



**LAFOURCHE PARISH COUNCIL
PRIMARY GOVERNMENT**

Comprehensive Annual Report

DECEMBER 31, 1999

01 02 11 10 04 04 70 00 00
OFFICE OF THE LEGISLATIVE AUDITOR

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

Release Date: 05-02-00



Sivona & Company, LLC

**LAFOURCHIE PARISH COUNCIL
PRIMARY GOVERNMENT**

Comprehensive Annual Report

December 31, 1999

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FINANCIAL
SECTION



STAGNI & COMPANY, LLC

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, 1999, as listed in the table of contents. These financial statements are the responsibility of the Lafourche Parish Council'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 the standards applicable to financial audits contained in *Governance Auditing Standards*, issued by the Comptroller General of the United States. These 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 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.

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, the primary government financial statements referred to above present fairly, in all material respects, the financial position of the primary government of the Lafourche Parish Council, as of December 31, 1999, and the results of its operations and cash flows of its proprietary fund types for the year then ended in conformity with generally accepted accounting principles.

However, the primary government financial statements, because they do not include 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, 1999, and the results of its operations and cash flows of its propriety fund types for the year then ended in conformity with generally accepted accounting principles.

In accordance with *Governance Auditing Standards*, we have also issued a report dated June 19, 2000, on our consideration of the Lafourche Parish Council's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants. This report is an integral part of an audit performed in accordance with *Governance Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

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To the President and Members of the
Lafourche Parish Council
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Our audit was made for the purpose of forming an opinion on the primary government financial statements taken as a whole. The accompanying schedule of expenditures of federal awards and the financial information listed in the other supplementary information section of the table of Lafourche Parish Council contents is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, "Audits of States, Local Governments, and Non-Profit Organizations", and is not a required part of the financial statements of the Lafourche Parish Council. Such information has been subjected to the auditing 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 financial statements of each of the respective individual funds and account groups, taken as a whole.

Sigui & Company

Thibodaux, Louisiana
June 19, 2009



Leisureline Outdoor Products

Company Balance Sheet
as of 12/31/2008

Account	Current Assets		Current Liabilities		Non-Current Assets		Non-Current Liabilities	
	Amount	Percentage	Amount	Percentage	Amount	Percentage	Amount	Percentage
ASSETS								
Current Assets	1,178,207	74.2%	1,178,207	74.2%	1,178,207	74.2%	1,178,207	74.2%
Cash	1,178,207	74.2%	1,178,207	74.2%	1,178,207	74.2%	1,178,207	74.2%
LIABILITIES AND EQUITY								
Current Liabilities	1,178,207	74.2%	1,178,207	74.2%	1,178,207	74.2%	1,178,207	74.2%
Accounts Payable	1,178,207	74.2%	1,178,207	74.2%	1,178,207	74.2%	1,178,207	74.2%
Non-Current Liabilities	0	0%	0	0%	0	0%	0	0%
Long-Term Debt	0	0%	0	0%	0	0%	0	0%
Equity	0	0%	0	0%	0	0%	0	0%
Common Stock	0	0%	0	0%	0	0%	0	0%
Retained Earnings	0	0%	0	0%	0	0%	0	0%
Accumulated Other Comprehensive Income	0	0%	0	0%	0	0%	0	0%

Account	Current Assets		Current Liabilities		Non-Current Assets		Non-Current Liabilities	
	Amount	Percentage	Amount	Percentage	Amount	Percentage	Amount	Percentage
ASSETS								
Current Assets	1,178,207	74.2%	1,178,207	74.2%	1,178,207	74.2%	1,178,207	74.2%
Cash	1,178,207	74.2%	1,178,207	74.2%	1,178,207	74.2%	1,178,207	74.2%
LIABILITIES AND EQUITY								
Current Liabilities	1,178,207	74.2%	1,178,207	74.2%	1,178,207	74.2%	1,178,207	74.2%
Accounts Payable	1,178,207	74.2%	1,178,207	74.2%	1,178,207	74.2%	1,178,207	74.2%
Non-Current Liabilities	0	0%	0	0%	0	0%	0	0%
Long-Term Debt	0	0%	0	0%	0	0%	0	0%
Equity	0	0%	0	0%	0	0%	0	0%
Common Stock	0	0%	0	0%	0	0%	0	0%
Retained Earnings	0	0%	0	0%	0	0%	0	0%
Accumulated Other Comprehensive Income	0	0%	0	0%	0	0%	0	0%

LAFOURCHE PARISH COUNCIL

**STATEMENT OF REVENUE, EXPENDITURE, AND OTHERS
BY FUND/CLASS - BY GOVERNMENTAL FUND TYPE**

For the period ended December 31, 2022

	General	Special Services	Int. Fund	Capital Projects	Total Governmental Funds
Revenues					
Taxes:					
Ad valorem	\$ 881,740	\$ 2,201,227			\$ 3,082,967
Sales and use	71,000	709,600			1,480,600
Other			\$ 94,976		94,976
Intergovernmental revenues:					
Federal grants	21,617	1,291,700		\$ 1,000,000	2,513,317
State funds					
State revenue sharing	228,214	1,000,700			1,228,914
Local government grants		875,700			875,700
Other	751,750	70,000		240,000	1,061,750
Lottery	70,487	25,000		142,500	238,000
Local, state, and federal	1,072,200	28,254			1,100,454
State and federal	55,984	2,750,700	71,000	80,000	3,457,684
Use of money and assets	10,000	100,000			110,000
Other	1,000	1,000,000			1,001,000
Total revenues	<u>3,082,967</u>	<u>5,778,227</u>	<u>206,976</u>	<u>2,122,500</u>	<u>11,190,670</u>
Expenditures					
General government					
Salaries	80,000				80,000
Utilities	1,100,000	50,000			1,150,000
Printing	25,270				25,270
Business post administration	210,000	212,442			422,442
Other	10,000	10,000			20,000
Administrative (in kind)					
Public safety	50,000	1,700		90,000	141,700
Public works	100,000	2,700,000			2,800,000
Health/recreation	100,000	1,000,000			1,100,000
Construction		50,000			50,000
Culture and recreation		200,000			200,000
Transportation	200,000		1,000,000		1,200,000
Public service	20,000	20,000			40,000
Capital outlay	1,000,000	1,000,000		1,000,000	3,000,000
Intergovernmental	200,000				200,000
Total Expenditures	<u>3,105,270</u>	<u>5,682,442</u>	<u>2,000,000</u>	<u>2,100,000</u>	<u>13,087,712</u>
Other Financing (Revenue) (Expense)					
Outflow of capital projects				1,000,000	1,000,000
Outflow (in kind)				(1,000)	(1,000)
Operating transfers in	200,000	200,000	1,000,000	100,000	1,500,000
Operating transfers out	(200,000)	(1,000,000)	1,000,000	100,000	1,000,000
Receipts - Governmental fund	100,000				100,000
Total other financing (revenue) (expense)	<u>100,000</u>	<u>(1,000,000)</u>	<u>1,000,000</u>	<u>100,000</u>	<u>200,000</u>
Excess (Deficiency) of Revenues and Other Sources over Expenditures and Other Uses	<u>1,077,697</u>	<u>2,095,785</u>	<u>206,976</u>	<u>2,022,500</u>	<u>5,403,258</u>
Fund Balances					
Appropriated year, before adjustment	1,077,697	2,095,785	206,976	2,022,500	5,403,258
Revised available funds	10,000				10,000
Total year	<u>\$ 1,087,697</u>	<u>\$ 2,095,785</u>	<u>\$ 206,976</u>	<u>\$ 2,022,500</u>	<u>\$ 5,413,258</u>

The accompanying notes are an integral part of this statement.

LAFORCHE PARISH COUNCIL

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**COMPARISON STATEMENT OF REVENUE & EXPENDITURE LAFORCHE PARISH
BY FUND SOURCE - BUDGET AND ACTUAL - PERIOD END
PERIOD ENDING 2009**

For the year ended December 31, 2009

Structure	General Fund			Special Revenue Funds		Totals Percentage
	Budget	Actual	Variance (Percentage)	Budget	Actual	
Revenue						
Taxes						
Ad valorem	\$ 5,000,000	\$ 5,001,110	\$ 1,110	\$ 4,000,000	\$ 4,074,897	\$ 8,074,007
Public works				7,500,000	7,079,800	14,579,800
Other	75,000	71,000	(4,000)			146,000
Intergovernmental revenues						
State grants	24,000	21,107	(2,893)	3,000,000	2,999,400	3,020,507
State funds						
State income sharing	600,000	601,101	\$ 1,101	\$ 600,000	574,700	1,175,801
Public maintenance funds				600,000	611,101	1,211,101
Other	7,000,000	701,000	(6,300,000)	100,000	71,000	7,101,000
Other	600,000	581,150	(18,850)	60,000	21,900	621,050
Public works self-reliance	1,000,000	1,001,000	1,000	25,000	24,900	2,000
General fund	60,000	59,000	(1,000)	600,000	574,000	634,000
Capital study self-reliance	40,000	39,000	(1,000)	40,000	39,000	79,000
Other		50,000	50,000			100,000
Total revenue	7,500,000	8,054,007	554,007	8,000,000	7,874,000	15,924,007
Expenditures						
General government						
Executive	300,000	301,000	1,000			601,000
Adm. Serv.	1,100,000	1,100,000	0	600,000	600,000	2,300,000
Finance	60,000	60,000	0			120,000
Public works administration	170,000	165,000	(5,000)	100,000	95,000	335,000
Other	100,000	100,000	0	100,000	100,000	300,000
Capital construction	100,000	100,000	0	100,000	100,000	200,000
Public works	1,000,000	975,000	(25,000)			1,975,000
Public works	100,000	100,000	0	1,000,000	975,000	1,075,000
Public works	100,000	100,000	0	600,000	4,000,000	4,700,000
Administration				100,000	100,000	200,000
Public works				100,000	100,000	200,000
Public works development administration	60,000	60,000	0			120,000
Administration	10,000	10,000	0			20,000
Public works				10,000	100,000	110,000
Capital study	60,000	60,000	0			120,000
Transportation	100,000	100,000	0	600,000	600,000	1,300,000
Capital construction expenditures	100,000	100,000	0	1,000,000	1,000,000	2,000,000
Other Funding Sources (FMS)						
Capital construction	100,000	100,000	0	1,000,000	1,000,000	2,000,000
Capital construction	1,000,000	1,000,000	0	1,000,000	1,000,000	2,000,000
Funds from sale of facilities - building	100,000	100,000	0			200,000
Transportation (Miscellaneous funds)	100,000	100,000	0	1,000,000	1,000,000	2,000,000
Revenue Excess/Deficiency and Other						
Revenue/Deficiency Excess/Deficiency	17,000	1,000,000	983,000	60,000	2,000,000	2,063,000
Fund Balance						
Beginning amount	1,000,000	1,000,000	0	1,000,000	1,000,000	2,000,000
Transfers from other funds	100,000	100,000	0	100,000	100,000	200,000
Capital sale	1,000,000	1,000,000	0	1,000,000	1,000,000	2,000,000

*As appropriate an unallocated deficit is shown

LANSHIRE PARISH COUNCIL

**COMBINED STATEMENT OF FINANCIAL COMMITMENTS DISCLOSED
IN FULL ACCORDANCE WITH THE PARISH AND DISTRICTS (ACT) 2007
AND CARRIES OVER BUDGET FUNDS**

For the year ended December 31, 2009

	Basis Income Funds			Capital Assets Funds		Transfer Funds (Involvement)
	Budget	Actual	Variance Favorable (Disadvantage)	Budget	Actual	
Revenue						
Taxes						
Basic assessment	\$ 1,000,000	\$ 1,041,750	\$ 41,750			\$ 41,750
Supplementary levies:						
Development				\$ 1,000,000	\$ 1,000,000	\$ 0
Miscellaneous				220,000	208,871	\$ 11,129
Land				800,000	792,200	\$ 7,800
Use charges and penalties	\$ 50,000	\$ 4,000	\$ 46,000	\$ 50,000	\$ 4,000	\$ 0
Other				\$ 0	\$ 0	\$ 0
Transfers:	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Expenses						
Public works				\$ 0	\$ 0	\$ 0
Road services	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Total operations	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Capital assets and operations	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Other Financial Services (Other)						
Capital projects and grants:				\$ 0	\$ 0	\$ 0
Miscellaneous				\$ 0	\$ 0	\$ 0
Operating activities:	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Operating expenses:	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Total other financial services (other)	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Transfers (Revenues and Expenses and Other Services-Over Expenditures) and other	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Fund Balance						
Beginning of year	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Total year	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

The accompanying notes are an integral part of this statement.

LAFORCHE PARISH COUNCIL

**COMBINED STATEMENT OF REVENUES, EXPENSES,
AND CHANGES IN RETAINED EARNINGS
(PROPRIETARY FUNDS)**

For the year ended December 31, 2020

	Enterprise Funds	Internal Service Funds
Operating Revenues		
Charges for installation		\$ 1,443,000
Charges for services	\$ 81,400	
Total operating revenues	<u>81,400</u>	<u>1,443,000</u>
Operating Expenses		
Insurance premiums		1,208,110
Claims		11,504
Other	11,110	298,507
General spending	57,500	
Depreciation	<u>190,280</u>	<u>3,000</u>
Total operating expenses	<u>259,000</u>	<u>1,439,121</u>
Operating income	(177,600)	13,879
Non-Operating Revenues		
Treatment income	<u>33</u>	<u>14,000</u>
Other Financing Sources (Uses)		
Operating transfers in (out)		<u>(100,000)</u>
Total other financing sources (uses)		<u>(100,000)</u>
Net Income (Loss)	(177,567)	(71,121)
DEPRECIATION ON CONTRIBUTED ASSETS	<u>150,000</u>	
INCREASE (DECREASE) IN RETAINED EARNINGS	<u>72,433</u>	<u>(71,121)</u>
Retained Earnings		
Beginning of year	<u>48,000</u>	<u>249,110</u>
End of year	<u>\$ 120,433</u>	<u>\$ 177,989</u>

The accompanying notes are an integral part of this statement.

LAFOURCHE PARISH COUNCIL

**COMBINED STATEMENT OF CASH FLOWS
(PROVISIONARY FUNDS)**

For the year ended December 31, 2020

	Estimate 2020	Actual 2020
Cash Flows from Operating Activities		
Operating Income (Loss)	\$ (103,485)	\$ 15,526
Adjustments to reconcile operating income to net cash used by operating activities:		
Depreciation	109,288	9,907
(Increase) decrease in assets		
Receivables	(2,471)	13,061
Due from other governments		1,100
Due from other funds	(2,824)	13,808
Increase (Decrease) in liabilities		
Accounts payable	(2,885)	(48,024)
Salaries and benefits payable		300
Due to other governments		(2,726)
Due to other funds	(1,488)	1,737
Total adjustments	178,788	(23,622)
Net cash provided (used) by operating activities	(2,797)	(1,200)
Cash Flows from Investing Activities		
Net investment income	31	14,828
Net cash provided (used) by investing activities	31	14,828
Cash Flows from Municipal Financing Activities		
Operating transfers in 2020		(200,000)
Net cash provided (used) by municipal financing activities		(200,000)
Cash Flows from Capital and Related Financing Activities		
Contributed capital	736,474	
Reimbursed / Related costs	(736,474)	
Net cash provided (used) by municipal financing activities	-	
Net Increase (Decrease) in Cash and Cash Equivalents	(2,766)	(61,432)
Cash and Cash Equivalents		
Beginning of year	46,411	107,843
End of year	\$ 43,645	\$ 46,411

The accompanying notes are an integral part of this statement.

Lafourche Parish Council

Notes to Financial Statements

INTRODUCTION

The Lafourche Parish Council (the Council) is the governing authority for Lafourche Parish and is a political subdivision of the State of Louisiana. Nine council members representing the various districts within the parish govern the Council. 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 the administration of all parish departments, offices, and agencies. The council members serve four-year terms that expire on January 18, 2004.

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 15:1236. The more notable of these 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, 1999, the Council has approximately 175 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 Government 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, its reporting purposes, the Council is the reporting entity for Lafourche Parish.

Lafourche Parish Council

Notes to Financial Statements (Continued)

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

B. Reporting Entity (Continued)

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 that 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. 2
- 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 Council

Notes to Financial Statements (Continued)

Year 1 **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

B. Reporting Entity (Continued)

Lafourche Parish Game and Fish Commission
Home Mortgage Authority
Hospital Service District No. 1
Hospital Service District No. 2
Hospital Service District No. 3
Juvenile Justice Commission
Lafourche Parish Library
Moineaux Alligator Hunter
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. 7
Sewerage District No. 11
South Lafourche Airport District
Lafourche Parish Water District No. 1
Lafourche Parish Tourist Commission
Coroner
Seventeenth Judicial District - District Court
The Private Industry Council for Terrebonne Counties,
Service Delivery Area Thirty-Two, Inc. (d/b/a The Work Connection)

The Council, as reporting entity, is the primary government. Governmental Accounting Standards Board Statement No. 14 provides for the issuance of primary governmental financial statements that are separate from those of the reporting entity.

Lafourche Parish Council

Notes to Financial Statements (Continued)

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

B. Reporting Entity (Continued)

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.

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 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 affect 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 monies, the acquisition or construction of general fixed assets, and the servicing of general long-term debt.

Lafourche Parish Council

Notes to Financial Statements (Continued)

Note 3 **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

C. Fund Accounting (Continued)

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 collection and disbursement of earmarked resources. In addition, the General Fund of the Seventh 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 of 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 other governmental funds.

Proprietary Funds

Proprietary funds are used to account for activities similar to those found in the private sector, where the determination of net income is necessary or useful to sound financial administration.

- a. **Internal Service Funds** - Internal service funds account for operations that provide services to other departments or agencies of the Council, on a cost-reimbursement basis.
- b. **Enterprise Funds** - Enterprise funds account for operations that provide services to external parties of the Council, on a user fee basis.

Lafourche Parish Council

Notes to Financial Statements (Continued)

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

C. Fixed Accounting (Continued)

fiduciary Funds - Agency Funds

Agency funds account for assets that the Council holds on behalf of others as their agent. Agency funds are custodial in nature (assets equals liabilities) and do not involve measurement of results of operations.

Account Groups

Account Group Categories are used to establish accounting control and accountability for the Council's general fixed assets and general long-term debt, other than those accounted for in the proprietary funds. The two account groups are not "funds". They are concerned only with the measurement of financial position, not with measurement of results of operations.

- a. **General Fixed Asset Account Group** - This group of accounts is established to account for all fixed assets of the Council except for those related to specific proprietary funds.
- b. **General Long Term Debt Account Group** - This group of accounts is established to account for all unsecured general long-term liabilities of the Council except those accounted for in the proprietary funds.

D. Basis of Accounting

Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made regardless of the measurement basis applied.

Lafourche Parish Council

Notes to Financial Statements (Continued)

Page 7

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Basis of Accounting (Continued)

All Governmental Funds are accounted for using the modified accrual basis of accounting. Their revenues are recognized when they become measurable and available as net current assets. Expenditures are recognized when the related fund liability is incurred. Exceptions to this general rule include: (1) claims, judgments, and compensated absences recorded as expenditures in governmental funds shall be the amount accrued during the year that would normally be liquidated with expendable available financial resources, and (2) principal and interest on general long-term debt which is recognized when due.

Revenues:

All valuations taxes and related state economic sharing (which are based on population and homestead) in the parish) are recorded in the year the taxes are assessed. Ad valorem taxes are assessed on a calendar year basis, become due on November 15 of each year, and become delinquent on December 31. The taxes are generally collected in December of the current year and January and February of the ensuing year.

Federal and state grants are recorded when the Council is entitled to the funds.

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, which is contracted to collect the sales taxes.

Lafourche Parish Council

Notes to Financial Statements (Continued)

Note J **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

D. Basis of Accounting (Continued)

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, Special Revenue Funds, Debt Service Funds, and Capital Project Funds for the year ended December 31, 1998.

The proposed budgets for 1999 were published in the official journal and made available for public inspection. The proposed budgets were legally adopted by resolution on December 1, 1998.

Lafourche Parish Council

Notes to Financial Statements (Continued)

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

D. Budget Practices (Continued)

The Council employs formal budgetary integration and interim budget reporting practices. Budgeted amounts included in the accompanying financial statements include the original budget amounts and all subsequent amendments. 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 percent or more within a fund must be presented to the Council for adjustment of fund budgets. All unexpended appropriations lapse at year-end.

Comparison of the budgeted and actual amounts as shown in Statement C and Statement C-1 in the accompanying financial report includes the General Fund, Special Revenue Fund, Debt Service Funds, and Capital Project Funds which are included in the annual operating budget.

E. 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 with original maturities of three months or less 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.

Lafourche Parish Council

Notes to Financial Statements (Continued)

Note F SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

G. Bad Debts

The financial statements of the Council contain no allowance for bad debts. Uncollectible amounts due for all various 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.

III. 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

General Fixed Assets:

Fixed assets of governmental funds are recorded as expenditures at the time they are purchased or constructed, and the related assets are capitalized (reported) in the general fixed assets account group. Public domain or infrastructures are not capitalized (in construction period interest is immaterial and is not capitalized). No depreciation has been provided on general fixed assets.

All assets purchased after January 1, 1997 are valued at historical cost. All other assets (purchased before January 1, 1997) are listed in the general fixed asset account group at estimated historical cost. During the 1997 fiscal year, an independent company performed an appraisal of all assets. The estimated dates of acquisition and estimated original costs were developed from information provided by inspection of the property, and accepted appraisal costing techniques relating current cost of reproduction now to historical cost of reproduction.

Lafourche Parish Council

Notes to Financial Statements (Continued)

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

I. Fixed Assets (Continued)

Property Plant and Equipment – Proprietary Fund Types:

Property, plant, and equipment, which constitute assets of the Proprietary Fund Types, are recorded at cost, and depreciation is computed *in arrears* under the straight-line method based on the estimated useful lives of the assets as follows:

Plant	5-25 years
Distribution	5-25 years
Equipment	3-10 years

The Council has elected the option of its enterprise funds to charge out depreciation expense on its contributed assets to "contributed capital" rather than to "retained earnings". The full amount of depreciation is still reported in the enterprise fund's operating statement, where it reduces the amount of net income reported. The amount of depreciation on contributed assets is then "added back", effectively decreasing contributed capital other than retained earnings.

J. Encumbrances

The Council uses encumbrance accounting, under which purchase orders, contracts, and other commitments are recorded. Encumbrances lapse at year-end.

K. Compensated Absence

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.

Lafourche Parish Council

Notes to Financial Statements (Continued)

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

K. Compensated Absences, (Continued)

The cost of current leave privileges is recognized as 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 Debt

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

M. Fund Equity

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

N. Allocation of Expenditures

During the year ended December 31, 1999, the Council allocated General Fund finance and administration expenditures to certain special revenue, internal service funds, and related agencies based on the funds direct expenditures, the number of general ledger transactions, and number of employees. For the year ended December 31, 1999, the amount of General Fund expenditures allocated to and paid by the special revenue funds and the library (as other agency) are as follows:

	Civil Defense (a department in General Fund)	Special Revenue Funds	Library	Totals
Allocated	\$ 1,353	\$165,552	\$29,812	\$168,297
Paid	\$0	\$172,812	\$29,812	\$192,824

Lafourche Parish Council

Notes to Financial Statements (Continued)

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

G. 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 transfers. Nonrecurring or nonrecurrent transfers of equity are reported as residual equity transfers. All other interfund transfers are reported as operating transfers.

H. Sales Tax

Effective August 1, 1985, the Council levied a 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. This tax was reduced to 0.10 per cent in November 1996. The net proceeds are deposited in the Solid Waste Special Revenue Fund.

Effective January 1, 1998, the Council levied a ten-year one per cent sales tax in Road Sales Tax District # 2. 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 for the purpose of constructing, improving, maintaining, and resurfacing public roads in Road Sales Tax District # 2, including incidental drainage. This tax is also authorized to pay bonded debt incurred from time to time for such capital projects. The net proceeds are deposited in the Road Sales Tax District # 2 Special Revenue Fund.

Lafourche Parish Council

Notes to Financial Statements (Continued)

Note 1

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Effective January 1, 1999, the Council levied a ten-year one per cent sales tax in Road Sales Tax District # 3. 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 for the purpose of constructing, improving, maintaining, and resurfacing public roads in Road Sales Tax District # 3, including incidental drainage. This tax is also authorized to pay bonded debt incurred from time to time for such capital projects. The net proceeds are deposited in the Road Sales Tax District # 3 Special Revenue Fund.

Effective October 1, 1999, the Council levied a ten-year one per cent sales tax in Road Sales Tax District # 5. 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 for the purpose of constructing, improving, maintaining, and resurfacing public roads in Road Sales Tax District # 5, including incidental drainage. This tax is also authorized to pay bonded debt incurred from time to time for such capital projects. The net proceeds are deposited in the Road Sales Tax District # 5 Special Revenue Fund.

Effective October 1, 1999, the Council levied a ten-year one per cent sales tax in Road Sales Tax District # 6. 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 for the purpose of constructing, improving, maintaining, and resurfacing public roads in Road Sales Tax District # 6, including incidental drainage. This tax is also authorized to pay bonded debt incurred from time to time for such capital projects. The net proceeds are deposited in the Road Sales Tax District # 6 Special Revenue Fund.

Lafourche Parish Council

Notes to Financial Statements (Continued)

Note 2 **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

Q. Total Columns on Combined Statements

Total columns on the combined statements are captioned *Monomembers Only* to indicate that they are presented 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 3 **PROPERTY TAXES**

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

	Authorized Millage	Levied Millage	Expiration Date
Parishwide taxes:			
Parish	5.55	3.27	None
Criminal	0.88	0.86	None
Public buildings	2.89	2.88	2006
Health unit	0.96	0.84	2006
Parish drainage	3.86	3.85	2006
Head light	1.90	1.89	2006
Parish recreation	1.82	1.81	2006
Head of district No. 1	5.02	5.00	2006
Drainage	1.30	1.68	2006
Health	2.76	2.75	2006

Lafourche Parish Council

Notes to Financial Statements (Continued)

Note 3 DEPOSITS AND INVESTMENTS

At December 31, 1999, the book balance and bank balance of the Lafourche Parish Council's cash and cash equivalent deposits are as follows:

	Book Balance	Bank Balance
Cash on hand and in demand deposits	\$ 4,563,268	\$7,883,488
Cash with State Treasurer	800,125	800,125
U.S. Treasury Money Market deposits	1,533,336	1,533,336
Totals	\$ 6,897,730	\$10,217,949

The bank balance of cash on hand and demand deposits was \$5,203,488. The bank balance is categorized as follows:

Amount insured by the FDIC, or collateralized with securities held by the Council's agent in the Council's name.	\$ 537,448
Uncollateralized (includes balance that is collateralized with securities held by the pledging financial institution but not in the Council's name).	\$ 5,666,040
Total bank balance	\$ 7,203,488

The deposits and investments are stated at cost. The market value of deposits and investments is not materially different from the carrying value. Under state law, demand deposits, interest bearing demand deposits (or the resulting bank balances) and certificates of deposit must be secured by the federal deposit insurance corporation 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.

Lafourche Parish Council

Notes to Financial Statements (Continued)

Note 3 **REPOSITS AND INVESTMENTS (Continued)**

Even though the pledged securities are considered uncollateralized (Category 3) under the provisions of GASB Statement 3, Louisiana Revised Statute 38:1259 imposes a statutory requirement on the custodial bank to advance 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.

Cash and cash equivalents include \$601,125 held and controlled by the state treasurer. Cash held by the state treasurer is 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 money market accounts included \$1,553,336 in cash and cash equivalents are fully guaranteed as to principal and interest by the full faith and credit of the United States.

The Council had \$ 39,431,851 invested in the Louisiana Asset Management Pool (LAMF), a local government investment pool. In accordance with GASB Codification Section 158.105, the investment in LAMF as of December 31, 1999 is not categorized in the three risk categories provided by GASB Codification 158.104 because the investment is in the pool of funds and therefore not evidenced by securities that exist in physical or book entry form. LAMF is administered by LAMP, Inc., which is a nonprofit corporation organized under the laws of the State of Louisiana which was formed by an initiative of the State Treasurer, representatives from various organizations of local government, the Government Finance Officers Association of Louisiana, and the Society of Louisiana CPA's. Only local governments having contracted to participate in LAMP have an investment interest in its pool of assets. The primary objective of LAMP is to provide a safe environment for the placement of public funds in short-term, high quality investments. LAMP investments are restricted to securities issued, guaranteed, or backed by the U.S. Treasury, the U.S. government or one of its agencies, enterprises, or instrumentalities, as well as repurchase agreements collateralized by those securities. The dollar weighted average portfolio maturity of LAMP assets is restricted to not more than 90 days, and consist of securities with a maturity in excess of 390 days. LAMP is designed to be highly liquid to give its participants immediate access to their account balances. Due to this immediate access feature, investments in LAMP are considered cash equivalents by the Lafourche Parish Council.

Lafayette Parish Council

Notes to Financial Statements (Continued)

Note 3 **DEPOSITS AND INVESTMENTS (Continued)**

The Council's investments at year-end are categorized below to give an indication of the level of risk assumed by the Council at year-end. Category 1 includes investments that are insured or registered or for which the Council or its agent in the Council's name holds the securities. Category 2 includes uninsured and unregistered investments for which the Council-party's trust department or agent in the Council's name holds the securities. Category 3 includes uninsured or unregistered investments for which the securities are held by the counter-party, or by its trust department or agent but not in the Council's name.

	Category			Carrying Amount	Market Value
	1	2	3		
Certificates of Deposit	\$2,508,940			\$2,508,940	\$2,508,940
Total Investments	\$2,508,940			\$2,508,940	\$2,508,940

Investments in deferred compensation mutual funds are not categorized, in accordance with GASB No. 3, because they are not evidenced by securities that exist in physical or book entry form. Public Employees Benefit Services Corporation hold the investments recorded in the Deferred Compensation Fund. Investments in deferred compensation at December 31, 1999 are \$132,032.

Lafourche Parish Council

Notes to Financial Statements (Continued)

Note 4 RECEIVABLES

The following is a summary of receivables at December 31, 1999:

	General Fund	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Enterprise Funds	Internal Service Funds	Agency Funds	Total
Total:								
Net valuation	\$793,958	\$3,184,396						\$3,978,354
Doubt and use	116,413	637,645						754,058
Intergovernmental receivables:								
Federal	26,300	300,144				\$11,000		438,444
State	149,147	883,888		3,092,579		18,800		11,524,814
Other								
Governmental	800,800	83,908			\$6,998	\$1,471		893,177
Lafourche Parish								
Library	48,656							48,656
Franchise fee	372,943							372,943
Special accounts:								
Current			\$7,812					7,812
Indefinite			41,487					41,487
Referred			189,879					189,879
Other	115,831	48,473		3,271	300	150		168,955
Total	\$2,632,416	\$3,322,179	\$128,171	\$3,095,850	\$12,500	\$1,171	319,800	\$10,417,934

Lafourche Parish Council

Notes to Financial Statements (Continued)

Note 3 **INTERFUND ASSETS/LIABILITIES**

Balances due from/to other funds at December 31, 1999 are as follows:

FUND	INTERFUND RECEIVABLE	INTERFUND PAYABLE
General Fund	\$ 604,808	\$ 660,312
Special Revenue Funds		
Building Maintenance		\$ 31
Roads and Bridges	50,000	14,500
Drainage Maintenance	21,561	5,679
Roads of Parish	400	170
Street Lights	63	
Flood Surt	30,289	1,045
I.C.S.A. Operating	41,247	38,148
I.S.M. Grant		20,750
C.C.C.P. Grant		28,118
Watershed	3	38
Competition		1,800
Rapid Road	100,500	
Solid Waste	1,128	178
Planning Commission		2,312
Circuit Court	1,448	54,590
Recreation	123	18,662
Road Sales Tax District # 2		651
Heat Crisis Emergency Funds		400
I.R.E.P. Grant	600	7
Road Sales Tax District # 3	112,261	89,603
Road Sales Tax District # 4	90,015	50,000
Medicaid Enrollment Center		2,211
F&H	36	
Special Zone Management	381	26,596
Christmas Tree Program	47	1,699
Health and Safety Housing Rehabilitation	1,815	
I.S.M. Security Program		394
Subtotal	\$ 439,363	\$ 683,105

Lafourche Parish Council

Notes to Financial Statements (Continued)

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

FUND	INTERFUND RECEIVABLE	INTERFUND PAYABLE
State Revenue Funds		
Public Improvement Sales Tax Series 2000 Bond	104,943	\$ 80
Road Sales Tax District # 3 Public Improvement Bond Revenue		14,913
Special Assessment Funds	14,851	14,851
Subtotal	\$ 134,645	\$ 29,764
Capital Projects Funds		
CEQR/Impact Program	-	\$ 283
Rural Development grant - Five District		19,833
Louisville Park Construction grant	83,458	
Marquette Subdivision Flood Protection		5,880
Road Sales Tax District # 2 Construction	50	
Road Sales Tax District # 2 Construction		58,915
Military Memorial Park - Subdivision	455	25,868
Main Highway 206 Rehabilitation	2,000	53,354
CEQR/Env. Allowance Water Project	81,908	414
Waza 54 th Intersecting		3,817
Louis Green Center Project	12,685	25,519
Louisian Fishing Wharf Lighting	4,399	74
Subtotal	\$ 179,905	\$ 148,447
Enterprise Funds		
Sewerage District No. 4	\$ 50	\$ 26,148
Sewerage District No. 3	2,480	
Sewerage District No. 14	911	18,641
Subtotal	\$ 3,841	\$ 44,839
Interest Service Funds		
Workers' Compensation Fund	\$ 352,981	\$ 228
Group Health Fund	7,491	2,487
Subtotal	\$ 360,472	\$ 675
Agency Funds		
17 th Judicial Deep Court Fund		\$6,176
18 th Deep Court Fund		7,887
Subtotal		\$ 14,063
TOTALS	\$ 317,864	\$ 317,864

Lafourche Parish Council

Notes to Financial Statements (Continued)

Note 6 **FIXED ASSETS**

A summary of changes in general fixed assets follows:

Category	Beginning Balance	Additions	Deletions	Ending Balance
Land	\$ 400,000	\$ 0	\$ 0	\$ 400,000
Buildings	6,415,365	0	0	6,415,365
Improvements other than Buildings	212,508	0	0	212,508
Automobiles	1,566,300	2,780	0	1,569,080
Furniture and equipment	3,046,083	38,783	0	3,084,866
Total	\$ 11,630,236	\$ 33,563	\$ 0	\$ 11,663,800

During the 1998 fiscal year, the historical costs were obtained for the Sewerage Districts No. 3 and 4 allowing these funds to be reclassified as enterprise funds instead of special revenue funds. Sewer District 14 was contributed to the Council by the previous Sewer District Board due to a lack of funding to pay their final debt obligations, which the parish agreed to pay. A summary of the Enterprise Funds - Property, Plant, and Equipment at December 31, 1998 follows:

	Property, Plant, and Equipment
Sewerage System plant & equipment	\$ 3,257,155
Less accumulated depreciation	619,856
Net	\$ 2,637,299

A summary of the Internal Service Funds - Property, Plant, and Equipment at December 31, 1998 follows:

	Property, Plant, and Equipment
Automotive equipment	\$ 10,475
Computer equipment	2,530
Total	13,005
Less accumulated depreciation	3,700
Net	\$ 9,305

Lafourche Parish Council

Notes to Financial Statements (Continued)

Note 7 ACCRUED PAYABLES

The Lafourche Parish Council utilized a mechanical system to process vendor invoices for payment for all of the Council's funds. All invoices processed by this system are paid from a special cash account in the General Fund. Each fund reimburses the General Fund for its share of accounts payable invoices processed for payment by the General Fund.

Note 8 CHANGES IN GENERAL LONG-TERM DEBT

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

	Litigation And Claims	Compensated Absences	Lease- Purchase Agreements	Bonds/		Total
				Special Assessments	Other	
Long-term Obligations payable- January 1, 1999	\$ 141,448	\$ 146,516	\$ 453,788	\$ 397,793	\$18,865,080	\$ 19,004,563
Additions	341,545				9,408,080	9,691,145
Reductions		6,362	108,208	24,487	1,698,080	1,799,215
Long-term Obligations payable- December 31, 1999	\$ 362,993	\$ 138,954	\$ 345,578	\$ 313,316	\$22,665,080	\$ 23,846,853

Lafourche Parish Council

Notes to Financial Statements (Continued)

Note 8 *CHANGES IN GENERAL LONG-TERM DEBT (Continued)*

Bonded debt is comprised of the following individual issues:

Special Assessments

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.	\$ 18,322
Paving Certificates (Series 1992) of \$256,514 were issued on July 1, 1992, due in annual installments of \$25,651 bearing an interest rate of 6.75 percent per annum and are payable through July 1, 2002.	\$ 26,094
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.	\$ 324,782
Paving Certificates (Series 1995) of \$155,558 were issued on March 15, 1995, due in annual installments of \$15,556 bearing an interest rate of 6.44 per cent per annum and are payable through March 15, 2005.	\$ 93,580
Total special assessments	\$ 313,508

Lafourche Parish Council

Notes to Financial Statements (Continued)

Note 8 *CHANGES IN GENERAL LONG-TERM DEBT (Continued)*

Other:

\$3,688,000 of public improvement refunding bonds (Series 1994) dated October 1, 1994, due in varying annual installments of \$438,000 to \$856,000, plus varying interest at 5.2 to 5.8 per cent due in semi-annual installments through June 1, 2005. \$3,250,000

\$1,665,000 of certificates of indebtedness (Series 1994) dated October 1, 1994, due in varying annual installments of \$60,000 to \$200,000, plus varying interest at 4.8 to 5.8 per cent due in semi-annual installments through June 1, 2004. \$1,255,000

\$9,500,000 of certificates of indebtedness (Series 1994) dated June 1, 1995, due in varying annual installments of \$740,000 to \$1,190,000, plus varying interest at 4.55 to 4.9 per cent due in semi-annual installments through June 1, 2008. \$8,700,000

\$4,515,000 of certificates of indebtedness (Series 1999) dated July 1, 1998, due in varying annual installments of \$430,000 to \$600,000, plus interest at 4.65 per cent due in semi-annual installments through June 1, 2008. \$4,515,000

385,000 of certificates of indebtedness (Series 1999) dated January 3, 1999, due in varying annual installments of \$30,000 to \$20,000, plus varying interest at 4.55 to 5.15 per cent due in semi-annual installments through January 1, 2009. \$385,000

\$4,500,000 of public improvement sales tax bonds (Series 1999) dated May 1, 1999, due in varying annual installments of \$200,000 to 625,000, plus varying interest at 5.3 to 4.8 per cent due in semi-annual installments through May 1, 2014. \$4,500,000

Total other \$22,665,000

Total bonded debt \$21,978,328

Lafourche Parish Council

Notes to Financial Statements (Continued)

Item 8 CITIES AND IN GENERAL LONG-TERM DEBT (Continued)

At December 31, 1999, the Council has accumulated \$3,202,615 in the debt service fund for future debt requirements. The annual requirements to amortize all bonds and certificates outstanding at December 31, 1999, including interest of \$5,823,733 are as follows:

Year	Paving Certificates	Other Bonds	Total
2000	\$ 100,897	\$ 3,157,593	\$ 3,258,490
2001	88,113	3,146,564	3,234,677
2002	78,006	3,153,877	3,231,883
2003	46,357	3,158,424	3,204,781
2004	43,890	3,162,834	3,206,724
2005-2009	16,556	18,513,366	18,529,922
2010-2014		2,140,277	2,140,277
1999-2018	\$ 564,128	\$ 28,431,333	\$ 28,995,461

The paving certificates of \$213,328 are secured by the property held by the owners in the various sewer-participation projects. The public improvement refunding bonds of \$3,250,000, and the certificates of indebtedness of \$1,250,000 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 certificates of indebtedness of \$8,500,000 and \$4,515,000 are secured by sales taxes collected in Road Tax District #2. The certificates of indebtedness of \$385,000 are secured by excess annual revenues of the issuer above statutory payments of the General Fund. The public improvement sales tax bonds of \$4,500,000 are secured by sales taxes collected in Road Tax District # 3. In accordance with Louisiana Revised Statutes 38:562, the Council is legally restricted from incurring long-term bonded debt payable solely from all valuers taxation in excess of 10 per cent of the assessed value of taxable property in the parish. At December 31, 1999, the statutory limit is \$34,522,534.

The litigation and claims represent general damage claims.

Lafourche Parish Council

Notes to Financial Statements (Continued)

Note 8 CHANGES IN GENERAL LONG-TERM DEBT (Continued)

Lease purchase agreements are discussed in Note 15.

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

Note 9 RESERVED FUND BALANCES

As shown on Statement A, the fund balance reserve is composed of \$3,300,415 for debt service and \$3,476,856 for capital purposes, which will be used in the future for those purposes.

Note 10 FUND DEFICITS

Special Revenue Funds:

The deficit in the Medical Incubator Center Program Fund of \$386 is expected to be eliminated by operations in the coming years.

The deficit in the CSBG Summer Child Care Program Fund of \$204 is expected to be eliminated by operations in the coming year.

The deficit in the Heat Crisis Emergency Fund of \$400 is expected to be eliminated by operations in the coming year.

Debt Service Fund:

The deficit in the West 86th Street Assessment Fund of \$4,426 is expected to be eliminated with the collection of assessments.

The deficit in the Emerald Park Drive Assessment Fund of \$3,047 is expected to be eliminated with the collection of assessments.

Capital Projects Funds:

The deficit in the Tullais Drainage Project of \$574 is expected to be eliminated by operations in the coming years.

Lafourche Parish Council

Notes to Financial Statements (Continued)

Note 10 *FUND IMPACTS (Continued)*

Capital Projects Funds, continued:

The deficit in the Midway-Emerald Park Subdivision of \$24,513 is expected to be eliminated by operations in the coming years.

The deficit in the State Highway 308 Relocation Project of \$38,357 is expected to be eliminated by operations in the coming years.

The deficit in the West 24th Hardening Project of \$8,854 is expected to be eliminated by operations in the coming years.

The deficit in the Maryland Flood Protection Project of \$5,368 is expected to be eliminated by operations in the coming years.

The deficit in the Lorne Civic Center Project of \$13,354 is expected to be eliminated by operations in the coming years.

The deficit in the Rural Development Grant Fire District of \$11,281 is expected to be eliminated by operations in the coming years.

Enterprise Funds:

The deficit in Sewerage District # 14 of \$4,155 is expected to be eliminated with the collection of user fees.

Lafourche Parish Council

Notes to Financial Statements (Continued)

Note 12 *EXCESS EXPENDITURES OVER APPROPRIATIONS*

The following individual funds had actual expenditures over budgeted expenditures for the year ended December 31, 1999:

Fund	Budget	Actual	Unfavorable Variance	Percent Variance
Special Revenue Funds:				
Board of Health	1458,748	1454,818	(3,930)	(.27%)
Building & Maintenance	152,301	819,593	(667,292)	(4.35%)
Criminal Court	317,835	531,728	(213,893)	(67.42%)
Recreation	503,291	558,815	(55,524)	(11.03%)
Commodities	6,350	8,671	(2,321)	(36.55%)
Health & Safety Housing Rehab	0	1,778	(1,778)	(100%)
Road Sales Tax District #3	3,158	5,183	(2,025)	(64.14%)
Road Sales Tax District #5	188,800	188,385	(415)	(.22%)
Road Sales Tax District #6	58,800	58,708	(92)	(.16%)
Capital Project Funds:				
Larose Fishing Pier/Lighting	15	262	(247)	(1646%)

Note 13 *RESIDUAL EQUITY TRANSFERS*

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, 1999, the amount due the Council Fund is \$29,038 and is recorded as a residual equity transfer.

Note 14 *RISK MANAGEMENT*

The Council is exposed to various risks of loss related to theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; providing health, dental, and other medical benefits to employees; natural disasters; and worker's compensation claims.

Lafourche Parish Council

Notes to Financial Statements (Continued)

Note 13 **RISK MANAGEMENT (Continued)**

The Council has purchased commercial liability insurance to cover risks of loss related to torts or negligence by employees and council members. Commercial insurance has also been obtained to cover risk of damages to or theft of computer equipment, boilers and other machinery, employee's health insurance, and general liability claims. Claims have not exceeded insurance coverage in any of the past three years. However, between 1997 and 1998, the Council changed health insurance providers and approximately \$39,000 of claims were not covered during the transition. These claims were paid in the 1998 fiscal year.

The Council established the Worker's Compensation Fund (internal service fund) to account for and finance its uninsured risks of loss. The council carries commercial insurance coverage for workers' compensation claims in excess of \$10,000 with a \$100,000 limit per occurrence for a benefit period of two years. Claims in excess of \$100,000 with a \$1,000,000 limit per occurrence are insured indefinitely.

All funds of the Council participate in the program and make payments to the Worker's Compensation Fund based on estimates of the amounts needed to pay prior and current year claims and to establish a reserve for anticipated losses. The estimated claims liability is based on estimates provided by the third party claims administrator, and includes claims incurred but not paid and claims incurred but not reported. The estimated claims liability was \$73,835 at December 31, 1999. Changes in the Fund's claims liability balance in fiscal 1998 and 1999 were:

	Beginning of Fiscal - Year - Liability	Current - Year and Changes in Estimate	Claims Payment	Balance at Fiscal year-end
1998	\$87,014	\$78,736	\$48,750	\$94,251
1999	\$94,157	\$3,171	\$23,493	\$74,835

Lafourche Parish Council

Notes to Financial Statements (Continued)

Note 13 RISK MANAGEMENT (Continued)

During 1996, the council carried commercial insurance coverage for group health insurance claims in excess of \$50,000 per individual with an aggregate limit of \$1,000,000 per year. On January 1, 1997, a fully insured group health insurance plan went into effect.

All funds of the Council participate in the program and make payments to the Group Health Fund based on estimates of the amounts needed to pay current year premiums. All of the claims included in the December 31, 1996 estimated claims liability balance were paid during 1997. Therefore, the estimated claims liability at December 31, 1998 & December 31, 1999 is \$0.

Note 14 CONTRIBUTION PROGRAMS

As of December 31, 1999, the Council had \$15,947,689 in public works contracts of which \$12,943,375 was uncompleted.

Note 15 LEASE COMMITMENTS

The Council records leases under capital leases as long-term debt 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, 1999:

Fiscal year:	
2000	\$121,631
2001	121,631
2002	121,631
2003	7,952
Total minimum lease payments	372,845
Less-amount representing interest	27,267
Present value of net minimum lease payments	\$345,578

Lafourche Parish Council

Notes to Financial Statements (Continued)

Note 15 *LEASE COMMITMENTS (Continued)*

The amount of principal and interest paid in 1999 on capital leases was \$108,208 and \$29,538, respectively.

The cost of equipment leased under capital leases recorded in the General Fixed Asset Account Group as of December 31, 1999 is \$759,735.

Note 16 *DEFERRED COMPENSATION PLAN*

The Council offers its employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The plan, available to all employees, permits them to defer a portion of their salary until future years. The deferred compensation is not available to employees until termination, retirement, death, or an unforeseeable emergency. All amounts of compensation deferred under this plan, all property and rights purchased with those amounts, and all income attributable to those amounts, property, or rights are (until paid or made available to the employee or beneficiary) solely the property and rights of the Lafourche Parish Council (without being restricted to the provisions of benefits under the plan), subject only to the claims of the Lafourche Parish Council general creditors. Participants' rights under the plan are equal to those of general creditors of the Council in an amount equal to the fair market value of the deferred account for each participant.

It is the opinion of the Lafourche Parish Council that the Council has no liability for losses under the plan but does have the duty of due care that would be required of an ordinary prudent investor. The Council believes that it is unlikely that it will use the assets to satisfy the claims of general creditors in the future.

The assets of the Plan at December 31, 1999 totaled \$730,882. Investments are managed by the Plan's trustee (PIERCE). The choice of the investment option(s) are made by the Plan participants.

Lafourche Parish Council

Notes to Financial Statements (Continued)

Note 17 **POST RETIREMENT HEALTH CARE AND LIFE INSURANCE BENEFITS**

The Lafourche Parish Council does not provide any continuing health care and life insurance benefits for its retired employees.

Note 18 **COMMITMENTS AND CONTINGENCIES**

Litigation:

Walter Dardis, Jr. v. Lafourche Parish Council, et al. The district court rendered a judgment in favor of the Parish and dismissed the plaintiff's claims. However, the First Circuit Court of Appeals reversed the district court's decision and rendered a judgment against the Parish Council in the amount of \$94,500 plus legal interest from date of demand. The Parish applied for a Writ of Review to the Louisiana Supreme Court, which was denied. The Lafourche Parish Council has recorded this liability in the General Long-Term Debt Account Group.

Gaston Rodriguez v. Lafourche Parish Council, et al. This suit was filed by the Rodriguez for damages for the appropriation of their property in connection with the construction of a flood protection project. A judgment was rendered against the Parish Council in the amount of \$70,772 plus costs, attorney fees and expert witness fees in the amount of \$13,200. The Parish paid the Rodriguez \$10,000 during fiscal year 1997 and the remaining balance of \$23,972, plus accrued legal interest has been recorded in the General Long-Term Debt Account Group.

The Lafourche Parish Council has \$22,976 in general liability claims that are outstanding for previous years deductibles not paid to The St. Paul Insurance (Formerly Titan). St. Paul Insurance was the Parish's general liability carrier at the time of the claims and has assigned these claims to a collection agency. The Lafourche Parish Council has recorded this liability in the General Long-Term Debt Account Group.

Lafourche Parish Council

Notes to Financial Statements (Continued)

Note 18 **COMMITMENTS AND CONTINGENCIES (Continued)**

Litigation (Continued)

The Lafourche Parish Council is subject to other legal proceedings which arise in the normal course of operations. In the opinion of the Council, the outcome of these proceedings will not materially affect the accompanying financial statements, and accordingly, no provision for losses has been recorded.

Federal and State Grant Awards

The Lafourche Parish Council received funding under grants from various federal and state governmental agencies. These grants specify the purpose for which the grant moneys are to be used and such grants are subject to audit by the granting agency or its representative. If the grant moneys received are not expended, the Lafourche Parish Council may be required to reimburse the granting agency.

Note 19 **CHANGE IN ACCOUNTING**

Seventeenth Judicial Drug Court Fund was previously classified as a special revenue fund for financial reporting purposes. Since the Lafourche Parish Council is only the fiscal agent for this fund, this fund was reclassified as an agency fund during 1999. Beginning fund equity previously classified as fund balance in the special revenue fund type for Seventeenth Judicial Drug Court Fund of \$ (2,280) was reclassified as due to others in the agency fund type dollar for dollar.

Lafourche Parish Council

Notes to Financial Statements (Continued)

Note 2f OPERATING TRANSFERS AND BALANCES

Such balances at December 31, 1999 were:

INDIVIDUAL FUNDS	TRANSFERS IN	TRANSFERS OUT
General Fund	\$ 100,000	\$ 581,600
Special Revenue Funds:		
Board of Health	6,000	207,800
Roads and Bridges	620,864	
Royalty Bond	-	1,150,386
Council Zone Management	27,253	
Road Sales Tax District No. 2		1,277,624
Road Sales Tax District No. 3		279,543
Debt Service Funds:		
Certificates of Indebtedness Series 1992 Bond	247,600	6,401
Public Improvement Refunding Series 1994 Bond	601,125	
Certificates of Indebtedness Series 1994 Bond	281,217	
Certificates of Indebtedness Road Sales Tax District # 2 Series 1988 & 1990 Bond	1,288,115	
Certificates of Indebtedness Series 1999 - Building	45,000	
Public Improvement Sales Tax Series 1996 Bond	279,543	
Road Sales Tax District # 3 Public Improvement Bond Reserve	445,400	
Capital Project Funds:		
Chickbay Drainage Project 101	94,247	
Series 1994 Public Improvement Bond		210,279
T-Delta Drainage Project	213,400	
Road Sales Tax District # 2 Construction		10,441
Road Sales Tax District # 3 Construction		445,400
Internal Service Funds:		
Group Health Insurance Fund		100,000
Totals	\$ 4,304,533	\$ 4,364,533

Lafourche Parish Council

Notes to Financial Statements (Continued)

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MANAGEMENT REPORT

On February 1, 1999, the Lafourche Parish Council issued \$2,800,000 of Certificates of Indebtedness, Series 2000A and \$1,700,000 of Certificates of Indebtedness Series 2000B of Road District No. 1. The certificates were sold as if they constituted a single issue. The certificates are secured by the levy and collection of a special tax of five mills of property taxes levied and to be levied in the years 1999 through 2008. The Series 2000A & B certificates are being issued for the purpose of providing funds to construct, improve and resurface parish roads in Road Sales Tax District # 2 and # 3, respectively, including incidental drainage. An intergovernmental agreement was signed between Road District No. 1 and Road Sales Tax Districts # 2 & # 3 where Road Sales Tax District # 2 & # 3, after meeting all previous debt service requirements, will make sales tax transfers to fund the collection of the 1% sales tax levies in each district to repay the above certificates.

On May 1, 2000, the Lafourche Parish Council issued \$9,000,000 and \$4,500,000 of Public Improvement Sales Tax Bonds, Series 2000 for Road Sales Tax Districts No. 5 & 6, respectively. These bonds are being issued to allow for the construction, improvement and resurfacing of public roads in the respective districts, including incidental drainage. These Public Improvement Sales Tax Bonds are secured and will be repaid by the levy and collection of separate and independent 1% sales and use taxes for each respective district that were authorized to be levied and collected by the issuer for fifteen years from and after October 1, 1999, pursuant to an election held on July 17, 1999.

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 AND MAINTENANCE FUND

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

ROADS AND BRIDGES FUND

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

DRAINAGE MAINTENANCE FUND

The Drainage Maintenance Fund accounts for the cost of acquiring, constructing, improving, maintaining, and operating the parish drainage systems. 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.

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SPECIAL REVENUE FUNDS (Continued)

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.

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-subsidized areas of Lafourche Parish. The parish grants the authority to a subcommittee (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 1958, 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 receipt of the district attorney and approval of the district judges. The statute also requires that one-half of the fund balance in the Criminal Court Fund at December 31st of each year be transferred to the parish 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.

(continued on next page)

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, education, nutritional, social, and other services primarily to economically disadvantaged preschool children so that the children will attain social competence.

LAFOURCHE COMMUNITY ACTION AGENCY (LCAAA) 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 and the Headstart program. 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.

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SPECIAL REVENUE FUNDS (Continued)

COMMODITIES GRANT FUND

The Commodities Grant 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 Department of Energy through the State of Louisiana, Department of Social Services to assist households in meeting the costs associated with heating and cooling. Participants must show financial need and meet the state income guidelines.

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.

B.A. II GIWW/CLYVELLY'S FUND

The purpose of the B.A. II GIWW/Clyvelly 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.

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SPECIAL REVENUE FUNDS (Continued)

CHRISTMAS TREE PROGRAM FUND

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

COMMUNITY SERVICES BLOCK GRANT (CSBG) SUMMER CHILD CARE PROGRAM

The purpose of the CSBG Summer Child-Care Program is to provide quality child care to children identified by Head Start during the summertime.

LOCAL LAW ENFORCEMENT BLOCK GRANT '97

The purpose of the Local Law Enforcement Block Grant is to reduce crime and improve public safety.

ROAD SALES TAX DISTRICT # 2

The Road Sales Tax District # 2 Fund accounts for the sales taxes collected in this District dedicated and used for the purpose of constructing, improving, maintaining, and resurfacing public roads in this district. This tax is also authorized to pay incidental drainage costs associated with the road projects and to pay bonded debt incurred from time to time for such capital projects.

ROAD SALES TAX DISTRICT # 3

The Road Sales Tax District # 3 Fund accounts for the sales taxes collected in this District dedicated and used for the purpose of constructing, improving, maintaining, and resurfacing public roads in this district. This tax is also authorized to pay incidental drainage costs associated with the road projects and to pay bonded debt incurred from time to time for such capital projects.

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SPECIAL REVENUE FUNDS (Continued)

HEALTH AND SAFETY HOUSING REHABILITATION PROGRAM

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

LOCAL LAW ENFORCEMENT BLOCK GRANT '98

The purpose of the Local Law Enforcement Block Grant is to reduce crime and improve public safety. This grant is received directly from the U.S. Department of Justice.

ROAD SALES TAX DISTRICT # 5

The Road Sales Tax District # 5 Fund accounts for the sales taxes collected in this District dedicated and used for the purpose of constructing, improving, maintaining, and resurfacing public roads in this district. This tax is also authorized to pay incidental drainage costs associated with the road projects and to pay bonded debt incurred from time to time for such capital projects.

ROAD SALES TAX DISTRICT # 6

The Road Sales Tax District # 6 Fund accounts for the sales taxes collected in this District dedicated and used for the purpose of constructing, improving, maintaining, and resurfacing public roads in this district. This tax is also authorized to pay incidental drainage costs associated with the road projects and to pay bonded debt incurred from time to time for such capital projects.

HEAT CRISIS EMERGENCY FUNDS

This Heat Crisis Emergency Fund accounts for the financial resources received from the U.S. Department of Health and Human Services through the State of Louisiana, Department of Social Services to assist households in meeting the costs associated with cooling in a heat crisis emergency. Participants must show financial need and meet the state income guidelines.

LAFORCHE PARISH COUNCIL

Combining Balance Sheet
Local Revenue Funds

December 31, 2022

	Board of Health	Building and Maintenance	Parks and Recreation	Wastewater Maintenance	Street Light
ASSETS					
Cash and cash equivalents	\$ 38,221	\$ 1,837	\$ 41,839	\$ 1,837	\$ 1,838
Investments - LAFB*	1,894,838	81,762	1,029	962,956	127,858
Receivables					
Accrued interest	1,891,621	891,738	1,971,021	1,750,758	689,521
Due from other funds	429		1,029	21,828	52
Other				10,138	
Total	\$ 3,725,109	\$ 955,335	\$ 1,493,929	\$ 1,736,679	\$ 1,209,269
LIABILITIES AND FUND EQUITY					
Liabilities					
Bank overdraft					
Accounts payable	\$ 10,897	\$ 21,627	\$ 43,294	\$ 39,628	\$ 39,422
Due to other funds	1,719	1,237	34,287	20,855	
Due to other funds	179	57	14,287	1,079	
Due to other governmental agencies					
Deferred revenues	49,490				
Total liabilities	\$7,585	\$23,521	\$91,862	\$61,562	\$39,422
Fund Equity					
Fund balance:					
Restricted - capital outlay					
Restricted - other	3,717,524	931,814	1,402,067	1,675,117	1,169,847
Total fund equity	\$ 3,717,524	\$ 931,814	\$ 1,402,067	\$ 1,675,117	\$ 1,169,847
Total	\$ 3,732,634	\$ 978,855	\$ 1,585,991	\$ 1,698,246	\$ 1,209,111

Asset Base	Full Phase	Planning Estimate	Number of Investments	Contract Cost	Revenue
\$ 355,000 1,274,077	\$ 1,874,100 6,840,100 2,550,000	\$ 1,201 44,272	\$ 50,000	\$ 75,000 100,475	\$ 100 400,275
300,000 100,100	300,000 1,100		10,000	50,000 1,000	500,000 100 100
<u>\$ 1,000,000</u>	<u>\$ 12,710,000</u>	<u>\$ 10,000</u>	<u>\$ 70,000</u>	<u>\$ 100,000</u>	<u>\$ 1,000,000</u>
\$ 100	\$ 500,000 1,000 100	\$ 100 2,000	\$ 10,000	\$ 10,000 1,000 20,000	\$ 20,000 1,000 10,000
<u>100</u>	<u>500,000</u>	<u>2,000</u>	<u>10,000</u>	<u>30,000</u>	<u>30,000</u>
<u>1,000,000</u>	<u>10,000,000</u>	<u>10,000</u>		<u>70,000</u>	<u>1,000,000</u>
<u>1,000,000</u>	<u>10,000,000</u>	<u>10,000</u>		<u>70,000</u>	<u>1,000,000</u>
<u>\$ 1,000,000</u>	<u>\$ 12,710,000</u>	<u>\$ 10,000</u>	<u>\$ 70,000</u>	<u>\$ 100,000</u>	<u>\$ 1,000,000</u>

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LAFORCHE PARISH COUNCIL

Financial Statements
Special Revenue Funds

December 31, 2020

(Amounts)

	Real Estate	LOA Operating	CRS Estate	CHOP Estate	Washington Grant
ASSETS					
Cash and cash equivalents		\$ 21,754	\$ 76	\$ 11,940	
Investment accounts					
Receivables	\$ 690,130	11,620	20,074	64,600	\$ 1,637
Due from other funds	90,728	41,287			2
Other					
Total	\$ 781,588	\$ 74,661	\$ 20,076	\$ 76,540	\$ 1,639
LIABILITIES AND FUND EQUITY					
Liabilities:					
Accounts payable	\$ 87				
Accrued liabilities	101,622	1,620	2,120	1,000	81
Salaries and benefits payable	17,500	0	4,200	1,300	491
Due to other funds	1,840	20,710	21,710	20,710	10
Due to other governmental agencies	20,271				
Deferred revenues	94			600	
Total liabilities	161,314	22,330	28,030	23,610	582
Fund equity:					
Fund balances:					
Assigned to capital outlay		52,320	0		661
Assigned - unassigned		52,320	0		661
Total fund equity		104,640	0		1,322
Total	\$ 781,588	\$ 184,591	\$ 28,030	\$ 100,150	\$ 1,322

Commuter Fund	General Fund	Midwest Transportation Center Program	B. H. H. Center Library	Capital Jobs Program	Children Care Program
			\$ 768	\$ 15,887	\$ 524
\$ 5,881	\$ 688	\$ 1,652	76	14,000	18,000
<u>\$ 5,881</u>	<u>\$ 688</u>	<u>\$ 1,652</u>	<u>\$ 824</u>	<u>\$ 29,887</u>	<u>\$ 18,524</u>
\$ 91	\$ 254	\$ 171		\$ 1,000	\$ 1,000
1,000	242	174		1,000	
	7	2,171		25,887	1,000
<u>5,881</u>	<u>688</u>	<u>1,652</u>		<u>29,887</u>	<u>1,000</u>
		<u>2,824</u>	<u>824</u>	<u>2,824</u>	<u>2,824</u>
		<u>2,824</u>	<u>824</u>	<u>2,824</u>	<u>2,824</u>
<u>\$ 5,881</u>	<u>\$ 688</u>	<u>\$ 1,652</u>	<u>\$ 824</u>	<u>\$ 29,887</u>	<u>\$ 18,524</u>

Continued on next page

LAFAYETTE PARISH COUNCIL

Accounting Balance Sheet
Special Revenue Funds

December 31, 2006

(continued)

	COBE Business Oid Case Program	Law Enforcement Block Grant FY1	Blind Trust Tax District #1	Blind Trust - Tax District #1	Blind Trust Tax District 2
ASSETS					
Cash and cash equivalents		\$ 42	\$ 1,003,490	\$ 274,800	
Investment in LAMP			1,001,000		
Receivables					
Due from other funds			201,700	70,000	\$ 100,000
Other					
Total	<u>\$ -</u>	<u>\$ 42</u>	<u>\$ 2,006,190</u>	<u>\$ 344,800</u>	<u>\$ 100,000</u>
LIABILITIES AND FUND EQUITY					
Liabilities:					
Bank overdraft					
Accounts payable					
Salaries and benefits payable			\$ 1,000		
Due to other funds	\$ 104		100		\$ 104,000
Due to other governmental agencies					
Deferred revenues					
Total liabilities	<u>104</u>		<u>1,100</u>		<u>104,000</u>
Fund equity:					
Reserve for contingencies					
Reserve for capital assets					
Reserve for unexpended					
commodities - unexpended	290	\$ 42	2,004,990	29,000	10,000
Total fund equity	<u>290</u>	<u>42</u>	<u>2,006,190</u>	<u>29,000</u>	<u>10,000</u>
Total	<u>\$ -</u>	<u>\$ 42</u>	<u>\$ 2,006,190</u>	<u>\$ 344,800</u>	<u>\$ 100,000</u>

Food Sales Tax Contract R.R.	Health and Safety Insurance Refund	Local Real Estate Emergency Funds	Total
			\$ 3,843,893
			17,500,000
			7,500,000
			7,000,000
			880,000
			50,000
<u>\$ 80,000</u>	<u>\$ 1,000</u>		<u>\$ 18,713,893</u>
			\$ 87
			1,113,893
		400	144,000
<u>\$ 100,000</u>		<u>400</u>	<u>400,000</u>
			10,000
<u>100,000</u>		<u>400</u>	<u>1,600,000</u>
<u>400,000</u>	<u>\$ 1,000</u>	<u>800</u>	<u>24,800,000</u>
<u>400,000</u>	<u>1,000</u>	<u>800</u>	<u>24,800,000</u>
<u>\$ 80,000</u>	<u>\$ 1,000</u>	<u>\$ -</u>	<u>\$ 18,713,893</u>

LAFORCHE PARISH COUNCIL

Schedule C

Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances - Special Revenue Funds

For the year ended December 31, 2022

	Fund of Health	Building and Maintenance	Funds and Bridges	Sewerage Maintenance
Revenues				
Taxes				
Ad valorem	\$ 876,494	\$ 795,500	\$ 1,208,580	\$ 1,476,220
Sales and use				
Intergovernmental revenues:				
Federal grants				
State funds:				
State revenue sharing	21,248	102,894	86,000	187,888
Public Transportation Funds			545,150	
Other				
Local				
Fees, licenses, and permits				
Fees and forfeitures				
Use of money and property	88,433	95,788	10,000	24,288
Other revenues	16,811	87,384		21,480
Total revenues	<u>1,069,887</u>	<u>1,071,974</u>	<u>1,803,630</u>	<u>1,689,888</u>
Expenditures				
General government				
Account				
Finance and administration		813,440		
Other				
Allocated costs and net	3,880		28,880	32,880
Public works			2,088,000	1,488,888
Public safety				
Health and welfare	89,000			
Recreation				
Culture and recreation				
Capital Outlay	1,680		2,150	28,888
DEBT service		8,171		37,880
Total expenditures	<u>94,480</u>	<u>821,611</u>	<u>2,088,030</u>	<u>1,555,888</u>
Excess (deficiency) of revenues over expenditures	<u>940,407</u>	<u>250,363</u>	<u>715,600</u>	<u>134,000</u>
Other financing sources (uses)				
Operating transfers in:			870,888	
Operating transfers out	(81,880)			
Total other financing sources (uses)	<u>(81,880)</u>		<u>870,888</u>	
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	<u>900,527</u>	<u>250,363</u>	<u>644,712</u>	<u>134,000</u>
Fund Balances				
Beginning of year	1,144,000	790,000	1,887,888	1,688,888
Final fund equity transfer (total)				
Total year	<u>\$ 1,140,000</u>	<u>\$ 894,000</u>	<u>\$ 1,782,000</u>	<u>\$ 1,790,000</u>

Street Light	Supply Road	Gold Mine	Planning Commission	Section 19 Transportation	Grand Court	Retention
\$ 491,904		\$ 4,901,000		\$ 94,760		\$507,664
55,871	\$ 1,371,384			97,000	\$ 20,040	50,179
29,894	49,009	348,344	\$ 24,854		570,870	26,544
		1,900	1,244		4,892	50,131
<u>105,559</u>	<u>1,419,693</u>	<u>3,311,048</u>	<u>26,098</u>	<u>197,760</u>	<u>606,762</u>	<u>147,558</u>
					507,329	
347	313	6,000	75,489		6,500	14,654
350,038	6,384	6,004,000	741			
				770,700		
		2,700				200,504
<u>347</u>	<u>313</u>	<u>6,000</u>	<u>741</u>	<u>770,700</u>	<u>6,500</u>	<u>14,654</u>
<u>350,038</u>	<u>6,384</u>	<u>6,004,004</u>	<u>741</u>	<u>770,700</u>	<u>6,500</u>	<u>14,654</u>
501,263	1,419,693	3,311,048	9,407	-	90,541	145,995
	<u>17,189,390</u>					
	<u>17,189,390</u>					
501,263	371,014	3,712,770	9,407	-	90,541	145,995
882,500	1,020,264	11,000,000	50,871	-	50,737	850,570
<u>\$ 1,383,763</u>	<u>\$ 1,391,278</u>	<u>\$ 11,000,000</u>	<u>\$ 60,278</u>	<u>\$ -</u>	<u>\$ 101,278</u>	<u>\$ 1,296,565</u>

(continued on next page)

LAFOURCHE PARISH COUNCIL

Comparing Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Special Revenue Funds

For the year ended December 31, 2022

(continued)

	Revenues	ICAF (Expenditure)	CSRF (Expend)	CACF P (Expend)		
Revenues						
Taxes						
Ad valorem						
State and local intergovernmental revenues						
Federal (grants)	\$	2,436,494	\$	187,600	\$	276,880
State funds:						
State revenue sharing						
Federal Transportation Funds						
Other						
Local						
Fees, licenses, and permits						
Fines and forfeitures						
Use of facility independently				4		
Other revenues		785,000	\$	15,000		
Total revenues		<u>3,221,494</u>	<u>187,600</u>	<u>276,884</u>		
Expenditures						
General government						
Judicial						
Finance and administration						
Other						
Allocated costs (net of)						
Public works		68,000		5,881		
Public safety						
Health and welfare		3,136,153	28,891	180,000	276,880	
Communication						
Culture and recreation						
Capital Outlay		1,432		2,500		
Other services						
Total expenditures		<u>3,205,585</u>	<u>28,891</u>	<u>188,381</u>	<u>276,880</u>	
Excess (deficiency) of revenues over expenditures		<u>15,909</u>	<u>158,709</u>	<u>88,503</u>	<u>-</u>	
Other Financing Sources (Uses)						
Operating transfers in						
Operating transfers out						
Proceeds from capital leases						
Total other financing sources (uses)						
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses		<u>15,909</u>	<u>158,709</u>	<u>88,503</u>	<u>-</u>	
Fund Balances						
Increase (decrease) of year		15,909	158,709	88,503	-	
Revised equity balances in July of last year		<u>1,000</u>	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>	

Revolving Grant	Commodity Grant	LEAP Grant	Health & Safety Training Grant	Midland Healthcare Center Program	R.A. D DORIS Charity
\$ 13,711	\$ 6,071	\$ 41,887	\$ 3,299	\$ 7,888	
					\$ 88
<u>\$ 13,711</u>	<u>\$ 6,071</u>	<u>\$ 41,887</u>	<u>\$ 3,299</u>	<u>\$ 7,888</u>	<u>\$ 88</u>
		14			
\$ 13,711	\$ 6,071	\$ 41,887	\$ 3,299	\$ 7,888	
<u>\$ 13,711</u>	<u>\$ 6,071</u>	<u>\$ 41,887</u>	<u>\$ 3,299</u>	<u>\$ 7,888</u>	
(8)	-	-	3,885	-	88
(4)	-	-	3,885	-	88
888	-	-	-	(788)	88
<u>\$ 882</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,885</u>	<u>\$ (788)</u>	<u>\$ 88</u>

(continued on next page)

LAFORCHE PARISH COUNCIL

COMPARING STATEMENTS OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES - SPECIAL REVENUE FUNDS

For the year ended December 31, 2022

(continued)

	County Fund (Management)	Children Fee Program	Child Support Child Care Program	Local Law Enforcement Block Grant (a)
Revenues				
Taxes:				
Ad valorem				
State and city				
Intergovernmental revenues:				
Federal grants	\$ 25,207		\$ 752,271	
State AGOS				
Subrecipient sharing				
(Depth Transportation Fee)		\$ 5,000		
Other				
Total				
Fees, licenses, and permits				
Fees and royalties				
Use of money and property				
Other revenues	54			
Total revenues	<u>\$ 25,261</u>	<u>\$ 5,000</u>	<u>\$ 752,271</u>	<u>\$ 0</u>
Expenditures				
General government:				
Judicial				
Finance and administration				
Other				
Allocated costs to (a)	2,000	264		
Public works				
Public safety				
Health and welfare			55,000	
Education	6,000	6,000		
Culture and recreation				
Capital/infrastructure				
Other services				
Total expenditures	<u>\$ 8,000</u>	<u>\$ 6,264</u>	<u>\$ 55,000</u>	<u>\$ 0</u>
Excess (deficiency) of revenues over expenditures	<u>\$ 17,261</u>	<u>\$ 4,736</u>	<u>\$ 707,271</u>	<u>\$ 0</u>
Other Financing Sources (Uses)				
Operating transfers in	5,000			
Investing transfers in				
Total other financing sources (uses)	<u>\$ 5,000</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	<u>\$ 22,261</u>	<u>\$ 4,736</u>	<u>\$ 707,271</u>	<u>\$ 0</u>
Fund Balances				
Beginning of year	3,475	6,264	664	800
Residual equity transfer to (a)				
End of year	<u>\$ 3,475</u>	<u>\$ 6,264</u>	<u>\$ 664</u>	<u>\$ 800</u>

Fixed Sales Tax District #1	Fixed Sales Tax District #2	Fixed Sales Tax District #3	Fixed Sales Tax District #4	Net Order Emergency System	2007 Law Enforcement Block Grant '07	Total
\$ 1,000,000	\$ 500,000	\$ 400,000	\$ 50,000			\$ 1,950,000
						2,041,000
						1,954,700
						451,000
						195,000
						23,000
						24,000
						500,000
50,000	5,000				7	500,000
100,000						1,000,000
<u>2,000,000</u>	<u>500,000</u>	<u>400,000</u>	<u>50,000</u>		<u>7</u>	<u>3,000,000</u>
						500,000
						50,000
						10,000
						100,000
50,000	5,000	100,000	50,000			205,000
						10,000,000
						1,000,000
						500,000
						50,000
						200,000
<u>50,000</u>	<u>5,000</u>	<u>100,000</u>	<u>50,000</u>			<u>300,000</u>
						1,000,000
<u>2,023,000</u>	<u>505,000</u>	<u>500,000</u>	<u>100,000</u>		<u>7</u>	<u>3,128,000</u>
						700,000
<u>2,233,000</u>	<u>505,000</u>	<u>500,000</u>	<u>100,000</u>			<u>3,338,000</u>
<u>2,233,000</u>	<u>505,000</u>	<u>500,000</u>	<u>100,000</u>			<u>3,338,000</u>
1,000,000	500,000	50,000	50,000		7	1,600,000
1,000,000				5000	51	2,000,000
						100,000
<u>\$ 1,000,000</u>	<u>\$ 500,000</u>	<u>\$ 50,000</u>	<u>\$ 50,000</u>	<u>\$ 5,000</u>	<u>\$ 51</u>	<u>\$ 2,000,000</u>

DEBT SERVICE FUNDS

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 percent of the bonds sold. This amount shall be retained solely to pay principal and interest on the \$6,000,000 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 moneys 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.

PUBLIC IMPROVEMENT REFINANCING SERIES 1994 BOND SINKING FUND

The Public Improvement Refinancing Series 1994 Bond Sinking Fund accounts for the refunding of the original 1988 series bonds issued. The bonds are payable primarily from, and secured by a pledge of moneys placed to the credit of the fund by the treasury of the State of Louisiana in a trust fund, established and maintained by said treasury and constituting ten per cent of the state internal revenues. This fund is used to accumulate moneys transferred from the state trust fund for the principal and interest payments due in each year and the next ensuing year.

CERTIFICATES OF INDEBTEDNESS SERIES 1994

Certificates of Indebtedness, Series 1994 Bond Fund accumulates moneys for the payment of \$1,665,000 certificates of indebtedness dated October 1, 1994. The bonds were issued for the purpose of constructing and improving drainage works and facilities.

CERTIFICATES OF INDEBTEDNESS ROAD SALES TAX DISTRICT # 2 SERIES 1998 & 1999

Certificates of Indebtedness Road Sales Tax District # 2 Series 1998 & 1999 Bond Fund accumulates moneys for the payment of \$8,500,000 certificates of indebtedness dated June 1, 1998 and \$4,515,000 certificates of indebtedness dated July 1, 1999. The bonds were issued for the purpose of constructing, improving, maintaining, and resurfacing public roads in Road Sales Tax District # 2, including incidental drainage.

(continued on next page)

DEBT SERVICE FUNDS (Continued)

CERTIFICATES OF INDEBTEDNESS, SERIES 1999 - BUILDING

Certificates of Indebtedness, Series 1999 Road Fund (Building) accumulates monies for the payment of \$285,000 certificates of indebtedness dated January 1, 1999. The certificates were issued for the purpose of acquiring and improving a new administrative building.

PUBLIC IMPROVEMENT SALES TAX SERIES 1999 BONDS (District # 3)

Public Improvement Sales Tax Series 1999 Bond (Road Sales Tax District # 3) Fund accumulates monies for the payment of \$4,200,000 public improvement sales tax bonds dated May 1, 1999. The bonds were issued for the purpose of constructing, improving, maintaining, and resurfacing public roads in Road Sales Tax District # 3, including incidental drainage.

ROAD SALES TAX DISTRICT # 3 PUBLIC IMPROVEMENT BOND RESERVE:

The Road Sales Tax District # 3 Public Improvement Bond Reserve Fund was established from proceeds of the bonds in an amount equal to ten percent of the bonds sold. This amount shall be retained solely to pay principal and interest on the \$4,200,000 Public Improvement Sales Tax Bonds, Series 1999 in case of default.

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 \$300,593. 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 accumulated monies to pay paving certificates issued August 1, 1983, 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.

(continued on next page)

DEBT SERVICE FUNDS (Continued)

MARY BETH STREET SPECIAL ASSESSMENT FUND

The Mary Beth Street Special Assessment Fund accumulates moneys 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.

ELM DRIVE SPECIAL ASSESSMENT FUND

The Elm Drive Special Assessment Fund accumulates moneys 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 moneys to pay paving certificates issued August 1, 1985, in the amount of \$73,434. 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 moneys to pay paving certificates issued January 1, 1986, in the amount of \$54,695. 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 moneys to pay paving certificates issued May 1, 1986, in the amount of \$28,375. 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.

(continued on next page)

DEBT SERVICE FUNDS (Continued)

LEVERT DRIVE SPECIAL ASSESSMENT FUND

The Levert Drive Special Assessment Fund accumulates moneys to pay paving certificates issued January 1, 1986, in the amount of \$38,773. 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

The Emerald Park Drive Special Assessment Fund accumulates moneys to pay paving certificates issued December 1, 1986, in the amount of \$68,377. 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.

WEST 57TH STREET SPECIAL ASSESSMENT FUND

The West 57th Street Special Assessment Fund accumulates moneys to pay paving certificates issued December 1, 1986, in the amount of \$65,837. 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 moneys to pay paving certificates issued December 1, 1986, in the amount of \$74,836. 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 moneys to pay paving certificates issued March 1, 1985, in the amount of \$50,268. 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.

(continued on next page)

DEBT SERVICE FUNDS (Continued)

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 \$147,946. 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 LaSalle Parish Council.

ELIZABETH AND OLEANER STREETS SPECIAL ASSESSMENT FUND

The Elizabeth and Oleaner Streets Special Assessment Fund accumulates monies to pay paving certificates issued May 1, 1990, in the amount of \$33,290. The paving certificates were issued to construct street paving improvements on Elizabeth and Oleaner Streets. Financing is provided by special assessments on property owners on Elizabeth and Oleaner Streets and other transfers from various funds of the LaSalle 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.

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 Royalty Road Special Revenue Fund.

(continued on next page)

DEBT SERVICE FUNDS (Continued)

OAKVIEW - HOLLY STREET SPECIAL ASSESSMENT FUND

The Oakview - Holly Street Special Assessment Fund accumulates monies to pay paving certificates issued January 15, 1984, 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.

CERTIFICATES OF INDEBTEDNESS SERIES 1984 OAK MANOR

The Certificates of Indebtedness Series 1984 Oak Manor Fund accumulates monies for the payment of \$249,564 certificates of indebtedness dated January 15, 1984. 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.

CERTIFICATES OF INDEBTEDNESS SERIES 1985 DUGAS SUBDIVISION

The Certificates of Indebtedness Series 1985 Dugas Subdivision Fund accumulates monies for the payment of \$139,250 certificates of indebtedness dated March 15, 1985. 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, 1985, in the amount of \$139,250. 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.

LAFOURCHE PARISH COUNCIL

Combining Balance Sheet -
Debt Service Funds

December 31, 2008

	Fidelity Bond Public Improvement Bond Reserve	Certificate of Indebtedness Series 1994A Bond	Public Improvement Refunding Series 1994 Bond	Certificate of Indebtedness Series 1994 Bond
ASSETS				
Cash and cash equivalents	\$ 27,825	\$ 40	\$ 608,600	\$ 137,607
Investment in LAMP	579,494			
Receivables				
Due from other funds				
Total	<u>\$ 607,319</u>	<u>\$ 40</u>	<u>\$ 608,600</u>	<u>\$ 137,607</u>
LIABILITIES AND FUND EQUITY				
Liabilities:				
Due to other funds				
Deferred revenue				
Total liabilities				
Fund equity:				
Fund balances:				
Reserved for debt service	\$ 607,279	40	608,600	137,607
Total	<u>\$ 607,279</u>	<u>\$ 40</u>	<u>\$ 608,600</u>	<u>\$ 137,607</u>

Certificate of Incumbency Bond Sales Tax District # 2 Series 1998 & 1999 Bond	Certificate of Incumbency Series 1999 Funding	Public Improvement Sales Tax Series 1998 Bond	Flood Control Tax District # 2 Public Improvement Bond Revenue	Special Assessments	Total
\$ 878,024 100,145	\$ 30,244	\$ 140,000	\$ 20,070 480,000	\$ 248,779 178,471 18,000	\$ 1,084,091 1,140,090 178,471 58,000
\$ 381,708	\$ 30,244	\$ 170,525	\$ 480,130	\$ 144,000	\$ 2,057,453
		\$ 10	\$ 34,800	\$ 18,000 108,079	\$ 44,008 189,079
		\$ 10	\$ 34,800	\$ 118,079	\$ 167,028
\$ 781,788	\$ 30,244	170,565	480,178	384,128	2,823,070
\$ 781,788	\$ 30,244	\$ 170,575	\$ 480,130	\$ 144,000	\$ 2,067,453

LAFOURCHE PARISH COUNCIL

Combining Balance Sheet
 Debt Service Funds - Special Assessments

December 31, 2009

	Leve Debit	20/9/09 Debit	May 2009 Debit	0/09 Debit	Fund 8000 Credit	Fund 006 Debit
ASSETS						
Cash and cash equivalents	\$ 3,004	\$ 5,774	\$ 14,289	\$ 24,079	\$ 579	\$ 27,634
Receivables		1,288	8,881			135
Due from other funds				5,000		
Totals	<u>\$ 3,004</u>	<u>\$ 7,062</u>	<u>\$ 23,170</u>	<u>\$ 29,079</u>	<u>\$ 579</u>	<u>\$ 27,634</u>
LIABILITIES AND FUND EQUITY						
Liabilities:						
Due to other funds					\$ 5,000	
Deferred revenues						
Total liabilities					<u>5,000</u>	
Fund equity:						
Fund balance:						
Encumbered for debt service	\$ 3,004	\$ 4,234	\$ 20,530	\$ 29,079	14,279	\$ 27,634
Totals	<u>\$ 3,004</u>	<u>\$ 4,234</u>	<u>\$ 20,530</u>	<u>\$ 29,079</u>	<u>\$ 14,279</u>	<u>\$ 27,634</u>

<u>West 100th Street</u>	<u>Levee Drive</u>	<u>Barnwell Park Drive</u>	<u>West 87th Street</u>	<u>Marine Boulevard</u>	<u>8th Street</u>	<u>Country Club Circles</u>	<u>Elizabeth and Charles Streets</u>
\$ 9,844 4,871	\$ 32,450	\$ 1,953	\$ 4,309 1,817	\$ 9,883 5,882	\$ 1,481	\$ 4,657 3,904	\$ 24,378 4,813
<u>\$ 14,585</u>	<u>\$ 32,450</u>	<u>\$ 1,953</u>	<u>\$ 6,248</u>	<u>\$ 9,883</u>	<u>\$ 1,481</u>	<u>\$ 8,561</u>	<u>\$ 29,191</u>
		\$ 5,088				\$ 198	
		<u>5,088</u>				<u>198</u>	
<u>\$ 14,585</u>	<u>\$ 32,450</u>	<u>15,843</u>	<u>\$ 6,248</u>	<u>\$ 9,883</u>	<u>\$ 1,481</u>	<u>11,458</u>	<u>29,191</u>
<u>\$ 14,585</u>	<u>\$ 32,450</u>	<u>\$ 1,863</u>	<u>\$ 6,248</u>	<u>\$ 9,883</u>	<u>\$ 1,481</u>	<u>\$ 11,458</u>	<u>\$ 29,191</u>

(continued on next page)

LAFOURCHE PARISH COUNCIL

 Combining Balance Sheet
 Debt Service Funds - Special Assessments

December 31, 1999

(continued)

	Bayou Cade Subds	Bayou Blond Subds	Calumet - Holly Street	Certificate of Indebtedness Series 1994 Deb Notes
ASSETS				
Cash and cash equivalents	\$ 8,079	\$ 32,587	\$ 72,183	\$ 811
Receivables	38,132	11,584	55,178	
Due from other funds			5,000	
Totals	<u>\$ 46,211</u>	<u>\$ 44,171</u>	<u>\$ 132,361</u>	<u>\$ 811</u>
LIABILITIES AND FUND EQUITY				
Liabilities:				
Due to other funds				
Deferred interests	\$ 19,021	\$ 3,805	\$ 49,252	
Total liabilities	<u>19,021</u>	<u>3,805</u>	<u>49,252</u>	
Fund equity:				
Fund balances:				
Reserved for debt service	27,190	40,366	84,109	\$ 811
Totals	<u>\$ 46,211</u>	<u>\$ 44,171</u>	<u>\$ 132,361</u>	<u>\$ 811</u>

Certificate of Incumbency Issued 1999	Days Expiration - Period	Total
\$ 501	\$ 41,550 40,150	\$ 248,778 176,171 70,000
<u>\$ 501</u>	<u>\$ 54,000</u>	<u>514,000</u>
	\$ 30,740	\$ 40,000 169,676
	<u>30,740</u>	<u>710,676</u>
\$ 501	57,807	294,128
<u>\$ 501</u>	<u>\$ 54,000</u>	<u>\$ 514,000</u>

LAFOURCHE PARISH COUNCIL

Combining Schedule of Revenues, Expenditures, and
Changes in Fund Balances - Debt Service Funds

For the year ended December 31, 1999

	Realty Fund Public Improvement Bond Reserve	Certificate of Indebtedness Series 1999A Bond	Public Improvement Refunding Series 1994 Bond	Certificate of Indebtedness Series 1994 Bond
Revenues:				
Special assessment taxes				
Use of money and property	\$ 25,879	\$ 81	\$ 85	\$ 2,082
Total revenues	<u>25,879</u>	<u>81</u>	<u>85</u>	<u>2,082</u>
Expenditures:				
Debt Service		247,880	824,720	264,880
Total expenditures		<u>247,880</u>	<u>824,720</u>	<u>264,880</u>
Excess (Deficiency) of revenues over expenditures	<u>25,879</u>	<u>(247,799)</u>	<u>(824,635)</u>	<u>(262,798)</u>
Other Financing Sources (Uses)				
Operating transfers in		247,800	801,520	281,277
Operating transfers out		(8,800)		
Total other financing sources (uses)		<u>241,000</u>	<u>801,520</u>	<u>281,277</u>
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	<u>25,879</u>	<u>(6,799)</u>	<u>(23,115)</u>	<u>18,479</u>
Fund Balances				
Beginning of year	<u>675,441</u>	<u>6,308</u>	<u>820,113</u>	<u>188,868</u>
End of year	<u>\$ 697,420</u>	<u>\$ 48</u>	<u>\$ 696,998</u>	<u>\$ 187,347</u>

Certificate of Indebtedness Fiscal Sales Tax District # 2 Series 1989 & 1999 Bond	Certificate of Indebtedness Series 1989 Holding	Public Improvement Sales Tax Series 1989 Bond	Fiscal Sales Tax District # 2 Public Improvement Bond Revenue	Special Assessments	Total
\$ 14,580		\$ 5,880	\$ 14,770	\$ 54,270 11,234	\$ 54,270 77,428
<u>14,580</u>		<u>5,880</u>	<u>14,770</u>	<u>65,502</u>	<u>121,808</u>
1,264,515	\$ 9,244	189,858		118,427	2,679,504
<u>1,264,515</u>	<u>9,244</u>	<u>189,858</u>		<u>118,427</u>	<u>2,679,504</u>
(3,249,826)	(8,244)	(183,878)	14,739	(84,865)	(2,497,683)
<u>1,280,115</u>	<u>48,488</u>	<u>279,543</u>	<u>445,408</u>		<u>3,105,740</u> <u>15,421</u>
1,280,115	48,488	279,543	445,408		3,105,547
38,588	38,244	175,565	480,178	(34,865)	897,451
<u>743,176</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>400,803</u>	<u>2,515,164</u>
\$ 791,760	\$ 29,244	\$ 175,565	\$ 480,178	\$ 284,128	\$ 3,200,815

LAPOURCHE PARISH COUNCIL

Containing Schedule of Revenues, Expenditures,
and Changes in Fund Balances
Detail Service Funds - Special Assessments

For the year ended December 31, 2020

	Year Ended	Beginnig Balance	May 20th 2020	1/1/20 2020	Fiscal 2020 Closed
Revenues					
Special assessment/fees			\$ 4,200		
Use of money and property	\$ 47	\$ 54	721	\$ 477	
Total revenues	47	54	4,507	477	
Expenditures					
Cost service			721		
Total expenditures			721		
Excess (deficiency) of revenues and expenditures	47	54	4,507	477	
Other Financing Sources/Uses					
Operating transfers in					
Operating transfers out					
Total other financing sources (uses)					
Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	47	54	4,507	477	
Fund Balances					
Beginning of year	2,607	4,177	16,062	20,091	\$ 14,200
End of year	\$ 2,654	\$ 4,231	\$ 20,569	\$ 20,569	\$ 14,677

North Oak Bldg	West 90th Street	Lowry Office	Elmwood Park Bldg	West 54th Street	Marina Residential	9th Street	County Dist Quarter
\$ 482	\$ 228	\$ 384	\$ 188	\$ 150	\$ 82		\$ 1,612
<u>882</u>	<u>228</u>	<u>384</u>	<u>188</u>	<u>150</u>	<u>82</u>		<u>1,714</u>
							<u>17,800</u>
							<u>17,800</u>
<u>442</u>	<u>1712</u>	<u>384</u>	<u>388</u>	<u>121</u>	<u>82</u>		<u>25,329</u>
442	1712	384	388	121	82		25,329
27,288	14,732	21,876	13,875	5,208	8,014	5,182	20,627
<u>\$ 17,800</u>	<u>\$ 24,968</u>	<u>\$ 21,481</u>	<u>\$ 13,815</u>	<u>\$ 5,248</u>	<u>\$ 8,082</u>	<u>\$ 1,802</u>	<u>\$ 17,458</u>

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LAFOURCHE PARISH COUNCIL

 Combining Schedule of Revenues, Expenditures,
 and Changes in Fund Balances
 Debt Service Funds - Special Assessments

For the year ended December 31, 2000

(continued)

	Eleventh and December Months	Fourth Fifth Months	Seventh Eighth Months	October- Third Month
Revenues				
Special assessment taxes	\$ 2,828	\$ 11,263	\$ 2,798	\$ 2,227
Use of money and property	400	558	558	2,408
Total revenues	<u>3,228</u>	<u>11,821</u>	<u>3,356</u>	<u>4,635</u>
Expenditures				
Debt Service	2,678	20,698	8,778	20,202
Total expenditures	<u>2,678</u>	<u>20,698</u>	<u>8,778</u>	<u>20,202</u>
Excess (deficiency) of revenues over expenditures	<u>550</u>	<u>(7,877)</u>	<u>4,578</u>	<u>26,133</u>
Other financing sources (uses)				
Operating transfers to operating transfers out				
Total other financing sources (uses)				
Excess (deficiency) of Revenues and Other Sources Over Expenditures and Other Uses	550	(7,877)	4,578	26,133
Fund Balances				
Beginning of year	24,476	25,587	41,979	82,600
End of year	<u>25,026</u>	<u>17,710</u>	<u>46,557</u>	<u>108,733</u>

Certificate of Participation (Series 100) Cash Amount	Certificate of Participation (Series 100) Degree Subsidy	Degree Participation - Partials Grant	Total
		\$ 18,734	\$ 68,228
		<u>7,273</u>	<u>11,208</u>
		26,007	80,032
		<u>22,882</u>	<u>110,897</u>
		<u>22,882</u>	<u>110,897</u>
		<u>(2,482)</u>	<u>(99,882)</u>
		22,882	99,882
		<u>22,882</u>	<u>99,882</u>
		<u>22,882</u>	<u>99,882</u>
		<u>(2,482)</u>	<u>(99,882)</u>
		22,882	99,882
		<u>22,882</u>	<u>99,882</u>
		<u>(2,482)</u>	<u>(99,882)</u>

CAPITAL PROJECTS FUNDS

COMMUNITY DEVELOPMENT BLOCK GRANT - DISASTER PROGRAM FUND

The CDBG-Disaster 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 drainage improvements in Lafourche Parish. Financing is provided for by FEMA, matching funds transferred from the Series 1994 Public Improvement Bond Fund, and in-kind matches.

LARDOUSSE FISHING WHARF LIGHTING

The Lardousse Fishing Wharf Fund accounts for the lighting and extension project of this wharf. Financing is provided a grant from the U.S. Department of Commerce through the State of Louisiana, Department of Natural Resources and a match from the Recreation Fund.

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.

RAY RAMBO OYSTER REEF PROJECT FUND

The Ray Rambo-Oyster Reef Project Fund accounts for the construction of an artificial reef in the deltaic estuarine area of Louisiana. U.S. Environmental Agency provides funding.

T-BOIS DRAINAGE PROJECT FUND

The T-Bois Drainage Project Fund accounts for pump and drainage canal improvements for the northeast corner of the Lacosse community. The Parish and the State of Louisiana Office of Emergency Preparedness provide financing for the project.

(continued on next page)

CAPITAL PROJECTS FUNDS (Continued)

LEDBIG LEWISTOWN PHASE III FUND

The LEDBIG Lewistown Funds account for Phase II and Phase III of the construction and/or improvement of a sewer system for the Lewistown community. Funding is provided by the Lewistown Community Development Block Grant.

GALILEO ACCESS ROAD

Galileo Access Road accounts for the improvements to the access road by the Lady of the Sea Hospital to allow for economic development.

MIDWAY-EMERALD PARK SUBDIVISION

The purpose of this fund is to account for the drainage project(s) in this three subdivisions. The Parish and FEMA provide financing for this project.

STATE HIGHWAY 508 RELOCATION

This fund accounts for the roadway improvements to relocate a portion of State Highway 508 to allow for improved economic development. The State Department of Transportation and Development provides financing for this project.

WEST 54th HARDSURFACING PROJECT

This fund accounts for the street assessment project to hardsurface West 54th Street.

MARYDALE FLOOD PROTECTION

The purpose of this fund is to account for the drainage project(s) in this three subdivision. The Parish and FEMA provide financing for this project.

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CAPITAL PROJECTS FUNDS (Continued)

ROAD SALES TAX DISTRICT # 2 CONSTRUCTION

The Road Sales Tax District # 2 Construction Fund accounts for the construction, improvement, maintenance, and resurfacing of public roads in the Road Sales Tax District # 2, including incidental drainage. Financing is provided by the sale of \$8,500,000 in certificates of indebtedness secured by sales taxes collected in this district.

LAROSE CIVIC CENTER PROJECT

This fund accounts for repairs to the Larose Civic Center. Financing for this project is provided by the parish.

RURAL DEVELOPMENT GRANT FIRE DISTRICT

This fund accounts for equipment purchases and building purchases by Fire District No. 9. Financing for this project is provided by state rural development funds.

ROAD SALES TAX DISTRICT # 3 CONSTRUCTION

The Road Sales Tax District # 3 Construction Fund accounts for the construction, improvement, maintenance, and resurfacing of public roads in the Road Sales Tax District # 3, including incidental drainage. Financing will be provided by the sale of \$4,000,000 in public improvement sales tax bonds in 1999 secured by sales taxes collected in this district.

DES ALLEMANDS WATER SYSTEM IMPROVEMENTS

The Des Allemands Water System Improvements accounts for the construction and/or improvement of the water system for the Des Allemands community. Funding is provided by the Louisiana Community Development Block Grant and matching funds from the Lafayette Parish Water District # 1.

LEEVILLE PARK CONSTRUCTION PROJECT

The Leeville Park Construction Project accounts for the fencing in and the purchase of grass for the Leeville Park. Financing is provided a grant from the U.S. Department of Commerce through the State of Louisiana, Department of Natural Resources and a match from the Recreation Fund.

(continued on next page)

CAPITAL PROJECTS FUNDS (Continued)

CHACKBAY DRAINAGE PROJECT 101

The Chackbay Drainage Project 101 accounts for the Lafourche Parish Council's portion of State Project No. 576-29-0006 Flood Control Improvements Chackbay Drainage Project 101 Lafourche Parish issued to Lafourche Parish Drainage District No. 8. The project consisting of a pump station, ring levee and related work for a distance of 3.256 miles, located approximately 1 1/2 mile south west of Chackbay.

LAFORCHE PARISH COUNCIL

Continuing Discretion Board
Capital/Projects Fund

December 31, 2020

	Community Development Block Grant - Disaster Program	Checkup Drainage Project 195	State 1994 Public Improvement Bond	Local Funding Plant Lighting
ASSETS				
Cash and cash equivalents		\$ 100	\$ 104,400	
Investments in a 501(c)(3) Organization	\$ 2,271			
Due from other funds		12,000		\$ 4,000
Total	\$ 2,271	\$ 12,100	\$ 104,400	\$ 4,000
LIABILITIES AND FUND EQUITY				
Liabilities				
Accounts and other payables				
Deferred payments				
Due to other funds	\$ 225	\$ 750		\$ 750
Total liabilities	225	750		750
Fund equity:				
Fund Balance:				
Reserved for capital contracts	1,821	14,604	104,400	4,250
Total	\$ 1,821	\$ 15,354	\$ 104,400	\$ 4,250

<u>1,000</u> <u>Change</u> <u>Project</u>	<u>Money</u> <u>Entered</u> <u>Fund</u> <u>Subdivision</u>	<u>State</u> <u>Agencies</u> <u>and</u> <u>Subdivisions</u>	<u>Post</u> <u>and</u> <u>Manufacturing</u> <u>Project</u>	<u>Warranties</u> <u>Plant</u> <u>Production</u>	<u>Other</u> <u>Income</u> <u>and</u> <u>Construction</u>
\$ 978			\$ 48		\$ 447,290 2,148,882
	\$ 455	\$ 897,000 7,880			35
<u>\$ 978</u>	<u>\$ 455</u>	<u>\$ 897,000</u>	<u>\$ 48</u>	<u>\$ -</u>	<u>\$ 2,696,397</u>
4 1,044		\$ 388,324			\$ 388,700 29,147
	\$ 26,789	32,784	\$ 7,607	\$ 1,808	
<u>1,044</u>	<u>26,789</u>	<u>388,324</u>	<u>7,607</u>	<u>1,808</u>	<u>4,001,881</u>
<u>(244)</u>	<u>(247,021)</u>	<u>(89,740)</u>	<u>8,563</u>	<u>(1,808)</u>	<u>4,001,881</u>
<u>\$ 800</u>	<u>\$ 455</u>	<u>\$ 897,000</u>	<u>\$ 52</u>	<u>\$ -</u>	<u>\$ 7,698,372</u>

LAFOURQUE PARISH COUNCIL

Continuing Finance Report
Capital Projects Funds

December 31, 2016

(continued)

	Lease Cost Center Project	Real Development Grant For Studies	Real Estate Tax District #45 Construction	Lease FSA Construction Project	Total
ASSETS					
Cash and cash equivalents			\$ 174,000		\$ 174,000
Investments in LAFAP Associations		\$ 8,504	2,894,287		2,902,791
Due from other funds	\$ 11,000			\$ 3,000	14,000
Total	\$ 11,000	\$ 8,504	\$ 2,894,287	\$ 3,000	\$ 2,916,811
LIABILITIES AND FUND EQUITY					
Liabilities					
Accounts and other payables			\$ 1,200,433		\$ 1,200,433
Mortgage payables			88,431		88,431
Due to other funds	\$ 75,000	\$ 10,000	10,000		95,000
Total liabilities	75,000	10,000	1,498,864		1,583,864
Fund equity					
Fund balances:					
Assigned to expenditures	111,000	111,000	1,650,000	\$ 3,000	1,875,000
Total	\$ 111,000	\$ 111,000	\$ 1,650,000	\$ 3,000	\$ 1,875,000

LAFAYETTE PARISH COUNCIL

Compared Schedule of Revenues, Expenditures,
and Changes in Fund Balances
Capital Projects Fund

For the year ended December 31, 2009

	Operating Expenditures	Other Funds	Change Operating Fund Bal.	General Fund Total Funding	Other Funds Total Funding	Capital Projects Fund Total
Revenues						
Intergovernmental revenues						
- Grants						
- Grants						
- Total						
Use of money and assets						
- Sales	\$ 0			\$ 0	\$ 0	\$ 0
- Investments	0			0	0	0
Expenditures						
Public works		\$ 0		0		
- Construction		0		0		
- Other maintenance of revenues and expenditures	0	\$ 0		0	0	0
Other Financing Sources (Uses)						
- Certificate of participation proceeds						
- Operating transfers in		0				
- Operating transfers out					\$ (0)	
- Total other financing sources/uses		0			\$ (0)	
Change/Deficiency of Revenues and Other Sources Over Expenditures and Other Uses		0	\$ 0	0	\$ 0	0
Fund Balances						
Beginning of year	\$ 0	\$ 0		\$ 0	\$ 0	\$ 0
End of year	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

7-Day Contract Fossil	Bitumens Contract Fossil Subcontract	1 (2000) Leakdown Class B	Subsea Access Cost	Base Fossil Oil Rebate	West Sea Manufacturing Fossil	Bitumens Fossil Production	Short Sales Loss (Class B) Contribution
\$ 100,000		\$ 400,000		\$ 300,000			\$ 100,000
			\$ 2				
100,000		400,000	2	300,000			100,000
200,000		800,000		600,000			200,000
300,000		1,200,000		900,000			300,000
400,000		1,600,000	2	1,200,000			400,000
500,000		2,000,000		1,500,000			500,000
600,000		2,400,000	2	1,800,000			600,000
700,000		2,800,000		2,100,000			700,000
800,000		3,200,000	2	2,400,000			800,000
900,000		3,600,000		2,700,000			900,000
1,000,000		4,000,000	2	3,000,000			1,000,000
1,100,000	\$ 1,000,000		20	1,000,000	\$ 1,000,000	\$ 1,000,000	1,100,000
\$ 1,200,000	\$ 1,000,000	\$ -	\$ -	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,200,000

LAFRANCHE PARISH COUNCIL

Accounting Statement of Income, Expenditure,
and Change in Fund Balances
Capital Projects Fund

For the year ended December 31, 2009

(continued)

	1 year ended December 31, 2009	Year ended December 31, 2008	Real Estate Tax Based on Assessments	Development Tax Based on Assessments	Grants and Contributions From	Total
Revenues						
Intergovernmental revenues						
Federal grants				\$ 60,000	1,000	\$ 61,000
State grants	\$ 7,000	\$ 7,000				\$ 14,000
Local				40,700		\$ 40,700
Gifts of money and property			\$ 2,000			\$ 2,000
Other						
Total revenues	\$ 7,000	\$ 14,000	\$ 2,000	\$ 100,700	\$ 1,000	\$ 109,700
Expenditures						
Capital assets	\$ 73,400	\$ 4,000	\$ 2,000,000	\$ 50,000		\$ 2,027,400
Total expenditures	\$ 73,400	\$ 4,000	\$ 2,000,000	\$ 50,000		\$ 2,027,400
Excess (deficiency) of revenues over expenditures	\$ (66,400)	\$ (10,000)	\$ (1,998,000)		\$ 1,000	\$ (1,995,000)
Other financing resources (uses)						
Issuance of long-term debt			4,000,000			\$ 4,000,000
Real resource costs			(1,000)			\$ (1,000)
Operating transfers			(800,000)			\$ (800,000)
Operating transfers to						
Total other financing resources (uses)			4,000,000			\$ 3,199,000
Excess (deficiency) of revenues and other financing resources over expenditures and other uses	\$ (66,400)	\$ (10,000)	\$ 4,000,000		\$ 1,000	\$ 3,924,600
Real balances						
Beginning of year	\$ (7,000)		\$ 6,000		\$ 1,000	\$ 0
End of year	\$ (73,400)	\$ (10,000)	\$ 4,006,000	\$ 1,000	\$ 2,000	\$ 3,924,600

ENTERPRISE FUNDS

SEWERAGE DISTRICT NO. 3 FUND

The purpose of the Sewerage District No. 3 Fund is to provide service to Bessette Lane and Alshire Housing Project in Raceland. Residents who receive service through user fees provide financing.

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 costs to be financed or recovered by charging a fee to the citizens who receive the services.

SEWERAGE DISTRICT NO. 14 FUND

The Sewerage District No. 14 was created to provide service to Dugas Subdivision in Thibodaux. Residents who receive the services through user fees provide financing.

LAFORCHE PARISH COUNCIL

Continuing Balance Sheet
 Exchange Funds
 December 31, 2008

	Exchange Fund # 1	Exchange Fund # 2	Exchange Fund # 3	Total
ASSETS				
Current assets:				
Cash and cash equivalents	\$ 26,622	\$ 1,358	\$ 4,282	\$ 32,262
Investments in LAFPC		10,000		10,000
Accounts receivable		6,000	300	6,300
Due from other funds	1,000	50	101	1,151
Total current assets	<u>27,622</u>	<u>17,311</u>	<u>4,683</u>	<u>49,616</u>
Property, plant, and equipment:				
Property, plant, and equipment	1,401,888	617,238	188,081	2,207,207
Less: accumulated depreciation	(133,202)	(241,242)	(20,158)	(394,602)
Net property, plant, and equipment	<u>1,268,686</u>	<u>376,000</u>	<u>167,923</u>	<u>1,812,609</u>
Total assets	<u>\$ 1,296,308</u>	<u>\$ 493,311</u>	<u>\$ 172,606</u>	<u>\$ 1,962,225</u>
LIABILITIES AND FUND EQUITY				
Liabilities:				
Accounts payable and accrued expenses	\$ 1,478	\$ 664	\$ 608	\$ 2,750
Refundable payables		4,545		4,545
Due to other funds		28,138	10,671	38,814
Total liabilities	<u>1,478</u>	<u>33,347</u>	<u>11,279</u>	<u>45,104</u>
FUND EQUITY				
Contributed capital	1,049,000	382,001	142,000	1,573,001
Investment earnings/savings	20,830	21,000	(21,700)	20,130
Total fund equity	<u>1,069,830</u>	<u>403,001</u>	<u>120,300</u>	<u>1,593,131</u>
Total liabilities and fund equity	<u>\$ 1,296,308</u>	<u>\$ 493,311</u>	<u>\$ 172,606</u>	<u>\$ 1,962,225</u>

LAFORCHE PARISH COUNCIL

Comparing Statement of Revenues, Expenses
and Changes in Retained Earnings
Statement Funds
For the year ended December 31, 2000

	Revenue 2000 F.F.	Revenue 2000 F.F.	Revenue 1999 F.F.	Total
Operating Revenues				
Sewerage charges	\$ 45,682	\$ 26,828	\$ 13,295	\$ 85,805
Operating Expenses				
Contracted service	15,267	1,380	756	17,403
General operating	50,847	50,867	6,586	108,300
Depreciation	66,326	26,888	7,278	100,492
Total operating expenses	<u>132,440</u>	<u>79,135</u>	<u>14,620</u>	<u>226,200</u>
Operating income (loss)	(86,758)	(52,307)	1,429	(137,636)
Non-Operating Revenues (Expenses)				
Investment income		33		33
Total non-operating revenues (expenses)		33		33
Net Income (Loss)	<u>(86,758)</u>	<u>(52,274)</u>	<u>1,429</u>	<u>(137,603)</u>
DEPRECIATION ON CONTRIBUTED ASSETS	<u>66,326</u>	<u>26,888</u>	<u>7,278</u>	<u>100,492</u>
RESERVE (ACCUMULATED) FOR FUND D EXPENSES	<u>(2,632)</u>	<u>3,483</u>	<u>5,884</u>	<u>6,735</u>
Retained Earnings				
Beginning of year	<u>75,721</u>	<u>71,428</u>	<u>(13,812)</u>	<u>133,337</u>
End of year	<u>\$ 26,261</u>	<u>\$ 24,631</u>	<u>\$ (4,766)</u>	<u>\$ 46,126</u>

LAFOURCHE PARISH COUNCIL

Combining Statement of Cash Flows
Enterprise Funds

For the year ended December 31, 2009

	Severage District # 3	Severage District # 4	Severage District # 10	Total
Cash Flows from Operating Activities				
Operating income (loss)	\$ (20,850)	\$ (22,201)	\$ (1,432)	\$ (44,483)
Adjustments to increase (decrease) operating income (loss):				
To net self-provisioned operating activities:				
Depreciation	20,320	20,389	2,278	42,987
(Increase) decrease in assets:				
Accounts receivable		(3,664)	(865)	(4,529)
Due from other funds	(3,648)	1,355	(815)	(3,108)
Increase (decrease) in liabilities:				
Accounts payable	(2,228)	(941)	788	(2,381)
Due to other funds	(688)	(542)		(1,230)
Total adjustments	16,376	16,697	8,533	41,606
Net cash provided (used) by operating activities	(4,474)	(5,504)	4,101	(5,877)
Cash Flows from Investing Activities				
Investment income		30		30
Net cash provided (used) by investing activities		30		30
Cash Flows from Capital and Related Financing Activities				
Contributed capital—bonded	116,211			116,211
Net book value of bonded assets	(116,434)			(116,434)
Net cash provided (used) by capital and related financing activities				
Net increase in Cash and Cash Equivalents	(4,474)	30	4,101	(3,343)
Cash and Cash Equivalents				
Beginning of year	20,231	11,641		31,872
End of year	\$ 15,757	\$ 11,671	\$ 4,101	\$ 31,529

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 for 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.

LAFORCHE PARISH COUNCIL

Comparing Balance Sheet
Interest Service Funds

December 31, 1999

	Worker's Compensation Fund	Group Health Insurance Fund	Total
ASSETS			
Current Assets:			
Cash and cash equivalents Investment in LMMF	\$ 178,854	\$ 74,949	\$ 253,803
Accounts receivable	1,871	955	2,826
Due from other funds	28,864	7,481	36,345
Other	40,895		40,895
Total current assets	<u>249,484</u>	<u>83,385</u>	<u>332,869</u>
Property, Plant, and Equipment			
Vehicles and equipment	18,810		18,810
Less accumulated depreciation	<u>(8,708)</u>		<u>(8,708)</u>
Net property, plant, and equipment	<u>10,102</u>		<u>10,102</u>
Total assets	<u>\$ 259,586</u>	<u>\$ 83,385</u>	<u>\$ 342,971</u>
LIABILITIES AND RETAINED EARNINGS			
Liabilities:			
Accounts and other payable	\$ 83,608		\$ 83,608
Salaries and benefits payable	1,573		1,573
Due to other governments		\$ 509	509
Due to other funds	<u>306</u>	<u>3,407</u>	<u>3,713</u>
Total liabilities	85,487	3,916	89,403
Retained earnings:			
Reserve			
Insurance claims	<u>(40,383)</u>	<u>78,369</u>	<u>37,986</u>
Total	<u>\$ 45,104</u>	<u>\$ 82,283</u>	<u>\$ 127,387</u>

LAFORCHE PARISH COUNCIL

Continuing Schedule of Revenues, Expenditures
and Changes in Funded Assets
Internal Service Funds

For the year ended December 31, 2020

	Water's Competition Fund	Group- Health Insurance Fund	Total
Operating Revenues			
Charges for insurance:	\$ 255,532	\$ 1,411,437	\$ 1,666,969
Operating Expenditures			
Insurance premiums	45,175	1,561,000	1,606,175
Other	11,004		11,004
Other	288,207		288,207
Depreciation	1,662		1,662
Total operating expenses	346,048	1,561,000	1,907,048
Operating income (loss)	29,484	(149,563)	(120,079)
Non-Operating Revenues (Expenses)			
Investment income	71,000	1,000	72,000
Income (loss) before operating transfers	100,484	(148,563)	(48,079)
OPERATING TRANSFERS IN (OUT)		100,000	100,000
NET INCREASE (DECREASE)	100,484	(48,563)	51,921
Revised Balances			
Beginning of year	288,211	302,967	591,178
End of year	\$ 388,695	\$ 254,404	\$ 643,099

LAFORCHE PARISH COUNCIL

Condensed Statement of Cash Flows
Internal Service Funds

For the year ended December 31, 1999

	Worship's Compensation's Fund	Group Health Insurance Fund	Total
Cash Flows from Operating Activities			
Operating income (loss)	\$ 20,790	\$ (12,160)	\$ 12,674
Adjustments to reconcile operating income (loss) to net cash provided by operating activities:			
Depreciation	3,692		3,692
(Increase) decrease in assets:			
Receivables	13,200	1,874	15,074
Due from other governments	1,167		1,167
Due from other funds	28,960	(7,461)	21,499
Increase (decrease) in liabilities:			
Accounts payable	(46,825)		(46,825)
Salaries and benefits payable	200		200
Due to other governments		(1,728)	(1,728)
Due to other funds	(1,655)	3,212	1,557
Total adjustments	(7,828)	(5,113)	(12,941)
Net cash provided (used) by operating activities	21,738	(18,273)	(1,535)
Cash Flows from Investing Activities			
Net investment income	11,200	3,818	14,828
Net cash provided (used) by investing activities	11,200	3,818	14,828
Cash Flows from Noncapital Financing Activities			
Refund transfers in (out)		(180,000)	(180,000)
Net cash provided (used) non-capital financing activities		(180,000)	(180,000)
Net Increase (Decrease) in Cash and Cash Equivalents	33,697	(191,655)	(254,958)
Cash and Cash Equivalents			
Beginning of year	461,732	650,074	501,740
End of year	\$ 495,429	\$ 458,419	\$ 265,712

AGENCY FUNDS

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.

DEFERRED COMPENSATION FUND

The deferred compensation fund accounts for the assets of the deferred compensation plan created in accordance with Internal Revenue Code Section 457. The funds are due to the employees who chose to participate through a salary deferral program. The Plan's trustee (PHISCO) manages the assets of the deferred compensation plan. The plan participants are allowed to choose their investment options.

17th JUDICIAL DISTRICT DRUG COURT

The 17th Judicial District Drug Court Fund accounts for the financial resources received from the U.S. Department of Justice to the 17th Judicial District Drug Court for whom the parish is its' fiscal agent. This grant is to be used to establish and maintain a drug court to provide intensive outpatient treatment services to male and female non-violent drug abusing adults who commit misdemeanors and certain felony crimes.

DEPARTMENT OF HEALTH AND HOSPITALS DRUG COURT FUND

The Department of Health and Hospitals Drug Court Fund accounts for the financial resources received from the Louisiana Department of Health and Hospital to the 17th Judicial Drug Court for whom the parish is its' fiscal agent. This grant is being used to maintain a drug court to provide intensive outpatient treatment services to male and female non-violent drug abusing adults who commit misdemeanors and certain felony crimes.

LAFORCHE PARISH COUNCIL

Combining Balance Sheet
Agency Funds

December 31, 1999

	Parish Agency Fund	Referral Compensation Fund	Development Agency Drug Court Fund	Department of Health & Hospitals Drug Court Fund	Total
ASSETS					
Investments	\$ 0.00	\$ 750,000	\$ 11,000	\$ 15,700	\$ 780,000
Accounts receivable					21,000
Totals	\$ 0.00	\$ 750,000	\$ 11,000	\$ 15,700	\$ 780,000
LIABILITIES					
Accounts payable			\$ 1,000		\$ 1,000
Defined compensation payable		\$ 750,000	0.00	\$ 0.00	750,000
Due to other funds			0.00	\$ 0.00	0.00
Due to others	\$ 0.00			\$ 0.00	0.00
Totals	\$ 0.00	\$ 750,000	\$ 11,000	\$ 15,700	\$ 780,000

LAFOURCHE PARISH COUNCIL

Combining Schedule of Changes in Assets and Liabilities
Agency Funds

For the year ended December 31, 1999

	Parishes Agency Fund	Orleans Conservation Fund	Governments Judicial Drug Court Fund	Department Of Health & Hospitals Drug Court Fund	Total
Balance as of January 1, 1999	\$ 1,208	\$ 214,595	\$ 13,239	\$ -	\$ 218,042
Additions					
Total additions	21	218,743	263,279	47,137	549,380
Deductions					
Total deductions		332,661	187,898	38,808	559,367
Balance as of December 31, 1999	\$ 1,229	\$ 200,677	\$ 484,660	\$ 3,132	\$ 690,708

COMPENSATION PAID COUNCIL MEMBERS AND PARISH PRESIDENT

The schedule of compensation paid council members is presented in compliance with House Concurrent Resolution No. 54 of the 1979 Session of the Louisiana Legislature. Compensation of the council members is included in the legislative expenditures of the General Fund. In accordance with Louisiana Revised Statute 33:1233, the council members have elected the monthly payment method of compensation. Under this method, council members receive \$800 per month in lieu of per diem payments.

Compensation paid the parish president is included in the executive expenditures of the General Fund. In accordance with the LaBourde Parish Home Rule Charter, the parish president's salary is \$3,000 per month.

Charles Davis III	\$ 6,375
Ernest Broadnax	9,600
Mary Flowers	9,600
Thomas Chisley	9,600
Jerry Jones	9,600
Melvinus Landry	3,000
Daniel Lorcine	9,600
Darryl Malbrough	9,600
Kenneth Mathome	9,600
Vincent Melvin	9,600
Robert P. Nequin	9,600
Marvin Robinson	9,600
Richard Sougrat	9,600
Leibel Toups	9,600
Rod Toups	9,600
Darryl Uzzo	9,600
Anton Calhoun, Parish President	<u>36,000</u>
Total	<u>\$180,000</u>

*SUPPLEMENTARY
FINANCIAL REPORTS
SECTION*

LAFOURCHE PARISH COUNCIL

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the year ended December 31, 1998

Federal Granting Agency Recipient State Agency/ Direct Programs	Grant Number	Federal Catalog Number	Received Cash Basis
Department of Agriculture:			
Pass Through Payments:			
Department of Education:			
Child and Adult Care Food Programs	66A	10-5584	155,871
Child and Adult Care Food Programs - Head Start	66A	10-5584	355,222
Louisiana Department of Agriculture and Forestry:			
Commission Programs	66A	10-5500	<u>5,358</u>
Total Department of Agriculture			299,223
Department of Commerce:			
Pass Through Payments:			
Department of Natural Resources:			
Coastal Zone Management Program Administrative Grants	6461020182	11-419	24,088
Lacrosse Fishing Wetland Lighting & Extension	6461020171	11-419	6,800
Landfill Park Construction Project	0350M-01-21	11-419	<u>2,960</u>
Total Department of Commerce			33,248
Department of Housing and Urban Development:			
Pass Through Payments:			
Division of Administration:			
Community Development Block Grants/State's Program - New Orleans's Water System	107600043	14-228	989,333
Community Development Block Grants/State's Program - Leveeopen (Phase II)	107600042	14-228	474,954
Health and Safety Housing Sublet	5869-832	14-228	<u>-</u>
Total Department of Housing and Urban Development			1,464,287

Grant Expenses		Account Basis	Other Resources		(Net)	Expenses
Actual (Budget)	Account		Local	State		
21, 2008	21, 2008					
17,882 (188)	13,089 (188)	151,088			(0)	151,888
50,000	55,404	518,183			(0)	249,783
<u>67,882</u>	<u>68,493</u>	<u>669,271</u>			<u>(0)</u>	<u>401,671</u>
68,583	50,982	877,552				502,552
14,187 8,238 -	22,880 -	33,583 (238) 2,388	45,888 282		(294) (0) (0)	38,888 23 -
<u>28,420</u>	<u>22,880</u>	<u>38,420</u>	<u>46,148</u>			<u>78,211</u>
-	38,487	658,058	143,708		(0)	243,708
88,489	-	484,589				484,589
<u>(8,292)</u>	<u>-</u>	<u>2,388</u>				<u>1,796</u>
<u>8,294</u>	<u>38,487</u>	<u>1,098,118</u>	<u>143,708</u>			<u>1,248,383</u>

LAFOURCHE PARISH COUNCIL

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the year ended December 31, 2009

Federal Granting Agency/ Federal State Agency/ Grant Program	Grant Number	Federal Expend Number	Financial Class Fund
Department of Telecommunication			
Pay Through Payments:			
Department of Transportation and Development:			
Urban Mass Transportation Capital and Operating Assistance			
Formula Grants - Financed Through In-Laborable Funds			
Council on Aging, Inc.			
	LA-01-00 0374	05,000	\$ 7,700
Department of the Energy			
Pay Through Payments:			
Department of Social Services:			
Weatherization Program			
	07070000	01,040	10,500
Federal Emergency Management Agency:			
Pay Through Payments:			
Department of Public Safety and Corrections:			
Disaster Relief - State and Local Emergency Management Assistance			
	NR	00,500	27,500
Department of Health and Human Services:			
Direct Payments:			
Food Stamps			
	0004000000	00,000	2,000,000
Pay Through Payments:			
Department of Labor:			
Community Services-Block Grant			
	0070041	00,500	103,700
Department of Health & Hospitals:			
Medicaid - Office of Community Action			
	00-03-0040		0,000
Department of Social Services:			
Low Income Home Energy Assistance Program			
	07000040	00,000	\$ 117,000
Summer Child Care Program			
	070000	00,000	51,000
Total Department of Health and Human Services:			2,700,070
TOTAL FEDERAL AWARDS			\$4,200,000

Guay Resources			Other Resources		2012	2011
December 31, 2012	December 31, 2011	Annual Total	Annual Total			
			2012	2011		
\$ 1,340	\$ 6,685	\$ 14,782		\$ 87,330		\$ 112,122
10,688	1,427	11,717				13,716
5,820	8,585	24,132	\$ 20,268		(1953)	41,663
145,215	145,144	2,115,484	795,890		20	3,006,546 ⁽¹⁾
65,178	28,878	147,688				167,688
644	1,822	7,584			28	7,584
\$ 264	\$ -	\$ 140,887				\$ 141,667
(778,838)	-	172,271				112,328
88,804	209,874	2,688,848	795,280			3,694,512
\$ 988,476	\$ 928,610	\$4,479,101	\$ 1,697,652	\$ 87,330		\$ 5,522,895

**LAFOURCHÉ PARISH COUNCIL
PRIMARY GOVERNMENT
LAFOURCHÉ PARISH, LOUISIANA**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the year ended December 31, 1999**

*** Major Programs:**

- (1) Matched with General Fund Revenue.
- (2) The Head Start Program is matched with non-cash, in-kind contributions.
- (3) The federal catalog number could not be identified for this program.
- (4) Projects are matched with in-kind services and/or materials.
- (5) The pass-through grant number could not be identified for this program.
- (6) Matched with a grant from the Lafourché Parish Water District No. 1.
- (7) Program represents non-monetary assistance valued at the fair market value.
- (8) Matched with Recreation Fund revenue.

See Notes to Schedule of Federal Financial Assistance.

**LAFOURCHE PARISH COUNCIL
PRIMARY GOVERNMENT
LAFOURCHE PARISH, LOUISIANA**

NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

As of and for the Year Ended December 31, 1999

Note 1 SCOPE OF AUNT PERSHENT TO OMB CIRCULAR A-135

All Federal grant awards activities of the Lafourche Parish Council are included in the scope of the OMB Circular A-135. The United States Department of Health and Human Services is the Parish's cognizant agency and the Louisiana Department of Social Services is the state cognizant agency for the single audit.

Note 2 SUMMARY OF SIGNIFICANT ACCOUNT POLICIES

The accompanying Schedule of Expenditures of Federal Awards 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 FEDERAL CATEGORIES OF FEDERAL DOMESTIC ASSISTANCE PROGRAM NUMBERS

The CFDA numbers included in this report were determined based on the program name, review of grant contract information and the OMB's Catalogue of Federal Domestic Assistance.

Note 4 RECONCILIATION OF HEADSTART

The following reconciliation includes items "obligated", but not accrued as of December 31, 1999:

Headstart expenses per audited financial statements	\$3,208,104
Expenses not accrued in 1999 but charged in 1999 Grant	108,684
Parish In-Kind Recognized at 12/31/99	(995,280)
Federal Share of Net Outlays per Standard Form 299	2,511,798



STAGNI & COMPANY, LLC

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

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

We have audited the primary government financial statements of the Lafourche Parish Council, as of and for the year ended December 31, 1999, and have issued our report thereon dated June 15, 2000. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether the Lafourche Parish Council's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed two instances of noncompliance that are reported to be reported under *Government Auditing Standards* described in the accompanying schedule of findings and questioned costs as items 1999-1 and 1999-2.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Lafourche Parish Council's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. However, we noted certain matters involving the internal control over financial reporting and its operation that we consider to be reportable conditions.

To the President and Members of the
Lafourche Parish Council

Page 2

Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in our judgment, could adversely affect the Lafourche Parish Council's ability to record, process, summarize and report financial data consistent with the assertions of management in the financial statements. Reportable conditions are described in the accompanying schedule of findings and questioned costs as items 1999-3, 1999-4, 1999-5, 1999-6.

A material weakness is a condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that errors and 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. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, we believe none of the reportable conditions described above is a material weakness. We also noted other matters involving the internal control over financial reporting that we have reported to management of the Lafourche Parish Council in a separate letter dated June 19, 2000.

This report is intended for the information of management, federal awarding agencies and pass-through entities. However, this report is a matter of public record and its distribution is not limited.

Siegel & Company

Thibodaux, Louisiana
June 19, 2000





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

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

Compliance

We have audited the compliance of the Lafourche Parish Council with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 *Compliance Requirements* that are applicable to each of its major federal programs as of and for the year ended December 31, 1999. The Lafourche Parish Council's major federal programs are identified in the summary of auditor's result section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of the Lafourche Parish Council's management. Our responsibility is to express an opinion on the Lafourche Parish Council's compliance based on our audit.

We conducted our audit of compliance in accordance with generally accepted auditing standards, the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and OMB Circular A-133, "Audit of States, Local Governments, and Non-Profit Organizations." These standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the Lafourche Parish Council's compliance with these requirements and performing such other procedures, as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide legal determination on the Lafourche Parish Council's compliance with these requirements.

In our opinion, the Lafourche Parish Council complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended December 31, 1999.

To the President and Members of the
Lafourche Parish Council

Page 2

Internal Control over Compliance

The management of the Lafourche Parish Council is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered the Lafourche Parish Council's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133.

We noted certain matters involving the internal control over compliance and its operation that we consider to be reportable conditions. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over compliance that, in our judgment, could adversely affect the Lafourche Parish Council's ability to administer a major federal program in accordance with applicable requirements of laws, regulations, contracts and grants. Reportable conditions are described in the accompanying schedule of findings and questioned costs as items 1998-3 and 1998-5.

A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts and grants that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, we believe none of the reportable conditions described above is a material weakness.

This report is intended for the information of management and federal awarding agencies and pass-through entities. However, this report is a matter of public record and its distribution is not limited.

Sargent & Company

Thibodaux, Louisiana

June 19, 2000



**LAFAYETTE PARISH COUNCIL
PRIMARY GOVERNMENT
LAFAYETTE PARISH, LOUISIANA**

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

For the year ended December 31, 1989

A. SUMMARY OF AUDIT RESULTS

1. The auditor's report expresses an unqualified opinion on the primary government financial statements of the Lafayette Parish Council for the year ended December 31, 1989.
2. Four reportable conditions 1989-3, 1989-4, 1989-5 and 1989-6 relating to the audit of the financial statements is reported in the Report on Compliance and Internal Control over Financial Reporting, Based on an Audit of Primary Government Financial Statements in Accordance with Government Auditing Standards.
3. Two instances of noncompliance 1989-1 and 1989-2 material to the financial statements of the Lafayette Parish Council were disclosed during the audit.
4. Two reportable conditions 1989-3 and 1989-5 relating to the audit of the major federal award programs are reported in the Report on Compliance with Requirements Applicable to Each Major Program and Internal Control over Compliance in Accordance with OMB Circular A-133.
5. The auditor's report on compliance for the major federal award programs for the Lafayette Parish Council expresses an unqualified opinion.
6. No audit findings relative to the major federal award programs for the Lafayette Parish Council is reported in Part C of this Schedule.

**LAFOURCHE PARISH COUNCIL
PRIMARY GOVERNMENT
LAFOURCHE PARISH, LOUISIANA**

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

7. The programs tested as major programs include:

Department of Housing and Urban Development

14,328 Community Development Block Grants/State's Program -
 The Allendale Water System

U.S. Department of Health and Human Services

50,800 Head Start

8. The threshold for distinguishing Types A and B programs was \$300,000.

9. The Lafourche Parish Council was not determined to be a low-risk auditee.

B. FINDINGS - FINANCIAL STATEMENT ALERT

1994-1 **TRANSFERS TO PAYING AGENT FOR DEBT SERVICE**
CRITERIA - The bond covenants for the 1994 Paving Certificates and the
Certificates of Indebtedness Series 1994 require transfers for debt service
should be made to the paying agent at least three days in advance.
CONDITION FOUND - While reviewing compliance with these debt
covenants, the January transfer for the 1994 Paving certificates was made
30 days late and the December 1st payment for the Certificates of
Indebtedness Series 1994 was made 5 days late.
EFFECT - The client is in violation of the above covenants.
CAUSE - Inadequate knowledge of the bond covenants.
QUESTIONED COSTS - NONE.
RECOMMENDATION - The client should properly transfer debt service
payments in accordance with the bond covenants.

**LAFOURCHE PARISH COUNCIL
PRIMARY GOVERNMENT
LAFOURCHE PARISH, LOUISIANA**

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

B. FINDINGS - FINANCIAL STATEMENT AUDIT (Continued)

- 1999-2 RESERVE FUND FOR ROAD SALES TAX DISTRICT # 2**
CRITERIA - The local government for Road Sales Tax District # 2 Certificate of Indebtedness Series 1999 requires the parish to set up a reserve fund and make annual deposits into this reserve fund on or before the 20th day of January of each calendar year during the period January 2000-2005 from the sales tax proceeds, a sum equal to one-sixth of the reserve fund requirement.
CONDITION FOUND - As of May 4, 2000, this reserve fund was not set up and the 2000 deposit was not appropriately made.
EFFECT - The client is in violation of the above bond covenant.
CAUSE - Clients lack of knowledge concerning the bond covenants.
QUESTIONED COSTS - NONE.
RECOMMENDATION - The client should properly set up the reserve fund and make the appropriate transfers on time.
- 1999-3 SEPARATION OF DUTIES - BANK RECONCILIATIONS**
CRITERIA - The accountant preparing the bank reconciliation should be independent of cash receipts and cash disbursement functions. The finance manager/director should be reviewing the bank reconciliations.
CONDITION FOUND - The accountant preparing the bank reconciliations was involved in cash receipting and is currently the supervisor over the purchasing and accounts payable function.
EFFECT - There is an inadequate separation of duties required for checks and balances in the accounting system.
CAUSE - Improper supervision of existing controls.
QUESTIONED COSTS - NONE.
RECOMMENDATION - The client should reassign duties to achieve a proper matching of checks and balances in the accounting system.

**LAPOURCHÉ PARISH COUNCIL
PRIMARY GOVERNMENT
LAPOURCHÉ PARISH, LOUISIANA**

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

II. FINDINGS - FINANCIAL STATEMENT AUDIT (Continued)

1999-4

PURCHASING PROCEDURES

CRITERIA - Proper budget approval when issuing purchase orders is not being obtained.

CONDITION FOUND - The computer system allows for the budget line item to be automatically checked as a purchase order is entered and if a line item is over budget a purchase order cannot be issued without a manual override. When a line item is showing that it is over budgeted, the purchase order is still being processed by manually overriding the computer system without the proper authority from the finance manager/division. The budgets are being checked at the end of each month once the purchases for that month are made. No adjustments at any time are being made for those line items that are over budget as long as total expenditures are under a 3% variance.

EFFECT - Possible over-spending that cannot be controlled.

CAUSE - Inproper supervision of existing controls.

QUESTIONED COSTS - NONE.

RECOMMENDATION - The client use tools in system to monitor for budget compliance.

**LAFOURCHÉ PARISH COUNCIL
PRIMARY GOVERNMENT
LAFOURCHÉ PARISH, LOUISIANA**

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

II. FINDINGS - FINANCIAL STATEMENT AUDIT (Continued)

- 1999-5 DISBURSEMENT CODING**
CRITERIA - Check vouchers/invoices should be reviewed for proper coding, amounts, and approval prior to payment.
CONDITION FOUND - Prior to the release of fund and signing of the check, the check vouchers are being reviewed for proper vendor, but the coding and/or dollar amounts are not being verified.
EFFECT - Possibility of incorrect account coding and amounts.
CAUSE - Improper supervision of existing controls.
QUESTIONED COSTS - NONE.
RECOMMENDATION - Verify the coding of the expense and the amount being disbursed along with proper vendor when reviewing check vouchers/invoices prior to payment.
- 1999-6 PERMIT VARIANCES**
CRITERIA - The parish council is not following Lafourché Parish Council Section 5-15 Permit Procedures, and Section 5-16 Variance Procedures when issuing permits and variances.
CONDITION FOUND - Permits and variances are not being issued in accordance with the above procedures.
EFFECT - Violated own procedures.
CAUSE - Prior administrative decisions at the request of applicants.
QUESTIONED COSTS - NONE.
RECOMMENDATION - Follow the above policies as prescribed.

LAFOURCHE PARISH COUNCIL
PRIMARY GOVERNMENT
LAFOURCHE PARISH, LOUISIANA

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

C. FINDINGS AND QUESTIONED COSTS – FEDERAL AWARD PROGRAMS AUDIT

1999-3 SEPARATION OF DUTIES – BANK RECONCILIATIONS

SEE ABOVE FINANCIAL STATEMENT FINDINGS

1999-5 INSURANCE CODING

SEE ABOVE FINANCIAL STATEMENT FINDINGS

LAFOURCHE PARISH COUNCIL

Management's Corrective Action Plan
For the Year Ended December 31, 1999

SECTION I - INTERNAL CONTROL AND COMPLIANCE MATERIAL TO THE FINANCIAL STATEMENTS		
1999-1	TRANSFER TO PAYING AGENT FOR DEBT SERVICE	The employee who was responsible for compliance with all bond covenants left unexpectedly after 24 years of service. At that time, there were no employees or staff who had previous experience with bond covenants. The employee who took over this responsibility has not been properly trained and is presently training another employee to assure that another unexpected departure does not interrupt operations. All bond covenants will be closely monitored and complied with in the future.
1999-2	RESERVE FUND FOR ROAD SALES TAX DISTRICT #2	See response to 1999-1
1999-3	SEPARATION OF DUTIES - BANK RECONCILIATIONS	The accountant preparing bank reconciliations is no longer involved with cash receipts. Although the accountant now supervises employees in purchasing and payables, she does not physically prepare checks.
1999-4	PURCHASING PROCEDURES	Exempt line items are amended as necessary to avoid the need for manual overrides. In the event that a manual override is necessary a supervisor must approve the purchase order prior to its issuance.
1999-5	DISBURSEMENT CODING	The employee who is responsible for the final approval of the check voucher has been properly instructed to verify coding and amounts in addition to the correct voucher prior to approval.

LAFORCHE PARISH COUNCIL

Management's Corrective Action Plan
For the Year Ended December 31, 1999

SECTION I - INTERNAL CONTROL AND COMPLIANCE		
MATERIAL TO THE FINANCIAL STATEMENTS, CONTINUED		
1999-6	FORMAL ORDINANCES	The Council did not have a Parish Committee in 1999. In 2000, the Parish Committee was reestablished by an ordinance which stated that the Code of Ordinances will be amended to "insert provisions to create a Parish Committee for all parishes." To date this Parish Committee has been inactive relative to the issuance of orders of parishes. The Council Chairman indicated in the meeting minutes that "the process should continue like it is now and they will come back to committee." The administration will ask the council for written clarification on this ordinance. Also, all variance requests will be forwarded to the Lafourche Parish Parish Committee for approval.
SECTION II - INTERNAL CONTROL AND COMPLIANCE		
FEDERAL AWARDS		
1999-3	SEPARATION OF DUTIES - BANK RECONCILIATIONS	See Above
1999-3	CHECK BOOKS	See Above
SECTION III - MANAGEMENT LETTER COMMENTS		
1999-3	ROADS ACCEPTED INTO PARISH ROAD SYSTEM	Previous Administration and the Parish Legal Advisor, have warned the Council against the acceptance of (sub-standard) streets which is in violation of the Parish's ordinance establishing minimum criteria for the acceptance of streets. The new Administration has repeatedly cautioned the Parish Council against acceptance of private streets into the parish system.

LAFORCHE PARISH COUNCIL

Management's Corrective Action Plan For the Year Ended December 31, 1999

SECTION III - MANAGEMENT LETTER COMMENTS (continued)	
1999-7 - COMBATED ABSENCES	Supervisors will continue to get leave balance reports and will be held accountable for ensuring that employees are not allowed to take unearned leave. All necessary manual adjustments will be made to insure that the leave balance reports are correct.

LAFOURCHE PARISH COUNCIL

Schedule of Prior Year Findings
For the Year Ended December 31, 1999

SECTION I - INTERNAL CONTROL AND COMPLIANCE MATERIAL TO THE FINANCIAL STATEMENTS	
1998-1 Compensated Absence Calculation The Council was unable to provide a correct calculation of an estimate for compensated absences at year-end.	Resolved
SECTION II - INTERNAL CONTROL AND COMPLIANCE MATERIAL TO FEDERAL AWARDS	
1998-2 FEMA Projects 956 Days (See Attached Drainage Improvements - Phase II Procurement) The council failed to follow the proper procurement process for this project which fell under La. Rev. Stat. 38:2212 (4) (c).	Resolved
SECTION III - MANAGEMENT LETTER	
1998 Investment Policy YEARS The Council did not adopt an investment policy as required by LA Revised Statute 24:2005.	Resolved
1998-3 Receipts Accepted into the Parish Fund System The Council accepted receipts into the parish system that are not in compliance with the criteria established in its own code of ordinances.	Unresolved - See Management Corrective Action
1998-4 FEMA Record Keeping/Overbilling The Council could not provide proper documentation for specific time intervals for equipment usage and labor hours resulting in a duplication of hours and overbilling to FEMA.	Resolved



STAGNI & COMPANY, LLC

June 19, 2008

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

We have audited the financial statements of the Lafourche Parish Council as of and for the year ended December 31, 1999, and have issued our report thereon dated June 19, 2008. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States and the provisions of OMB Circular A-133.

As part of our examination, we have issued our report on the financial statements, dated June 19, 2008, and our report on internal control and compliance with laws, regulations, and contracts, dated June 19, 2008.

During the course of our examination, we became aware of the following matters that represent immaterial deviations of compliance or suggestions for improved internal controls.

1999-7

COMPENSATED ABSENCES

CRITERIA – The compensated absence report should not contain negative leave balances and it should take limits into consideration.

CONDITION – There was one person on the compensated absences report showing negative leave; however, upon review of the manual calculations performed to remedy last year's irregular calculation problem, a few errors were noted with negative leave time at various times during the year. Until the person's leave is caught up the manual records correcting the leave is not being input; therefore, on the system that person may show a positive leave balance. The compensated absence report also does not take limits into consideration, the client at the beginning of the year must manually make an adjustment to reduce those persons carrying over more leave than the limits allowed.

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1999-5 **COMPENSATED ABSENCES (Continued)**

CAUSE – Supervisors are required to check a leave report that is generated each payroll before allowing the person to submit their time sheet to determine if that employee has leave. If that employee does not have leave, the supervisor should correct their time sheet showing leave without pay.

EFFECT – Negative leave time is being reported on the compensated absence report and limits are being manually adjusted.

RECOMMENDATION – The client should inquire again to determine if the limits could be taken into consideration with our manual adjustment. Additional controls need be added to this procedure to ensure that negative leave time is not being taken.

We recommend management address the foregoing issues as an improvement to operations and the administration of public programs. We are available to further explain the suggestions or help implement the recommendations.

Sincerely,
Angeline T. Barker, CPA-LA



STAGNI & COMPANY, LLC

Thibodaux, LA

