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# **LAFORCHE PARISH COUNCIL PRIMARY GOVERNMENT**

*Comprehensive Annual Report*

**DECEMBER 31, 1998**

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

Release Date 7-28-99



**STAGN & COMPANY, LLC**  
A Professional Services Organization

**LAFOURCHIE PARISH COUNCIL  
PRIMARY GOVERNMENT**

Comprehensive Annual Report

December 31, 1998

**TABLE OF CONTENTS**

<b>Statement</b>	<b>Page Number</b>
<b>FINANCIAL SECTION</b>	
	INDEPENDENT AUDITORS REPORT
	1
	PRIMARY GOVERNMENT FINANCIAL STATEMENTS – (COMBINED STATEMENTS – OVERVIEW)
A	Combined Balance Sheet - All Fund Types and Account Groups
	3
B	Combined Statement of Revenues, Expenditures, and Changes in Fund Balances - All Governmental Fund Types
	4
C	Combined Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual - General and Special Revenue Funds
	5
C-1	Combined Statement of Revenues, Expenditures, and Changes in Fund Balances - Budget and Actual - Debt Service and Capital Projects Funds
	6
D	Combined Statement of Revenues, Expenditures, and Changes in Retained Earnings - Proprietary Funds
	7

(continued on next page)

# LAFOURCHE PARISH COUNCIL

## TABLE OF CONTENTS (CONTINUED)

<i>Statement / Schedule</i>		<i>Page Number</i>
I:	Combined Statement of Cash Flows - Proprietary Funds	8
	Notes to Financial Statements	9
<b><u>SUPPLEMENTAL INFORMATION STATEMENTS / SCHEDULES SECTION</u></b>		
<b>SPECIAL REVENUE FUNDS:</b>		
1	Combining Balance Sheet	45
2	Combining Schedules of Revenues, Expenditures, and Changes in Fund Balances	51
<b>DEBT SERVICE FUNDS:</b>		
3	Combining Balance Sheet	57
4	Combining Balance Sheet - Special Assessments	59
5	Combining Schedules of Revenues, Expenditures, and Changes in Fund Balances	63
6	Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances - Special Assessments	65
<b>CAPITAL PROJECTS FUNDS:</b>		
7	Combining Balance Sheet	69
8	Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances	73

(continued on next page)

# LAFOURCHE PARISH COUNCIL

## TABLE OF CONTENTS (CONTINUED)

<i>Statement / Schedule</i>	<i>Page Number</i>	
<b><i>SUPPLEMENTAL INFORMATION SCHEDULES (Continued)</i></b>		
<b>ENTERPRISE FUNDS:</b>		
9	Combining Balance Sheet	37
10	Combining Schedule of Revenues, Expenses, and Changes in Retained Earnings	38
11	Combining Statement of Cash Flows	39
<b>INTERNAL SERVICE FUNDS:</b>		
12	Combining Balance Sheet	80
13	Combining Schedule of Revenues, Expenses, and Changes in Retained Earnings	81
14	Combining Statement of Cash Flows	82
<b>AGENCY FUNDS:</b>		
15	Combining Balance Sheet	83
16	Combining Schedule of Changes in Assets and Liabilities - Agency Funds	84
17	Schedule of Compensation Paid Council Members and Parish President	85
18	Year 2000 Disclosure	86

(Continued on next page)

# LAFOURCHE PARISH COUNCIL

## TABLE OF CONTENTS (CONTINUED)

### SUPPLEMENTARY FINANCIAL REPORTS SECTION

Schedule of Expenditures of Federal Awards	87
Notes to Schedule of Expenditures of Federal Awards	94
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	95
Report on Compliance with Requirements Applicable to Each Major Program and Internal Control over Compliance in Accordance with OMB Circular A-133	97
Schedule of Findings and Questioned Costs	99

*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 governmental financial statements of the Lafourche Parish Council as of and for the year ended December 31, 1998, 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 Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes 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, 1998, 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, 1998, 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.

In accordance with Government Auditing Standards, we have also issued a report dated June 14, 1999 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.

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

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, "Audit 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.

*Singm & Company*

Thibodaux, Louisiana  
June 14, 1999







**LAFOURCHE PARISH COUNCIL**

**GENERAL LEDGER OF REVENUES, EXPENDITURES, AND PAID IN  
BY UNRECORDED - AG, 2024-2025, 1000-1000**

For the year ended December 31, 2024

	Revenue	Special Revenue	State Revenue	Capital Projects	Total Revenues (%)
<b>Revenues</b>					
Tax:					
- ad valorem	4	126,000	3	4,300,000	4
- local option					4,760,000
- Other		50,000	1	173,170	183,170
Intergovernmental revenues:					
- Federal grants		50,000			50,000
- State grants including - Public transportation funds	860,000	5,950,000			6,810,000
- Other	700,000	500,000		400,000	1,600,000
- Local	100,000	10,000			110,000
Fees, interest, and profits	1,611,000	10,000			1,621,000
Fines and forfeitures	10,000	100,000			110,000
User charges/contributions	10,000	500,000	10,000	100,000	620,000
Other	1,000	100,000		1,000	102,000
<b>Total revenues</b>	<b>4,300,000</b>	<b>8,710,000</b>	<b>700,000</b>	<b>1,700,000</b>	<b>15,410,000</b>
<b>Expenditures</b>					
General government:					
- Legislative	400,000				400,000
- Judicial	1,000,000	400,000			1,400,000
- Executive	80,000				80,000
- Finance and administrative	700,000	700,000			1,400,000
- Other	200,000	100,000			300,000
- allocated with in-kind	1,700,000				1,700,000
Public safety	800,000				800,000
Health and welfare	100,000	10,000			110,000
Capital	200,000	10,000,000		4,000,000	14,200,000
- Capital construction		10,000,000			10,000,000
- Economic development	10,000				10,000
- Transportation	10,000				10,000
- Debt service	100	100,000	1,000,000		1,100,100
- Capital outlay	100,000	1,000,000			1,100,000
- Other expenditures	100,000	1,000,000	1,000,000		3,100,000
- Grants (deduction of revenues) - non-restricted	100,000	2,500,000	2,000,000	2,000,000	8,000,000
Other financing resources (Other)					
- Facilities and infrastructure projects				1,000,000	1,000,000
- Insurance costs		1,000,000	4,000,000	100,000	5,000,000
- Granting benefits to				100,000	100,000
- Granting benefits to	100,000	1,000,000		100,000	2,100,000
- Payments from capital funds		100,000			100,000
- Intergovernmental revenues (grant)	100,000	1,100,000	1,000,000	2,000,000	4,200,000
- Grants (deduction of revenues and other) - Grants from Special Revenue and Other Users	200,000	1,500,000	700,000	600,000	4,800,000
- Fund balances					
- Beginning year (debit adjustment)	1,000,000	2,000,000	1,000,000	100,000	4,100,000
- For period adjustment	10,000	100,000			110,000
- Beginning of year adjustment	1,000,000	1,400,000	1,000,000	100,000	3,500,000
- Capital equity transfer	10,000	100,000			110,000
- End of year	1,000,000	2,000,000	1,000,000	1,000,000	4,000,000

\*No accompanying revenues or charges paid for statement

**LAFORCHE PARISH COUNCIL**

**COMPARISON TABLE OF BUDGET, EXPENDITURE, AND CHANGE  
IN FUND BALANCE: BUDGET AND ACTUAL - 10 MONTHS AND  
FISCAL YEAR-END TOTALS**

Fiscal year ended December 31, 2010

	Budget Year			Fiscal Year-End Total		
	Budget	Actual	Variance (Decrease)	Budget	Actual	Variance (Decrease)
<b>Revenues</b>						
<b>State:</b>						
All other	\$ -	\$ 100,000	\$ 100,000	\$ 1,000,000	\$ 1,000,000	\$ -
Tax and fee						
Motor	75,000	74,000	1,000			
Intergovernmental revenue:						
Federal grants	24,000	20,700	3,300	1,100,000	1,000,000	100,000
State grants	800,000	800,000	0.00	8,000,000	7,900,000	100,000
State reimbursement						
Payroll reimbursement	100,000	100,000	0.00	1,000,000	1,000,000	0.00
Other	100,000	100,000	0.00	1,000,000	1,000,000	0.00
Local	1,000,000	1,000,000	0.00	10,000,000	10,000,000	0.00
Gifts, grants and loans	10,000	10,000	0.00	100,000	100,000	0.00
State contributions	10,000	10,000	0.00	100,000	100,000	0.00
Net of income and assets	1,000,000	1,000,000	0.00	10,000,000	10,000,000	0.00
Other	1,000,000	1,000,000	0.00	10,000,000	10,000,000	0.00
<b>Total revenues</b>	<u>2,750,000</u>	<u>2,750,000</u>	<u>0.00</u>	<u>27,500,000</u>	<u>27,500,000</u>	<u>0.00</u>
<b>Expenditures:</b>						
<b>Administration:</b>						
Compensation	400,000	400,000	0.00	4,000,000	4,000,000	0.00
Contract	1,000,000	1,000,000	0.00	10,000,000	10,000,000	0.00
Equipment	100,000	100,000	0.00	1,000,000	1,000,000	0.00
Travel	100,000	100,000	0.00	1,000,000	1,000,000	0.00
Telephone	100,000	100,000	0.00	1,000,000	1,000,000	0.00
Printing	100,000	100,000	0.00	1,000,000	1,000,000	0.00
Supplies	100,000	100,000	0.00	1,000,000	1,000,000	0.00
Utilities	100,000	100,000	0.00	1,000,000	1,000,000	0.00
Insurance	100,000	100,000	0.00	1,000,000	1,000,000	0.00
Professional fees	100,000	100,000	0.00	1,000,000	1,000,000	0.00
Interest	100,000	100,000	0.00	1,000,000	1,000,000	0.00
Debt service	100,000	100,000	0.00	1,000,000	1,000,000	0.00
Capital assets	100,000	100,000	0.00	1,000,000	1,000,000	0.00
Contingencies	100,000	100,000	0.00	1,000,000	1,000,000	0.00
<b>Total administration</b>	<u>2,750,000</u>	<u>2,750,000</u>	<u>0.00</u>	<u>27,500,000</u>	<u>27,500,000</u>	<u>0.00</u>
<b>Other Expenditures (Other):</b>						
Special services	1,000,000	1,000,000	0.00	10,000,000	10,000,000	0.00
Professional fees	100,000	100,000	0.00	1,000,000	1,000,000	0.00
Printing	100,000	100,000	0.00	1,000,000	1,000,000	0.00
Supplies	100,000	100,000	0.00	1,000,000	1,000,000	0.00
Utilities	100,000	100,000	0.00	1,000,000	1,000,000	0.00
Insurance	100,000	100,000	0.00	1,000,000	1,000,000	0.00
Interest	100,000	100,000	0.00	1,000,000	1,000,000	0.00
Debt service	100,000	100,000	0.00	1,000,000	1,000,000	0.00
Capital assets	100,000	100,000	0.00	1,000,000	1,000,000	0.00
Contingencies	100,000	100,000	0.00	1,000,000	1,000,000	0.00
<b>Total other expenditures</b>	<u>2,750,000</u>	<u>2,750,000</u>	<u>0.00</u>	<u>27,500,000</u>	<u>27,500,000</u>	<u>0.00</u>
<b>Change (Decrease) in Fund Balance:</b>						
Beginning of year balance	1,000,000	1,000,000	0.00	10,000,000	10,000,000	0.00
Plus/minus adjustment	1,000,000	1,000,000	0.00	10,000,000	10,000,000	0.00
Ending of year balance	<u>2,000,000</u>	<u>2,000,000</u>	<u>0.00</u>	<u>20,000,000</u>	<u>20,000,000</u>	<u>0.00</u>
Beginning of year balance	1,000,000	1,000,000	0.00	10,000,000	10,000,000	0.00
Plus/minus adjustment	1,000,000	1,000,000	0.00	10,000,000	10,000,000	0.00
Ending of year balance	<u>2,000,000</u>	<u>2,000,000</u>	<u>0.00</u>	<u>20,000,000</u>	<u>20,000,000</u>	<u>0.00</u>

The accompanying notes are an integral part of these financial statements.

**LAPORCELE PARISH COUNCIL**

COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES  
IN FUND BALANCES - BUDGET AND ACTUAL - 2017 FISCAL YEAR  
APPROPRIATE PROJECT FUNDS

For the year ended December 31, 2017

Revenue	2017 Actual Funds			2017 Budget Funds		
	Budget	Actual	Variance Favorable/ Unfavorable	Budget	Actual	Variance Favorable/ Unfavorable
<b>Revenue</b>						
<b>Items</b>						
Special assessment	\$ 18,884	\$ 18,278	\$ (606)			
Intergovernmental financing				\$ 485,000	\$ 478,000	\$ (7,000)
Indulgences				107,214	105,470	(1,744)
State grants				872,500	870,000	(2,500)
Local				207,500	204,000	(3,500)
For other fund priority	65,000	66,000	1,000	1,500	1,000	(500)
Other				1,000,000	1,000,000	
<b>Sub-totals</b>	<u>184,384</u>	<u>177,946</u>	<u>(6,438)</u>	<u>1,876,314</u>	<u>1,858,470</u>	<u>(7,844)</u>
<b>Expenditures</b>						
Administrative expense				\$	\$	\$
Public works				10,000,000	9,980,000	(20,000)
State grants	1,075,000	1,050,000	(25,000)			
<b>Sub-totals</b>	<u>1,075,000</u>	<u>1,050,000</u>	<u>(25,000)</u>	<u>10,010,000</u>	<u>9,980,000</u>	<u>(30,000)</u>
<b>Change appropriate fund expenditures</b>	<u>(1,075,000)</u>	<u>(1,050,000)</u>	<u>(25,000)</u>	<u>(10,010,000)</u>	<u>(9,980,000)</u>	<u>(30,000)</u>
<b>Other financing sources (used)</b>						
Continuity of indebtedness payments				5,000,000	5,000,000	
Revenue bonds				(7,000,000)	(6,800,000)	200,000
Operating transfers in	2,000,000	2,040,000	40,000	800,000	740,000	(60,000)
Operating transfers out	(2,000,000)	(2,040,000)	(40,000)	(2,000,000)	(2,000,000)	
<b>Sub-tototal financing sources (used)</b>	<u>(200,000)</u>	<u>(200,000)</u>	<u>(0)</u>	<u>(4,200,000)</u>	<u>(4,160,000)</u>	<u>40,000</u>
<b>Excess (Deficiency) of Revenues over (Under)</b>						
<b>Revenues less Expenditures and Financing</b>	71,400	72,946	1,546	876	1,470	614
<b>Fund Balances</b>						
Beginning year balance adjustment	1,170,500	1,170,500	-	50,000	50,000	
Residual equity transfer				1,120,500	1,120,500	
<b>End of year</b>	<u>\$ 1,170,500</u>	<u>\$ 1,170,500</u>	<u>\$ 0</u>	<u>\$ 1,170,500</u>	<u>\$ 1,170,500</u>	<u>\$ 0</u>

The accompanying notes are an integral part of this statement.

## LAFOURCHE PARISH COUNCIL

COMBINED STATEMENT OF REVENUES, EXPENSES,  
AND CHANGES IN NET FUND BALANCES  
PROPRIETARY FUNDS

For the year ended December 31, 2008

	Enterprise Funds	Internal Service Funds
<b>Operating Revenues</b>		
Charges for insurance		\$ 1,048,073
Charges for services	\$ 47,362	
<b>Total operating revenues</b>	<u>47,362</u>	<u>1,048,073</u>
<b>Operating Expenses</b>		
Insurance premiums		1,240,380
Claims		186,173
Other	15,074	121,380
General operating	215,890	
Depreciation	162,730	1,001
<b>Total operating expenses</b>	<u>334,694</u>	<u>1,548,834</u>
<b>Operating income</b>	<u>(287,332)</u>	<u>(500,761)</u>
<b>Non-Operating Revenues</b>		
Investment income		17,277
<b>Other Financing Sources (Uses)</b>		
Operating transfers in (out)	58,000	
Debt service	(18,021)	
<b>Total other financing sources (uses)</b>	<u>40,000</u>	
<b>Net income (Loss)</b>	<u>(247,332)</u>	<u>(483,484)</u>
<b>DEPRECIATION ON CONTRIBUTED ASSETS</b>	<u>162,730</u>	
<b>INCREASE (DECREASE) IN NET FUND BALANCES</b>	<u>16,000</u>	<u>(483,484)</u>
<b>Retained Earnings</b>		
Beginning of year	1,248	582,058
<b>End of year</b>	<u>\$ 16,000</u>	<u>\$ 99,574</u>

The accompanying notes are an integral part of this statement.

## LAPOURCHE PARISH COUNCIL

COMBINED STATEMENT OF CASH FLOWS  
PROPRIETARY FUNDS

For the year ended December 31, 2020

	Enterprise Funds	Internal Service Funds
<b>Cash Flows from Operating Activities</b>		
Operating Income (Loss)	\$ (65,719)	\$ (29,648)
Adjustments to reconcile operating flows to net cash used by operating activities:		
Depreciation	85,711	1,881
(Increase) Decrease in assets:		
Receivables	2,880	(14,777)
Due from other governments		(679)
Due from other funds	(224)	(91,271)
Increase (Decrease) Liabilities:		
Accounts payable	8,660	48,817
Salaries and benefits payable		1,229
Due to other governments		1,857
Contracts and obligations payable	4,340	
Due to other funds	15,891	(10,748)
Total adjustments	128,857	(54,822)
Net cash provided (used) by operating activities	63,138	(84,470)
<b>Cash Flows from Investing Activities</b>		
Net investment income		12,857
Net cash provided (used) by investing activities		12,857
<b>Cash Flows from Noncapital Financing Activities</b>		
Operating transfers in/(out)	(6,000)	
Net cash provided (used) by noncapital financing activities	(6,000)	
<b>Cash Flows from Capital and Related Financing Activities</b>		
Debt repayments	(10,811)	
Contributed capital	2,000,040	
Purchase of donated assets	(1,041,625)	(19,818)
Net cash provided (used) by noncapital financing activities	891,614	(19,818)
<b>Net Increase (Decrease) in Cash and Cash Equivalents</b>	95,752	(91,431)
<b>Cash and Cash Equivalents</b>		
Beginning of year	(6,471)	68,014
End of year	\$ 89,281	\$ (23,417)

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. Fifteen 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 for administration of all parish departments, offices, and agencies. The council members serve four-year terms that expire on January 16, 2020.

As provided by Article III of the Home Rule Charter, the Council has all powers, functions, privileges, immunities, and authority previously possessed under Louisiana Revised Statute 33:1236. The main 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 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 1,299 square miles and has a population of approximately 80,000. The Council maintains over 1,250 roads covering in excess of 500 miles. As December 31, 1998, the Council has approximately 450 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 governmental 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, for 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)**

##### **II. 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 criteria 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 City  
Drainage District No. 6  
Drainage District No. 12 - Sub District No. 3  
Fire Protection District No. 1  
Fire Protection District No. 2  
Fire Protection District No. 3  
Fire Protection District No. 4  
Fire Protection District No. 5  
Fire Protection District No. 6  
Fire Protection District No. 7  
Fire Protection District No. 8  
Fire Protection District No. 9



## ***Lafourche Parish Council***

### **Notes to Financial Statements (Continued)**

**Note 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  
Maintenance Alligator Hunters  
Recreation District No. 1  
Recreation District No. 2  
Recreation District No. 3  
Recreation District No. 4  
Recreation District No. 5  
Recreation District No. 8  
Recreation District No. 11  
Sewerage District No. 1  
Sewerage District No. 2  
Sewerage District No. 7  
Sewerage District No. 10  
South Lafourche Airport District  
Lafourche Parish Water District No. 1  
Lafourche Parish Tourist Commission  
Council  
Seventeenth Judicial District - District Court  
The Private Industry Council for Terrebonne parishes,  
Service Delivery Area Thirty-One, Inc. (Alta 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 effect net expendable available financial resources.

Funds of the Council are classified into three categories: governmental, proprietary, and fiduciary. Each category, in turn, is divided into separate fund types. The fund classifications and a description of each existing fund type follow:

##### **Governmental Funds**

Governmental Funds are used to account for all or most of the Council's general activities, including the collection and disbursement of specific or legally restricted moneys, the acquisition or construction of general fixed assets, and the servicing of general long-term debt.

## ***Lafourche Parish Council***

### **Notes to Financial Statements (Continued)**

#### ***Note 1*** ***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 revenues. In addition, the General Fund of the Seventeenth Judicial District Court is reported as a special revenue fund.
- c. **Debt service funds** - account for transactions relating to resources retained and used for the payment of principal and interest 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 7*      **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

#### **C.      Fund 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 fund 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 Fund Asset Account Group** - This group of accounts is established to account for all fund 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 which 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 focus applied.

## *Lafourche Parish Council*

### Notes to Financial Statements (Continued)

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

##### **B. 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 valorem taxes and related state revenue sharing (which are based on population and homestead in the parish) are recorded in the year the taxes are assessed. All 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 7 **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 approximates efforts for 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, 1997.

The proposed budgets for 1998 were published in the official journal and made available for public inspection. The proposed budgets were legally adopted by resolution on November 11, 1997.

## *Lafourche Parish Council*

### Notes to Financial Statements (Continued)

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

##### **E. 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 action to amend 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.

##### **F. Cash and Cash Equivalents**

Cash includes amounts in petty cash, demand deposits, interest-bearing demand deposits, money market accounts, and cash with the state treasury. Cash equivalents include amounts in certificates of deposit 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 7. 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 ad valorem taxes and other receivables are recognized as bad debts at the time information becomes available which would indicate the uncollectibility of the particular receivable. These amounts are not considered to be material in relation to the financial position or operation of the funds.

##### **H. Interfund Receivables/Payables**

During the course of operations, numerous transactions occur between individual funds for goods provided or services rendered. These receivables and payables are classified as due from other funds or due to other funds on the balance sheet.

##### **I. Fixed Assets**

###### **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 domains or infrastructures are not capitalized for 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 new to historical cost of reproduction.



## *Lafourche Parish Council*

### Notes to Financial Statements (Continued)

#### *Note 3*      **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 thereon under the straight-line method based on the estimated useful lives of the assets as follows:

Plant	3-25 years
Distributions	3-25 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 Absences**

Employees of the Council and the Seventeenth Judicial District Criminal Court earn from 5 to 17 days of both vacation and sick leave each year, depending upon their length of service. Vacation leave may be accumulated to a maximum of 30 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,

## *Lafourche Parish Council*

### Notes to Financial Statements (Continued)

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

##### **K. Compensated Absences (Continued)**

employees are not able to accrue compensatory time from year to year.

The cost of current leave privileges is recognized as current year expenditures 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 appropriate for expenditure or legally segregated for a specific use.

##### **N. Allocation of Expenditures**

During the year ended December 31, 1998, the Council allocated General Fund revenues and administrative expenditures to certain special revenues, 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, 1998 \$108,540 General Fund expenditures were allocated \$63,769 and \$18,221 to special revenue and the library, respectively.

## *Lafourche Parish Council*

### Notes to Financial Statements (Continued)

#### *Note 3* **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. Nonreversing or nonreciprocal permanent transfers of equity are reported as residual equity transfers. All other interfund transfers are reported as operating transfers.

##### **H. Sales Tax**

Effective August 1, 1986, 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 7/10 per cent in November 1996. The net proceeds are deposited in the Solid Waste Special Revenue Fund.

Effective January 1, 1988, 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)

##### Q. Total Columns on Combined Statements

Total columns on the combined statements are captioned Memorandum 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 2 ADDED FUNDS

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

	Authorized Millage	Levied Millage	Expiration Date
<b>Parishwide taxes:</b>			
Parish	5.53	5.27	None
Criminal	0.98	0.98	None
Public buildings	2.89	2.88	2006
Health unit	0.96	0.94	2006
Parish drainage	3.84	3.89	2006
Road light	1.90	1.89	2006
Parish recreation	1.93	1.90	2006
Road district No. 1	5.00	5.00	2008
Drainage	1.70	1.68	2008
Health	2.76	2.76	2008

## Lafourche Parish Council

### Notes to Financial Statements (Continued)

#### Note 3 **ASSETS AND INVESTMENTS**

At December 31, 1998, the carrying amount of the Council's cash and cash equivalent deposits was \$18,550,165 and the bank balance was \$18,292,838. 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.	\$ 354,491
Uncollateralized (Includes balance that is collateralized with securities held by the pledging financial institution but not in the Council's name).	\$ 17,938,347
<b>Total bank balance</b>	<b>\$ 18,292,838</b>

The Council's investments at year-end are categorized below to give an indication of the level of risk assumed by the Council at period-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		
U.S. Treasury Notes		\$1,468,726		\$1,468,726	\$1,468,724
Certificates of Deposit	\$18,397,368			18,397,368	18,397,368
<b>Total Investments</b>	<b>\$18,397,368</b>	<b>\$1,468,726</b>		<b>\$19,865,094</b>	<b>\$19,838,092</b>

## *Lafourche Parish Council*

### Notes to Financial Statements (Continued)

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

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.

Cash and cash equivalents include \$623,708 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 notes included in investments are fully guaranteed as to principal and interest by the full faith and credit of the United States.

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 Benefits Services Corporation hold the investments recorded in the Deferred Compensation Fund. Investments in deferred compensation at December 31, 1998 are \$535,709.

Even though the pledged securities are considered uncollateralized (Category 3) under the provisions of GASB Statement 3, Louisiana Revised Statute 38:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the Council that the fiscal agent has failed to pay deposited funds upon demand.

## *Lafourche Parish Council*

### Notes to Financial Statements (Continued)

#### *Note 4*      **RECEIVABLES**

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

	General Fund	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Enterprise Funds	Internal Service Funds	Total
<b>Totals:</b>							
All others	\$718,899	\$4,689,151					\$5,408,050
Sales and use		536,338					536,338
<b>Intergovernmental receivables:</b>							
Federal	85,815	811,118		536,659			1,433,592
State	309,818	798,217		183,157			1,291,192
Other governments	183,940	82,841		32,888	\$3,763	1,186	299,618
<b>Lafourche Parish</b>							
Library	22,409						22,409
<b>Special accounts:</b>							
Current			\$41,503				41,503
Delinquent			42,174				42,174
Deferred			148,872				148,872
Other	319,283	13,014		14,866		18,196	355,259
<b>Total</b>	<b>\$1,318,211</b>	<b>\$6,671,585</b>	<b>\$274,949</b>	<b>\$764,312</b>	<b>\$3,763</b>	<b>\$15,281</b>	<b>\$8,738,091</b>

## Lafourche Parish Council

### Notes to Financial Statements (Continued)

**Note 5** INTERFUND ASSETS/LIABILITIES

Balance due from/to other funds at December 31, 1988:

FUND	INTERFUND RECEIVABLE	INTERFUND PAYABLE
<b>General Fund</b>	\$ 685,049	\$ 343,202
<b>Special Revenue Funds</b>		
Building Maintenance	\$ 27,758	\$ 20,138
Roads and Bridges	5,032	25,284
Drainage Maintenance		141,819
Board of Health	12,964	5,434
Street Light		469
Heat Start	68,650	47,818
LCAA Operating	46,949	106,329
CSBG Grant		50,551
CADDP Grant		76,248
Weatherization		3,393
Commodities		502
Road by Road	139,386	73
Solid Waste	342	14,384
Planning Commission		3,303
Criminal Court		68,426
Recreation	123	45,133
Road Sales Tax District # 2		543
Heat Crisis Emergency Funds		
LHIDAP	12,091	75
LHIDAP grant	459	100
Drug Court grant		58
Medicaid Enrollment Center		1,333
RA II	78	2,734
Coastal Zone Management	1,115	31,440
Christmas Tree Program		172
Health and Safety Housing Rehabilitation	3,295	
CSBG Summer Program	83,344	3,292
<b>Subtotal</b>	<b>\$ 408,324</b>	<b>\$ 685,817</b>



## Lafourche Parish Council

### Notes to Financial Statements (Continued)

*Note 2*      **INTERFUND ASSETS/LIABILITIES (Continued)**

FUND	INTERFUND RECEIVABLE	INTERFUND PAYABLE
<b>Debt Service Funds</b>		
Certificates of Indebtedness Series 1892 Bond		\$ 7,800
Special Assessment Funds	\$ 13,029	10,908
<b>Subtotal</b>	<b>\$ 13,029</b>	<b>\$ 17,808</b>
<b>Capital Projects Funds</b>		
LCDBG Disaster Program		\$ 285
Rural Development grant – Fire District	\$ 5,000	
Louisville Park Construction grant	1,140	
Marydale Subdivision Flood Protection		3,268
LCDBG Lewistown Phase II		799
Bay Rambo Outer Reef		19
De'Nevo Access Road		2
Road Sales Tax District # 2		26,284
Midway Emerald Park Subdivision	458	21,264
State Highway 208 Relocation		806
LCDBG Des Allemands Water Project		879
West 54 <sup>th</sup> Hardrocking		1,834
Lacrosse Fishing Wheel Lighting	6,298	1,115
<b>Subtotal</b>	<b>\$ 10,694</b>	<b>\$ 47,557</b>
<b>Enterprise Funds</b>		
Sewerage District No. 4	\$ 2,809	\$ 21,231
Sewerage District No. 3		966
Sewerage District No. 14		16,811
<b>Subtotal</b>	<b>\$ 2,809</b>	<b>\$ 38,948</b>
<b>Internal Service Funds</b>		
Workers' Compensation Fund	\$ 41,307	\$ 703
Group Health Fund	29	1,982
<b>Subtotal</b>	<b>\$ 41,336</b>	<b>\$ 2,685</b>
<b>TOTALS</b>	<b>\$1,029,734</b>	<b>\$1,875,754</b>

## 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	\$ 418,253	\$ 0	\$ 0	\$ 418,253
Buildings	3,890,999	374,350	49,850	4,215,500
Improvements other than Buildings	212,380	0	0	212,380
Automobiles	1,211,284	59,090	0	1,270,374
Furniture and equipment	2,525,337	119,340	0	2,644,677
<b>Totals</b>	<b>\$ 10,263,093</b>	<b>\$ 1,452,680</b>	<b>\$ 49,850</b>	<b>\$ 11,715,923</b>

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	\$ 2,492,755
Construction in Progress	41,669
<b>Total</b>	<b>2,534,424</b>
Less accumulated depreciation	482,167
<b>Net</b>	<b>\$ 2,052,257</b>

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

	Property, Plant, and Equipment
Automotive equipment	\$ 16,475
Computer equipment	2,535
<b>Total</b>	<b>19,010</b>
Less accumulated depreciation	1,801
<b>Net</b>	<b>\$ 17,209</b>

## Lafourche Parish Council

### Notes to Financial Statements (Continued)

**Note 7**      **ACCOUNTS AND OTHER PAYABLES**

The Lafourche Parish Council utilized a mechanized 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:

	Ligation and Claims	Compensated Absences	Lease- Purchase Agreements	Bonded Debt		Total
				Special Assessments	Other	
Long-term obligations payable- January 1, 1998	\$ 174,521	\$ 176,509	\$ 93,808	\$ 482,238	\$ 6,178,080	\$ 7,099,254
Additions		\$ 367	126,343		9,908,080	10,035,816
Deductions	53,875		168,363	84,465	805,080	1,091,583
Long-term obligations payable- December 31, 1998	\$ 120,646	\$ 176,876	\$ 453,788	\$ 397,773	\$10,301,080	\$ 11,050,363

## *Lafourche Parish Council*

### Notes to Financial Statements (Continued)

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

Bonded debt is comprised of the following individual issues:

#### **Special Assessments**

Paving Certificates (Series 1990) of \$283,320 were issued on May 1, 1990, due in annual installments of \$18,332 bearing an interest rate of 7.3 to 10.8 per cent per annum and are payable through May 1, 2000.	\$ 36,644
Paving Certificates (Series 1992) of \$256,214 were issued on July 1, 1992, due in annual installments of \$25,621 bearing an interest rate of 6.75-percent per annum and are payable through July 1, 2002.	\$ 102,526
Paving Certificates (Series 1994) of \$248,264 were issued on January 15, 1994, due in annual installments of \$24,826 bearing an interest rate of 5.51 per cent per annum and are payable through January 15, 2004.	\$ 148,738
Paving Certificates (Series 1995) of \$155,550 were issued on March 15, 1995, due in annual installments of \$15,555 bearing an interest rate of 6.46 per cent per annum and are payable through March 15, 2005.	\$ 108,802
Total special assessments	<u>\$ 396,710</u>

## Lafourche Parish Council

### Notes to Financial Statements (Continued)

<i>Note #</i>	<i>CHANGES IN GENERAL LONG-TERM DEBT (Continued)</i>	
	<b>Other:</b>	
	\$1,600,000 of special tax revenue bonds (Series 1992A) dated June 1, 1992, due in varying annual installments of \$185,000 to \$240,000 bearing an interest rate of 6.50 per cent per annum and are payable through March 1, 1999.	\$ 240,000
	\$3,680,000 of public improvement refunding bonds (Series 1994) dated October 1, 1994, due in varying annual installments of \$400,000 to \$800,000, plus varying interest at 5.2 to 5.8 per cent due in semi-annual installments through June 1, 2009.	\$3,680,000
	\$1,600,000 of certificates of indebtedness (Series 1994) dated October 1, 1994, due in varying annual installments of \$40,000 to \$200,000, plus varying interest at 4.8 to 5.8 per cent due in semi-annual installments through June 1, 2004.	\$1,445,000
	\$9,500,000 of certificates of indebtedness (Series 1998) dated June 1, 1998, 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.	\$8,500,000
	Total other	\$14,865,000
	Total bonded debt	<u>\$33,262,793</u>

## Lafourche Parish Council

### Notes to Financial Statements (Continued)

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

At December 31, 1998, the Council has accumulated \$2,515,064 in the debt service funds for future debt requirements. The annual requirements to amortize all bonds and certificates outstanding at December 31, 1998, including interest of \$3,653,343 are as follows:

Year	Paving Certificates	Other Bonds	Total
1999	\$ 189,540	\$ 2,313,267	\$ 2,422,548
2000	185,867	2,666,888	2,184,795
2001	80,112	2,673,137	2,193,299
2002	35,086	2,678,990	2,154,936
2003	46,767	2,684,676	2,194,943
2004-2008	60,447	7,823,238	7,883,685
TOTALS	\$ 476,079	\$ 18,440,086	\$ 18,916,136

The paving certificates of \$397,763 are secured by the property held by the owners in the various owner-participation projects. The public improvement refunding bonds of \$2,680,080, and certificates of indebtedness of \$1,515,086 are secured by a pledge of the state-revised royalties placed to the credit of the parish by the treasurer of the State of Louisiana in a trust fund established and maintained by the treasurer. The special tax revenue bonds of \$2,400,000 are secured by ad valorem taxes. The certificates of indebtedness of \$9,500,000 are secured by sales taxes collected in Road Tax District #2. In accordance with Louisiana Revised Statute 39:562, the Council is legally restricted from incurring long-term bonded debt payable solely from ad valorem taxation in excess of 10 per cent of the assessed value of taxable property in the parish. At December 31, 1998, the statutory limit is \$31,852,379.

The litigation and claims represent general damage claims.

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 addition. See Note 1.

## ***Lafourche Parish Council***

### **Notes to Financial Statements (Continued)**

**Note 9**            **RESERVED FUNDS/BALANCES**

As shown on Statement A, the fund balance reserve is composed of \$2,515,160 for debt service and \$1,497,530 for capital contracts, which will be used in the future for these purposes.

**Note 10**          **FUND DEFICITS**

**Special Revenue Funds:**

The deficit in the Medicaid Enrollment Center Program Fund of \$786 is expected to be eliminated by operations in the coming year.

The deficit in the CSBG Summer Child Care Program Fund of \$147 is expected to be eliminated by operations in the coming year.

The deficit in the Local Law Enforcement Block Grant '97 of \$72 is expected to be eliminated by operations in the coming year.

The deficit in the 17<sup>th</sup> Judicial District Drug Court Fund of \$3,250 is expected to be eliminated by operations in the coming year.

The deficit in the Heat Crisis Emergency Fund of \$480 is expected to be eliminated by operations in the coming year.

**Debt Service Fund:**

The deficit in the West 80<sup>th</sup> Street Assessment Fund of \$6,426 is expected to be eliminated with the collection of assessments.

The deficit in the Emerald Park Drive Assessment Fund of \$3,155 is expected to be eliminated with the collection of assessments.

**Capital Projects Fund:**

The deficit in the Bay Rambo Oyster Reef Project of \$19 is expected to be eliminated by operations in the coming years.

The deficit in the Galliano Access Road of \$2 is expected to be eliminated by operations in the coming years.

## *Lafourche Parish Council*

### Notes to Financial Statements (Continued)

**Note 10** *FUND DEFICITS (Continued)*

**Capital Projects Funds, continued:**

The deficit in the Andros FEMA Mitigation of \$38 is expected to be eliminated by operations in the coming years.

The deficit in the Midway-Emerald Park Subdivision of \$24,913 is expected to be eliminated by operations in the coming years.

The deficit in the State Highway 308 Relocation Project of \$14,785 is expected to be eliminated by operations in the coming years.

The deficit in the West 54<sup>th</sup> Hardsurfing Project of \$6,995 is expected to be eliminated by operations in the coming years.

The deficit in the Maryland Flood Protection Project of \$5,250 is expected to be eliminated by operations in the coming years.

The deficit in the Larose Civic Center Project of \$2,200 is expected to be eliminated by operations in the coming years.

The deficit in the Road Tax District # 3 Construction Project of \$26,386 is expected to be eliminated by operations in the coming years.

The deficit in the Tabais Drainage Project Fund of \$26,842 is expected to be eliminated by operations in the coming years.

**Enterprise Funds:**

The deficit in Sewerage District # 14 of \$10,611 is expected to be eliminated with the collection of user fees.



## Lafourche Parish Council

### Notes to Financial Statements (Continued)

#### *Note 11*      **EXCESS EXPENDITURES OVER APPROPRIATIONS**

The following individual funds had actual expenditures over budgeted expenditures for the year ended December 31, 1998:

Fund	Budget	Actual	Unfavorable Variance	Percent Variance
<b>Special Revenue Funds</b>				
Board of Health	\$116,536	\$135,838	(19,302)	( 16.56%)
Building & Maintenance	780,299	793,895	( 13,596)	( 1.73%)
Roads & Bridges	2,660,513	2,780,269	( 119,756)	( 4.50%)
Royalty Bond	6,213	6,338	( 1,125)	( 18.11%)
Criminal Court	414,866	435,497	( 20,631)	( 4.97%)
L.A.A. Operating	26,435	28,985	( 2,550)	( 13.43%)
Coastal Zone Management	113,346	113,598	( 252)	( 0.22%)
Christmas Tree Program	13,447	14,312	( 865)	( 6.44%)
CHILD Summer Child Care Program	251,799	251,937	( 138)	( 0.05%)
Local Law Enforcement Black Grant '97	26,834	26,889	( 55)	( 0.20%)
17 <sup>th</sup> Judicial District Drug Court	4,511	5,153	( 642)	( 14.23%)
Heat Crisis Emergency Funds	172,174	178,300	( 6,126)	( 3.56%)
Summer Food Service Program 1998	16,730	17,715	( 985)	( 5.90%)
<b>Debt Service Funds</b>				
Special Assessment Funds	115,810	118,220	( 2,410)	( 2.08%)
<b>Capital Project Funds</b>				
Andrew FEMA Mitigation	75,084	75,147	( 63)	( 0.08%)
Larson Fishing Wharf Lighting	11,580	12,615	( 1,035)	( 8.94%)
T-Bolt Drainage Project	322,180	348,387	( 26,207)	( 8.13%)
St. Charles Roadway Project	62,725	62,752	( 27)	( 0.04%)
State Highway 80 Relocation	75,785	78,779	( 2,994)	( 3.95%)
Box Almonds Water System Improvements	626,680	630,061	( 3,381)	( 0.54%)

## *Lafourche Parish Council*

### NOTES TO FINANCIAL STATEMENTS (Continued)

#### *Note 12* **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, 1998, the amount due the General Fund is \$33,257 and is recorded as a residual equity transfer.

Also recorded as residual equity transfers are the closing of the FEMA Damage Mitigation 1,2,3,4,5,6 Fund, the Andrew FEMA Mitigation Fund, and Gulfzone Flood Damage Fund to the Royalty Road Public Improvement Bond Fund. These projects were all completed and the residual equities due from in-kind matching were transferred out in order to close the fund. The total amount transferred to the Royalty Road Public Improvement Bond Fund from each fund during the year ending December 31, 1998 was \$125,513, \$29,679, and \$25,512, respectively.

In 1998, the Lafourche Parish Council obtained a Local Law Enforcement Block Grant that was used to secure the courthouse annex by replacing the windows. This grant required a cash match that was funded by transferring the residual equity of \$4,068 from the Courthouse Annex Maintenance Fund.

During 1998, the Dredge Ditch program was discontinued and the fund was closed. The remaining fund equity of \$3,443 was transferred out the General Fund.

During 1998, the Mastiff Grant program was discontinued and the fund was closed. The remaining fund equity of \$1,461 was transferred out to LCRA Operating Fund.

#### *Note 13* **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, union disputes, 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 damage 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 \$29,800 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 \$200,000 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 \$94,157 at December 31, 1998. Changes in the Fund's claims liability balance in fiscal 1997 and 1998 were:

	Beginning of Fiscal - Year Liability	Current - Year and Changes in Estimate	Claims Payment	Balance at Fiscal year-end
1997	\$112,609	\$53,932	\$133,807	\$32,734
1998	\$32,734	\$58,236	\$46,757	\$44,157

## 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, 1997 & December 31, 1998 is \$0.

#### Note 14 CONSTRUCTION PROJECTS

As of December 31, 1998, the Council had \$6,992,962 in public works contracts of which \$3,156,138 was uncompleted.

#### Note 15 LEASE COMMITMENTS

The Council records items 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, 1998:

Fiscal year:	
1999	\$121,745
2000	171,651
2001	121,651
2002	171,651
2003	1,852
Total minimum lease payments	598,598
Less amount representing interest	47,991
Present value of net minimum lease payments	\$452,997

## Lafourche Parish Council

### Notes to Financial Statements (Continued)

#### Note 15 LEASE COMMITMENTS (Continued)

The amount of principal and interest paid in 1998 on capital leases was \$168,863 and \$24,233, respectively.

An analysis of the cost of equipment leased under capital leases as of December 31, 1998 is as follows.

Description	General Fixed Assets
Machinery and Equipment	\$199,735

#### 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, 1998 totaled \$334,580. Investments are managed by the Plan's trustee (FEBSCO). 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 Becks, 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 \$94,580 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 \$20,372 plus costs, attorney fees and expert witness fees in the amount of \$13,290. The Parish paid the Rodriguez \$10,000 during fiscal year 1997 and the remaining balance of \$23,672 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 Titus). St. Paul Insurance was the Parish's general liability carrier at the time of the claims and has renitted 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)*

Lafourche Parish Sheriff, Craig Weber v. Steven D. Wilson and the Lafourche Parish Council. The Lafourche Parish Council entered into a settlement agreement in February 1996 with the Lafourche Parish Sheriff's Office regarding the repayment of expenses relating to the detention

center by the Lafourche Parish Council. This agreement allowed for the net sum of \$236,621 due and payable to the Lafourche Parish Sheriff. The agreement outlined the schedule of payments as follows: one-half of the settlement (\$118,311) due in a lump sum in 1996 and four annual installments of \$29,578 due and payable on or before December 1996, 1997, 1998, 1999. The Parish Council made the lump-sum payment and first of the annual installments in 1996. During fiscal years 1997 & 1998, the Lafourche Parish Council paid the sheriff the 1997 & 1998 annual installments leaving the balance recorded in General Fund as an accounts payable for the 1999 \$29,578 installment.

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 monies are to be used and such grants are subject to audit by the granting agency or its representative. If the grant monies received are not expended, the Lafourche Parish Council may be required to reimburse the granting agency.

## *Lafourche Parish Council*

### Notes to Financial Statements (Continued)

#### **Note 19**      **PRIOR PERIOD ADJUSTMENTS**

The fund balances of the General Fund and the Criminal Court Fund at the beginning of the year have been restated. In 1995, the entry to record the residual equity transfer was understated by \$29,712 resulting in the prior period adjustment in the Criminal Court Fund and part of the prior period adjustment in the General Fund.

The remaining prior period adjustment of \$17,986 in General Fund was a correction of accounts receivable recorded in 1995 for which the amount was never recorded.

These adjustments decreased the beginning fund balance in the criminal court fund by \$29,712 and increased the general fund beginning fund balance by \$47,786.

#### **Note 20**      **SUBSEQUENT EVENT**

In January 1999, the Lafourche Parish Council issued \$385,080 Certificates of Indebtedness to repay the General Fund for the purchase of the building located at 400 Green Street, Thibodaux, LA during the 1998 fiscal year.

On May 1, 1998, the Lafourche Parish Council issued \$4,500,000 of Public Improvement Sales Tax Bonds, Series 1998 of Road Sales Tax District No. 3 to allow for the streets and drainage improvements in that district. These Public Improvement Sales Tax Bonds will be repaid by the 1% sales tax levy that was authorized to be levied and collected by the issuer for fifteen years from and after January 1, 1999, pursuant to an election held on October 3, 1988.

On June 8, 1999, the council approved an ordinance for the incurring of debt and issuance of \$4,515,000 of Certificates of Indebtedness, Series 1999 of Road Sales Tax District No. 2 to allow for the streets and drainage improvements in that district. These Certificates of Indebtedness will be repaid by the 1% sales tax levy that was authorized to be levied and collected by the issuer for ten years.



## *Lafourche Parish Council*

### Notes to Financial Statements (Continued)

**Note 21 OPERATING TRANSFERS AMBIT BALANCES**

Such balances at December 31, 1998 were:

INDIVIDUAL FUND	TRANSFERS IN	TRANSFERS OUT
<b>General Fund</b>		\$ 386,905
<b>Special Revenue Funds:</b>		
Board of Health		247,913
Road Sales Tax District No. 2		655,380
Roads and Bridges	\$ 898,000	
Drainage Maintenance	668,074	
Kopaly Road		2,147,826
Coastal Zone Management	38,503	
Summer Food Service Program	8,758	
Recreation		9,898
L.C.A.A. Operating	18,000	6,500
<b>Debt Service Funds:</b>		
Certificate of Indebtedness Series 1998 Bond	955,382	
Certificate of Indebtedness Series 1992 Bond	247,913	
Public Improvement Refunding Series 1994 Bond	623,700	
Certificate of Indebtedness Series 1994 Bond	271,026	
<b>Capital Project Funds:</b>		
Road Tax District # 3 Construction		5,958
Larose Fishing Wharf Lighting	8,395	
Courthouse Annex Maintenance	3,500	
West 54 <sup>th</sup> Hard Surfacing	5,000	
Series 1994 Public Improvement Bond		287,058
T-Bolt Drainage Project	202,068	
Leights/Winder Road Outlets	12,458	
<b>Enterprise Funds</b>		
Sewerage District # 4	58,800	
<b>Totals</b>	<b>\$ 3,960,085</b>	<b>\$ 3,061,085</b>

## Lafourche Parish Council

### Notes to Financial Statements (Continued)

#### Note 22 CHANGE IN ACCOUNTING

Sewerage District No. 3 and No. 4 were previously classified as special revenue funds for financial reporting purposes due to the lack of information for the capitalization of fixed assets. During 1998, the Council obtained information pertaining to the historical costs for the fixed assets attributable to these funds by gathering construction and engineering costs based on prior year construction grants. These assets were capitalized at historical costs, the beginning accumulated depreciation through December 31, 1997 was recorded, and the net book value through December 31, 1997 was recorded as contributed capital as follows:

	Sewerage District No. 4	Sewerage District No. 3
Fixed Assets (cost)	\$ 619,258	\$ 1,691,504
Accumulated Depreciation through 12/97	185,771	149,685
Contributed Capital	\$ 433,487	\$ 1,541,819

Beginning fund equities previously classified as fund balance in the special revenue fund type for Sewerage District No. 3 and No. 4 of \$25,601 and \$(18,771), respectively, were reclassified as retained earnings in the enterprise fund type dollar for dollar.

***SUPPLEMENTAL  
INFORMATION  
STATEMENTS / SCHEDULES  
SECTION***

## **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 system. Major financing is provided by parishwide ad valorem tax transfers from the parish's Royalty Road Fund.

### **STREET LIGHT FUND**

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

### **ROYALTY ROAD FUND**

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

(continued on next page)

## **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-urbanized areas of Lafourche Parish. The parish grants the monies to a subcontractor (Lafourche Council on Aging, Incorporated) who provides the services.

### **CRIMINAL COURT FUND**

The Seventeenth Judicial District Criminal Court Fund is established under Section 571.11 of Title 15 of the Louisiana Revised Statutes of 1950, which provides that fines and forfeitures imposed by the district courts and district attorney conviction fees in criminal cases be transferred to the parish treasurer and deposited into a special Criminal Court Fund to be used for the expenses of the criminal courts of the parish. Expenditures are made from the fund on motion of the district attorney and approval of the district judges. The statute also requires that one-half of the fund balance in the Criminal Court Fund at December 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.

### **LAFOURCHIE COMMUNITY ACTION AGENCY (LCAA) OPERATING FUND**

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

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

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

### **CHILD ABUSE/T 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 those 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.

(continued on next page)

## **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.

### **NUTRITION GRANT FUND**

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

### **MEDICAID ENROLLMENT CENTER PROGRAM**

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

### **R.A.H. GIBBS/CLOVELLY FUND**

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

### **COASTAL ZONE MANAGEMENT FUND**

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

(continued on next page)

## SPECIAL REVENUE FUNDS (Continued)

### **CHRISTMAS TREE PROGRAM FUND**

The purpose of the Christmas Tree Program Fund is to fund local wooded restoration efforts. Lafourche Parish has three outdoor 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.

### **DRUDGE DEMO**

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

### **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 reconstructing 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.

### **17<sup>th</sup> JUDICIAL DISTRICT DRUG COURT**

The 17<sup>th</sup> Judicial District Drug Court Fund accounts for the financial resources received from the U.S. Department of Justice and to the 17<sup>th</sup> 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.

(continued on next page)



## **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 service to income eligible Louisiana Parish residents and to assure that all housing repairs meet housing quality standards.

### **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.

### **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.

### **SUMMER FOOD SERVICE PROGRAM**

The purpose of the Summer Food Service Program received through the U.S. Department of Agriculture through the State of Louisiana, Department of Education is to provide nutritional needs to children during the summer.

**LAFORCHE PARISH COUNCIL**

Comparing Balance Sheet  
Special Revenue Funds

December 31, 2009

	Start of Year	Subsequent Months	Receipts and Disburse	Storage Months	2009 Total
<b>ASSETS</b>					
Cash and cash equivalents	\$ 10,000.00	\$ 80,000.00	\$ 100,000.00	\$ 10,000.00	\$ 300,000.00
Investments					100,000.00
Receivables	100,000.00	100,000.00	1,000,000.00	1,000,000.00	2,200,000.00
Due from other funds	10,000.00	10,000.00	10,000.00		30,000.00
Other					
<b>Total</b>	<u>\$ 120,000.00</u>	<u>\$ 190,000.00</u>	<u>\$ 1,110,000.00</u>	<u>\$ 1,110,000.00</u>	<u>\$ 3,630,000.00</u>
<b>LIABILITIES AND FUND CREDIT</b>					
<b>Liabilities</b>					
Bank overdraft					
Accounts and other payables	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ 40,000.00
Referrals and benefits payable	1,000.00	1,000.00	40,000.00	10,000.00	52,000.00
Due to other funds	1,000.00	10,000.00	10,000.00	10,000.00	31,000.00
Due to other governmental agencies					
Referrals payable	10,000.00				10,000.00
<b>Total Liabilities</b>	<u>22,000.00</u>	<u>21,000.00</u>	<u>60,000.00</u>	<u>30,000.00</u>	<u>133,000.00</u>
<b>Fund Credits</b>					
Fund balance					
Restricted - capital assets					
Restricted - other special	1,000,000.00	100,000.00	1,000,000.00	1,000,000.00	3,100,000.00
<b>Total Fund Credits</b>	<u>1,000,000.00</u>	<u>100,000.00</u>	<u>1,000,000.00</u>	<u>1,000,000.00</u>	<u>3,100,000.00</u>
<b>Total</b>	<u>\$ 1,200,000.00</u>	<u>\$ 1,900,000.00</u>	<u>\$ 1,170,000.00</u>	<u>\$ 1,140,000.00</u>	<u>\$ 3,730,000.00</u>

Realty Fees	State Taxes	Printing Commissions	Broker's % Transfer Fees	Contract Cost	Reserve
\$ 1,000,000	\$ 1,000,000	\$ 50,000	\$ 50,000	\$ 500,000	\$ 500,000
200,000	1,200,000	50	0,000	50,000	500,000
200,000	120,000				500,000
<u>\$ 1,200,000</u>	<u>\$ 13,000,000</u>	<u>\$ 50,000</u>	<u>\$ 50,000</u>	<u>\$ 550,000</u>	<u>\$ 500,000</u>
	\$ 600,000	\$ 1,000	\$ 50,000	\$ 20,000	\$ 50,000
\$ 20	3,000	700		3,000	3,000
	14,000	1,700		50,000	60,000
	<u>14,000</u>	<u>1,700</u>	<u>50,000</u>	<u>60,000</u>	<u>60,000</u>
	500,000	1,000	50,000	60,000	60,000
<u>1,000,000</u>	<u>13,000,000</u>	<u>50,000</u>		<u>60,000</u>	<u>60,000</u>
<u>1,000,000</u>	<u>13,000,000</u>	<u>50,000</u>		<u>60,000</u>	<u>60,000</u>
<u>\$ 1,000,000</u>	<u>\$ 13,000,000</u>	<u>\$ 50,000</u>	<u>\$ 50,000</u>	<u>\$ 550,000</u>	<u>\$ 500,000</u>

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	2002 Year	2004 Reporting	2000 Year	2002 P Year	2000 Reporting
<b>ASSETS</b>					
Cash and cash equivalents	\$ 3,500	\$ 111,601	\$ 85	\$ 5,325	
Investments					
Fixed income	\$81,215	261	45,100	22,504	\$ 10,000
Equity	\$5,850	\$5,840			
Other					
<b>Total</b>	<b>\$ 90,565</b>	<b>\$ 117,702</b>	<b>\$ 45,185</b>	<b>\$ 27,829</b>	<b>\$ 20,000</b>
<b>LIABILITIES AND FUND EQUITY</b>					
<b>Liabilities</b>					
Bonds					
Accounts and other payables	\$ 14,611	\$ 700	\$ 55,014	\$ 55,011	\$ 5,000
Deferred bond proceeds	43,953	0	4,384		800
Due to other funds	41,844	500,770	50,551	50,244	5,000
Due to other governmental agencies	45,400				
Deferred revenues	1,711			100	
<b>Total liabilities</b>	<b>\$137,519</b>	<b>\$501,470</b>	<b>\$105,949</b>	<b>\$105,254</b>	<b>\$10,800</b>
<b>Fund equity</b>					
Fund balance					
Investment in capital assets					
Investment in infrastructure					
Investment in equipment	3,000	5,000	-	-	100
<b>Total fund equity</b>	<b>3,000</b>	<b>5,000</b>	<b>-</b>	<b>-</b>	<b>100</b>
<b>Total</b>	<b>\$ 140,565</b>	<b>\$ 506,470</b>	<b>\$ 105,949</b>	<b>\$ 105,254</b>	<b>\$ 10,900</b>

General Use Fund	EMAP Fund	Medical Enrollment Center Program	E. A. B. EMAP Districts	Capital Zone Management	Children Zone Program
			\$ 100*		\$ 100
\$ 80	\$ 204 408	\$ 44	78	\$ 26,448 1,176	16,000
<u>\$ 80</u>	<u>\$ 608</u>	<u>\$ 44</u>	<u>\$ 100</u>	<u>\$ 26,448</u>	<u>\$ 16,700</u>
\$ 178	\$ 340 334 60	\$ 87	\$ 78	\$ 1,000 1,000 2,500 14,447	\$ 11,248 60
<u>90</u>	<u>602</u>	<u>1,000</u>	<u>1,000</u>	<u>26,948</u>	<u>11,307</u>
		1,000	1,000	1,475	1,000
		1,000	1,000	1,475	1,000
<u>\$ 90</u>	<u>\$ 602</u>	<u>\$ 2,000</u>	<u>\$ 1,000</u>	<u>\$ 29,898</u>	<u>\$ 14,707</u>

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	2016 General Fund Cash Programs	2016 Law Enforcement Block Grant #1	2016 Road And Tax Grant #2	2016 Public Works Grant #3	2016 Total Funding Rebate
<b>ASSET</b>					
Capitalized asset expenditures			\$ 1,000,000		
Investments					
Receivables			87,000		
Due from other funds	\$ 80,000				\$ 2,000
Other					
Total	\$ 80,000	\$ -	\$ 1,087,000	\$ -	\$ 2,000
<b>LIABILITIES AND FUND EQUITY</b>					
<b>Liabilities:</b>					
Bank accounts		\$ 20		\$ 1,000	
Accounts and other payables			\$ 10,000	\$ 1,800	
Due to other funds	\$ 1,000		100	0	
Due to other governmental agencies					
Deferred revenues	80,000				\$ 2,000
Total liabilities	81,000	20	1,000	1,800	2,000
<b>Fund equity:</b>					
<b>Fund balances:</b>					
Reserved for capital outlay				(2,000)	
Unreserved - undesignated	1,000	80	1,086,000		
Total fund equity	1,000	80	1,086,000	(2,000)	
Total	\$ 81,000	\$ 100	\$ 1,087,000	\$ -	\$ 2,000

State Child Development Fund	Local Law Enforcement Block Grant (L)	Total
	\$ 00	\$ 0,778,547
\$ 0,000		1,000,000
11,000		8,000,000
		400,000
		100
<u>\$ 11,000</u>	<u>\$ 00</u>	<u>\$ 10,000,000</u>
		\$ 0,000
\$ 00,000		1,000,000
		1,000,000
		500,000
		100,000
		1,000,000
<u>00,000</u>		<u>1,000,000</u>
<u>(000)</u>	<u>\$ 00</u>	<u>10,000,000</u>
<u>(000)</u>		<u>10,000,000</u>
<u>\$ 00,000</u>	<u>\$ 00</u>	<u>\$ 10,000,000</u>

## LAFOURCHE PARISH COUNCIL

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

For the year ended December 31, 2022

	Board of Leads	Building and Maintenance	Roads and Bridges	Drainage Department
<b>Revenues</b>				
Taxes:				
Ad valorem	\$ 888,200	\$ 480,500	\$ 1,625,811	\$ 1,339,094
Sales and use				
Intergovernmental services				
Federal grants				400,604
State funds				
State revenue sharing	21,278	100,000	99,004	101,371
Federal Transportation Funds			420,000	
Other				33,004
Local				
Fees, licenses, and permits				
Fines and forfeitures				
Don of money and property	44,402	17,800	6,270	14,500
Other revenues	10,768		440	1,000
Total revenues	<u>1,005,348</u>	<u>608,300</u>	<u>1,992,525</u>	<u>1,849,569</u>
<b>Expenditures</b>				
General government				
Adval				
Finance and administration		700,600		
Other				
Allocated costs to post	5,300	15,100		
Public works			2,760,740	2,114,600
Public safety				
Health and welfare	897,800			
Construction				
Culture and recreation				
Capital Outlay	133,900	9,000	49,900	34,240
Debt service		11,000	29,070	16,900
Total expenditures	<u>1,037,000</u>	<u>725,700</u>	<u>2,839,710</u>	<u>2,172,740</u>
Excess (deficiency) of revenues over expenditures				
	<u>468,348</u>	<u>11,400</u>	<u>162,815</u>	<u>676,829</u>
<b>Other Financing Sources (Uses)</b>				
Operating transfers in			690,800	690,614
Operating transfers out	(247,870)			
Projects from capital funds				68,600
Total other financing sources (uses)	<u>(247,870)</u>	<u>-</u>	<u>690,800</u>	<u>1,350,214</u>
<b>Excess (Deficiency) of Revenues and Other Sources over Expenditures and Other Uses</b>				
	<u>220,478</u>	<u>11,400</u>	<u>162,815</u>	<u>141,613</u>
<b>Fund Balances</b>				
Beginning of year, before adjustment	1,527,800	738,170	1,963,701	1,441,030
Plus/minus adjustment				
Beginning of year, as adjusted	<u>1,527,800</u>	<u>738,170</u>	<u>1,963,701</u>	<u>1,441,030</u>
Revolving/regularly transfer in (out)				
End of year	<u>\$ 1,748,278</u>	<u>\$ 750,570</u>	<u>\$ 2,087,486</u>	<u>\$ 1,582,643</u>



Direct Costs	Royalty Floor	State Share	Funding Commission	Section 18 Deduction	Contract Costs	Reserves
\$ 50,448		\$ 4,021,071		\$ 14,865		\$450,000
50,000	\$ 1,000,000			\$ 110,000	\$ 20,000	80,000
25,157	75,000	194,000	1,000	22,548	178,844	150,000
		1,000			2,750	10,000
<u>434,495</u>	<u>1,075,000</u>	<u>5,215,071</u>	<u>10,000</u>	<u>127,413</u>	<u>500,644</u>	<u>590,000</u>
					620,000	
430	11	6,700	20,000		9,800	20,000
382,385	1,772	5,208,300	1,000			
				107,000		
					1,800	600,000
						21,000
<u>382,385</u>	<u>1,783</u>	<u>5,208,310</u>	<u>10,000</u>	<u>107,000</u>	<u>498,400</u>	<u>621,000</u>
151,645	1,000,000	170,000	50,000	-	70,000	151,000
	(2,147,000)					(8,000)
	<u>(2,147,000)</u>					<u>(8,000)</u>
151,645	(897,000)	170,000	50,000	-	70,000	151,000
150,645	2,127,000	62,000,000	50,000	-	80,000	750,000
<u>150,645</u>	<u>2,127,000</u>	<u>62,000,000</u>	<u>50,000</u>	<u>-</u>	<u>(70,000)</u>	<u>750,000</u>
					30,000	
					50,000	
<u>\$ 830,490</u>	<u>\$ 1,000,000</u>	<u>\$ 47,000,000</u>	<u>\$ 10,000</u>	<u>\$ -</u>	<u>\$ 50,000</u>	<u>\$ 850,000</u>

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	Fiscal 2011	2010 Operating	2009 Total	2008 Total
<b>Revenues</b>				
<b>Taxes</b>				
Ad valorem:				
State and local				
Intergovernmental revenues:				
Federal grants	\$ 1,109,858		\$ 88,883	\$ 149,828
State bonds:				
State facilities financing				
Federal Transportation of roads				
Other				
Local				
Fees, royalties, and permits				
Fines and forfeitures				
Use of money lent previously				
Other revenues	800,378	\$ 1,136		
Total revenues	<u>1,910,236</u>	<u>1,136</u>	<u>88,883</u>	<u>149,828</u>
<b>Expenditures</b>				
<b>General government</b>				
Judicial				
Finance and administration				
Other				
Allocated costs to (and)	24,388	871	3,879	
Public works				
Public safety				
Health and welfare	1,800,868	11,038	181,478	148,333
Construction				
Culture and recreation				
Capital Outlay	100,000	11,688	4,707	1,688
Debt service				
Total expenditures	<u>1,925,234</u>	<u>24,595</u>	<u>189,862</u>	<u>199,824</u>
<b>Excess (Deficiency) of revenues over expenditures</b>				
	<u>1,000</u>	<u>(23,459)</u>	<u>-</u>	<u>-</u>
<b>Other Financing Sources (Uses)</b>				
Operating transfers to:		18,888		
Operating transfers to:		(4,888)		
Proceeds from capital stock				
Total other financing sources (uses)		<u>14,000</u>		
<b>Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses</b>				
	<u>1,000</u>	<u>(9,459)</u>	<u>-</u>	<u>-</u>
<b>Fund Balances</b>				
Beginning of year, before adjustment	-	78,285	-	-
Plus period adjustment				
Beginning of year, as-adjusted	-	78,285	-	-
Revised equity transfer to (out)		1,887		
End of year	<u>\$ 1,222</u>	<u>\$ 80,172</u>	<u>\$ -</u>	<u>\$ -</u>

Weather- related Grant	Communi- ties Grant	LEED® Grant	Market Grant	Medicaid Reimbursement Center Program	D.S. 1 (SNAP) Clinic
\$ 36,000	\$ 4,000	\$ 110,000		\$ 2,000	\$ 1,700
					100
<u>36,000</u>	<u>4,000</u>	<u>110,000</u>	<u>-</u>	<u>2,000</u>	<u>1,700</u>
					170
36,700	4,000	110,000		2,000	600
<u>36,700</u>	<u>4,000</u>	<u>110,000</u>	<u>-</u>	<u>2,000</u>	<u>1,700</u>
<u>300</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(700)</u>	<u>300</u>
300	-	-	-	(700)	300
-	-	-	1,000	-	500
			<u>1,000</u>	<u>-</u>	<u>500</u>
<u>1</u>	<u>-</u>	<u>-</u>	<u>1,000</u>	<u>(700)</u>	<u>300</u>

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	Capital Parks Management	Children Trust Program	COBG Summer Child Care Program	Local Law Enforcement Block Grant '87
<b>Revenues</b>				
Taxes:				
Ad valorem				
Sales and use				
Intergovernmental revenues:				
Federal grants	\$ 55,748		\$ 267,580	
State funds:				
State revenue sharing				
Federal Transportation Funds				
Other		\$ 40,000		
Local:				
Fees, licenses, and permits				
Fines and forfeitures				
Use of money and property				\$ 250
Other revenues	18,998			
Total revenues	<u>72,746</u>	<u>40,000</u>	<u>267,580</u>	<u>250</u>
<b>Expenditures</b>				
Cannergovernment:				
Judicial				
Finance and administration				
Other				
Allocated costs to (and)	4,178	206		37
Public works				
Public safety				28,456
Health and welfare			257,907	
Conservation	502,543	14,387		
Culture and recreation				
Capital Outlay	9,821			
Debt service				
Total expenditures	<u>516,542</u>	<u>14,593</u>	<u>257,907</u>	<u>28,493</u>
Excess (deficiency) of revenues over expenditures	<u>(38,796)</u>	<u>2,407</u>	<u>(147)</u>	<u>(28,243)</u>
<b>Other Financing Sources (Uses)</b>				
Operating transfers in:	30,589			
Operating transfers out				
Proceeds from capitalization				
Total other financing sources (uses)	<u>30,589</u>			
<b>Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Debt</b>	<u>194</u>	<u>2,609</u>	<u>(147)</u>	<u>(28,243)</u>
<b>Fund Balances</b>				
Beginning of year, (before adjustment)	7,211	1,823	-	28,246
Prior period adjustment				
Beginning of year, as adjusted	<u>7,211</u>	<u>1,823</u>	<u>-</u>	<u>28,246</u>
Residual equity transfer in (out)				
End of year	<u>\$ 7,405</u>	<u>\$ 2,232</u>	<u>\$ (147)</u>	<u>\$ (28,243)</u>

Bridge Debt	Fixed Sales Tax District 62	IFB Judicial District Drug Court	Fixed Costs Emergency Funds	Local Law Enforcement Block Grant 98	Summer Food Service Program 9888	Total
	\$ 2,990,488		\$ 177,000	\$ 28,794	\$ 6,326	\$ 4,792,158
						4,980,437
		\$ 1,833				3,806,137
						2,024,288
						440,000
						300,450
						26,875
						22,044
						430,844
	5,000			41		500,119
						495,119
	<u>3,212,411</u>	<u>1,833</u>	<u>177,000</u>	<u>28,835</u>	<u>6,326</u>	<u>3,525,385</u>
		4,670				430,000
						300,000
						28,880
						22,190
	14,377			40,882		61,041,564
			178,320		11,313	41,120
						111,541
						433,434
		893				1,213,880
	<u>14,377</u>	<u>5,563</u>	<u>178,320</u>	<u>40,882</u>	<u>11,313</u>	<u>1,299,130</u>
	<u>3,226,788</u>	<u>(2,280)</u>	<u>1,800</u>	<u>(8,047)</u>	<u>(6,388)</u>	<u>3,211,973</u>
					6,000	1,655,527
						(1,267,400)
	<u>(655,382)</u>					378,127
	<u>(655,382)</u>				<u>6,388</u>	<u>1,711,950</u>
	1,280,437	(2,280)	1,800	(8,047)	-	1,271,910
\$ 3,445	-	-	-	-	-	21,445,000
3,226	-	-	-	-	-	430,100
(3,445)	-	-	-	4,000	-	21,270,900
\$ -	\$ 1,280,437	\$ (2,280)	\$ 1,800	\$ -	\$ -	\$ 21,691,900

## DEBT SERVICE FUNDS

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

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

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

The Royalty Road Public Improvement Bond Reserve Fund was established from proceeds of the bonds in an amount equal to ten percent of the bonds sold. This amount shall be retained solely to pay principal and interest on the \$6,780,000 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 REFUNDING SERIES 1994 BOND SINKING FUND**

The Public Improvement Refunding 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 parish by the treasurer of the State of Louisiana in a trust fund, established and maintained by said treasurer and constituting ten per cent of the state mineral royalties. This fund is used to accumulate 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.

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## **DEBT SERVICE FUNDS (Continued)**

### **CERTIFICATES OF INDEBTEDNESS SERIES 1998**

Certificates of Indebtedness Series 1998 Bond Fund accumulates monies for the payment of \$9,500,000 certificates of indebtedness dated June 1, 1998. The bonds were issued for the purpose of constructing, improving, maintaining, and resurfacing public roads in Road Sales Tax District #2, including incidental drainage.

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

The Lee Drive Special Assessment Fund accumulates monies to pay paving certificates issued April 1, 1985, in the amount of \$106,856. The paving certificates were issued to construct street paving improvements on Lee Drive. Financing is provided by special assessments on property owners on Lee Drive and other transfers from various funds of the Lafourche Parish Council.

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

The Skyline Drive Special Assessment Fund accumulates monies to pay paving certificates issued August 1, 1985, in the amount of \$88,137. The paving certificates were issued to construct street paving improvements on Skyline Drive. Financing is provided by special assessments on property owners on Skyline Drive and other transfers from various funds of the Lafourche Parish Council.

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

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

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

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

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## **DEBT SERVICE FUNDS (Continued)**

### **WEST 86<sup>TH</sup> STREET SPECIAL ASSESSMENT FUND**

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

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

The Half Oak Drive Special Assessment Fund accumulates monies to pay paving certificates issued January 1, 1986, in the amount of \$54,603. 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 150<sup>TH</sup> STREET SPECIAL ASSESSMENT FUND**

The West 150<sup>th</sup> Street Special Assessment Fund accumulates monies to pay paving certificates issued May 1, 1986, in the amount of \$38,375. The paving certificates were issued to construct street paving improvements on West 150<sup>th</sup> Street. Financing is provided by special assessments on property owners on West 150<sup>th</sup> Street and other transfers from various funds of the LaFourche Parish Council.

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

The Levert Drive Special Assessment Fund accumulates monies to pay paving certificates issued January 1, 1986, in the amount of \$89,713. 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 monies to pay paving certificates issued December 1, 1986, in the amount of \$88,171. 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.

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## **DEBT SERVICE FUNDS (Continued)**

### **WEST 57<sup>TH</sup> STREET SPECIAL ASSESSMENT FUND**

The West 57<sup>th</sup> Street Special Assessment Fund accumulates moneys to pay paving certificates issued December 1, 1998, in the amount of \$45,037. The paving certificates were issued to construct street paving improvements on West 57<sup>th</sup> Street. Financing is provided by special assessments on property owners on West 57<sup>th</sup> 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, 1998, in the amount of \$24,038. 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, 1988, in the amount of \$50,280. The paving certificates were issued to construct street paving improvements on Mill Street. Financing is provided by special assessments on property owners on Mill Street and other transfers from various funds of the Lafourche Parish Council.

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

The Country Club Garden Special Assessment Fund accumulates moneys to pay paving certificates issued May 1, 1998, in the amount of \$147,948. The paving certificates were issued to construct street paving improvements on Country Club Garden East. Financing is provided by special assessments on property owners on Country Club Garden East and other transfers from various funds of the Lafourche Parish Council.

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

The Elizabeth and Oliver Streets Special Assessment Fund accumulates moneys to pay paving certificates issued May 1, 1998, in the amount of \$35,280. The paving certificates were issued to construct street paving improvements on Elizabeth and Oliver Streets. Financing is provided by special assessments on property owners on Elizabeth and Oliver Streets and other transfers from various funds of the Lafourche Parish Council.

(continued on next page)

## **DEBT SERVICE FUNDS (Continued)**

### **RAYON/OAKS SUBDIVISION SPECIAL ASSESSMENT FUND**

The Rayon Oaks Subdivision Special Assessment Fund accumulates moneys to pay its share of the paving certificates issued July 1, 1993, in the amount of \$256,314. The paving certificates were issued to construct street paving improvements in both Rayon Oaks and Rayon Road subdivisions. Financing is provided by special assessments on property owners in both subdivisions and other transfers from the Royalty Road Special Revenue Fund.

### **RAYON ROAD SUBDIVISION SPECIAL ASSESSMENT FUND**

The Rayon Road Subdivision Special Assessment Fund accumulates moneys to pay its share of the paving certificates issued July 1, 1993, in the amount of \$256,314. The paving certificates were issued to construct street paving improvements in both Rayon Road and Rayon Oaks subdivisions. Financing is provided by special assessments on property owners in both subdivisions and other transfers from the Royalty Road Special Revenue Fund.

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

The Oakview - Holly Street Special Assessment Fund accumulates moneys to pay paving certificates issued January 15, 1994, in the amount of \$249,264. 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 Bonds of the Lafourche Parish Council.

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

The Certificates of Indebtedness Series 1994 Oak Manor Fund accumulates moneys for the payment of \$349,564 certificates of indebtedness dated January 15, 1994. The bonds were issued for the purpose of paying the unpaid cost of the construction of street paving improvements along Oakview Drive and Holly Drive.

### **CERTIFICATES OF INDEBTEDNESS SERIES 1985 DUGAS SUBDIVISION**

The Certificates of Indebtedness Series 1985 Dugas Subdivision Fund accumulates moneys for the payment of \$155,150 certificates of indebtedness dated March 15, 1993. The bonds were issued for the purpose of paying the unpaid cost of the construction of street paving improvements on streets in Dugas Subdivision.

(continued on next page)

## **DEBT SERVICE FUNDS (Continued)**

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

The Dugas Subdivision - Parkside Drive Special Assessment Fund accumulates moneys to pay paving certificates issued March 15, 1995, in the amount of \$155,500. 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

	Royalty Floor Public Improvement Bond Reserve	Certificate of Indebtedness Series 1900A Bond	Public Improvement Refunding Series 1904 Bond	Certificate of Indebtedness Series 1904 Bond
<b>ASSETS</b>				
Cash and cash equivalents	\$ 576,441	\$ 14,180	\$ 829,113	\$ 118,950
Receivables				
Due from other funds				
<b>Totals</b>	<u>\$ 576,441</u>	<u>\$ 14,180</u>	<u>\$ 829,113</u>	<u>\$ 118,950</u>
<b>LIABILITIES AND FUND EQUITY</b>				
<b>Liabilities:</b>				
Due to other funds		\$ 7,800		
Deferred revenues				
<b>Total liabilities</b>		<u>7,800</u>		
<b>Fund equity:</b>				
Fund balances:				
Reserved for debt service	\$ 576,441	8,380	\$ 829,113	\$ 118,950
<b>Totals</b>	<u>\$ 576,441</u>	<u>\$ 14,180</u>	<u>\$ 829,113</u>	<u>\$ 118,950</u>

Certificate of Indebtedness Series 1980 Bond	Special Assessments	Total
\$ 743,170	\$ 250,000 238,000 13,000	\$ 2,434,000 238,000 13,000
<u>\$ 743,170</u>	<u>\$ 588,000</u>	<u>\$ 2,882,041</u>
	\$ 80,000 148,872	\$ 17,000 148,872
	<u>168,872</u>	<u>167,872</u>
<u>\$ 743,170</u>	<u>490,000</u>	<u>3,515,184</u>
<u>\$ 743,170</u>	<u>\$ 588,000</u>	<u>\$ 2,882,041</u>

## LAFOURCHE PARISH COUNCIL

Combining Balance Sheet  
 (Both Service Funds - Special Assessments)

December 31, 1999

	Lee Drive	Bayline Drive	Wiley Park Street	Ellen Drive	Wood Hill Street	Hull-Cook Drive
<b>ASSETS</b>						
Cash and cash equivalents	\$ 3,837	\$ 3,871	\$ 9,883	\$ 23,008	\$ 979	\$ 37,214
Receivables		1,785	8,791			185
Due from other funds				<u>5,000</u>		
<b>Totals</b>	<u>\$ 3,837</u>	<u>\$ 4,157</u>	<u>\$ 18,674</u>	<u>\$ 28,008</u>	<u>\$ 979</u>	<u>\$ 37,399</u>
<b>LIABILITIES AND FUND EQUITY</b>						
<b>Liabilities:</b>						
Due to other funds					\$ 1,000	
Deferred revenue						
<b>Total liabilities</b>					<u>\$ 1,000</u>	
<b>Fund equity:</b>						
Fund balances:						
Retained for debt service	<u>\$ 3,837</u>	<u>\$ 4,157</u>	<u>\$ 18,674</u>	<u>\$ 28,008</u>	<u>\$ 4,000</u>	<u>\$ 37,399</u>
<b>Totals</b>	<u>\$ 3,837</u>	<u>\$ 4,157</u>	<u>\$ 18,674</u>	<u>\$ 28,008</u>	<u>\$ 5,000</u>	<u>\$ 37,399</u>

West 158th Street	Lawet Drive	Everett Park Drive	West 57th Street	Maxine Boulevard	Mill Street	Country Club Garden	Elizabeth and Chamber Streets
\$ 8,888 4,888	\$ 27,870	\$ 80 7,865	\$ 2,207 1,860	\$ 3,074	\$ 1,601	\$ 14,408 14,885	\$ 20,281 8,730
<u>\$ 14,712</u>	<u>\$ 27,870</u>	<u>\$ 7,945</u>	<u>\$ 5,000</u>	<u>\$ 8,074</u>	<u>\$ 1,601</u>	<u>\$ 29,004</u>	<u>\$ 29,000</u>
		\$ 5,000				\$ 5,447	\$ 7,961
		<u>5,000</u>				<u>5,447</u>	<u>7,961</u>
<u>\$ 14,712</u>	<u>\$ 29,870</u>	<u>\$ 12,945</u>	<u>\$ 5,000</u>	<u>\$ 8,074</u>	<u>\$ 1,601</u>	<u>29,047</u>	<u>29,435</u>
<u>\$ 14,712</u>	<u>\$ 29,870</u>	<u>\$ 12,945</u>	<u>\$ 5,000</u>	<u>\$ 8,074</u>	<u>\$ 1,601</u>	<u>\$ 29,004</u>	<u>\$ 29,000</u>

(continued on next page)

	Bayco CMA Subs.	Bayco Fund Subs.	Outlets - Holly Fund	Certificate of Participation Series 2004 -CMA Merit
<b>ASSETS</b>				
Cash and cash equivalents	\$ 15,077	\$ 23,204	\$ 88,857	\$ 621
Receivables	51,006	74,175	78,918	
Due from other funds			3,000	
<b>Totals</b>	<b>\$ 66,148</b>	<b>\$ 97,379</b>	<b>\$ 161,155</b>	<b>\$ 621</b>
<b>LIABILITIES AND FUND EQUITY</b>				
<b>Liabilities:</b>				
Due to other funds				
Deferred revenues	\$ 28,000	\$ 8,880	\$ 51,478	
<b>Total liabilities</b>	<b>28,000</b>	<b>8,880</b>	<b>51,478</b>	
<b>Fund equity:</b>				
Fund balances:				
Reserves for debt service	38,148	47,248	109,677	621
<b>Totals</b>	<b>\$ 66,148</b>	<b>\$ 97,379</b>	<b>\$ 161,155</b>	<b>\$ 621</b>



Quantity of Acquisitions During 1999	Days Subscribers - Participate On	Total
\$ 501	\$ 50,078 50,108	\$ 500,000 204,048 133,079
<u>\$ 501</u>	<u>\$ 171,158</u>	<u>837,127</u>
	<u>\$ 50,044</u>	<u>\$ 10,000</u>
	<u>50,044</u>	<u>150,077</u>
<u>\$ 501</u>	<u>50,112</u>	<u>420,000</u>
<u>\$ 504</u>	<u>\$ 111,192</u>	<u>\$ 500,000</u>

## LAFOURCHE PARISH COUNCIL

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

For the year ended December 31, 2008

	Royalty Flood Public Improvement Bond	Royalty Flood Public Improvement Bond Reserve	Certificate of Indebtedness Series 1992A Bond	Public Improvement (Refunding) Series 1994 Bond
<b>Revenues:</b>				
Special assessment fees				
Use of money and property		\$ 26,714	\$ 155	\$ 90
Total revenues		<u>26,714</u>	<u>155</u>	<u>90</u>
<b>Expenditures:</b>				
Debt Service	\$ 530,480		247,813	204,880
Total expenditures	<u>530,480</u>		<u>247,813</u>	<u>204,880</u>
Excess (deficiency) of revenues over expenditures	<u>(530,480)</u>	<u>26,714</u>	<u>(247,658)</u>	<u>(204,790)</u>
<b>Other Financing Sources (Uses)</b>				
Operating transfers in			<u>247,813</u>	<u>623,700</u>
<b>Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses</b>	<u>(530,480)</u>	<u>26,714</u>	<u>155</u>	<u>418,910</u>
<b>Fund Balances</b>				
Beginning of year	530,480	562,727	6,225	216,200
Revolving Equity Transfers				
End of year	<u>\$ -</u>	<u>\$ 579,441</u>	<u>\$ 6,380</u>	<u>\$ 635,110</u>

Certificate of Incubation Series 1984 Bond	Certificate of Incubation Series 1988 Bond	Special Assessments	Total
\$ 1,249	\$ 14,708	\$ 111,316	\$ 111,316
<u>1,249</u>	<u>14,708</u>	<u>10,657</u>	<u>85,828</u>
		<u>128,180</u>	<u>120,144</u>
85,328	228,811	118,220	1,076,298
<u>85,328</u>	<u>228,811</u>	<u>118,220</u>	<u>1,076,298</u>
(198,026)	(212,303)	8,948	(1,308,546)
<u>221,630</u>	<u>65,508</u>		<u>1,045,050</u>
30,667	243,118	8,948	738,458
48,080	-	428,145	1,276,746
<u>\$ 118,847</u>	<u>\$ 243,118</u>	<u>\$ 437,093</u>	<u>\$ 2,515,184</u>

## LAFORCHE PARISH COUNCIL

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

For the year ended December 31, 2008

	Lee Fund	Wynne Fund	May-Bath Fund	Wm Wood	West Hill Fund
<b>Revenues</b>					
Special assessment levied					
Use of money and property	\$ 64	\$ 384	\$ 152	\$ 1,777	
Total revenues	<u>64</u>	<u>384</u>	<u>152</u>	<u>1,777</u>	
<b>Expenditures</b>					
Debt Service		450		350	
Total expenditures		<u>450</u>		<u>350</u>	
Excess (deficiency) of revenues over expenditures	<u>64</u>	<u>(66)</u>	<u>152</u>	<u>1,427</u>	
<b>Other Financing Sources (Uses)</b>					
Operating transfers in					
Operating transfers out					
Total other financing sources (uses)					
<b>Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses</b>	64	(66)	152	1,427	
<b>Fund Balances</b>					
Beginning of year	5,776	4,288	18,568	21,152	\$ 6,428
End of year	<u>\$ 5,840</u>	<u>\$ 4,222</u>	<u>\$ 18,720</u>	<u>\$ 22,579</u>	<u>\$ 6,428</u>

Full-Club Club	West 100th Street	Lovell Club	Emerald Park Club	West 17th Street	Madison Reservoir	Mill Street	Country Club Oakdale
\$ 995	\$ 145	\$ 528	\$ 559	\$ 225	\$ 85		\$ 11,828
<u>995</u>	<u>145</u>	<u>528</u>	<u>559</u>	<u>225</u>	<u>85</u>		<u>12,371</u>
554	25			0	0		19,150
<u>554</u>	<u>25</u>			<u>0</u>	<u>0</u>		<u>19,150</u>
442	122	528	559	220	87		21,000
442	122	528	559	220	87		21,000
20,947	19,882	20,288	22,898	4,880	8,882	\$ 1,681	28,742
<u>\$ 71,204</u>	<u>\$ 58,762</u>	<u>\$ 50,576</u>	<u>\$ 70,552</u>	<u>\$ 5,220</u>	<u>\$ 9,974</u>	<u>\$ 1,681</u>	<u>\$ 77,342</u>

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	October and November 2022	May Club 2022	May Club 2022	October- July 2022
<b>Revenues</b>				
Special assessment (see Use of money and property)	\$ 2,575	\$ 22,680	\$ 5,180	\$ 48,737
	403	5,778	5,188	7,421
Total revenues	<u>2,978</u>	<u>28,458</u>	<u>10,368</u>	<u>56,158</u>
<b>Expenditures</b>				
Debt Service	<u>2,878</u>	<u>28,582</u>	<u>9,872</u>	<u>28,821</u>
Total expenditures	<u>2,878</u>	<u>28,582</u>	<u>9,872</u>	<u>28,821</u>
Excess (Deficiency) of revenues over expenditures	<u>100</u>	<u>(124)</u>	<u>(504)</u>	<u>27,337</u>
<b>Other Financing Sources (Uses)</b>				
Operating transfer in				
Operating transfer out				
Total other financing sources (uses)				
<b>Excess (Deficiency) of Revenues and Other Sources Over Expenditures and Other Uses</b>	<u>100</u>	<u>(124)</u>	<u>(504)</u>	<u>27,337</u>
<b>Fund Balances</b>				
Beginning of year	<u>28,778</u>	<u>37,788</u>	<u>48,481</u>	<u>88,288</u>
End of year	<u>\$ 29,278</u>	<u>\$ 37,664</u>	<u>\$ 47,977</u>	<u>\$ 115,625</u>

<u>Certificate of Mortgage Series 1994 Cash Proceeds</u>	<u>Certificate of Mortgage of Subscribers Series 1994 Cash Proceeds</u>	<u>Debt Substitution - Petroleum Trust</u>	<u>Total</u>
		\$ 28,188	\$ 11,048
		<u>1,000</u>	<u>9,048</u>
		<u>29,188</u>	<u>20,096</u>
		<u>29,188</u>	<u>19,096</u>
		<u>58,376</u>	<u>38,192</u>
		<u>9,076</u>	<u>9,048</u>
		9,076	9,048
<u>\$ 31,111</u>	<u>\$ 321</u>	<u>34,007</u>	<u>370,146</u>
<u>4</u>	<u>101</u>	<u>1</u>	<u>20,000</u>

## **CAPITAL PROJECTS FUNDS**

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

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

### **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.

### **ANALOG FEMA MITIGATION FUND**

The Analog 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.

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

The FEMA Mitigation 1,2,3,4,5,6 Fund accounts for drainage improvements in Lafourche Parish. Financing is provided for by FEMA, matching funds transferred from the Series 1994 Public Improvement Bond Fund, and in-kind matches.

### **COURTHOUSE ANNEX MAINTENANCE FUND**

The Courthouse Annex Maintenance Fund accounts for improvements to the air conditioning and for window replacement at the courthouse annex building. Financing is provided by the transfer of one-half of the Clerk of Court's fund balance which exceeds one-half of the revenues of the last year of the term as provided by LRS 13:703.

(continued on next page)



## **CAPITAL PROJECTS FUNDS (Continued)**

### **LAROUSSE FISHING WHARF LIGHTING**

The Larousse 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.

### **LALLIANO FORCE DRAINAGE FUND**

The fund accounts for the various construction projects in these areas. The Parish and State of Louisiana Office of Emergency Preparedness provide financing for each project.

### **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.

### **BAY RANBO OYSTER REEF PROJECT FUND**

The Bay Ranbo 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 outfall improvements for the northeast corner of the Larousse community. The Parish and the State of Louisiana Office of Emergency Preparedness provide financing for the project.

### **LCDBG LEWISTOWN PHASE III FUND**

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

(continued on next page)

## CAPITAL PROJECTS FUNDS (Continued)

### **THIBODAUX-RACELAND-SAVOIE DRAINAGE**

The purpose of this fund is to account for the various construction projects in these areas. The Parish and FEMA provide financing for each project.

### **GALLIANO ACCESS ROAD**

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

### **LADY OF THE SEA FUND**

The Lady of the Sea Hospital Road is a Capital Outlay Project that will provide an access road from State Hwy. No. 3235 to the existing hospital which is used by the general public. Funding is provided through the Louisiana Department of Transportation and Development (LDOTD) Capital Outlay Program.

### **ST. CHARLES ROADWAY PROJECT**

This fund accounts for the State Capital Outlay Project to surface Dupon Blue Bypass Road.

### **MIDWAY-EMERALD PARK SUBDIVISION**

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

### **LEIGHTON/WINNER ROAD OUTFALLS**

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

### **STATE HIGHWAY 388 RELOCATION**

This fund accounts for the roadway improvements to relocate a portion of State Highway 388 to allow for improved economic development. The State Department of Transportation and Development provides financing for this project.

(continued on next page)

## CAPITAL PROJECTS FUNDS (Continued)

### **RURAL DEVELOPMENT GRANT-POOL REPAIRS**

This fund accounts for the pool repairs at the Larose Civic Center and the Out-Of-Town Center. Financing for these projects is provided by state rural development funds.

### **WEST 54<sup>th</sup> PAVEMENT PROJECT**

This fund accounts for the street assessment project to repave West 54<sup>th</sup> Street.

### **MARYDALE FLOOD PROTECTION**

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

### **RURAL DEVELOPMENT GRANT – JAIL**

This fund accounts for the repairs to the roof of the detention center. Financing for this project is provided by state rural development funds and Parish Funds.

### **ROAD SALES TAX DISTRICT # 2 CONSTRUCTION**

The Road Sales Tax District # 2 Construction Fund accounts for the construction, improvements, maintenance, and resurfacing of public roads in the Road Sales Tax District # 2, including incidental drainages. Financing is provided by the sale of \$9,400,000 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.

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## CAPITAL PROJECTS FUNDS (Continued)

### **ROAD 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 \$4,500,000 in public improvement sales tax bonds in 1999 secured by sales taxes collected in this district.

### **DES ALLEMARNS 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 Lafourche Parish Water District #1.

### **LOEUVILLE PARK CONSTRUCTION PROJECT**

The Loeuville Park Construction Project accounts for the fencing in and the purchase of grass for the Loeuville 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.

## LAFOURCHE PARISH COUNCIL

Combining Balance Sheet  
Capital/Priority Funds

December 31, 2008

	Community Development Blues, Grant - Boarder Program	Avian T/MA Mitigation	Senior 9994 Public Improvement Fund	Littles Fishing Wharf
<b>ASSETS</b>				
Cash and cash equivalents			\$ 167,366	
Receivables	\$ 2,271			\$ 8,238
Due from other funds				8,298
<b>Totals</b>	<b>\$ 2,271</b>	<b>\$ -</b>	<b>\$ 167,366</b>	<b>\$ 16,536</b>
<b>LIABILITIES AND FUND EQUITY</b>				
Liabilities:				
Accounts and other payables		\$ 58		\$ 11,588
Due to other funds	\$ 285			1,176
<b>Total liabilities</b>	<b>\$ 285</b>	<b>\$ 58</b>		<b>\$ 12,764</b>
Fund equity:				
Fund Reserves:				
Reserved for capital contracts	1,681	(58)	\$ 167,366	29
<b>Totals</b>	<b>\$ 2,271</b>	<b>\$ -</b>	<b>\$ 167,366</b>	<b>\$ 13,028</b>

Bay Bridge Oyster Flood Project	T-Data Overpass Project	LODONG Lowestoway Phase II	Golfers Access Road	Waters- Lincoln Park Subdivision	State Highway 800 Restoration
	\$ 7,567 100,000	\$ 121 98,458		\$ 450	
\$ -	\$ 107,567	\$ 98,579	\$ -	\$ 450	\$ -
\$ 18	\$ 95,781	\$ 9,177 100	\$ 2	\$ (5,588)	\$ 14,387 800
18	95,781	9,277	2	(5,588)	14,387
(18)	(28,647)	-	(2)	(4,600)	(14,387)
\$ -	\$ 127,134	\$ 98,579	\$ -	\$ 450	\$ -

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	West Gate Housing Project	Waygate Fund Provision	Fund Tax Share #2 Contribution
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**ASSETS**

Cash and cash equivalents	\$ 83		\$ 8,588,813
Receivables			12,028
Due from other funds			
<b>Totals</b>	<u>\$ 83</u>	<u>\$ -</u>	<u>\$ 8,600,841</u>

**LIABILITIES AND FUND EQUITY**

<b>Liabilities:</b>			
Accounts and other payables			\$ 1,187,150
Due to other funds	\$ 1,008	\$ 3,800	
<b>Total liabilities</b>	<u>1,008</u>	<u>3,800</u>	<u>1,190,950</u>
<b>Fund equity:</b>			
Fund Balance:			
Reserved for capital contracts	\$ 83	\$ 83	7,200,831
<b>Totals</b>	<u>\$ 83</u>	<u>\$ -</u>	<u>\$ 8,600,841</u>

Land Care Center Project	Port Development Dist Fed District	Road Tax District #3 Construction	Gas Almonds Water System Improvements	Levitt Park Construction Project	Total
			\$ 100 30,000		\$ 30,100
	\$ 5,000			\$ 1,140	6,140
\$ -	\$ 5,000	\$ -	\$ 30,100	\$ 1,140	\$ 36,240
3,000	5,000	\$ 20,700	\$ 30,000 970		5,969,000 67,557
3,000	5,000	20,700	30,970	-	5,994,007
37,000	-	100,700	-	\$ 1,140	7,495,770
\$ -	\$ 5,000	\$ -	\$ 30,100	\$ 1,140	\$ 36,240



## LAFORCHE PARISH COUNCIL

Combining Schedule of Revenues, Expenditures,  
and Changes in Fund Balance  
Capital Projects - Funds

For the year ended December 31, 2008

	Community Development Block Grant -Active Project	Community Development Block Grant -Oleander Program	Public FEMA Mitigation	FEMA Mitigation 1,171,456	Continuing Care Mortgage	Leisure Voting Fund
<b>Revenues</b>						
Intergovernmental revenues:						
Federal grants (State grants Local)			\$ 68,908			\$ 68,908
Use of money and property Other						
Total revenues			68,908			68,908
<b>Expenditures</b>						
Public works	\$ 1,000	\$ 1,000	76,000		\$ 43,600	70,000
Total expenditures	1,000	1,000	76,000		43,600	70,000
Excess (deficiency) of revenues over expenditures	0	(1,000)	(7,092)		(43,600)	(7,092)
<b>Other Financing Sources (Uses)</b>						
Certificate of indebtedness proceeds						
Issuance costs						6,000
Operating transfers in						
Operating transfers out						
Total other financing sources (uses)						6,000
<b>Excess (deficiency) of Revenues and Other Sources Over Expenditures and Other Uses</b>						
	0	(1,000)	(7,092)		(43,600)	33
<b>Fund Balances</b>						
Beginning of year	0	1,000	26,100	\$ 616,000	(6,710)	0
Transfers in/out			(28,600)	(245,000)	(6,888)	
End of year	0	1,000	(2,492)	0	(13,498)	33

<u>Customer Power Recharge</u>	<u>Service 1984 F-2000 Improvement Fund</u>	<u>Site Specific Capital Plant Project</u>	<u>T-Bus Recharge Project</u>	<u>LC2000 Initiative Phase II</u>	<u>Midwest Facilities Lease Recharge</u>	<u>Customer Account Fund</u>	<u>Levy of \$10.00</u>
			\$ 180,000	\$ 240,000	\$ 60,000	\$ 240,000	\$ 80,000 11,000
	1 - 0.000					3,000	
	0.000		180,000	240,000	60,000	60,000	40,000
			360,000	240,000	60,000	100	40,000
			360,000	240,000	60,000	100	40,000
	0.000		220,000	-	-	60,000	3,000
			460,000				
	200,000		460,000				
	180,000		280,000	-	-	60,000	3,000
20,000 (20,000)	20,000 (20,000)	\$ (0)	0			20,000	(3,000)
	\$ 200,000	\$ (0)	\$ (20,000)			\$ 80,000	

(continue on next page)

	St. Charles Hudson Project	Milway- Empire Park Substation	Lighting/ Water/ Fuel Cables	State Highway DIP Reconstruction	Plant Development Cost/ Fuel Storage	Other Misc. Non-Budgeting Project
<b>Revenues</b>						
<b>Intergovernmental revenues:</b>						
Federal grants						
State grants	\$ 60,750			\$ 89,173		
Local						
Use of money and property						\$ 166
Other						
<b>Total revenues</b>	<u>60,750</u>			<u>89,173</u>		<u>166</u>
<b>Expenditures</b>						
Plant works	60,750	4,400	4,000	26,776	5	5,000
Contingencies	51,750	4,400	4,000	26,776	5	5,000
Excess (deficiency) of revenues over expenditures		(4,400)	(4,000)	6,397	(5)	(4,834)
<b>Other financing sources (uses)</b>						
Contract of independent account						
Bond interest—paid						
Operating transfers in			12,400			5,000
Operating transfers out						
<b>Total other financing sources (uses)</b>			<u>12,400</u>			<u>5,000</u>
<b>Excess (deficiency) of Revenues and Other Financing Over Expenditures and Other Uses</b>						
	-	(4,400)	1,400	6,397	(5)	81
<b>Fund balances</b>						
Beginning of year	29,500	(3,400)	(3,400)	(30,450)	5	(7,000)
Revised Budget Transfer						
<b>End of year</b>	<u>\$ 29,500</u>	<u>\$ (2,000)</u>	<u>\$ (2,000)</u>	<u>\$ (24,053)</u>	<u>\$ 5</u>	<u>\$ (7,000)</u>

Mayville Fund Expenditure	State Development Grant JUL	State Tax Delinquent Construction	Local Care Center Project	State Development Grant JAN 2019/20	State Tax Delinquent Construction	Res. Moneys Water System Improvements	Local Park Construction Project	Total
	\$ 10,000			\$ 10,000		\$ 444,000		\$ 464,000
		\$ 147,000						147,000
	<u>10,000</u>	<u>147,000</u>		<u>10,000</u>		<u>444,000</u>		<u>601,000</u>
\$ 5,000	10,000	2,440,000	\$ 2,000	10,000	\$ 20,000	100,000	\$ 2,000	4,527,000
<u>5,000</u>	<u>10,000</u>	<u>2,440,000</u>	<u>2,000</u>	<u>10,000</u>	<u>20,000</u>	<u>100,000</u>	<u>2,000</u>	<u>4,527,000</u>
15,000	-	2,713,000	20,000	-	100,000	-	2,000	3,040,000
		8,600,000 (8,600)					8,600	8,600,000 (8,600)
		<u>8,600</u>						<u>8,600</u>
		<u>8,640,000</u>					<u>8,600</u>	<u>8,648,600</u>
15,000	-	2,721,000	20,000	-	100,000	-	2,000	3,037,000
								100,000 (1,000)
<u>\$ 15,000</u>	<u>\$ -</u>	<u>\$ 2,721,000</u>	<u>\$ 20,000</u>	<u>\$ -</u>	<u>\$ 100,000</u>	<u>\$ -</u>	<u>\$ 2,000</u>	<u>\$ 3,036,000</u>

## **ENTERPRISE FUNDS**

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

The purpose of the Sewerage District No. 3 Fund is to provide service to Racette Lane and Adams 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.

## LAFOURCHE PARISH COUNCIL

 Combining Balance Sheet  
 Governmental Funds  
 December 31, 2009

	Deweyville District # 5	Deweyville District # 4	Deweyville District # 3	Total 2009
<b>ASSETS</b>				
<b>Current assets:</b>				
Cash and cash equivalents	\$ 95,074	\$ 11,807		\$ 106,881
Accounts receivable		2,760		2,760
Due from other funds		9,885		9,885
Total current assets	<u>95,074</u>	<u>24,452</u>		<u>119,526</u>
<b>Property, plant, and equipment:</b>				
Property, plant, and equipment	1,881,544	818,258	\$ 811,887	3,511,689
Construction in progress		47,888		47,888
	<u>1,881,544</u>	<u>866,146</u>	<u>811,887</u>	<u>3,559,577</u>
<b>Less accumulated depreciation:</b>				
Net property, plant, and equipment	<u>27,910</u>	<u>27,910</u>	<u>81,879</u>	<u>137,699</u>
	<u>1,909,454</u>	<u>894,058</u>	<u>893,766</u>	<u>3,697,278</u>
<b>Total assets</b>	<b>\$ 2,004,528</b>	<b>\$ 922,510</b>	<b>\$ 905,645</b>	<b>\$ 3,832,683</b>
<b>LIABILITIES AND FUND EQUITY</b>				
<b>Liabilities:</b>				
Accounts payable and accrued expenses	\$ 5,888	\$ 5,888		\$ 11,776
Due to other funds	888	27,377	\$ 95,471	129,536
	<u>6,776</u>	<u>33,265</u>	<u>95,471</u>	<u>135,512</u>
<b>FUND EQUITY</b>				
Contributed capital	1,478,188	488,714	438,388	2,405,290
Unreserved retained earnings	<u>28,772</u>	<u>21,489</u>	<u>136,816</u>	<u>486,677</u>
Total fund equity	<u>1,506,960</u>	<u>510,203</u>	<u>575,204</u>	<u>2,592,367</u>
<b>Contributions and fund equity</b>	<b>\$ 1,513,848</b>	<b>\$ 516,197</b>	<b>\$ 581,084</b>	<b>\$ 2,611,129</b>

## LAFOURCHE PARISH COUNCIL

Continuing Statement of Revenues, Expenses  
and Changes in Retained Earnings  
Fiduciary Funds  
For the year ended December 31, 2022

	Revenues District # 2	Revenues District # 4	Revenues District # 7A	Total
<b>Operating Revenues</b>				
Sewerage charges	\$ 26,850	\$ 15,500	\$ -	\$ 42,350
<b>Operating Expenses</b>				
Contractor services	12,280	2,424		14,704
Electricity-Operating	12,441	11,250		23,691
Depreciation	57,881	26,776	7,276	91,933
Non-operating expenses	55,952	54,168	7,276	117,396
Net income (loss) before other financing sources (uses)	(94,460)	(26,140)	(7,276)	(127,876)
<b>Non-Operating Revenues (Expenses)</b>				
Operating transfers in (out)		50,000		50,000
Gift Service			(19,811)	(19,811)
Total non-operating revenues (expenses)		50,000	(19,811)	30,189
<b>Net Income (Loss)</b>	<u>(94,460)</u>	<u>23,860</u>	<u>(27,087)</u>	<u>(97,687)</u>
<b>EXPRESSIONS OF CONTRIBUTED ASSETS</b>	<u>57,881</u>	<u>26,776</u>	<u>7,276</u>	<u>91,933</u>
<b>REVENUE (PROCEED) RETAINED (Continued)</b>	<u>3,901</u>	<u>48,896</u>	<u>(19,811)</u>	<u>43,986</u>
<b>Retained Earnings</b>				
Beginning of year	25,611	(28,871)	-	7,740
End of year	\$ 28,713	\$ 21,026	\$ (19,811)	\$ 40,928

## LAFORCHE PARISH COUNCIL

Combining Statement of Cash Flows  
Restricted Funds

For the year ended December 31, 2022

	General District #1	General District #2	General District #3	Total
<b>Cash Flows from Operating Activities</b>				
Operating income (loss)	\$ 84,400	\$ 24,841	\$ (7,278)	\$ 101,963
Net cash provided (used) by operating activities	<u>84,400</u>	<u>24,841</u>	<u>(7,278)</u>	<u>101,963</u>
<b>Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:</b>				
Depreciation	61,660	24,711	7,278	93,649
(Increase) decrease in assets:				
Receivables	(500)			(500)
Due from other funds	(7,500)	7,000		(500)
Increase (decrease) in liabilities:				
Accounts payable	4,807	3,600		8,407
Accounts and mortgages payable	4,340	4,340		8,680
Due to other funds	500	1,807	16,877	19,184
Total adjustments	<u>73,677</u>	<u>36,458</u>	<u>17,895</u>	<u>128,030</u>
Net cash provided (used) by operating activities	<u>158,077</u>	<u>61,299</u>	<u>10,583</u>	<u>229,959</u>
<b>Cash Flows from Noncapital Financing Activities</b>				
Operating transfers in (out)		20,000		20,000
Net cash provided (used) by Noncapital Financing activities		<u>20,000</u>		<u>20,000</u>
<b>Cash Flows from Capital and Related Financing Activities</b>				
Bond service payments			(16,877)	(16,877)
Contributed capital donated	1,475,828	488,711	708,188	2,672,727
Bond issue sales of debt securities	(2,475,188)	(488,408)	(708,188)	(3,671,784)
Net cash provided (used) by Capital and related financing activities	<u>4,807</u>	<u>(27,095)</u>	<u>(16,877)</u>	<u>(38,165)</u>
Net increase in Cash and Cash Equivalents	<u>162,884</u>	<u>34,204</u>		<u>197,088</u>
<b>Cash and Cash Equivalents</b>				
Beginning of year	<u>24,543</u>	<u>2,888</u>		<u>27,431</u>
End of year	<u>\$ 187,427</u>	<u>\$ 37,092</u>	<u>\$ -</u>	<u>\$ 224,519</u>



## **INTERNAL SERVICE FUNDS**

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

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

### **GROUP HEALTH INSURANCE FUND**

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

## LAFOURCHE PARISH COUNCIL

Continuing Balance Sheet  
Internal Service Funds

December 31, 2008

	Worker's Compensation Fund	Group Health Maintenance Fund	Total
<b>ASSETS</b>			
<b>Current Assets:</b>			
Cash and cash-equivalents	\$ 404,793	\$ 190,014	\$ 594,746
Accounts receivable	45,648		45,648
Due from other funds	41,227	28	41,255
Other	42,889		42,889
<b>Total current assets</b>	<u>\$ 534,557</u>	<u>\$ 190,042</u>	<u>\$ 724,599</u>
<b>Property, Plant, and Equipment:</b>			
Vehicles and equipment	19,916		19,916
Less: accumulated depreciation	(1,887)		(1,887)
<b>Net property, plant, and equipment</b>	<u>\$ 17,929</u>	<u>\$ -</u>	<u>\$ 17,929</u>
<b>Total assets</b>	<u>\$ 552,486</u>	<u>\$ 190,042</u>	<u>\$ 742,528</u>
<b>LIABILITIES AND RETAINED EARNINGS</b>			
<b>Liabilities:</b>			
Accounts and other payables	\$ 129,884		\$ 129,884
Salaries and benefits payable	1,328		1,328
Due to other governments		\$ 224	224
Due to other funds	773	1,882	2,655
<b>Total liabilities</b>	<u>\$ 131,985</u>	<u>\$ 2,106</u>	<u>\$ 134,091</u>
<b>Retained earnings:</b>			
Reserve		187,882	187,882
Unassigned assets	388,211		388,211
<b>Total</b>	<u>\$ 519,996</u>	<u>\$ 190,042</u>	<u>\$ 710,038</u>

## LAFORCHE PARISH COUNCIL

Comparing Schedule of Revenues, Expenditures  
and Changes in Retained Earnings  
Internal Revenue Funds

For the year ended December 31, 1998

	Walter's Compensation Fund	Group Health Insurance Fund	Total
<b>Operating Revenues</b>			
Charges for insurance	<u>\$ 271,251</u>	<u>\$ 1,238,497</u>	<u>\$ 1,509,748</u>
<b>Operating Expenses</b>			
Insurance premiums	89,700	1,248,875	1,338,575
Claims	29,629	29,644	59,273
Other	121,989		121,989
Depreciation	<u>1,001</u>		<u>1,001</u>
Total operating expenses	<u>242,319</u>	<u>1,278,519</u>	<u>1,520,838</u>
Operating income (loss)	2,932	(40,022)	(37,090)
<b>Non-Operating Revenues (Expenses)</b>			
Investment income	<u>11,804</u>	<u>9,171</u>	<u>21,975</u>
Net income (loss)	11,873	(30,851)	(18,978)
<b>Retained Earnings</b>			
Beginning of year	<u>268,424</u>	<u>218,276</u>	<u>486,700</u>
End of year	<u>\$ 280,297</u>	<u>\$ 187,425</u>	<u>\$ 467,722</u>

## LAFOURCHE PARISH COUNCIL

Combining Statement of Cash Flows  
Interest Service Funds

For the year ended December 31, 2005

	Worker's Compensation Fund	Group Health Insurance Fund	Total
<b>Cash Flows from Operating Activities</b>			
Operating income (loss)	\$ 1,673	\$ (28,732)	\$ (28,059)
Adjustments to reconcile operating income (loss) to net cash provided by operating activities:			
Depreciation	1,001		1,001
(Increase) decrease in assets:			
Receivables	(14,777)		(14,777)
Due from other governments	(628)		(628)
Due from other funds	(41,284)		(41,284)
Increase (decrease) in liabilities:			
Accounts payable	44,611	(4,034)	40,577
Salaries and benefits payable	1,300		1,300
Due to other governments		1,862	1,862
Due to other funds	(5,205)	(8,526)	(13,731)
Total adjustments	(14,093)	(14,698)	(28,791)
Net cash provided (used) by operating activities	(8,141)	(47,330)	(55,471)
<b>Cash Flows from Investing Activities</b>			
Net investment income	17,084	5,373	17,357
Net cash provided (used) by investing activities	17,084	5,373	17,357
<b>Cash Flows from Capital and Related Financing Activities</b>			
Purchase of property and equipment	(18,010)		(18,010)
Net cash provided (used) by capital and related financing activities	(18,010)	-	(18,010)
<b>Net Increase (Decrease) in Cash and Cash Equivalents</b>	<b>(13,153)</b>	<b>(41,957)</b>	<b>(55,110)</b>
<b>Cash and Cash Equivalents</b>			
Beginning of year	414,085	201,969	616,054
End of year	<u>\$ 400,932</u>	<u>\$ 160,012</u>	<u>\$ 560,944</u>

## 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 the administrators 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 (PUBSCD) manages the assets of the deferred compensation plan. The plan participants are allowed to choose their investment options.

## LAFOURCHE PARISH COUNCIL

Combining Balance Sheet  
Agency Funds

December 31, 1999

	<u>Pension Agency Fund</u>	<u>Deferred Compensation Fund</u>	<u>Total</u>
<b>ASSETS</b>			
Investments	\$ 1,209	\$ 534,580	\$535,789
Totals	<u>\$ 1,209</u>	<u>\$ 534,580</u>	<u>\$535,789</u>
<b>LIABILITIES</b>			
Accounts payable	\$ 1,130		\$ 1,130
Deferred compensation payable		\$ 534,580	\$534,580
Due to others	<u>79</u>		<u>79</u>
Totals	<u>\$ 1,209</u>	<u>\$ 534,580</u>	<u>\$535,789</u>

## LAFOURCHIE PARISH COUNCIL

Combining Schedule of Changes in Assets and Liabilities  
Agency Funds

For the year ended December 31, 1998

	Pension Agency Fund	Deferred Compensation Fund	Total
Balance as of January 1, 1998	<u>\$ 5,182</u>	<u>\$ 265,095</u>	<u>\$ 270,277</u>
<b>Additions</b>			
Total additions	<u>0</u>	<u>317,674</u>	<u>317,674</u>
<b>Deductions</b>			
Total deductions		<u>68,350</u>	<u>68,350</u>
Balance as of December 31, 1998	<u>\$ 5,182</u>	<u>\$ 334,419</u>	<u>\$ 339,601</u>

**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 1970 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 30:1223, 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 Lafourche Parish Home Rule Charter, the parish president's salary is \$3,000 per month.

Ernest Bonduans	\$ 9,600
Mary Flowers	9,600
Thomas Guidry	9,600
Jerry Isaac	9,600
Audie Leveson	8,000
Melvin Landry	1,000
Daniel Lorraine	9,600
Harvey Malinough	9,600
Kenneth Matheson	9,600
Vincent Mifala	9,600
Robert P. Nequin	9,600
Marvin Robinson	9,600
Richard Saljeant	9,600
Linda Toups	9,600
Rod Toups	9,600
Harry Uice	9,600
Aaron Coltrane, Parish President	<u>30,000</u>
Total	<u>\$179,520</u>



## LAFOURCHE PARISH COUNCIL

Schedule of Compensation Paid Council Members  
and Parish President

For the year ended December 31, 1995

Ernest Boeckhout	\$ 9,800
Mary Flowers	9,800
Thomas Guidry	9,800
Jerry Jones	9,800
Melvin Landry	1,004
Archie Lannon	9,080
Daniel Lempine	9,080
Darryl Mallinough	9,080
Kenneth Mathews	9,800
Vincent Melvin	9,800
Robert P. Naguin	9,800
Marvin Robinson	9,800
Roland Souquet	9,800
Lucret Toups	9,800
Rod Toups	9,800
Garry Uno	9,800
Aaron Calloway, Parish President	<u>30,000</u>
<b>Total</b>	<b><u>\$ 178,000</u></b>

**LAFAYETTE PARISH COUNCIL****Year 2000 (Y2K) Status****For the year ended December 31, 1999**

The year 2000 issue is the result of shortcomings in many electronic data processing systems and other electronic equipment that may adversely affect the government's operations as early as fiscal year 1999.

The Lafayette Parish Council has completed an inventory of computer systems and other electronic equipment that may be affected by the Year 2000 issue and that are necessary to conducting municipal operations and has identified such systems as follows:

- The payroll, accounts payable and general ledger, asset assessment program, permits program, and occupational license systems have been completed, tested and implemented.
- The fixed assets and other miscellaneous programs are complete and in the process of being implemented.

The 1999 the Lafayette Parish Council budget does not include a specific amount for software modifications necessary to address the Year 2000 issue, however the administration intends to make available the necessary resources to achieve compliance of the Year 2000 issue.

Because of the unprecedented nature of the Year 2000 issue, its effects and the success of related remediation efforts will not be fully determinable until the year 2000 and thereafter. Management cannot assure that the Lafayette Parish Council is or will be Year 2000 ready, that the Lafayette Parish Council's remediation efforts will be successful in whole or in part, or that parties with whom the Lafayette Parish Council does business will be Year 2000 ready.

*SUPPLEMENTARY  
FINANCIAL REPORTS  
SECTION*

**LAFOURCHÉ PARISH COUNCIL**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

For the year ended December 31, 1990

Federal Granting Agency Recipient State Agency/ Grant Program	Grant Number	Federal Catalog Number	Received Cash Book
<b>Department of Agriculture</b>			
<b>Pass Through Payments:</b>			
<b>Department of Social Services</b>			
<b>USDA Food Stamp Cluster:</b>			
State Administrative Matching Grants for Food Stamp Program	FAA	18-551	\$ 764
<b>Department of Education</b>			
Child and Adult Care Food Program	FAA	18-558	135,545
Child and Adult Care Food Program - Head Start	FAA	18-558A	178,284
Summer Food Service Program	FAA	18-558	5,205
Louisiana Department of Agriculture and Forestry			
Commodities Program	FAA	18-558	<u>3,842</u>
<b>Total Department of Agriculture</b>			<b>324,545</b>
<b>Department of Commerce</b>			
<b>Pass Through Payments:</b>			
<b>Department of Natural Resources</b>			
Coastal Zone Management Program Administrative Grants	6407932-600	71-478	53,258
Louiseau Fishing Wharf Lighting & Extension	6407932-011	71-478	-
Louisiana Fish Construction Project	42028-87-01	71-478	<u>-</u>
<b>Total Department of Commerce</b>			<b>53,258</b>
<b>Department of Housing and Urban Development</b>			
<b>Pass through Payments:</b>			
<b>Division of Administration:</b>			
Community Development Block Grant/Title's Program - Olds Memorial Middle School	187508240	94-228	-
Community Development Block Grant/Title's Program - Louisiana Phase II	187508240	94-228	<u>278,261</u>
<b>Total Department of Housing and Urban Development</b>			<b>278,261</b>

Grant Revenue			Other Revenue		(Net)	Expenses
Amount (Dollars)			Amount (Dollars)			
December 31, 2007	December 31, 2008	Actual Basis	Local	State		
\$ 794	\$ -	\$ -	\$ -	-	(10,047)	\$ -
10,760	17,882	128,648	-	-	(0)	236,848
(1,000)	-	-	-	-	(0)	217,082
11,760	65,426	292,082	-	-	(0)	217,082
-	-	5,325	5,385	-	(52,711)	11,745
-	880	4,827	-	-	(52,711)	4,827
49,003	64,206	358,738	5,385	-	-	368,188
18,868	32,238	88,740	55,801	-	(7,291)	113,843
-	8,238	8,208	8,268	-	(12)	13,845
-	-	-	3,500	-	(13)	3,583
14,868	26,476	94,948	64,800	-	-	128,818
-	-	-	858,801	-	(9)	858,801
47,686	18,458	241,345	-	-	-	259,345
47,686	18,458	241,345	858,801	-	-	858,428

**LAFOURCHE PARISH COUNCIL**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

For the year ended December 31, 1999

Federal Granting Agency Recipient State Agency/ Grant Program	Grant Number	Federal Catalog Number	Received Cash Basis
<b>Department of Transportation</b>			
<b>Pass Through Payments</b>			
<b>Department of Transportation and Development</b>			
<b>Urban Mass Transportation Capital and Operating Assistance</b>			
<b>Formula Grants - Passed Through to Lafourche Parish</b>			
<b>Council on Aging, Inc.</b>			
	LA-18-XR-0274	39-989	81,350
<b>Department of the Interior</b>			
<b>Pass through Payments</b>			
<b>Department of Social Services</b>			
<b>Welfare-to-Work Program</b>			
	270 F00086	95-942	26,728
<b>Federal Emergency Management Agency</b>			
<b>Pass Through Payments</b>			
<b>Department of Public Safety and Corrections</b>			
<b>Cost Deferral - State and Local Emergency Management</b>			
<b>Assistance</b>			
	FBA	93-950	27,773
<b>Office of Emergency Preparedness</b>			
<b>FISMA 904-DR-LA</b>			
	199-007-0000	93-200	141,967
<b>FISMA 904-DR-LA - Hazard Mitigation Project</b>			
	904-007-0000 - B	93-200	194,289
<b>FISMA 0040790K - Public Assistance Grant</b>			
	0440-004-LA-007-00000	93-034	-
<b>FISMA 1010A (0040790K)</b>			
	1040-007-0000	93-200	-
<b>FISMA (EMERGENCY PLAN)</b>			
	1040-007-0001	93-200	-
<b>FISMA (MUNICIPAL)</b>			
	1040-007-0000	93-200	-
<b>Total Federal Emergency Management Agency</b>			<b>249,979</b>
<b>Department of Health and Human Services</b>			
<b>Direct Payments</b>			
<b>Head Start</b>			
	90040306101	93-600	2,391,961
<b>Pass through Payments</b>			
<b>Department of Labor</b>			
<b>Community Services Head Start</b>			
	9979843	93-500	656,268
<b>Department of Health &amp; Services</b>			
<b>MO0040 - Office of Community Action</b>			
	93-00-8040		1,000
<b>MO0040 - Headstart</b>			
	93-00-9000		79

Grant Payments Account (Continued)		Account Balans	Other Revenue Account Balans		(Net)	Expenditures
December 31, 1967	December 31, 1968		Local	State		
\$ 1,000	\$ 1,000	\$ 14,800	\$ -	\$ 112,244		\$ 127,000
2,683	18,800	34,881				36,500
8,668	1,629	18,198	27,821		(7,493)	47,718
73,453	-	68,814			(5)	78,142
150,000	-	-	-		(5)	-
-	420,429	430,424		77,824		573,000 *
-	-	-	12,400		(2)	4,300
-	-	-	-		(2)	4,410
-	-	-	-		(3)	3,300
268,400	420,000	518,340	40,220	77,824		711,621
150,000	740,210	2,278,850	802,238		(2)	3,880,714 *
27,873	44,078	188,803				188,000
1,000	644	2,840			(4)	3,410
78	-	-			(4)	-

**LAFOURCHE PARISH COUNCIL**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

For the year ended December 31, 1998

Federal Funding Agency Recipient State Agency/ Grant Program	Grant Number	Federal Catalog Number	Received Cash Basis
<b>Department of Health and Human Services - (Continued)</b>			
<b>Pass-through Payments - (Continued)</b>			
<b>Department of Social Services</b>			
Low Income Home Energy Assistance Program	270000000	03.000	\$ 214,882
Summer Child Care Program	04.0000	03.004	<u>257,798</u>
Total Department of Health and Human Resources			3,054,935
<b>Department of Justice:</b>			
<b>Direct Payments:</b>			
Local Law Enforcement (Block Grant)	01-18-000-4450	00.000	38,794
Local Law Enforcement (Block Grant)	01-18-000-0001	00.000	<u>1</u>
Total Department of Justice			38,794
<b>TOTAL FEDERAL AWARDS</b>			<b><u>\$ 4,093,730</u></b>



Direct Revenue			Other Revenue		Prof't	Expenditure
Account (Subtotal)			Account Book			
December 31, 1997	December 31, 1998	Account Open	Local	State		
\$ 26,000	\$ 8,000	\$ 294,872	\$ -			\$ 296,272
-	-	251,739				251,739
296,000	198,700	2,891,667	852,276	-		3,791,268
-	-	30,794	4,289	-		40,882
-	-	-	282	-		20,889
-	-	30,794	4,471	-		61,771
<u>296,000</u>	<u>198,700</u>	<u>2,891,667</u>	<u>852,276</u>	<u>189,315</u>		<u>3,791,268</u>

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

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

For the year ended December 31, 1998

\* **Major Programs**

- (1) Matched with General Fund Revenue.
- (2) The Food Stamp Program is matched with non-cash, in-kind contributions.
- (3) The Hazard Mitigation Project is matched with in-kind services performed by other funds of the parish, and bond proceeds.
- (4) The federal catalog number could not be identified for this program.
- (5) Projects are matched with in-kind services and/or materials.
- (6) The pass-through grant number could not be identified for this program.
- (7) The Food Stamp Program was discontinued and all inventory was transferred out in November 1997. Food Stamps are no longer used in Lafourche Parish; all recipients are now using the Louisiana Purchase Card.
- (8) The Hazard Mitigation Project is matched with in-kind services performed by other funds of the parish, bond proceeds, and a grant from the Atchafalaya Lower Basin District.
- (9) Matched with a grant from the Lafourche Parish Water District No. 1.
- (10) Program represents non-monetary assistance valued at the fair market value.
- (11) Matched with ECAA Operating Fund revenue.
- (12) Matched with Recreation Fund revenue.

See Notes to Schedule of Federal Financial Assistance.

**LAFORCHÉ PARISH COUNCIL  
PRIMARY GOVERNMENT  
LAFORCHÉ PARISH, LOUISIANA**

**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

*As of and for the Year Ended December 31, 1998*

***Note 1***      **SCOPE OF AIDY FURNISHING TO OMB CIRCULAR A-133**

All Federal grant awards activities of the Lafourché Parish Council are included in the scope of the OMB Circular A-133. 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 unbilled amounts not yet received. Deferred revenue at year-end represents funds received in excess of reimbursable expenditures incurred.

***Note 3***      **FEDERAL CATALOGUE OF FEDERAL DOMESTIC ASSISTANCE (CFDA) 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 RECEIPTS**

The following reconciliation includes items "obligated", but not accrued as of December 31, 1998:

Modified expenses per audited financial statements	37,093,714
Expenses not accrued in 1998 but charged to 1998 Grant	182,945
Parish In-Kind Recognized at 12/31/98	(832,278)
Unlocated	283
Federal Share of Net Outlays per Standard Form 269	2,481,166



# 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, 1998, and have issued our report thereon dated June 14, 1999. 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 no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

However, we noted certain immaterial instances of noncompliance that we have reported to management of Lafourche Parish Council in a separate letter dated June 14, 1999.

### **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.

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 Lafayette 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 1908-1.

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 may also be 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, fiduciary awarding agencies and pass-through entities. However, this report is a matter of public record and its distribution is not limited.

*Stacy & Company*

Thibodaux, Louisiana  
June 14, 1999





# STAGNI & COMPANY, LLC

## 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 Requirement that are applicable to each of its major federal programs as of and for the year ended December 31, 1998. 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, "Audits 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, 1998.

The results of our auditing procedures also disclosed other instances of noncompliance with these requirements that are required to be reported in accordance with OMB Circular A-133 and which are described in the accompanying schedule of findings and questioned costs as item 1998-2.

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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.

Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts and grants that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over compliance and its operation that we consider to be material weaknesses.

This report is intended 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.

*Siegel & Company*

Thibodaux, Louisiana  
June 14, 1999



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

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**

For the year ended December 31, 1998

**A. SUMMARY OF AUDIT RESULTS**

1. The auditor's report expresses an unqualified opinion on the primary government financial statements of the Lafourche Parish Council for the year ended December 31, 1998.
2. A reportable condition 1985-1 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. No instances of noncompliance material to the financial statements of the Lafourche Parish Council were disclosed during the audit.
4. No reportable conditions 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 Lafourche Parish Council expresses an unqualified opinion.
6. No audit findings relative to the major federal award programs for the Lafourche 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:

**Federal Emergency Management Agency**

83.544        Disaster - Public Assistance Grant

**U.S. Department of Health and Human Services**

93.680        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 AUDIT**

**1998-1**

**COMPENSATED ABSENCES CALCULATION**

**CRITERIA** - Management was unable to provide a correct calculation of an estimate for compensated absences at year-end.

**CONDITION FOUND** - The computer system allows for manual overriding of the ending balance resulting in incorrect calculations of the amounts used during the year for leave.

**EFFECT** - The roll forward of the balances could not be calculated using the computer system nor manually.

**CAUSE** - Inexperience using the current computer system, not documenting manual computations in personnel files.

**QUESTIONED COSTS** - NONE

**RECOMMENDATIONS** - Management should contact the computer consulting company to determine if there is an alternative to overriding compensated absences balances. Management should also document any changes in individual personnel files to facilitate manual computations if necessary.

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

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**

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

- 1998-2**      **IRMA PROJECT 956 BAYOU DES ALLEMANDES DRAINAGE IMPROVEMENTS - PHASE II PROCUREMENT**  
**CRITERIA** - The above referenced project falls under La. Rev. Stat. 38:2212 (d) (8), which states that the contract limit for procurement for these types of projects shall be, for 1999, \$63,000.  
**CONDITION FOUND** - An invoice reviewed during the audit for this public works project that amounted to \$73,718 did not follow the correct procurement procedure which exceeded the contract limit.  
**EFFECT** - The client is in violation of the above referenced law.  
**CAUSE** - There was a time limit on the project that was expiring. Due to the time constraints, the client accepted quotes instead of bids.  
**QUESTIONED COSTS** - \$73,718.  
**RECOMMENDATION** - The client should properly plan the public works projects to include sufficient time to follow the proper procedures.



# STAGNI & COMPANY, LLC

June 14, 1999

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, 1998, and have issued our report thereon dated June 14, 1999. 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 A333.

As part of our examination, we have issued our report on the financial statements, dated June 14, 1999, and our report on internal control and compliance with laws, regulations, and contracts, dated June 14, 1999.

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

## 1998-3

### ROADS ACCEPTED INTO PARISH ROAD SYSTEM

**CRITERIA** – The Lafourche Parish Council, under Section 19-352 of the Code of Ordinances establishes criteria for accepting roads into the parish road system.

**CONDITION** – The Council, accepted roads into its parish road system that do not meet the criteria established by the above ordinance.

**CAUSE** – Constituents are requesting unpaved streets to be included in current construction projects.

**EFFECT** – The Council violated its own ordinance.

**RECOMMENDATION** – The Council should comply with the criteria established in the above ordinance.

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**LAFOURCHE PARISH COUNCIL**

## Schedule of Prior Year Findings

For the Year Ended December 31, 1995

<b>SECTION I - INTERNAL CONTROL AND COMPLIANCE MATERIAL TO THE FINANCIAL STATEMENTS</b>		
<b>NONE</b>		
<b>SECTION II - INTERNAL CONTROL AND COMPLIANCE MATERIAL TO FEDERAL AFFAIRS</b>		
<b>NONE</b>		
<b>SECTION III - MANAGEMENT LETTERS</b>		
<b>PRIOR YEARS</b>	<b>Investment Policy</b> The Council did not adopt an investment policy as required by LA Revised Statute 33:2955.	<b>Unresolved - See Management Correction Action</b>

## LAFOURCHE PARISH COUNCIL

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

OBJECTIVE	DESCRIPTION OF THE CORRECTIVE ACTION	PROPOSED ACTION
ISSUE-1	COMPENSATED ABSENCE CALCULATION	The Department of Finance will contact ADP and adjust an alternative to existing compensated absences balances. All changes will be documented in individual personnel files.
ISSUE-2	PERM PROJECT BID BAYOU DES ALLEMANDES DRAINAGE IMPROVEMENTS - PHASE II PROCUREMENT	The bid law will be followed for all public works projects and all capital projects will be planned to properly allow for sufficient time to accommodate bidding procedures.
PROJECTED	ADOPTING AN INVESTMENT POLICY	We will be adopting an investment policy.
ISSUE-3	ROADS ACCEPTED INTO PARISH ROAD SYSTEM	The Administration and Parish Legal Advisors have warned the Council against acceptance of sub-standard street which is in violation of the Parish's ordinance establishing minimum criteria for the acceptance of streets. The Administrators will again advise the Council against accepting any additional streets which do not meet minimum standards.
ISSUE-4	PERM RECORDS KEEPING/ OVERSIGHTING	The Finance Department will install the P-4 Project Listing, Project Completion and Certification Report to correct the oversight. The Parish will also maintain time and equipment logs to avoid future problems.