-	-	-	-	-	83,782	-
-	2,083,112	-	-	-	-	-	-
-	-	-	29,906	-	34,382	-	-
15,068	81,639	546,306	945	-	349,286	-	-
-	95,244	33,715	-	-	2,221	12,154	11,036
-	-	-	-	-	1,026	42,052	-
<u>394,859</u>	<u>2,259,995</u>	<u>5,377,683</u>	<u>30,851</u>	<u>186,599</u>	<u>386,915</u>	<u>561,248</u>	<u>11,036</u>
-	-	-	-	-	340,982	-	-
17,214	-	103,694	-	-	-	-	-
4,631	-	228,195	20,911	-	-	21,447	-
322,522	-	53,869	446	-	-	4,312	-
-	-	3,718,513	-	-	-	-	-
-	-	-	-	186,599	-	-	-
-	-	-	-	-	-	-	-
-	1,797	-	-	-	-	572,093	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	2,537	-
<u>344,367</u>	<u>1,797</u>	<u>4,104,271</u>	<u>21,357</u>	<u>186,599</u>	<u>340,982</u>	<u>600,389</u>	
50,492	2,258,198	1,273,412	9,494	-	45,933	(39,141)	11,036
-	29,681	-	-	-	-	-	-
-	(2,131,052)	-	-	-	-	-	-
-	-	-	-	-	-	37,200	-
-	(2,101,371)	-	-	-	-	37,200	-
50,492	156,827	1,273,412	9,494	-	45,933	(1,941)	11,036
595,549	1,782,130	9,032,302	49,484	-	53,537	534,180	195,675
-	-	-	-	-	(49,735)	-	-
<u>\$ 646,041</u>	<u>\$ 1,938,957</u>	<u>\$10,305,714</u>	<u>\$ 58,978</u>	<u>\$ -</u>	<u>\$ 49,735</u>	<u>\$ 532,239</u>	<u>\$ 206,711</u>

	Sewerage District No. 4	Head Start	LCAA Operating	CSBG Grant
<b>Revenues</b>				
Taxes:				
Ad valorem	\$ -	\$ -	\$ -	\$ -
Sales and use	-	-	-	-
Intergovernmental revenues:				
Federal grants	-	2,124,705	-	170,845
State funds:				
State revenue sharing	-	-	-	-
Parish Transportation Funds	-	-	-	-
Other	-	-	-	-
Fees, charges, and commissions for services	10,201	-	-	-
Fines and forfeitures	-	-	-	-
Use of money and property	-	-	-	-
Other revenues	-	604,753	27	-
<b>Total revenues</b>	<u>10,201</u>	<u>2,729,458</u>	<u>27</u>	<u>170,845</u>
<b>Expenditures</b>				
General Government:				
Judicial	-	-	-	-
Finance and administration	-	-	-	-
Other	-	-	-	-
Allocated costs in (out)	16	22,168	4,790	-
Public works	7,665	-	-	-
Health and welfare	-	2,707,290	2,946	170,845
Conservation	-	-	-	-
Culture and recreation	-	-	-	-
Debt service	-	-	-	-
Capital improvements	-	-	-	-
<b>Total expenditures</b>	<u>7,681</u>	<u>2,729,458</u>	<u>7,736</u>	<u>170,845</u>
<b>Excess (deficiency) of revenues over expenditures</b>	<u>2,520</u>	<u>-</u>	<u>(7,709)</u>	<u>-</u>
<b>Other Financing Sources (Uses)</b>				
Operating transfers in			10,000	
Operating transfers out			(14,969)	
Refund of deposit on acquisition of property			-	
<b>Total other financing sources (uses)</b>			<u>(4,969)</u>	
<b>Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses</b>	2,520		(12,678)	
<b>Fund Balances</b>				
Beginning of year	(12,912)		96,317	
Residual equity transfer	-		-	
<b>End of year</b>	<u>\$ (10,392)</u>	<u>\$ -</u>	<u>\$ 83,639</u>	<u>\$ -</u>

<u>CACFP Grant</u>	<u>Weatherization Grant</u>	<u>Commodities Grant</u>	<u>LIHEAP Grant</u>	<u>Nutrition Grant</u>	<u>Medicaid Enrollment Center Program</u>	<u>Health &amp; Safety Housing Rehabilitation</u>	<u>B.A. II GIWW/Clovelly</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
115,973	52,852	3,070	97,616	228,806	-	23,243	-
-	-	-	-	-	-	-	-
-	-	-	-	-	2,030	-	51,405
-	-	-	-	-	-	-	140
<u>115,973</u>	<u>52,852</u>	<u>3,070</u>	<u>97,616</u>	<u>228,806</u>	<u>2,030</u>	<u>23,243</u>	<u>51,545</u>
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
115,973	52,852	3,070	97,616	243,775	2,030	23,243	-
-	-	-	-	-	-	-	51,545
-	-	-	-	-	-	-	-
<u>115,973</u>	<u>52,852</u>	<u>3,070</u>	<u>97,616</u>	<u>243,775</u>	<u>2,030</u>	<u>23,243</u>	<u>51,545</u>
-	-	-	-	(14,969)	-	-	-
-	-	-	-	14,969	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	<u>14,969</u>	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

	Coastal Zone Management	Christmas Tree Program	Sewerage District No. 3	Dredge Demo	Total
<b>Revenues</b>					
Taxes:					
Ad valorem	\$ -	\$ -	\$ -	\$ -	\$ 3,778,734
Sales and use	-	-	-	-	4,792,458
Intergovernmental revenues:					
Federal grants	36,689	-	-	-	3,304,156
State funds:					
State revenue sharing	-	-	-	-	545,660
Parish Transportation Funds	-	-	-	-	596,954
Other	-	10,000	-	-	2,180,929
Fees, charges, and commissions for services	-	-	12,314	-	52,421
Fines and forfeitures	-	-	-	-	349,286
Use of money and property	-	-	-	249	714,652
Other revenues	3	-	691	25,000	845,578
<b>Total revenues</b>	<b>36,692</b>	<b>10,000</b>	<b>13,005</b>	<b>25,249</b>	<b>17,160,828</b>
<b>Expenditures</b>					
General Government:					
Judicial	-	-	-	-	340,982
Finance and administration	-	-	-	-	748,467
Other	-	-	-	-	431,586
Allocated costs in (out)	-	-	11	-	100,109
Public works	-	-	5,713	88,084	7,907,564
Health and welfare	-	-	-	-	3,939,009
Conservation	64,263	8,875	-	-	124,683
Culture and recreation	-	-	-	-	572,093
Debt service	-	-	-	-	230,055
Capital improvements	-	-	-	-	2,537
<b>Total expenditures</b>	<b>64,263</b>	<b>8,875</b>	<b>5,724</b>	<b>88,084</b>	<b>14,397,085</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>(27,571)</b>	<b>1,125</b>	<b>7,281</b>	<b>(62,835)</b>	<b>2,763,743</b>
<b>Other Financing Sources (Uses)</b>					
Operating transfers in	27,571	-	-	-	1,332,221
Operating transfers out	-	-	-	-	(2,393,909)
Refund of deposit on acquisition of property	-	-	-	-	37,200
<b>Total other financing sources (uses)</b>	<b>27,571</b>				<b>(1,024,488)</b>
<b>Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses</b>		<b>1,125</b>	<b>7,281</b>	<b>(62,835)</b>	<b>1,739,255</b>
<b>Fund Balances</b>					
Beginning of year		(23)	(340)		15,650,355
Residual equity transfer		-	-	-	(49,735)
End of year	\$ -	\$ 1,102	\$ 6,941	\$ (62,835)	\$17,339,875

## **DEBT SERVICE FUNDS**

### **ROYALTY ROAD PUBLIC IMPROVEMENT BOND SINKING FUND**

The Royalty Road Public Improvement Bond Sinking Fund accounts for various series of public improvement bonds issued to build and construct blacktop, concrete, or other hard surfaced roads, highways, bridges, and tunnels. The bonds are payable primarily from, and secured by a pledge of, monies placed to the credit of the parish by the treasurer of the State of Louisiana in a trust fund, established and maintained by said treasurer and constituting ten per cent of the state mineral royalties. This fund is used to accumulate monies transferred from the state trust fund for the principal and interest payments due in each year and the next ensuing year.

### **ROYALTY ROAD PUBLIC IMPROVEMENT BOND RESERVE FUND**

The Royalty Road Public Improvement Bond Reserve Fund was established from proceeds of the bonds in an amount equal to ten per cent of the bonds sold. This amount shall be retained solely to pay principal and interest on the \$6,700,000 Public Improvement Bonds, Series 1988-A in case of default.

### **CERTIFICATES OF INDEBTEDNESS, SERIES 1992A BOND FUND**

Certificates of Indebtedness, Series 1992A Bond Fund accumulates monies for the payment of \$1,400,000 certificates of indebtedness dated June 1, 1992. The bonds were issued for the purpose of acquiring, constructing, and improving public health units.

### **LEE DRIVE SPECIAL ASSESSMENT FUND**

The Lee Drive Special Assessment Fund accumulates monies to pay paving certificates issued April 1, 1985, in the amount of \$106,959. The paving certificates were issued to construct street paving improvements on Lee Drive. Financing is provided by special assessments on property owners on Lee Drive and other transfers from various funds of the Lafourche Parish Council.

### **SKYLINE DRIVE SPECIAL ASSESSMENT FUND**

The Skyline Drive Special Assessment Fund accumulates monies to pay paving certificates issued August 1, 1985, in the amount of \$98,177. The paving certificates were issued to construct street paving improvements on Skyline Drive. Financing is provided by special assessments on property owners on Skyline Drive and other transfers from various funds of the Lafourche Parish Council.

### **MARY BETH STREET SPECIAL ASSESSMENT FUND**

The Mary Beth Street Special Assessment Fund accumulates monies to pay paving certificates issued January 1, 1986, in the amount of \$ 157,797. The paving certificates were issued to construct street paving improvements on Mary Beth Street. Financing is provided by special assessments on property owners on Mary Beth Street and other transfers from various funds of the Lafourche Parish Council.

## **DEBT SERVICE FUNDS**

(Continued)

### **ELM DRIVE SPECIAL ASSESSMENT FUND**

The Elm Drive Special Assessment Fund accumulates monies to pay paving certificates issued August 1, 1985, in the amount of \$75,217. The paving certificates were issued to construct street paving improvements on Elm Drive. Financing is provided by special assessments on property owners on Elm Drive and other transfers from various funds of the Lafourche Parish Council.

### **WEST 86TH STREET SPECIAL ASSESSMENT FUND**

The West 86th Street Special Assessment Fund accumulates monies to pay paving certificates issued August 1, 1985, in the amount of \$79,434. The paving certificates were issued to construct street paving improvements on West 86th Street. Financing is provided by special assessments on property owners on West 86th Street and other transfers from various funds of the Lafourche Parish Council.

### **HALF OAK DRIVE SPECIAL ASSESSMENT FUND**

The Half Oak Drive Special Assessment Fund accumulates monies to pay paving certificates issued January 1, 1986, in the amount of \$54,605. The paving certificates were issued to construct street paving improvements on Half Oak Drive. Financing is provided by special assessments on property owners on Half Oak Drive and other transfers from various funds of the Lafourche Parish Council.

### **WEST 159TH STREET SPECIAL ASSESSMENT FUND**

The West 159th Street Special Assessment Fund accumulates monies to pay paving certificates issued May 1, 1986, in the amount of \$39,775. The paving certificates were issued to construct street paving improvements on West 159th Street. Financing is provided by special assessments on property owners on West 159th Street and other transfers from various funds of the Lafourche Parish Council.

### **LEVERT DRIVE SPECIAL ASSESSMENT FUND**

The Levert Drive Special Assessment Fund accumulates monies to pay paving certificates issued January 1, 1986, in the amount of \$39,775. The paving certificates were issued to construct street paving improvements on Levert Drive. Financing is provided by special assessments on property owners on Levert Drive and other transfers from various funds of the Lafourche Parish Council.

### **EMERALD PARK DRIVE SPECIAL ASSESSMENT FUND**

The Emerald Park Drive Special Assessment Fund accumulates monies to pay paving certificates issued December 1, 1986, in the amount of \$98,177. The paving certificates were issued to construct street paving improvements on Emerald Park Drive. Financing is provided by special assessments on property owners on Emerald Park Drive and other transfers from various funds of the Lafourche Parish Council.



## **DEBT SERVICE FUNDS**

(Continued)

### **WEST 57TH STREET SPECIAL ASSESSMENT FUND**

The West 57th Street Special Assessment Fund accumulates monies to pay paving certificates issued December 1, 1986, in the amount of \$85,037. The paving certificates were issued to construct street paving improvements on West 57th Street. Financing is provided by special assessments on property owners on West 57th Street and other transfers from various funds of the Lafourche Parish Council.

### **MAXINE BOULEVARD SPECIAL ASSESSMENT FUND**

The Maxine Boulevard Special Assessment Fund accumulates monies to pay paving certificates issued December 1, 1986, in the amount of \$74,036. The paving certificates were issued to construct street paving improvements on Maxine Boulevard. Financing is provided by special assessments on property owners on Maxine Boulevard and other transfers from various funds of the Lafourche Parish Council.

### **MILL STREET SPECIAL ASSESSMENT FUND**

The Mill Street Special Assessment Fund accumulates monies to pay paving certificates issued March 1, 1988, in the amount of \$50,200. The paving certificates were issued to construct street paving improvements on Mill Street. Financing is provided by special assessments on property owners on Mill Street and other transfers from various funds of the Lafourche Parish Council.

### **COUNTRY CLUB GARDEN SPECIAL ASSESSMENT FUND**

The Country Club Garden Special Assessment Fund accumulates monies to pay paving certificates issued May 1, 1990, in the amount of \$147,940. The paving certificates were issued to construct street paving improvements on Country Club Garden East. Financing is provided by special assessments on property owners on Country Club Garden East and other transfers from various funds of the Lafourche Parish Council.

### **ELIZABETH AND OLEANDER STREETS SPECIAL ASSESSMENT FUND**

The Elizabeth and Oleander Streets Special Assessment Fund accumulates monies to pay paving certificates issued May 1, 1990, in the amount of \$35,280. The paving certificates were issued to construct street paving improvements on Elizabeth and Oleander Streets. Financing is provided by special assessments on property owners on Elizabeth and Oleander Streets and other transfers from various funds of the Lafourche Parish Council.

### **BAYOU OAKS SUBDIVISION SPECIAL ASSESSMENT FUND**

The Bayou Oaks Subdivision Special Assessment Fund accumulates monies to pay its share of the paving certificates issued July 1, 1992, in the amount of \$256,314. The paving certificates were issued to construct street paving improvements in both Bayou Oaks and Bayou Bend subdivisions. Financing is provided by special assessments on property owners in both subdivisions and other transfers from the Royalty Road Special Revenue Fund.

## **DEBT SERVICE FUNDS**

(Continued)

### **BAYOU BEND SUBDIVISION SPECIAL ASSESSMENT FUND**

The Bayou Bend Subdivision Special Assessment Fund accumulates monies to pay its share of the paving certificates issued July 1, 1992, in the amount of \$256,314. The paving certificates were issued to construct street paving improvements in both Bayou Bend and Bayou Oaks subdivisions. Financing is provided by special assessments on property owners in both subdivisions and other transfers from the Bayou Oaks Subdivision Special Assessment Fund.

### **OAKVIEW - HOLLY STREET SPECIAL ASSESSMENT FUND**

The Oakview - Holly Street Special Assessment Fund accumulates monies to pay paving certificates issued January 15, 1994, in the amount of \$249,564. The paving certificates were issued to construct street paving improvements on Oakview, Holly and Country Village Drive. Financing is provided by special assessments on property owners on Oakview, Holly and Country Village Drive and other transfers from various funds of the Lafourche Parish Council.

### **CERTIFICATE OF INDEBTEDNESS SERIES 1994 OAK MANOR**

The Certificate of Indebtedness Series 1994 Oak Manor Fund accumulates monies for the payment of \$249,564 certificates of indebtedness dated January 15, 1994. The bonds were issued for the purpose of paying the unpaid cost of the construction of street paving improvements along Oakview Drive and Holly Drive.

### **CERTIFICATE OF INDEBTEDNESS SERIES 1995 DUGAS SUBDIVISION**

The Certificate of Indebtedness Series 1995 Dugas Subdivision Fund accumulates monies for the payment of \$155,550 certificates of indebtedness dated March 15, 1995. The bonds were issued for the purpose of paying the unpaid cost of the construction of street paving improvements on streets in Dugas Subdivision.

### **DUGAS SUBDIVISION - PARKSIDE DRIVE SPECIAL ASSESSMENT FUND**

The Dugas Subdivision - Parkside Drive Special Assessment Fund accumulates monies to pay paving certificates issued March 15, 1995, in the amount of \$155,550. The paving certificates were issued to construct street paving improvements in Dugas Subdivision. Financing is provided by special assessments on property owners in Dugas Subdivision and other transfers from various funds of the Lafourche Parish Council.

**COMBINING BALANCE SHEET  
DEBT SERVICE FUNDS**

**Lafourche Parish Council**

December 31, 1995

	<u>Royalty Road Public Improvement Bond</u>	<u>Royalty Road Public Improvement Bond Reserve</u>	<u>Certificate of Indebtedness Series 1992A Bond</u>	<u>Special Assessments</u>	<u>Total</u>
<b>ASSETS</b>					
Cash and cash equivalents	\$ 674,813	\$ 552,686	\$ 5,972	\$ 347,167	\$ 1,580,638
Receivables	-	-	-	443,680	443,680
Due from other funds	-	-	-	14,071	14,071
<b>Totals</b>	<u>\$ 674,813</u>	<u>\$ 552,686</u>	<u>\$ 5,972</u>	<u>\$ 804,918</u>	<u>\$ 2,038,389</u>
<b>LIABILITIES AND FUND EQUITY</b>					
Liabilities:					
Accounts, salaries, and other payables				\$ 8	\$ 8
Due to other funds				19,505	19,505
Deferred revenue				363,066	363,066
<b>Total liabilities</b>				<u>382,579</u>	<u>382,579</u>
Fund equity:					
Fund balances:					
Reserved for debt service	\$ 674,813	\$ 552,686	\$ 5,972	422,339	1,655,810
<b>Totals</b>	<u>\$ 674,813</u>	<u>\$ 552,686</u>	<u>\$ 5,972</u>	<u>\$ 804,918</u>	<u>\$ 2,038,389</u>

**COMBINING BALANCE SHEET**  
**DEBT SERVICE FUNDS - SPECIAL ASSESSMENTS**

**Lafourche Parish Council**

December 31, 1995

	Lee Drive	Skyline Drive	Mary Beth Street	Elm Drive	West 86th Street	Half Oak Drive
<b><u>Assets</u></b>						
Cash and cash equivalents	\$ 7,622	\$ 612	\$ 22,786	\$ 19,942	\$ 100	\$ 27,840
Receivables	6,675	3,658	13,961	1,865	620	3,944
Due from other funds	81	70	117	5,044	57	40
Totals	\$ 14,378	\$ 4,340	\$ 36,864	\$ 26,851	\$ 777	\$ 31,824
<b><u>Liabilities and Fund Equity</u></b>						
Liabilities:						
Accounts, salaries, and other payables	\$ -				\$ -	
Due to other funds	9,500				5,005	
Deferred revenue	-				-	
Total liabilities	9,500				5,005	
Fund equity:						
Fund balances:						
Reserved for debt service	4,878	\$ 4,340	\$ 36,864	\$ 26,851	(4,228)	\$ 31,824
Totals	\$ 14,378	\$ 4,340	\$ 36,864	\$ 26,851	\$ 777	\$ 31,824

Schedule 4

<u>West 159th Street</u>	<u>Levert Drive</u>	<u>Emerald Park Drive</u>	<u>West 57th Street</u>	<u>Maxine Boulevard</u>	<u>Mill Street</u>	<u>Country Club Garden</u>	<u>Elizabeth and Oleander Streets</u>
\$ 10,003	\$ 38,213	\$ 3,534	\$ 2,415	\$ 10,066	\$ 1,601	\$ 13,081	\$ 49,358
8,976	477	4,257	9,280	3,516	-	44,952	11,656
33	56	51	68	5,059	-	180	4
<u>\$ 19,012</u>	<u>\$ 38,746</u>	<u>\$ 7,842</u>	<u>\$ 11,763</u>	<u>\$ 18,641</u>	<u>\$ 1,601</u>	<u>\$ 58,213</u>	<u>\$ 61,018</u>
\$ -		\$ -	\$ -	\$ -		\$ -	\$ -
-		5,000	-	-		-	-
<u>1,284</u>		<u>2,752</u>	<u>4,948</u>	<u>2,351</u>		<u>41,036</u>	<u>9,806</u>
<u>1,284</u>		<u>7,752</u>	<u>4,948</u>	<u>2,351</u>		<u>41,036</u>	<u>9,806</u>
<u>17,728</u>	<u>\$ 38,746</u>	<u>90</u>	<u>6,815</u>	<u>16,290</u>	<u>\$ 1,601</u>	<u>17,177</u>	<u>51,212</u>
<u>\$ 19,012</u>	<u>\$ 38,746</u>	<u>\$ 7,842</u>	<u>\$ 11,763</u>	<u>\$ 18,641</u>	<u>\$ 1,601</u>	<u>\$ 58,213</u>	<u>\$ 61,018</u>

	<u>Bayou Oaks</u>	<u>Bayou Bend</u>	<u>Oakview- Holly Street</u>	<u>Certificate of Indebtedness Series 1994 Oak Manor</u>
<b><u>Assets</u></b>				
Cash and cash equivalents	\$ 6,818	\$ 39,350	\$ 63,486	\$ 611
Receivables	113,455	38,866	177,522	-
Due from other funds	<u>187</u>	<u>73</u>	<u>2,793</u>	<u>-</u>
Totals	<u>\$ 120,460</u>	<u>\$ 78,289</u>	<u>\$ 243,801</u>	<u>\$ 611</u>
<b><u>Liabilities and Fund Equity</u></b>				
Liabilities:				
Accounts, salaries, and other payables	\$ -	\$ -	\$ -	
Due to other funds	-	-	-	
Deferred revenue	<u>103,581</u>	<u>34,428</u>	<u>162,880</u>	
Total liabilities	<u>103,581</u>	<u>34,428</u>	<u>162,880</u>	
Fund equity:				
Fund balances:				
Reserved for debt service	<u>16,879</u>	<u>43,861</u>	<u>80,921</u>	<u>\$ 611</u>
Totals	<u>\$ 120,460</u>	<u>\$ 78,289</u>	<u>\$ 243,801</u>	<u>\$ 611</u>

**Schedule 4  
(Continued)**

Certificate of Indebtedness Series 1995 Dugas Subdv.	Dugas Subdivision - Parkside Drive	Total
\$ 501	\$ 29,228	\$ 347,167
-	-	443,680
-	158	14,071
\$ 501	\$ 29,386	\$ 804,918
	\$ 8	\$ 8
	-	19,505
	-	363,066
	8	382,579
\$ 501	29,378	422,339
\$ 501	\$ 29,386	\$ 804,918

**COMBINING SCHEDULE OF REVENUES, EXPENDITURE  
AND CHANGES IN FUND BALANCES  
DEBT SERVICE FUNDS**

**Lafourche Parish Council**

For the year ended December 31, 1995

	Royalty Road Public Improvement Bond	Royalty Road Public Improvement Bond Reserve	Certificate of Indebtedness Series 1992 Bond	Special Assessments	Total
<b>Revenues</b>					
Special assessment taxes	\$ -	\$ -	\$ -	\$ 213,684	\$ 213,684
Use of money and property	23	28,821	104	57,143	86,091
Total revenues	23	28,821	104	270,827	299,775
<b>Expenditures</b>					
Debt Service	886,725		247,888	211,119	1,345,732
Refunding bond issuance cost	39,846		-	-	39,846
Capital improvements	-		-	101	101
Total expenditures	926,571		247,888	211,220	1,385,679
Excess (deficiency) of revenues over expenditures	(926,548)	28,821	(247,784)	59,607	(1,085,904)
<b>Other Financing Sources (Uses)</b>					
Operating transfers in	799,035	-	247,888	114,339	1,161,262
Operating transfers out	-	(29,681)	-	(120,691)	(150,372)
Total other financing sources (uses)	799,035	(29,681)	247,888	(6,352)	1,010,890
<b>Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses</b>	(127,513)	(860)	104	53,255	(75,014)
<b>Fund Balances</b>					
Beginning of year	802,326	553,546	5,868	369,084	1,730,824
End of year	\$ 674,813	\$ 552,686	\$ 5,972	\$ 422,339	\$ 1,655,810



**COMBINING SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCES  
DEBT SERVICE FUNDS - SPECIAL ASSESSMENTS**

**Lafourche Parish Council**

For the year ended December 31, 1995

	<u>Lee Drive</u>	<u>Skyline Drive</u>	<u>Mary Beth Street</u>	<u>Elm Drive</u>	<u>West 86th Street</u>
<b>Revenues</b>					
Special assessment taxes	\$ 5,762	\$ 3,149	\$ 4,642	\$ 4,907	\$ 4,020
Use of money and property	<u>1,150</u>	<u>622</u>	<u>2,492</u>	<u>1,087</u>	<u>439</u>
Total revenues	<u>6,912</u>	<u>3,771</u>	<u>7,134</u>	<u>5,994</u>	<u>4,459</u>
<b>Expenditures</b>					
Debt Service	11,889	10,498	18,882	8,520	8,789
Capital improvements	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>11,889</u>	<u>10,498</u>	<u>18,882</u>	<u>8,520</u>	<u>8,789</u>
Excess (deficiency) of revenues over expenditures	<u>(4,977)</u>	<u>(6,727)</u>	<u>(11,748)</u>	<u>(2,526)</u>	<u>(4,330)</u>
<b>Other Financing Sources (Uses)</b>					
Operating transfers in			18,000	-	1,712
Operating transfers out			<u>-</u>	<u>(1,712)</u>	<u>-</u>
Total other financing sources (uses)			<u>18,000</u>	<u>(1,712)</u>	<u>1,712</u>
<b>Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses</b>	<u>(4,977)</u>	<u>(6,727)</u>	<u>6,252</u>	<u>(4,238)</u>	<u>(2,618)</u>
<b>Fund Balances</b>					
Beginning of year	<u>9,855</u>	<u>11,067</u>	<u>30,612</u>	<u>31,089</u>	<u>(1,610)</u>
End of year	<u>\$ 4,878</u>	<u>\$ 4,340</u>	<u>\$ 36,864</u>	<u>\$ 26,851</u>	<u>\$ (4,228)</u>

## Schedule 6

Half Oak Drive	West 159th Street	Levert Drive	Emerald Park Drive	West 57th Street	Maxine Boulevard	Mill Street	Country Club Garden	Elizabeth and Oleander Streets
\$ 3,189	\$ 1,284	\$ 1,473	\$ 2,721	\$ 5,096	\$ 3,698		\$ 14,276	\$ 1,961
1,252	725	827	660	1,348	1,007		6,119	1,882
4,441	2,009	2,300	3,381	6,444	4,705		20,395	3,843
6,574	5,141	9,062	7,583	10,025	8,728		27,240	
-	-	-	-	-	-		-	
6,574	5,141	9,062	7,583	10,025	8,728		27,240	
(2,133)	(3,132)	(6,762)	(4,202)	(3,581)	(4,023)		(6,845)	3,843
-								
(18,000)								
(18,000)								
(20,133)	(3,132)	(6,762)	(4,202)	(3,581)	(4,023)		(6,845)	3,843
51,957	20,860	45,508	4,292	10,396	20,313	\$ 1,601	24,022	47,369
\$ 31,824	\$ 17,728	\$ 38,746	\$ 90	\$ 6,815	\$ 16,290	\$ 1,601	\$ 17,177	\$ 51,212

	<u>Bayou Oaks</u>	<u>Bayou Bend</u>	<u>Oakview- Holly Street</u>	<u>Certificate of Indebtedness Series 1994 Oak Manor</u>
<b>Revenues</b>				
Special assessment taxes	\$ 23,992	\$ 9,192	\$ 34,798	\$
Use of money and property	<u>8,827</u>	<u>4,265</u>	<u>21,149</u>	<u>611</u>
Total revenues	<u>32,819</u>	<u>13,457</u>	<u>55,947</u>	<u>611</u>
<b>Expenditures</b>				
Debt Service	28,433	11,048	-	38,707
Capital improvements	<u>-</u>	<u>-</u>	<u>46</u>	<u>-</u>
Total expenditures	<u>28,433</u>	<u>11,048</u>	<u>46</u>	<u>38,707</u>
Excess (deficiency) of revenues over expenditures	<u>4,386</u>	<u>2,409</u>	<u>55,901</u>	<u>(38,096)</u>
<b>Other Financing Sources (Uses)</b>				
Operating transfers in			55,920	38,707
Operating transfers out			<u>(38,708)</u>	<u>-</u>
Total other financing sources (uses)			<u>17,212</u>	<u>38,707</u>
<b>Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses</b>	4,386	2,409	73,113	611
<b>Fund Balances</b>				
Beginning of year	<u>12,493</u>	<u>41,452</u>	<u>7,808</u>	
End of year	<u>\$ 16,879</u>	<u>\$ 43,861</u>	<u>\$ 80,921</u>	<u>\$ 611</u>

Certificate of Indebtedness Series 1995 Dugas Subdv.	Dugas Subdivision - Parkside Drive	Total
\$ 501	\$ 89,524 2,180	\$ 213,684 57,143
<u>501</u>	<u>91,704</u>	<u>270,827</u>
	-	211,119
	<u>55</u>	<u>101</u>
	55	<u>211,220</u>
<u>501</u>	<u>91,649</u>	<u>59,607</u>
	-	114,339
	<u>(62,271)</u>	<u>(120,691)</u>
	<u>(62,271)</u>	<u>(6,352)</u>
501	29,378	53,255
		<u>369,084</u>
<u>\$ 501</u>	<u>\$ 29,378</u>	<u>\$ 422,339</u>

## **CAPITAL PROJECTS FUNDS**

### **COMMUNITY DEVELOPMENT BLOCK GRANT - ALIDORE SUBDIVISION SEWERAGE SYSTEM FUND**

The Community Development Block Grant - Alidore Subdivision Sewerage System Fund accounts for the construction of sewerage collection and treatment facilities for the Alidore and Lewistown subdivisions. Financing is provided by the United States Department of Housing and Urban Development through the Louisiana Division of Administration.

### **COMMUNITY DEVELOPMENT BLOCK GRANT - DISASTER PROGRAM FUND**

The CDBG-Disaster Program Fund accounts for drainage improvements in the area of Lafourche Parish known as Lockport Heights. Financing is provided by matching funds from the Parish and from FEMA.

### **ANDREW FEMA MITIGATION FUND**

The Andrew FEMA Mitigation Fund accounts for improvements in Lafourche Parish. Financing is provided by the sale of \$1,665,000 in bonds payable by the State Treasurer from the revenue from state mineral royalties.

### **FEMA MITIGATION 1,2,3,4,5,6 FUND**

The FEMA Mitigation 1,2,3,4,5,6 Fund accounts for drainage improvements in Lafourche Parish. Financing is provided by the sale of \$1,665,000 in bonds payable by the State Treasurer from the revenue from state mineral royalties.

### **THIBODAUX-RACELAND - SAVOIE FUND**

The fund accounts for the various construction projects in these areas. Financing for each project is provided by the Parish and FEMA.

### **DUGAS SUBDIVISION/PARKSIDE DRIVE PROJECT FUND**

The Dugas Subdivision/Parkside Drive Project Fund accounts for the street paving improvements in the area. Financing is provided by special assessment on property owners on Parkside Drive and other transfers from various funds of the Lafourche Parish Council.

### **GALLIANO FORCE DRAINAGE FUND**

The fund accounts for the various construction projects in these areas. Financing for each project is provided by the Parish and FEMA.

## **CAPITAL PROJECTS FUNDS**

(Continued)

### **SERIES 1994 PUBLIC IMPROVEMENT BOND FUND**

The Series 1994 Public Improvement Bond Fund accounts for construction and improvement of drainage within the Parish. Financing is provided by the sale of \$1,665,000 in bonds payable by the State Treasurer from the revenue from state mineral royalties.

### **LCDBG LEWISTON PHASE II FUND**

The LCDBG Lewiston Phase II Fund accounts for Phase II of the construction of a sewer system for the Lewistown community. Funding is provided by the Louisiana Community Development Block Grant.

### **BOWIE ROAD RURAL DEVELOPMENT GRANT FUND**

The Bowie Road Rural Development Grant Fund accounts for roadway improvements to Bowie Road provided by Louisiana Office of Rural Development.

### **BAY RAMBO OYSTER REEF PROJECT FUND**

The Bay Rambo Oyster Reef Project Fund accounts for the construction of an artificial reef in the deltaic estuarine area of Louisiana. Funding is provided by U.S. Environmental Agency.

### **T-BOIS DRAINAGE PROJECT FUND**

The T-Bois Drainage Project Fund accounts for pump and drainage outfall improvements for the northeast corner of the Larose community. Financing for the project is provided by the Parish and FEMA.

**COMBINING BALANCE SHEET**  
**CAPITAL PROJECTS FUNDS**

**Lafourche Parish Council**

December 31, 1995

	<u>Community Development Block Grant- Alidore Project</u>	<u>Community Development Block Grant- Disaster Program</u>	<u>Andrew FEMA Mitigation</u>	<u>FEMA Mitigation 1,2,3,4,5,6</u>
<b><u>ASSETS</u></b>				
Cash and cash equivalents	\$ 5	\$ 100	\$ -	\$ 89,392
Receivables	-	2,271	242,127	94,264
Due from other funds	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
Totals	<u>\$ 5</u>	<u>\$ 2,371</u>	<u>\$ 242,127</u>	<u>\$ 183,656</u>
 <b><u>LIABILITIES AND FUND EQUITY</u></b>				
Liabilities:				
Accounts, salaries, and other payables		\$ -	\$ 80,626	\$ 200
Due to other funds		<u>2,371</u>	<u>161,501</u>	<u>183,456</u>
Total liabilities		<u>2,371</u>	<u>242,127</u>	<u>183,656</u>
Fund equity:				
Fund Balances:				
Reserved for capital contracts	<u>\$ 5</u>			
Totals	<u>\$ 5</u>	<u>\$ 2,371</u>	<u>\$ 242,127</u>	<u>\$ 183,656</u>

<u>Dugas Subdivision- Parkside Drive Project</u>	<u>Galliano Force Drainage</u>	<u>Series 1994 Public Improvement Bond</u>	<u>LCDBG Lewistown Phase II</u>	<u>Bowie Road Rural Development Grant</u>	<u>Total</u>
	\$ 11,826	\$ 640,308	\$ -	\$ 100,645	\$ 842,276
	80,933	-	1,616	-	421,211
	65,858	238,144	-	-	304,002
<u>\$ -</u>	<u>\$ 158,617</u>	<u>\$ 878,452</u>	<u>\$ 1,616</u>	<u>\$ 100,645</u>	<u>\$ 1,567,489</u>
\$ 30,453	\$ 79,152	\$ -	\$ -	\$ -	\$ 190,431
<u>-</u>	<u>79,465</u>	<u>65,858</u>	<u>1,616</u>	<u>4,950</u>	<u>499,217</u>
<u>30,453</u>	<u>158,617</u>	<u>65,858</u>	<u>1,616</u>	<u>4,950</u>	<u>689,648</u>
<u>(30,453)</u>		<u>812,594</u>		<u>95,695</u>	<u>877,841</u>
<u>\$ -</u>	<u>\$ 158,617</u>	<u>\$ 878,452</u>	<u>\$ 1,616</u>	<u>\$ 100,645</u>	<u>\$ 1,567,489</u>



**COMBINING SCHEDULE OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE  
CAPITAL PROJECTS FUNDS**

**Lafourche Parish Council**

For the year ended December 31, 1995

	Community Development Block Grant - Alidore Project	Community Development Block Grant - Disaster Program	Andrew FEMA Mitigation	FEMA Mitigation 1,2,3,4,5,6
<b>Revenues</b>				
Intergovernmental revenues:				
Federal grants	\$ 188,487	\$ 242,127	\$ 302,279	
State grants	-	-	-	
Use of money and property	-	-	-	
Other	-	-	17,262	
Total revenues	188,487	242,127	319,541	
<b>Expenditures</b>				
Public works	188,487	295,767	606,361	
Bond issuance cost	-	-	-	
Other expenditures	-	-	-	
Total expenditures	188,487	295,767	606,361	
Excess (deficiency) of revenues over expenditures	-	(53,640)	(286,820)	
<b>Other Financing Sources (Uses)</b>				
Certificate of indebtedness bond proceeds		-	-	
Operating transfers in		53,640	286,820	
Operating transfers out		-	-	
Total other financing sources (uses)		53,640	286,820	
<b>Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses</b>				
<b>Fund Balances</b>				
Beginning of year	5			
End of year	\$ 5	\$ -	\$ -	\$ -

Thibodaux Raceland Savoie	Dugas Subdivision- Parkside Drive Project	Galliano Force Drainage	Series 1994 Public Improvement Bond	LCDBG Lewistown Phase II	Bowie Road Rural Development Grant	Bay Rambo Oyster Reef Project	T-Bois Drainage Project	Total
	\$ -	\$ -	\$ -	\$ 97,053	\$ -	\$ 24,943		\$ 854,889
	-	109,898	-	-	100,000	-		209,898
	606	-	45,913	-	645	-		47,164
	-	-	-	-	-	-		17,262
	<u>606</u>	<u>109,898</u>	<u>45,913</u>	<u>97,053</u>	<u>100,645</u>	<u>24,943</u>		<u>1,129,213</u>
\$ 1,499	312,125	219,796	3,115	97,053	4,950	24,943	\$ 1,918	1,756,014
-	5,917	-	23,901	-	-	-	-	29,818
-	18	-	-	-	-	-	-	18
<u>1,499</u>	<u>318,060</u>	<u>219,796</u>	<u>27,016</u>	<u>97,053</u>	<u>4,950</u>	<u>24,943</u>	<u>1,918</u>	<u>1,785,850</u>
<u>(1,499)</u>	<u>(317,454)</u>	<u>(109,898)</u>	<u>18,897</u>	<u>-</u>	<u>95,695</u>	<u>-</u>	<u>(1,918)</u>	<u>(656,637)</u>
-	155,550	-	-	-	-	-	-	155,550
1,652	131,451	109,898	-	-	-	-	1,918	585,379
-	-	-	(452,010)	-	-	-	-	(452,010)
<u>1,652</u>	<u>287,001</u>	<u>109,898</u>	<u>(452,010)</u>				<u>-</u>	<u>288,919</u>
153	(30,453)		(433,113)		95,695			(367,718)
<u>(153)</u>			<u>1,245,707</u>					<u>1,245,559</u>
<u>\$ -</u>	<u>\$ (30,453)</u>	<u>\$ -</u>	<u>\$ 812,594</u>	<u>\$ -</u>	<u>\$ 95,695</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 877,841</u>

## **INTERNAL SERVICE FUNDS**

### **WORKER'S COMPENSATION FUND**

The Worker's Compensation Fund is maintained by the Council to account for the billing to the various funds and the payment of insurance premiums and worker's compensation coverage.

### **GROUP HEALTH INSURANCE FUND**

The Group Health Insurance Fund is maintained by the Council to account for the billings to the various funds and the payment of insurance premiums for group health and dental coverage.

**COMBINING BALANCE SHEET**  
**INTERNAL SERVICE FUNDS**

**Lafourche Parish Council**

December 31, 1995

	<u>Worker's Compensation Fund</u>	<u>Group Health Insurance Fund</u>	<u>Total</u>
<b><u>ASSETS</u></b>			
Cash and cash equivalents	\$ 282,921	\$ 474,462	\$ 757,383
Receivables	52,802	12,027	64,829
Due from other funds	34,536	-	34,536
Other	76,562	7,691	84,253
	<u>          </u>	<u>          </u>	<u>          </u>
Totals	<u>\$ 446,821</u>	<u>\$ 494,180</u>	<u>\$ 941,001</u>
<b><u>LIABILITIES AND RETAINED EARNINGS</u></b>			
Liabilities:			
Accounts, salaries, and other payables	\$ 243,747	\$ 101,017	\$ 344,764
Due to other funds	1,694	38,232	39,926
	<u>          </u>	<u>          </u>	<u>          </u>
Retained earnings:	245,441	139,249	384,690
Reserved:			
Insurance claims	201,380	354,931	556,311
	<u>          </u>	<u>          </u>	<u>          </u>
Totals	<u>\$ 446,821</u>	<u>\$ 494,180</u>	<u>\$ 941,001</u>

**COMBINING SCHEDULE OF REVENUES, EXPENSES  
AND CHANGES IN RETAINED EARNINGS  
INTERNAL SERVICE FUNDS**

**Lafourche Parish Council**

For the year ended December 31, 1995

	<u>Worker's Compensation Fund</u>	<u>Group Health Insurance Fund</u>	<u>Total</u>
<b>Operating Revenues</b>			
Premiums	\$ 267,113	\$ 1,069,123	\$ 1,336,236
<b>Operating Expenses</b>			
Insurance premiums	179,567	233,398	412,965
Claims	223,940	626,546	850,486
Allocated costs	3,258	7,324	10,582
Other	51,612	8,690	60,302
Total operating expenses	<u>458,377</u>	<u>875,958</u>	<u>1,334,335</u>
Operating income (loss)	(191,264)	193,165	1,901
<b>Non-Operating Revenues</b>			
Investment income	<u>11,435</u>	<u>5,327</u>	<u>16,762</u>
Net income (loss)	(179,829)	198,492	18,663
<b>Retained Earnings</b>			
Beginning of year	<u>381,209</u>	<u>156,439</u>	<u>537,648</u>
End of year	<u>\$ 201,380</u>	<u>\$ 354,931</u>	<u>\$ 556,311</u>

**COMBINING STATEMENT OF CASH FLOWS**  
**INTERNAL SERVICE FUNDS**

**Lafourche Parish Council**

For the year ended December 31, 1995

	Worker's Compensation Fund	Group Health Insurance Fund	Total
<b>Cash Flows from Operating Activities</b>			
Operating income (loss)	\$ (191,264)	\$ 193,165	\$ 1,901
Adjustments to reconcile operating income (loss) to net cash provided by operating activities:			
(Increase) decrease in assets:			
Receivables	(50,672)	(1,877)	(52,549)
Due from other funds	107,648	51,752	159,400
Other	(18,888)	7,396	(11,492)
Increase (decrease) in liabilities:			
Accounts, salaries, and other payables	157,881	(65,669)	92,212
Due to other funds	1,694	38,232	39,926
Total adjustments	197,663	29,834	227,497
Net cash provided by operating activities	6,399	222,999	229,398
<b>Cash Flows from Investing Activities</b>			
Investment income	11,435	5,327	16,762
<b>Net Increase in Cash and Cash Equivalents</b>	17,834	228,326	246,160
<b>Cash and Cash Equivalents</b>			
Beginning of year	265,087	246,136	511,223
End of year	\$ 282,921	\$ 474,462	\$ 757,383

## AGENCY FUND

### **PENSION AGENCY FUND**

The Pension Agency Fund accounts for the assets from the discontinued Pension Trust Fund that the Parish Council holds on behalf of others as their agent. The funds are due to former participants of the Pension Trust Plan or for administration of the distribution of the former Pension Trust Fund's assets. The Fund is presently contributing to the employees' deferred compensation plan.

**SCHEDULE OF CHANGES IN ASSETS AND LIABILITIES**  
**AGENCY FUND**

**Lafourche Parish Council**

For the year ended December 31, 1995

	<u>Pension Agency Fund</u>
<b>Balance as of January 1, 1995</b>	<u>\$ 12,959</u>
<b>Additions</b>	
Use of money and property	56
Employer contribution	<u>955</u>
Total additions	<u>1,011</u>
<b>Deductions</b>	
Distributions to	
Employees' deferred compensation plan	<u>12,778</u>
Total deductions	<u>12,778</u>
<b>Balance as of December 31, 1995</b>	<u><u>\$ 1,192</u></u>



**SCHEDULE OF COMPENSATION PAID COUNCIL MEMBERS  
AND PARISH PRESIDENT**

**Lafourche Parish Council**

For the year ended December 31, 1995

Robert C. Benoit	\$ 9,600
Ernest Boudreaux	9,600
Kent Bouvier	9,600
Gerald J. Breaux	9,600
Louis A. Breaux	9,600
Raphael Chauvin	3,840
Royce Doucet	9,600
Mary Flowers	9,600
Bobby Grabert	5,095
Steven D. Wilson, President	36,000
Andrew Johnson	9,600
Jerry Jones	9,600
Daniel Lorraine	9,600
Narcisse J. Mayet, Jr.	9,600
Robert P. Naquin	9,600
Roland Soignet	9,600
Ray Zeringue	<u>9,600</u>
Total	<u>\$ 179,335</u>



Bourgeois Bennett

May 31, 1996

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To the Parish President and the  
Lafourche Parish Council,  
Thibodaux, Louisiana.

While state and local governments must face the problems of shrinking revenues and the escalating costs, services must still be provided. The challenge of local government is to maintain the high level of service residents have received in the past, while working with a smaller revenue base. Proper planning, management controls, and operational effectiveness can promote efficiency in government.

To assist you in your efforts to promote efficiency and effectiveness in government and bring to your attention items noted during our audit of the financial statements for the year ended December 31, 1995, we offer the following suggestions and comments.

## INVESTMENT POLICY

The Council does not have a written investment policy as required by Louisiana Revised Statute 33:2955. As a result of House Bill No. 872 Act 1126 of the 1995 Legislative Session, all political subdivisions, shall develop and adopt an investment policy that details and clarifies investment objectives and the procedures and constraints necessary to reach those objectives.

We recommend the Council develop and adopt an investment policy. The policy should:

- Reflect the mandate to manage public funds prudently.
- Place appropriate emphasis on the goals of safety of principal first, liquidity second, and yield third.
- Establish internal controls for any derivatives in use to ensure that the risks inherent in derivatives are adequately managed.

## BUDGET LAWS

We noted that actual revenues were less than budgeted revenues by more than five percent and actual expenditures exceeded budgeted expenditures by more than five percent. LA R.S. 39:1304-1314 states that the chief executive or administrative officer must advise the governing authority when actual revenues are less than budgeted revenues by five percent or more and when actual expenditures exceed budgeted expenditures by five percent or more so that the budget can be amended. We recommend that you comply with this state law.

To the Parish President and the  
Lafourche Parish Council  
May 31, 1996  
Page 2

We also noted that the notice of public hearing for the proposed 1996 Maintenance and Operations Budget was published on November 1, 1995. The public hearing took place less than ten days later on November 8, 1995. State law requires that a summary of the proposed budget must be published at least ten days prior to the date of the first public hearing. We recommend scheduling future first public hearings at least ten days prior to publication of the proposed budget.

We have also issued a separate report (Single Audit Under OMB Circular A-128 Supplementary Financial Report) concerning compliance and internal controls in connection with federal grants. This report details various internal control and compliance findings.

We would like to thank Council personnel for the help extended to us during our examination. We shall be glad to answer any questions concerning any recommendations and work with you toward their implementation.

Yours very truly,

*Edward R. Bouteine*

For the firm.

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*Lafourche Parish Council*

*Single Audit Under OMB Circular A-128*

*Supplementary Financial Report*

*Lafourche Parish Council*

*Primary Government*

*Thibodaux, Louisiana*

*December 31, 1995*

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

Release Date SEP 11 1996



**Bourgeois Bennett**

May 31, 1996

To the Parish President and the  
Lafourche Parish Council,  
Thibodaux, Louisiana.

While state and local governments must face the problems of shrinking revenues and the escalating costs, services must still be provided. The challenge of local government is to maintain the high level of service residents have received in the past, while working with a smaller revenue base. Proper planning, management controls, and operational effectiveness can promote efficiency in government.

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To the Parish President and the  
Lafourche Parish Council  
May 31, 1996  
Page 2

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*Edward R. Boutein*

For the firm.

# SUPPLEMENTARY FINANCIAL REPORT

## **Lafourche Parish Council Primary Government**

December 31, 1995

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Bourgeois Bennett

**INDEPENDENT AUDITOR'S REPORT ON THE INTERNAL  
CONTROL STRUCTURE BASED ON AN AUDIT OF THE  
PRIMARY GOVERNMENT FINANCIAL STATEMENTS OF THE  
LAFOURCHE PARISH COUNCIL PERFORMED IN ACCORDANCE  
WITH GOVERNMENT AUDITING STANDARDS**

To the Parish President and the  
Lafourche Parish Council,  
Thibodaux, Louisiana.

We have audited the primary government financial statements of Lafourche Parish Council (the Primary Government), State of Louisiana, as of and for the year ended December 31, 1995, and have issued our report thereon dated May 31, 1996.

We conducted our audit in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the Primary Government financial statements are free of material misstatement.

The management of the Primary Government is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of Primary Government financial statements in accordance with generally accepted accounting principles. Because of inherent limitations in any internal control structure, errors or irregularities may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

In planning and performing our audit of the primary government financial statements of the Lafourche Parish Council for the year ended December 31, 1995, we obtained an understanding on the internal control structure. With respect to the internal control structure, we obtained an understanding of the design of relevant policies and procedures and whether they have been placed in

operation, and we assessed control risk in order to determine our auditing procedures for the purpose of expressing our opinion on the primary government financial statements and not to provide an opinion on the internal control structure. Accordingly, we do not express such an opinion.

We noted a certain matter, which is listed in Schedule 1, involving the internal control structure and its operation that we consider to be a reportable condition under standards established by the American Institute of Certified Public Accountants. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control structure that, in our judgment, could adversely affect the entity's ability to record, process, summarize, and report financial data consistent with the assertions of management in the financial statements of the Primary Government.

A material weakness is a reportable condition in which the design or operation of the specific internal control structure elements does not reduce to a relatively low level the risk that errors or irregularities in amounts that would be material in relation to the primary government financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

Our consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses as defined above. However, we believe the reportable condition described in Schedule 1 is a material weakness.

This report is intended for the information of management, and various federal and state audit agencies. However, this report is a matter of public record, and its distribution is not limited.

*Bougeois Bennett, L.L.C.*

Certified Public Accountants.

Thibodaux, La.,  
May 31, 1996.



Bourgeois Bennett

**INDEPENDENT AUDITOR'S SINGLE AUDIT REPORT ON THE  
INTERNAL CONTROL STRUCTURE USED IN ADMINISTERING  
FEDERAL FINANCIAL ASSISTANCE PROGRAMS**

To the Parish President and the  
Lafourche Parish Council,  
Thibodaux, Louisiana.

We have audited the primary government financial statements of Lafourche Parish Council, (the Primary Government) State of Louisiana, as of and for the year ended December 31, 1995, and have issued our report thereon dated May 31, 1996. We have also audited the Primary Government of Lafourche Parish Council's compliance with requirements applicable to major federal financial assistance programs and have issued our report thereon dated May 31, 1996.

We conducted our audit in accordance with generally accepted auditing standards; Government Auditing Standards, issued by the Comptroller General of the United States; and Office of Management and Budget (OMB) circular A-128, Audits of State and Local Governments. Those standards and OMB Circular A-128 require that we plan and perform the audit to obtain reasonable assurance about whether the primary government financial statements are free of material misstatement and about whether the Primary Government complied with laws and regulations, noncompliance with which would be material to a major federal financial assistance program.

In planning and performing our audit for the year ended December 31, 1995, we considered the Primary Government's internal control structure in order to determine our auditing procedures for the purpose of expressing our opinion on the Primary Government's financial statements, and on its compliance with requirements applicable to major programs, and to report on the internal control structure in accordance with OMB Circular A-128. This report addresses our consideration of internal control structure policies and procedures relevant to compliance with requirements applicable to federal financial assistance programs. We have addressed internal control structure policies and procedures relevant to our audit of the financial statements of the Primary Government in a separate report dated May 31, 1996.

The management of the Primary Government is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgements by management are required to assess the expected benefits and related costs of internal control structure

policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of primary government financial statements in accordance with generally accepted accounting principles, and that federal financial assistance programs are managed in compliance with applicable laws and regulations. Because of inherent limitations in any internal control structure, errors, irregularities, or instances of noncompliance may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

For the purpose of this report, we have classified the significant internal control structure policies and procedures used in administering federal financial assistance programs in the following categories:

#### Accounting

- Budgeting
- Cash Receipts
- Cash Disbursements
- Payroll
- Fixed Assets

#### General Requirements

- Political Activity
- Civil Rights
- Cash Management
- Federal Financial Reports
- Allowable Cost
- Drug-Free Workplace
- Administrative Requirements

#### Specific Requirements

- Types of Services
- Eligibility
- Matching, Level of Effort
- Reporting
- Special Requirements - Compliance Supplement
- Monitoring subrecipients

#### Claims for Advances and Reimbursements

#### Amounts Claimed or Used for Matching

### Issuance Activities

- Physical Security and Safeguard of Coupons and ATP Cards
- Food Stamp Inventory

For all of the internal control structure categories listed above, we obtained an understanding of the design of relevant policies and procedures and determined whether they have been placed in operation, and we assessed control risk.

During the year ended December 31, 1995, the Primary Government expended 86% of its total federal financial assistance under major federal financial assistance programs.

We performed tests of controls, as required by OMB Circular A-128, to evaluate the effectiveness of the design and operation of internal control structure policies and procedures that we considered relevant to preventing or detecting material noncompliance with specific requirements, general requirements and requirements governing claims for advances and reimbursements and amounts claimed or used for matching that are applicable to each of the Primary Government's major federal financial assistance programs, which are identified in the accompanying Schedule of Federal Financial Assistance. Our procedures were less in scope than would be necessary to render an opinion on these internal control structure policies and procedures. Accordingly, we do not express such an opinion.

Our consideration of the internal control structure policies and procedures used in administering federal financial assistance would not necessarily disclose all matters in the internal control structure that might be material weaknesses under standards established by the American Institute of Certified Public Accountants. A material weakness is a reportable condition in which the design or operation of one or more of the specific internal control structure elements does not reduce to a relatively low level the risk that errors or irregularities in amounts that would be material in relation to the general purpose financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control structure and its operations that we consider to be material weaknesses as defined above.

This report is intended for the information of management and various federal and state audit agencies. However, this report is a matter of public record, and its distribution is not limited.

*Bougeois Bennett, L.L.C.*

Certified Public Accountants.

Thibodaux, La.,  
May 31, 1996.



Bourgeois Bennett

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE BASED  
ON AN AUDIT OF THE PRIMARY GOVERNMENT FINANCIAL  
STATEMENTS OF THE LAFOURCHE PARISH COUNCIL PERFORMED  
IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

To the Parish President and the  
Lafourche Parish Council,  
Thibodaux, Louisiana.

We have audited the primary government financial statements of Lafourche Parish Council (the Primary Government), State of Louisiana, as of and for the year ended December 31, 1995, and have issued our report thereon dated May 31, 1996.

We conducted our audit in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements of the Primary Government are free of material misstatement.

Compliance with laws, regulations, contracts, and grants applicable to the Primary Government, is the responsibility of the Primary Government's management. As part of obtaining reasonable assurance about whether the financial statements of the Primary Government are free of material misstatement, we performed tests of the Primary Government's compliance with certain provisions of laws, regulations, contracts, and grants. However, the objective of our audit of the Primary Government financial statements was not to provide an opinion on overall compliance with such provisions. Accordingly, we do not express such an opinion.

Material instances of noncompliance consist of failures to follow requirements, or violations of prohibitions contained in statutes, regulations, contracts, or grants that cause us to conclude that the aggregation of the misstatements resulting from those failures or violations is material to the Primary Government's financial statements. The results of our tests of compliance disclosed an instance of material noncompliance, which is described in Schedule 1.

We considered this instance of noncompliance in forming our opinion on whether the Primary Government's financial statements are presented fairly, in all material respects, in conformity with generally accepted accounting principles. The matter pertaining to fixed asset records as described in Schedule 1 resulted in a modification to our opinion on the Primary Government's financial statements for the year ended December 31, 1995.

Except as described above, the results of our tests of compliance indicate that, with respect to the items tested, the Primary Government complied, in all material respects, with the provisions referred to in the third paragraph of this report. With respect to items not tested, nothing came to our attention that caused us to believe that the Primary Government, had not complied, in all material respects, with those provisions.

This report is intended for the information of management, and various federal and state audit agencies. However, this report is a matter of public record and its distribution is not limited.

*Bourgeois Bennett, L.L.C.*

Certified Public Accountants.

Thibodaux, La.,  
May 31, 1996.



Bourgeois Bennett

**INDEPENDENT AUDITOR'S SINGLE AUDIT REPORT ON COMPLIANCE  
WITH THE GENERAL REQUIREMENTS APPLICABLE TO  
FEDERAL FINANCIAL ASSISTANCE PROGRAMS**

To the Parish President and the  
Lafourche Parish Council,  
Thibodaux, Louisiana.

We have audited the primary government financial statements of Lafourche Parish Council (the Primary Government), State of Louisiana, as of and for the year ended December 31, 1995 and have issued our report thereon dated May 31, 1996.

We have applied procedures to test the Primary Government's compliance with the following requirements applicable to its federal financial assistance programs, which are identified in the Schedule of Federal Financial Assistance, for the year ended December 31, 1995:

- Political Activity
- Civil Rights
- Cash Management
- Federal Financial Reports
- Allowable Cost
- Drug-Free Workplace
- Administrative Requirements

Our procedures were limited to the applicable procedures described in the Office of Management and Budget's Compliance Supplement for Single Audits of State and Local Governments. Our procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on the Primary Government's compliance with the requirements listed in the preceding paragraph. Accordingly, we do not express such an opinion.

With respect to the items tested, the results of those procedures disclosed no material instances of noncompliance with the requirements listed in the second paragraph of this report. With respect to items not tested, nothing came to our attention that caused us to believe the Primary Government had not complied, in all material respects, with those requirements. However, the results of our procedures disclosed immaterial instances of noncompliance with those requirements, which are described in the accompanying Schedule of Findings and Questioned Costs (Schedule 2).



This report is intended for the information of management, and various federal and state audit agencies. However, this report is a matter of public record and its distribution is not limited.

*Bourgeois Bennett, L.L.C.*

Certified Public Accountants.

Thibodaux, La.,  
May 31, 1996.



Bourgeois Bennett

**INDEPENDENT AUDITOR'S SINGLE AUDIT REPORT ON COMPLIANCE  
WITH SPECIFIC REQUIREMENTS APPLICABLE TO MAJOR  
FEDERAL FINANCIAL ASSISTANCE PROGRAMS**

To the Parish President and the  
Lafourche Parish Council,  
Thibodaux, Louisiana.

We have audited the primary government financial statements of Lafourche Parish Council (the Primary Government), State of Louisiana, as of and for the year ended December 31, 1995 and have issued our report thereon dated May 31, 1996.

We have also audited the Primary Government's compliance with the requirements governing types of services allowed or unallowed; eligibility; matching, level of effort, or earmarking; reporting; claims for advances and reimbursements; amounts claimed or used for matching; issuance activities (food stamp inventory, physical security, and safeguard of coupons and ATP cards); and other specific requirements contained in the OMB Compliance Supplement for Single Audits of State and Local Governments that are applicable to each of its major federal financial assistance programs, which are identified in the accompanying Schedule of Federal Financial Assistance, for the year ended December 31, 1995. The management of the Primary Government is responsible for the Primary Government's compliance with those requirements. Our responsibility is to express an opinion on compliance with those requirements based on our audit.

We conducted our audit of compliance with those requirements in accordance with generally accepted auditing standards, Government Auditing Standards, issued by the Comptroller General of the United States, and Office of Management and Budget Circular A-128, Audits of State and Local Governments. Those standards and OMB Circular A-128 require that we plan and perform the audit to obtain reasonable assurance about whether material noncompliance with the requirements referred to above occurred. An audit includes examining, on a test basis, evidence about the Primary Government's compliance with those requirements. We believe that our audit provides a reasonable basis for our opinion.

The results of our audit procedures disclosed immaterial instances of noncompliance with the requirements identified in the previous paragraph, which are described in our Schedule of Findings and Questioned Costs (Schedule 2). We considered these instances of noncompliance in forming our opinion on compliance, which is expressed in the following paragraph.

In our opinion, the Primary Government complied, in all material respects, with the requirements governing types of services allowed or unallowed; eligibility; matching, level of effort, or earmarking; reporting; claims for advances and reimbursements; amounts claimed or used for matching; issuance activities (food stamp inventory; physical safeguard of coupons and ATP cards); and other specific requirements contained in the OMB Compliance Supplement for Single Audits of State and Local Governments that are applicable to each of its major federal financial assistance programs for the year ended December 31, 1995.

This report is intended for the information of management, and various federal and state audit agencies. However, this report is a matter of public record and its distribution is not limited.

*Bougeois Bennett, L.L.C.*

Certified Public Accountants.

Thibodaux, La.,  
May 31, 1996.



Bourgeois Bennett

**INDEPENDENT AUDITOR'S SINGLE AUDIT REPORT ON COMPLIANCE  
WITH SPECIFIC REQUIREMENTS APPLICABLE TO NONMAJOR  
FEDERAL FINANCIAL ASSISTANCE PROGRAM TRANSACTIONS**

To the Parish President and the  
Lafourche Parish Council,  
Thibodaux, Louisiana.

We have audited the primary government financial statements of Lafourche Parish Council (the Primary Government), State of Louisiana as of and for the year ended December 31, 1995 and have issued our report thereon dated May 31, 1996.

In connection with our audit of the primary government financial statements, and with our consideration of the Primary Government's internal control structure used to administer federal financial assistance programs, as required by Office of Management and Budget Circular A-128, Audits of State and Local Governments, we selected certain transactions applicable to certain nonmajor federal financial assistance programs for the year ended December 31, 1995. As required by OMB Circular A-128, we have performed auditing procedures to test compliance with the requirements governing types of services allowed or unallowed; eligibility; matching, level of effort, or earmarking; reporting; monitoring subrecipients; claims for advances and reimbursements that are applicable to those transactions. Our procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on the Primary Government's compliance with these requirements. Accordingly, we do not express such an opinion.

With respect to the items tested, the results of those procedures disclosed no material instances of noncompliance with the requirements listed in the preceding paragraph. With respect to items not tested, nothing came to our attention that caused us to believe that the Primary Government had not complied, in all material respects, with those requirements. However, the results of our procedures disclosed immaterial instances of noncompliance with those requirements, which are described in the accompanying Schedule of Findings and Questioned Costs (Schedule 2).

This report is intended for the information of management and various federal and state audit agencies. However, this report is a matter of public record and its distribution is not limited.

*Bourgeois Bennett, L.L.C.*

Certified Public Accountants.

Thibodaux, La.,  
May 31, 1996.

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Bourgeois Bennett

**INDEPENDENT AUDITOR'S REPORT ON SUPPLEMENTARY  
SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE -  
PRIMARY GOVERNMENT**

To the Parish President and the  
Lafourche Parish Council,  
Thibodaux, Louisiana.

We have audited the primary government financial statements of the Lafourche Parish Council, (the Primary Government), State of Louisiana, for the year ended December 31, 1995, and have issued our report thereon dated May 31, 1996. These financial statements are the responsibility of the Primary Government's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statements presentation. We believe that our audit provides a reasonable basis for our opinion.

Our audit was made for the purpose of forming an opinion on the general purpose financial statements of the Primary Government taken as a whole. The accompanying Schedule of Federal Financial Assistance for the Primary Government of Lafourche Parish Council is presented for purposes of additional analysis and is not a required part of the general purpose financial statements. The information in that schedule has been subjected to the auditing procedures applied in the audit of the Primary Government financial statements and, in our opinion, is fairly presented in all material respects in relation to the Primary Government's financial statements taken as a whole.

*Bourgeois Bennett, L.L.C.*

Certified Public Accountants.

Thibodaux, La.,  
May 31, 1996.

**SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE**

**Lafourche Parish Council  
Primary Government**

For the year ended December 31, 1995

Federal Granting Agency Recipient State Agency/ Grant Program	Grant Number	Federal Catalog Number
<u>Department of Agriculture:</u>		
<u>Pass through Payments:</u>		
<u>Department of Social Services:</u>		
State Administrative Matching Grants for Food Stamp Program	N/A	10.561
<u>Department of Education:</u>		
Child and Adult Care Food Program	N/A	10.558
Child and Adult Care Food Program - Head Start	N/A	10.558
Louisiana Department of Agriculture and Forestry: Commodities Program	N/A	10.550
<u>Nonmonetary Assistance:</u>		
Food Stamp Program	N/A	10.551
<u>Lafourche Parish Council on Aging:</u>		
Title III C-1 and III C-2 Meals	N/A	10.550
Total Department of Agriculture		
<u>Department of Commerce:</u>		
<u>Pass through Payments:</u>		
<u>Department of Natural Resources:</u>		
Coastal Zone Management Program Administrative Grants	2510295-8	11.419
<u>Department of Housing and Urban Development:</u>		
<u>Pass through Payments:</u>		
<u>Division of Administration:</u>		
Community Development Block Grants/State's Program - Disaster	1014082	14.219
Community Development Block Grants/State's Program - Lewistown Phase II	1010592	14.228
<u>Louisiana Housing Finance Agency:</u>		
Health and Safety Rehabilitation	SR 4032-SC	14.239
Total Department of Housing and Urban Development		

Received - Cash Basis	Grant Revenues			Accrual Basis	Other Revenues Accrual Basis		(Ref.)	Expenditures
	Accrued (Deferred)		Local		State			
	December 31, 1994	December 31, 1995						
\$ 37,073	\$ 9,556	\$ 5,246	\$ 32,763	\$ 32,763		(1)	65,526	
107,761	13,203	21,415	115,973				115,973	
178,586	51,718	53,099	179,967			(8)	179,967	
3,070			3,070				3,070	
9,824,000			9,824,000				9,748,860 *	
31,838			31,838				31,838	
							10,145,234	
38,343	19,250	17,596	36,689	40,109		(1)	76,798	
186,196	(20)	2,271	188,487				188,487	
95,437		1,616	97,053				97,053	
22,884	(2,564)	(2,205)	23,243				23,243	
							308,783	

**SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE**

**Lafourche Parish Council  
Primary Government**

For the year ended December 31, 1995

Federal Granting Agency Recipient State Agency/ Grant Program	Grant Number	Federal Catalog Number
<u>Department of Transportation:</u>		
<u>Pass through Payments:</u>		
<u>Department of Transportation and Development:</u>		
Urban Mass Transportation Capital and Operating Assistance		
Formula Grants - Passed through to Lafourche Parish Council on Aging, Inc.	LA-18-X012	20.509
	LA-18-X013	20.509
<u>Department of the Energy:</u>		
<u>Pass through Payments:</u>		
<u>Department of Social Services:</u>		
Weatherization Program	3707645	81.042
	3709925	81.042
<u>Federal Emergency Management Agency:</u>		
<u>Pass through Payments:</u>		
<u>Department of Public Safety and Corrections:</u>		
Civil Defense - State and Local Emergency Management Assistance		83.503
<u>Office of Emergency Preparedness:</u>		
FEMA 904-DR-LA	057-00000	83.300
FEMA 956-DR-LA	057-00000	83.300
FEMA 1049-DR-LA	057-00000	83.300
Hazard Mitigation Project	904-057	
Total Federal Emergency Management Agency		
<u>Department of Health and Human Services:</u>		
<u>Direct Payments:</u>		
Head Start	06CH039605	93.600
<u>Pass through Payments:</u>		
<u>Department of Labor:</u>		
Community Services Block Grant	95P0043	93.569
	96P0043	93.569
Community Services Homeless Grant	95P0043H	93.572
<u>Department of Social Services:</u>		
Low Income Home Energy Assistance Program	3709744	93.568



Received - Cash Basis	Grant Revenues		Accrual Basis	Other Revenues Accrual Basis		(Ref.)	Expenditures
	Accrued (Deferred)			Local	State		
	December 31, 1994	December 31, 1995					
204,021	30,862	13,440	186,599				<u>186,599</u>
50,544	5,355	7,663	52,852				<u>52,852</u>
22,360	10,001	4,471	16,830	15,876		(1)/(7)	31,753
	15,172	15,172					
	7,934	7,934					
179,020			179,020	22,181	\$ 33,314		234,515
297,645	89,630	94,264	302,279	304,082		(5)/(6)	<u>606,361 *</u>
							<u>872,629</u>
1,986,139	(51,718) 148,049	(53,099) 108,029	1,944,738	604,753		(2)/(8)	2,549,491 *
148,669	16,855	29,289	161,103				161,103
9,472			9,472				9,472
170,531	75,014 (2,099)		97,616				97,616

**SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE**

**Lafourche Parish Council  
Primary Government**

For the year ended December 31, 1995

Federal Granting Agency Recipient State Agency/ Grant Program	Grant Number	Federal Catalog Number
<u>Department of Health and Human Services:</u> (Continued)		
<u>Pass through Payments:</u> (Continued)		
<u>District Attorney's Office:</u>		
Child Support Enforcement Services	3555052	93.563
	3556078	93.563
<u>Lafourche Parish Council on Aging:</u>		
Nutrition Program		
Title IIC-1 and IIC-2 Meals	N/A	93.635
Total Department of Health and Human Services		
<u>Department of Interior:</u>		
<u>Pass through Payments:</u>		
<u>La. Department of Culture Recreation and Tourism:</u>		
Land and Water Conservation Fund Project		
Gheens Park	22-00603	15.916
<u>La. Department of Wildlife and Fisheries:</u>		
Sportfish Restoration Program	16-01-00-86-6	15.605
Total Department of Interior		
<u>U.S. Environmental Protection Agency:</u>		
<u>Direct Payments:</u>		
Bay Rambo Oyster Reef Project	MX994710-95-0	
Totals		

Received - Cash Basis	Grant Revenues		Accrual Basis	Other Revenues		(Ref.)	Expenditures
	Accrued (Deferred)			Accrual Basis			
	December 31, 1994	December 31, 1995		Local	State		
73,011	10,432	6,027	68,606	44,675		(3)	131,397
80,663	19,896	22,692 (5,000)	78,459	53,695	64,814	(4)	196,968
							3,146,047
35,968			35,968	13,834			86,214
23,200			23,200				7,527
							93,741
24,943			24,943			(6)	24,943
<u>\$ 13,831,374</u>	<u>\$ 466,526</u>	<u>\$ 349,920</u>	<u>\$ 13,714,768</u>	<u>\$ 1,131,968</u>	<u>\$ 98,128</u>		<u>\$ 14,907,626</u>

**SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE**

**Lafourche Parish Council  
Primary Government**

For the year ended December 31, 1995

\* Major Programs

- (1) Matched with General Fund Revenue.
- (2) The Head Start Program is matched with non-cash, in-kind contributions.
- (3) Expenditures in the amount of \$18,116 were paid by the District Attorney's office and consequently \$18,116 of revenue was not passed through to the Council.
- (4) The local revenue is from the Lafourche Parish Council on Aging.
- (5) The Hazard Mitigation Project is matched with in kind services performed by other funds of the parish and bond proceeds.
- (6) There is no federal catalog number for this program.
- (7) There is \$953 more in revenue over expenditures due to surplus amounts paid on previously suspended costs.
- (8) Reconciliation of Head Start Program expenditures:

Head Start expenditures per audited financial statements	\$2,729,458
Expenditures paid by a separate grant	<u>(179,967)</u>
Amount per Schedule of Federal Financial Assistance	2,549,491
Expenditures charged to 1994 grant but included in 1995 expenditures per audited financial statements	(87,840)
Expenditures not accrued in 1995 but charged to the 1995 Grant	<u>45,915</u>
Reconciled total	<u><u>\$2,507,566</u></u>

See Notes to Schedule of Federal Financial Assistance.

# NOTES TO SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE

## **Lafourche Parish Council Primary Government**

December 31, 1995

### **Note 1 - SCOPE OF AUDIT PURSUANT TO OMB CIRCULAR A-128, SINGLE AUDIT ACT OF 1984**

All federal grant awards of the Lafourche Parish Council, Primary Government, are included in the scope of the OMB Circular A-128, Single Audit Act of 1984. The United States Department of Education is the Parish's cognizant federal audit agency and the Louisiana Department of Social Services is the state cognizant audit agency for the single audit.

### **Note 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The accompanying Schedule of Federal Financial Assistance has been prepared on the modified accrual basis of accounting. Accrued revenue at year end represents entitlements not yet received. Deferred revenue at year end represents funds received in excess of reimbursable expenditures incurred.

### **Note 3 - FINDINGS OF NONCOMPLIANCE**

Findings of noncompliance are disclosed in Schedule 2. The potential reimbursement effects of these findings are detailed in Schedule 2 by finding.

**SCHEDULE OF REPORTABLE CONDITIONS****Lafourche Parish Council  
Primary Government**

For the year ended December 31, 1995

**Condition** - The Council had previously established detailed property records; however, these records were not maintained, and therefore, adequate detailed records no longer exist. Also, no periodic inventory is conducted to assure that assets exist and are being properly safeguarded. Louisiana Revised Statute (LSA-R.S.) 24:515(B) requires that the Council maintain records of all fixed assets for which it is accountable. Office of Management and Budget (OMB) Common Rule for Uniform Administrative Requirements for Grants and Cooperative Agreements with State and Local Government, Subpart C, requires that a physical inventory of assets purchased with federal funds be taken at least biannually and reconciled with property records. Fixed assets related to federal financial assistance programs have been maintained.

**Recommendation** - A Parishwide Property Management System including written capitalization policies to control existing assets should be established. To begin with, an overall inventory of all assets (land, buildings and equipment) should be taken. All assets should be properly tagged, numbered, and controlled by department, and the subsidiary ledgers reconciled to control ledgers.

**Response** - The Parish, with limited resources in 1995, made efforts in accumulating property records. We anticipate proceeding forward with this task in 1996 within available resources.

The above item was a prior year finding

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS****Lafourche Parish Council  
Primary Government**

For the year ended December 31, 1995

<b><u>Grant Program</u></b>	<b><u>Findings</u></b>	<b><u>Questioned Costs</u></b>
LCDBG Lewistown Phase II	<p>1. <b>Finding</b> - The Council approved and made payment to a vendor for amounts in excess of service performed because of an error in the vendor's invoice. The overpayment did not exceed the budgeted contract amount.</p> <p><b>Criteria</b> - All grant expenditures must be for services rendered for benefits received by the grant in accordance with the grant's budget, contract, and applicable federal regulations.</p> <p><b>Effect of Finding</b> - Grantor agency may disallow the overpayment and require the Council to reimburse the excess funds.</p> <p><b>Causes of Finding</b> - The invoice was approved for payment by the third party grant administrator and the Council without reviewing the vendor history to ascertain prior payments on the balance due for services rendered.</p> <p><b>Recommendation</b> - We recommend that all invoices be reviewed for prior payments by both the third party grant administrator and the Council in advance of approval and payment.</p> <p><b>Grantee's Response</b> - All expenditures of the Council are reviewed and comparisons are made to budgets and vendor histories prior to payment. This is considered an isolated incident.</p>	\$12,240

**Grant  
Program**

**Findings**

**Questioned  
Costs**

CACFP

2. **Finding** - A provider was paid for meals for a participant that had exceeded the age eligibility requirements during the program year.

\$64

**Criteria** - Participants must be less than 13 years old to be eligible for CACFP meals.

**Effect of Finding** - Grantor agency may disallow the expenditures and require payment by the Council for the ineligible meals.

**Causes of Finding** - The age of the participant was not identified during review for payment of the meals.

**Recommendation** - We recommend that all participants be tracked by age to determine if any will become ineligible during the program year and proper identification of ineligibility be performed prior to payment for meals.

**Grantee's Response** - In 1996, the Council is utilizing computer software from the grantor agency that determines age eligibility upon each request for meal payment. Ineligible payments are in the process of being recovered from the provider.

CACFP

3. **Finding** - A provider was paid for meals for participants who were ineligible to receive breakfasts because of late times of arrival.

\$118

**Criteria** - CACFP requires that in order to be eligible to receive breakfast participants must arrive at a provider's before 6:30 am.

**Effect of Finding** - Grantor agency may disallow the expenditures and require payment by the Council for the ineligible meals.



**Grant  
Program**

**Findings**

**Questioned  
Costs**

3. (Continued)

**Recommendation** - We recommend that all request for payments of meals be reviewed to determine proper arrival times for eligibility.

**Grantee's Response** - In 1996, the Council is utilizing computer software from the grantor agency that determines arrival time eligibility upon each request for meal payment. Ineligible costs are in the process of being recovered from the provider.

CSBG

4. **Finding** - For the program year, actual program expenditures for one line item exceeded the amount budgeted by the grant.

\$126

**Criteria** - Actual line item expenditures cannot exceed budgeted. A budget modification request must be submitted and approved by the state when actual expenditures are anticipated to exceed budgeted.

**Effect of Finding** - The grantor agency has determined that the excess expenditures must be reimbursed back to the State by the Council.

**Causes of Finding** - The final financial report for the program was submitted with an actual line item expenditure exceeding budgeted.

**Recommendation** - We recommend that actual expenditures do not exceed budgeted and a budget modification be requested and approved when excess grant expenditures are anticipated.

**Grantee's Response** - In 1996, an amended final financial report has been filed and excess funds have been paid back to the State.