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LAFRANCE PARISH GAME AND FISH

MANAGEMENT COMMISSION

BOZEMAN, LOUISIANA

FINANCIAL REPORT

December 31, 1976

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

Release Date 4-2-97

**ANN T. HEBERT, C.P.A.**

501 BUCKFIELD ROAD  
THERMOAN, LA. 70080  
(504) 484-9799

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STAFF - 1 JAN 9 01

ANNUAL FINANCIAL STATEMENTS

December 31, 1999

Office of Legislative Auditor  
Attention: Ms. Dorothy Miner  
1000 North Third  
Post Office Box 90307  
Baton Rouge, LA 70804-0007

Dear Ms. Miner:

In accordance with Louisiana revised statute 24:314, enclosed are the annual financial statements for the Lafourche Parish Game and Fish Management Commission (a component unit of the Lafourche Parish Council) as of and for the fiscal year ended December 31, 1999. The report includes all funds under the control and oversight of the commission. The accompanying financial statements have been prepared in accordance with generally accepted accounting principles.

Sincerely,

  
\_\_\_\_\_  
Legislative Auditor

Enclosure

AFFIDAVIT  
COMPTROLLER GENERAL  
STATE - LA 9-01

AFFIDAVIT

Personally came and appeared before the undersigned authority, Ray J. Lagarde, who, duly sworn, deposes and says that the financial statements herewith given present fairly the financial position of the Lafourche Parish Game and Fish Management Commission as of December 31, 1985, and the results of operations for the year ended, in accordance with the basis of accounting described within the accompanying financial statements.

In addition, Ray J. Lagarde, who duly sworn, deposes and says that the Lafourche Parish Game and Fish Management Commission received \$58,000 or less in revenues and other sources for the fiscal year ending December 31, 1985, and, accordingly, is not required to have an audit for the previously mentioned fiscal year end.

Ray J. Lagarde  
Chairman

Sworn to and subscribed before me, this

26th day of March, 1987

R. Chappelle, Jr.  
Notary Public

L. Clifton Davidson III  
Notary Public  
Lafourche Parish, Louisiana  
Commission Expires For Life

Office Chauvin, LA

Address P. O. Box 215

Lockport, Louisiana 70374

Telephone No. 504-532-3171 or 504-446-5182

LAFOURCHE PARISH GAME AND FISH  
MANAGEMENT COMMISSION  
LOCKPORT, LOUISIANA

FINANCIAL REPORT

December 31, 1996

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*Ana T. Hubert*

Certified Public Accountant  
681 Ridgewood Road  
Thibodaux, Louisiana

(504) 443-0204

To the Board  
Lafourche Parish Game and Fish Management Commission  
Lodgeport, Louisiana

I have compiled the accompanying comparison and combined balance sheet of Lafourche Parish Game and Fish Management Commission, (the Commission), a component unit of the Lafourche Parish Council, as of December 31, 1997, and the related statements of revenues, expenditures and changes in fund balances for the twelve month period then ended, in accordance with generally accepted accounting principles prescribed by the Governmental Accounting Standards Board.

A compilation is limited to presenting in the form of financial statements information that is the representation of the Board. I have not audited or reviewed the accompanying financial statements and, accordingly, do not express an opinion or any other form of assurance on them.

Respectfully submitted,

*Ana T. Hubert*

Ana T. Hubert  
Certified Public Accountant

February 14, 1997

LAFOURCHE PARISH GAME AND FISH MANAGEMENT COMMISSION  
 COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT CIRCLES

December 31, 1998

	Governmental Fund Type General	Account Group General Fixed Assets
<b>ASSETS</b>		
Cash and cash equivalents	\$ 57,437	\$ -
Fixed assets	-	5,000
Total assets	<u>\$ 57,437</u>	<u>\$ 5,000</u>
 <b>LIABILITIES</b>		
Payroll taxes payable	\$ 180	\$ -
Total liabilities	<u>180</u>	<u>-</u>
 <b>FUND EQUITY</b>		
Investment in general fixed assets	-	5,000
Fund balance - Unassigned	<u>57,257</u>	<u>-</u>
Total fund equity	<u>57,257</u>	<u>5,000</u>
	<u>\$ 57,437</u>	<u>\$ 5,000</u>

The accompanying notes are an integral part of this statement.

LAFOURCHE PARISH GAME AND FISH MANAGEMENT COMMISSION

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN  
 FUND BALANCE - GOVERNMENTAL FUND TYPE - GENERAL FUND  
 For the twelve month period ended December 31, 1998

Twelve Months Ended  
 December 31, 1998

Revenues:	
Land Leases	\$ 5,301
Alligator tag commissions	7,804
Use of money and property -	
Interest earned	<u>2,858</u>
Total revenues	<u>15,964</u>
Expenditures:	
General government -	
Accounting	593
Salary - secretary	3,700
Rent	790
Office expense	802
Postage/Box Rental	393
Meeting Expenses	183
Advertising	18
Insurance	60
Casual Labor	1,581
Payroll Taxes	287
Miscellaneous	38
Capital maintenance -	
Signs and maps	503
Field Expense	388
Commissions	<u>488</u>
Total expenditures	<u>8,421</u>
Excess (deficiency) of revenues over expenditures	6,543
Fund balance, beginning	<u>89,694</u>
Fund balance, ending	<u>\$ 96,237</u>

The accompanying notes are an integral part of this statement.



LAFORCHE PARISH GAME AND FISH MANAGEMENT COMMISSION

NOTES TO FINANCIAL STATEMENTS  
December 31, 1980

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES -

The accounting and reporting policies of the Lafourche Parish Game and Fish Management Commission (the Commission) conform to generally accepted accounting principles as applicable to governments.

The following is a summary of certain significant accounting policies:

a. Reporting Entity:

The Commission is a component unit of the Lafourche Parish Council.

The Commission has reviewed all of its activities and determined that there are no potential component units which should be included in its financial statements.

b. Fund Accounting:

The government 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 related to certain government functions or activities.

A fund is a separate accounting entity with a self-balancing set of accounts. An account group, on the other hand, is a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in the funds because they do not directly affect net expendable available financial resources.

Governmental Funds

Governmental funds are those through which most governmental functions of the Commission are financed. The acquisition, use and balances of the Commission's expendable financial resources and the related liabilities are accounted for through Governmental funds. The measurement focus is upon determination of changes in financial position, rather than upon net income determination. The following is the Governmental fund of the Commission:

General Fund - The General fund is the general operating fund of the Commission. It is used to account for all financial resources except those that are required to be accounted for in another fund.

c. Basis of Accounting:

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting related to the timing of the measurements made, regardless of the measurement

LAFORCHE PARISH GAME AND FISH MANAGEMENT COMMISSION

NOTES TO FINANCIAL STATEMENTS  
December 31, 1995

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

c. Basis of Accounting - Continued

Lease applied:

All governmental funds are accounted for using the modified accrual basis of accounting. Their investments are recognized when they become measurable and available as not current assets. Lease revenue is due and collected in December of each year for calendar leases. The associated lease period runs from January through December of the following year. Interest income on investments is recorded as revenue when the investments have matured and the income is available. Miscellaneous revenues are recorded as revenues when received in cash by the Commission because they are generally not measurable until actually received.

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred.

d. Operating Budgetary Data:

As required by the Louisiana Revised Statutes 38:1303, the Board of Commissioners (the Board) is required to adopt a budget for the Commission's General fund. The Commission did not adopt a budget for 1995; therefore, a budget comparison is not included for 1995 in the accompanying financial statements. The Board, as allowed by state law, does not obtain public participation in the budgetary process. Any amendment involving the transfer of monies from one function to another or increases in expenditures must be approved by the Board. All budgeted amounts which are not expended, or obligated through contracts, lapse at year-end.

The General fund budget is adopted on a basis materially consistent with generally accepted accounting principles.

e. Vacation and Sick Leave:

The Commission has one part time employee. There is no accumulated unpaid vacation at December 31, 1995.

The Commission does not have a sick leave policy.

f. Encumbrances:

Encumbrance accounting, under which purchase orders, contracts and other commitments are recorded in the fund general ledgers, is not utilized by the Commission.

LAFOURCHÉ PARISH GAME AND FISH MANAGEMENT COMMISSION

NOTES TO FINANCIAL STATEMENTS  
December 31, 1995

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

g. Fixed Assets:

Fixed assets are recorded as expenditures at the time purchased or constructed, and the related assets are capitalized in the general fixed assets account group. All fixed assets are valued at historical cost.

NOTE 2 - CASH AND INVESTMENTS

Louisiana state law allows all political subdivisions to invest excess funds in obligations of the United States, certificates of deposit of state or national banks having their principal office in Louisiana or any other federally insured investment.

State law also requires that deposits of all political subdivisions be fully collateralized at all times. Acceptable collateralization includes the FDIC/PSLIC insurance and the market value of securities purchased and pledged to the political subdivision. Obligations of the United States, the State of Louisiana and certain political subdivisions are allowed as security for deposits. Obligations furnished as security must be held by the political subdivision or with an unaffiliated bank or trust company for the accounts of the political subdivision.

During the year the Commission's investments consisted solely of cash held in banks. The Commission's cash at December 31, 1995, is not in excess of the FDIC insurance.

NOTE 3 - COMPENSATION OF BOARD MEMBERS -

The Commission did not pay per diem to any of its Board Members during the twelve months ended December 31, 1995.

NOTE 4 - CHANGES IN GENERAL FIXED ASSETS -

A summary of changes in general fixed assets for the year ended December 31, 1995, follows:

	Balance January 1, 1995	Additions	Balance December 31, 1995
Office equipment	\$ 5,000	\$ -	\$ 5,000
Total general fixed assets	\$ 5,000	\$ -	\$ 5,000