



# 2021

## Annual Comprehensive Financial Report

*For the year ended December 31, 2021*

# LAFOURCHE PARISH

*Dedicated to Feeding & Fueling America*

**Thibodaux, LA**



# ANNUAL COMPREHENSIVE FINANCIAL REPORT



For The Year Ended  
December 31, 2021

Lafourche Parish Government  
Thibodaux, Louisiana

Finance Department  
Renita Jackson, Finance Director



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# LAFOURCHE PARISH GOVERNMENT

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# Introductory Section







402 Green Street - Thibodaux, LA 70301  
P.O. Drawer 5548 - Thibodaux, LA 70301  
985-446-8427 - 800-834-8832 - FAX 985-449-4012

[www.lafourchegov.org](http://www.lafourchegov.org)

**Archie Chaisson, III, Parish President**

**Finance Department**

June 27, 2022

Honorable President, Council Members and Citizens  
Lafourche Parish, Louisiana

Ladies and Gentlemen:

Pursuant to the Louisiana State Statutes and the Revised Home Rule Charter of the Parish of Lafourche, State of Louisiana (Home Rule Charter), I hereby issue the Annual Comprehensive Financial Report (ACFR) for the Lafourche Parish Government for the fiscal year ended December 31, 2021. The Finance Department of the Lafourche Parish Government prepared this report in accordance with Generally Accepted Accounting Principles (GAAP) for local governments as prescribed by the Governmental Accounting Standards Board (GASB). This report satisfies Article VI, Section 7 of the Home Rule Charter which requires an annual financial and compliance audit of the financial statements of the Parish to include all funds and accounts representing the financial transactions of the Parish and all departments and offices. It also requires all political subdivisions of the Parish to submit their audit, compiled or reviewed reports to the Parish upon completion within six months from the end of the fiscal year.

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Lafourche Parish Government for its comprehensive annual financial report for the fiscal year ended December 31, 2020. This was the fourteenth consecutive year the Parish achieved this prestigious award. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized annual comprehensive financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. We believe that our current annual comprehensive financial report continues to meet the Certificate of Achievement Program's requirements, and we are submitting it to the GFOA to determine its eligibility for another certificate.

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

The Parish financial statements have been audited by Kolder, Slaven, & Company, LLC. The goal of the independent audit was to provide reasonable assurance that the financial statements are free of material misstatement. The independent audit involved examining, on a test basis, (1) evidence supporting the amounts and the disclosures in the financial statements; (2) assessing the accounting principles used and significant estimates made by management; and (3) evaluating the overall financial statement presentation. The independent auditor concluded, based upon the audit, that there was a reasonable basis for rendering an unmodified opinion that the Lafourche Parish Primary

Archie Chaisson, III	Parish President
Jerry Jones	District 1
William "T-Bo" Adams	District 2
Michael Gros	District 3
Aaron "Bo" Melvin	District 4

Jim Wendell	District 5
Terry Arabie	District 6
Armand Autin	District 7
Dlynn Chiasson	District 8
Daniel Lorraine	District 9



Government's financial statements for the fiscal year ended December 31, 2021, are fairly presented in conformity with GAAP. The independent auditor's report is presented as the first document of the financial section of this report.

GAAP requires that management provide a narrative introduction, overview, and analysis to accompany the basic financial statements in the form of Management's Discussion and Analysis (MD&A). This letter of transmittal is designed to complement MD&A and should be read in conjunction with it. The Parish's MD&A can be found can be found immediately after the report of the independent auditors.

The Parish Government is required to undergo an annual single audit as required by Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards and was subjected to an audit in accordance with the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance).



## PROFILE OF LAFOURCHE PARISH

### History

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



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



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

### Location/Geography

Lafourche Parish is located in southeast Louisiana, approximately 60 miles southwest of New Orleans. The Parish has a total area of 1,474 square miles, of which 1,068 square miles is land and 406 square miles is water and an elevation of around 15 feet above sea level. It is bordered by the Gulf of Mexico to its south, Terrebonne Parish to its west, Assumption Parish to its northwest, St. John and St. James Parish to its north, and St. Charles Parish and Jefferson Parish to its east. Lafourche is comprised of marshes, sandy ridges, bodies of water, alluvial plains, and natural levees. It has an estimated population of 97,247. Thibodaux, the parish seat and is home to Nicholls State University and Louisiana Technical College – Lafourche campus.



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



## Lafourche Parish Today

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



## Profile of Government

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

The Parish President appointed department heads, subject to the Lafourche Parish Council's approval, for the following major departments and serve at the discretion of the Parish President:

Administration  
Human Resources  
Permits & Planning  
Community Services



Finance  
Public Works  
Communications  
Economic Development

## REPORTING ENTITY

A determination of the financial reporting entity to be included in this ACFR is made through the application of criteria established by the Governmental Accounting Standards Board (GASB) Statements 14 and 34. A complete explanation of the financial reporting entity is included in the Summary of Significant Accounting Policies in the notes to the Financial Statements. This ACFR includes the financial activities of the Primary Government and its component units. The Parish provides a full range of services including general government, public safety, planning, sustainability, public health, public recreation and culture, and support to agencies within the Parish which provide services to the elderly, disadvantaged citizens, and the business and educational communities of the Parish.





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

## **MAJOR INITIATIVES**

### **Higher Education**



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

### **Hurricanes**

Being a coastal parish, Lafourche Parish strives to improve anything that help alleviate the hardships that come from being in the direct path of hurricanes. Several pump station and levee projects are a direct result of Federal funding received by the Parish for damages sustained from various years' storms. 2020 tested the abilities of the Parish to prepare and respond to storms with a record breaking 30 named storms in the Gulf of Mexico.



At the end of August 2021, devastation struck the Parish when Hurricane Ida hit landfall. The destruction costs millions of dollars in clean up and restoration. With homes no longer standing and damages unforeseen, the Parish Assessor made the decision to reassess the properties across the Parish. The reassessment of properties delayed the payment of property taxes in 2021 to mid-year 2022. The resiliency of the citizens of Lafourche Parish is evident by the spirit exhibited during the Parish's response and recovery to all emergency situations. Special thanks to those Lafourche Parish Government employees remaining in harm's way during natural disasters to safeguard the Parish's assets and property along with assisting those citizens in need during these challenging times.

### **Levee, Pump Stations, and Drainage Projects**



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



## Roads and Bridges

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



## Buildings



In July of 2012, the Mathews Government Complex was completed and houses service offices such as the Community Action Agency, Head Start, Office of Emergency Preparedness, Recreation, Permits and Planning Department, Public Works, Solid Waste Department, and Council on Aging. The office also houses the Council Chambers for the Lafourche Parish Council public meetings, which holds its public meetings every second and fourth Tuesday of the month.

## Port Fourchon

The Parish is home to Port Fourchon on the Gulf Coast. Port Fourchon's primary service market is domestic oil and gas exploration, drilling and production in the Gulf of Mexico. Fourchon plays a strategic role in furnishing the country with about 18% of its entire oil supply with over 250 companies utilizing the port as the base of operations. There are over 400 supply vessels that travel through the port's channels and on average 1,200 trucks travel in and out daily. Approximately 15,000 people per month are flown to various offshore locations through the port. Currently Port Fourchon services over 90% of the Gulf of Mexico deep-water oil production. It is also the land base for Louisiana Offshore Oil Port (LOOP), the nation's only super-port.



## LOOP (Louisiana Offshore Oil Port)

Louisiana Offshore Oil Port is the only deep-water port that assist in unloading crude oil from deep draft tankers such as Very Large Crude Carriers (VCCs) and Ultra Large Crude Carriers (ULCCs) and is located in the Gulf of Mexico. LOOP transports approximately 1.1 million barrels of crude oil from the Gulf of Mexico Outer Continental Shelf (OCS) per day. LOOP handles 10-15% of the nation's domestic oil, 10-15% of the nation's foreign oil, and is connected to 50% of US refining capacity.





## South Lafourche Airport (GAO)



The South Lafourche Leonard J. Miller Airport was acquired in 2001 by the Greater Lafourche Port Commission. The Port Commission has continuously worked on improvements for the airport since acquisition, such as enhanced airfield capabilities and navigational aid upgrades. With 6,500 feet of runway, the GAO can accommodate large jets. There are potential economic growth opportunities with the surrounding 1,200 acres of industrial park property.

## LA 1 (Louisiana Highway 1) Gateway to the Gulf

LA Highway 1 is the only roadway to approximately 16% of the United States' domestic crude oil production and 4% of natural gas production. The highway serves as Main Street for communities along its route and an evacuation route for southern Lafourche Parish and Grand Isle residents, earning the reference of "longest street in the world." Nearly 10,000 vehicles a day travel the southernmost portion of Louisiana Highway 1, which is considered an overburdened two-lane highway continuously threatened by coastal erosion and often inundated with water during inclement weather.



LA 1 is considered the "Gulf to Market" Road. It provides a route for production and distribution of Louisiana shrimp, oysters, crabs and fish acquired throughout Lafourche Parish and the Gulf of Mexico. The coastal region supported by LA 1 produced over \$41 million of seafood in 2017. Much recreational fishing is only possible due to LA 1 being the only highway to many docks and boat launches. There are 52 charter fishing companies between South Lafourche and Grand Isle that are supported by LA 1.

Recognizing in 2001 that LA 1 is extremely significant to both the nation's energy supply and generates billions of dollars in OCS revenues, the U. S. Congress named this critical energy infrastructure to the federal list of "high priority corridors." This designation puts LA 1 in an impressive class of only 84 such in the nation and is the only one designated for its role as "critical energy infrastructure". Phased construction will allow the portions of the project to be constructed as funding is available. Currently Phase I, the elevation of 11 miles of highway from Leeville to Port Fourchon, and Phase II, the elevation of 8.3 miles of highway from Golden Meadow to Leeville, are completed.

## Tourism



In 2020, COVID 19 surged throughout the United States causing lockdowns and travels restrictions across the country. Despite these changes to life, Lafourche Parish still saw some growth in tourism. Major tourist attractions in the parish are outdoor recreational activities that allow for social distancing, making it easy to follow CDC COVID guidelines. Touring plantations, swamp and airboat tours, and charter fishing allow tourist to have a glimpse of southern life. Offering visitors great food and close proximity to the Gulf of Mexico, Lafourche Parish provides a destination unlike any other. Lafourche Parish offers a number of fairs and festivals throughout the year, ranging from Mardi Gras to the Cajun Heritage Festival.



Restrictions were lifted in April 2021 and the organizations through the Parish began planning some fairs and festivals for the remainder of the year. It was a slow start in getting people back into the workplace and having businesses opening back up, but the within a short time the Parish was back to the swing of things. The celebration was short-lived when Hurricane Ida blew through in late August causing massive destruction. Residents' resiliency shined through as the community came together to rebuild and restore the way of life people travel here to enjoy.

## **FINANCIAL MANAGEMENT**

### **Local Economy**

Healthcare, education, shipbuilding, farming, oil and gas production, oilfield service and supply, sugar refining, and charter and commercial fishing are the main industries supporting the Parish's economy. The top 3 employers of the Parish are Thibodaux Regional Medical Center, Nicholls State University, and Bollinger Shipyards. Thibodaux Regional Medical Center continues its expansion and improvements by having specialized centers like the Cancer Center, Wellness Center, and Sports Medicine Center drawing patients from across the Parish as well as from neighboring Parishes. Nicholls State University's expanse of 287 acres in the Parish seat of Thibodaux offers over 100 accredited bachelor's and master's degrees, over 90 student organizations, and 14 Division I athletic teams. Bollinger Shipyards provides employment through multiple locations throughout the Parish, including a large base in Port Fourchon.



The Parish President's initiative in hiring an Economic Development Director has allowed for Lafourche Parish to assist businesses across the Parish in expansion options and other opportunities for growth. In 2020 Performance Food Group's Caro facility, one of Lafourche Parish's top ten employers, chose to expand its facilities within the Parish, increasing its square footage and opening more local job opportunities.

### **Internal Controls and Budgetary Control**

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

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





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

Budgetary control is maintained by the encumbrance of appropriations with purchase orders prior to their release to vendors. Purchase orders exceeding appropriated balances are not released unless additional appropriations are made available. The primary responsibility for fiscal analysis of budget to actual expense or revenue and overall program fiscal standing rests jointly with the department operating the program along with the fund accountant assigned to assist the department in monitoring its budget. As demonstrated by the statements and schedules included in the Parish's 2020 CAFR, the Parish continues to meet its responsibilities for sound financial management.

## Cash Management

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

Year	Interest Earnings	Average Investment Rate
2012	\$40,144.95	0.15%
2013	\$16,763.18	0.05%
2014	\$45,091.07	0.06%
2015	\$27,857.36	0.06%
2016	\$158,815.79	0.46%
2017	\$329,537.16	0.91%
2018	\$650,776.90	1.91%
2019	\$825,706.84	2.25%
2020	\$254,042.94	0.65%
2021	\$19,496.76	0.05%

## Major Accomplishments



Recreation amenities were enhanced in Lafourche Parish through various projects. Throughout 2021, the Parish helped organizations with grants for various recreational activities. Multiple facilities and boat launches were granted funding to make necessary improvements for maintenance and renovations.



Maintaining levees, pumps, and pump stations is an ongoing process to keep Lafourche Parish protected from the many storms that taunt the Gulf Coast. The construction of the over \$4 million CDBG funded Dugas Canal pump station and drainage improvements project were completed. The system assists in prevention of the flow of water from Bayou Lafourche into the Dugas Canal drainage channel during high water events such as hurricanes.



## Upcoming Projects



Funding through Ad Valorem taxes are used for building and maintenance of the buildings within the Parish. Insurance money received should help with repairs of Parish buildings damage due to Hurricane Ida. Money has been put aside for equipment and upgrades for Parish owned courthouses. Federal funds were received to retrofit public buildings to prevent storm damage. The Parish is working to provide new facilities for the Animal Shelter and Coroner's office.

Lafourche Parish's recreational activities help attract tourist to the Parish. Various boat launches are receiving renovations and repairs from regular schedule maintenance or due to damage from Hurricane Ida. Floating dockings are being purchased and placed at different boat launches across the Parish to allow more accessibility for fishing. Construction of a pavilion will be coming for the Bayou Blue Recreation and restroom improvements are underway for Raceland Recreation. A Scenic Byway Overlook will begin construction in 2022.



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



Drainage projects hold high priority in keeping Lafourche Parish flood free during storms and heavy rains. The Industrial Flood Wall and Drainage project has reached the construction phase. Funding has been set aside for Canal cleanout projects throughout the parish as well as construction and improvements to pumps and pump stations. For the benefit of coastal habitation and clean waterways the removal of derelict vessels project was put into place.



### **Long Term Financial Planning**

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

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

Respectfully submitted,

Finance Director





Government Finance Officers Association

Certificate of  
Achievement  
for Excellence  
in Financial  
Reporting

Presented to

**Lafourche Parish Government  
Louisiana**

For its Annual Comprehensive  
Financial Report  
For the Fiscal Year Ended

December 31, 2020

*Christopher P. Morill*

Executive Director/CEO



## Administration

Lafourche Parish is the gateway to the Nation's energy market. Also known as a Sportsman Paradise for our world class fishing and hunting, we also have an abundance of other natural resources which include oil and gas and agriculture. Our community has faced quite a few storms in recent years. From the worldwide COVID Pandemic to the strongest hurricane to hit Louisiana's coast our community has rallied and taken care of our own. Despite these challenges we, in government, have learned to do more with less as we work to rebuild our economy. While looking towards economic recovery, the Lafourche Parish Government Administration has made the best use of every taxpayer dollar by investing in drainage infrastructure, transportation, and new construction. In addition, programs targeting additional grant funding will support coastal restoration and capital improvements for a safe and prosperous coastal community for years to come. We remain focused on providing the highest levels of service to the residents of Lafourche Parish.





## Lafourche Parish Council 2020-2023



Council District 1  
Jerry Jones



Council District 2  
William Adams



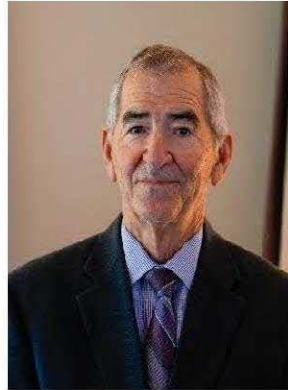
Council District 3  
Michael Gros



Council District 4  
Aaron "Bo" Melvin



Council District 5  
James Wendell



Council District 6  
Bobby Grabert  
(Jan 2021 to May 2021)



Council District 6  
Terry Arabie  
(May 2021 to present)



Council District 7  
Armand Autin



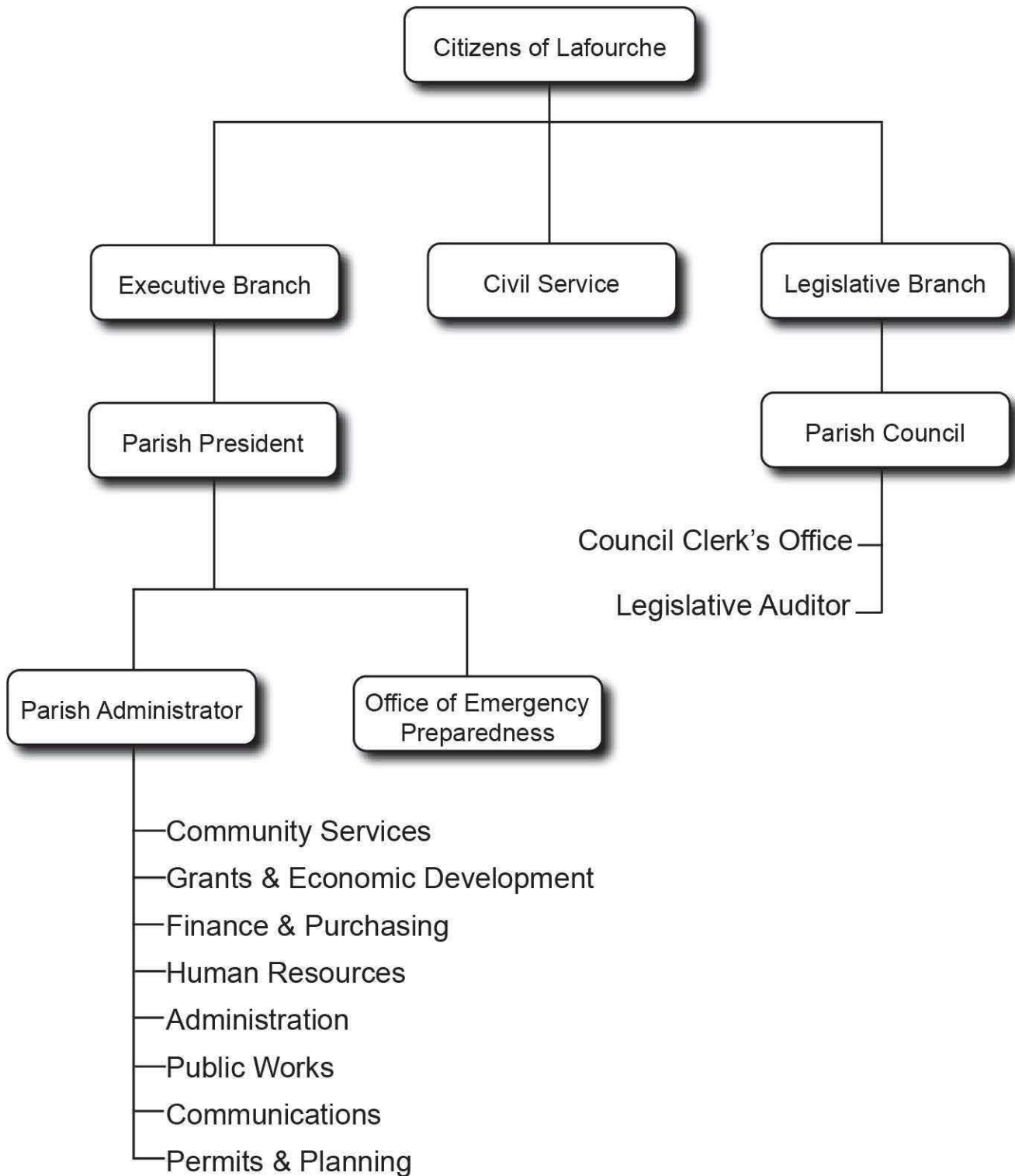
Council District 8  
D'Lynn Chiasson



Council District 9  
Daniel Lorraine

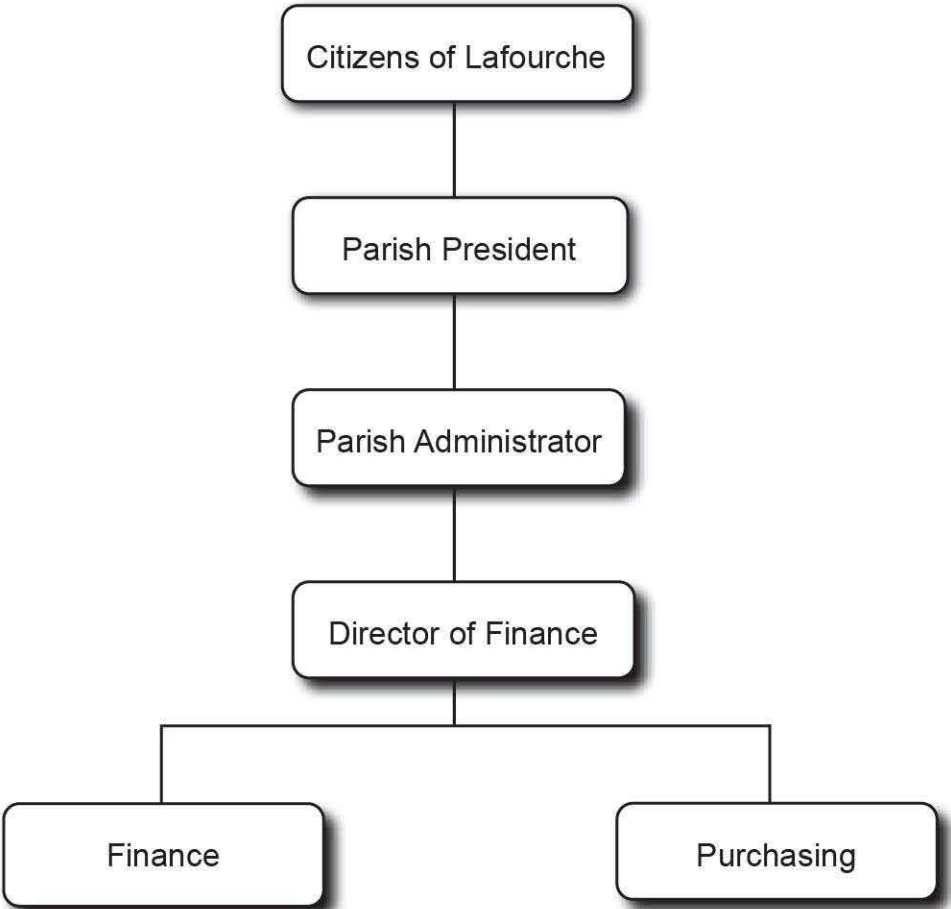


# Lafourche Parish Primary Government Organizational Chart





Lafourche Parish  
Finance Department  
Organizational Chart





# Financial Section





# KOLDER, SLAVEN & COMPANY, LLC

CERTIFIED PUBLIC ACCOUNTANTS

Brad E. Kolder, CPA, JD\*  
Gerald A. Thibodeaux, Jr., CPA\*  
Robert S. Carter, CPA\*  
Arthur R. Mixon, CPA\*  
Stephen J. Anderson, CPA\*  
Matthew E. Margaglio, CPA\*  
Casey L. Ardoin, CPA, CFE\*  
Wanda F. Arcement, CPA  
Bryan K. Joubert, CPA  
Nicholas Fowlkes, CPA

C. Burton Kolder, CPA\*  
Of Counsel

Victor R. Slaven, CPA\* - retired 2020  
Christine C. Doucet, CPA – retired 2022

\* A Professional Accounting Corporation

183 S. Beadle Rd.  
Lafayette, LA 70508  
Phone (337) 232-4141

11929 Bricksome Ave.  
Baton Rouge, LA 70816  
Phone (225) 293-8300

1428 Metro Dr.  
Alexandria, LA 71301  
Phone (318) 442-4421

450 E. Main St.  
New Iberia, LA 70560  
Phone (337) 367-9204

200 S. Main St.  
Abbeville, LA 70510  
Phone (337) 893-7944

1201 David Dr.  
Morgan City, LA 70380  
Phone (985) 384-2020

434 E. Main St.  
Ville Platte, LA 70586  
Phone (337) 363-2792

332 W. Sixth Ave.  
Oberlin, LA 70655  
Phone (337) 639-4737

WWW.KCSRCPAS.COM

## INDEPENDENT AUDITOR'S REPORT

To the Members of the Lafourche Parish Council  
Thibodaux, Louisiana

### Report on the Audit of the Financial Statements

#### *Opinions*

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the Lafourche Parish Government (the Parish), as of and for the year ended December 31, 2021, and the related notes to the financial statements, which collectively comprise the Parish's basic financial statements as listed in the table of contents.

In our opinion, based on our audit and the reports of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the Parish, as of December 31, 2021, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

We did not audit the financial statements of component units discretely presented as described in note 19 to the financial statements, which represents 100 percent of the assets, net position, and revenues of the discretely presented component units. Those financial statements were audited by other auditors, whose reports have been furnished to us, and our opinion, insofar as it relates to the amounts included for these entities, is based solely on the reports of the other auditors.

#### *Basis for Opinions*

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Governmental Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Parish and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.



## ***Responsibilities of Management for the Financial Statements***

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Parish's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

## ***Auditor's Responsibilities for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and Governmental Auditing Standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Parish's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Parish's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

## ***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and other required supplementary information on pages 27 through 38 and 103 through 113 be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing



standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### ***Supplementary Information***

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Parish's basic financial statements. The combining and individual nonmajor fund financial statements, budgetary comparison schedules, LCDBG financial statements, Judicial System Funding schedules, schedule of compensation paid to parish council members, schedule of compensation, benefits and other payments to agency head, and schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements, budgetary comparison schedules, LCDBG financial statements, Judicial System Funding schedules, schedule of compensation paid to parish council members, schedule of compensation, benefits, and other payments to agency head, and the schedule of expenditures of federal awards are fairly stated in all material respects in relation to the basic financial statements taken as a whole.

### ***Other information***

Management is responsible for the other information included in the annual report. The other information comprises the introductory and statistical sections but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.



### **Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated June 27, 2022, on our consideration of the Parish's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Parish's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Parish's internal control over financial reporting and compliance.

***Kolder, Slaven & Company, LLC***  
Certified Public Accountants

Abbeville, Louisiana  
June 27, 2022



**LAFOURCHE PARISH GOVERNMENT**  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
December 31, 2021

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

**FINANCIAL HIGHLIGHTS**

- Assets and deferred outflows of the primary government exceeded its liabilities and deferred inflows at the close of the year by \$140,770,029 (net position). Of this amount approximately (\$159) thousand may be used to meet the government's ongoing obligations to citizens and creditors and is considered unrestricted.
- The primary government's total net position decreased by \$21,165,700 since 2020. Governmental activities net position decreased by \$20,908,930 and business-type activities decreased by \$256,770.
- At the end of the year governmental funds reported combined ending fund balances of \$67,244,740, a decrease of \$17,239,430 in comparison with the prior year.
- The negative effects above are due to not receiving Ad valorem collected for 2021 due to Hurricane Ida. Collections for 2022 will reflect 2021 and 2022 Ad valorem.

**OVERVIEW OF THE FINANCIAL STATEMENTS**

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

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

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

The governmental activities reflect the basic services including general government services (executive, legislative, judicial), public safety (public health, emergency preparedness, communications, detention



**LAFOURCHE PARISH GOVERNMENT**  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
December 31, 2021

center), public works (solid waste treatment and street and road maintenance), community services (mosquito control and animal control), and culture and recreation (library and athletics).

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

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

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

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

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

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

**Required Supplemental Information and Other Information** – In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning major fund budgetary comparisons and pension disclosure on the Registrar of Voters Employee Retirement System. The Schedule of Compensation Paid to Parish Council and President and the Schedule of Compensation, Benefits, and Other Payments to Agency Head or CEO is also required to be presented as other information.

The combining statements in connection with the non-major governmental and proprietary funds are presented immediately following the required supplementary information. The reports on Internal Control



**LAFOURCHE PARISH GOVERNMENT**  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
December 31, 2021

over Finance Reporting and on Compliance with Requirements for Each Major Program, along with the Schedule of Expenditures of Federal Awards is presented in the Single Audit Section.

**FINANCIAL ANALYSIS**

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

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

<b>Condensed Statement of Net Position</b>						
<b>December 31, 2020 and 2021</b>						
<b>(in millions)</b>						
	<b>2020</b>			<b>2021</b>		
	Governmental Activities	Business-Type Activities	Total	Governmental Activities	Business-Type Activities	Total
<b>Assets:</b>						
Current and Other	\$ 91.871	\$ (0.289)	\$ 91.581	\$ 82.346	\$ (0.320)	\$ 82.026
Capital	129.302	1.284	130.586	130.491	1.064	131.555
Total	221.172	0.995	222.167	212.837	0.744	213.581
<b>Deferred Outflows Of Resources</b>						
Deferred Outflows	0.898	-	0.898	0.772	-	0.772
<b>Liabilities:</b>						
Current	6.024	0.021	6.045	13.233	0.026	13.259
Long-Term	55.070	-	55.070	60.259	-	60.259
Total	61.094	0.021	61.115	73.492	0.026	73.518
<b>Deferred Inflows Of Resources</b>						
Deferred Inflows	0.014	-	0.014	0.065	-	0.065
<b>Net Position:</b>						
Net Investments in Capital Assets	103.312	1.284	104.596	102.262	1.064	103.326
Restricted	33.547	-	33.547	37.950	-	37.950
Unrestricted (restated)	24.102	(0.310)	23.792	(0.159)	(0.347)	(0.506)
Total	<b>\$ 160.962</b>	<b>\$ 0.974</b>	<b>\$ 161.936</b>	<b>\$ 140.053</b>	<b>\$ 0.717</b>	<b>\$ 140.770</b>

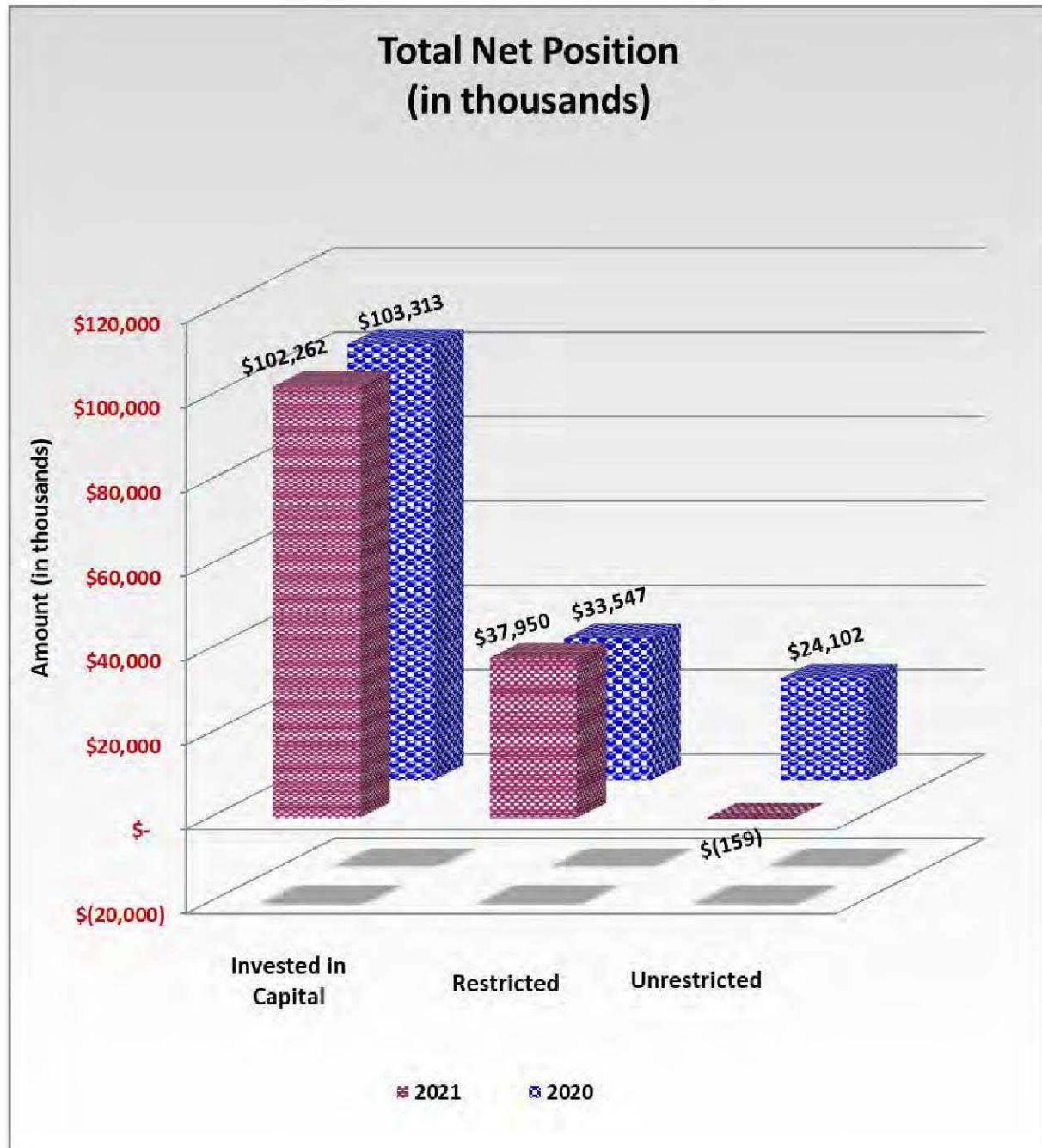
In 2021, \$103.326 million of the total net position reflects the investment in capital assets (land, buildings, infrastructure, machinery and equipment) less any related outstanding debt used to acquire those assets. The Parish uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Another \$16.166 million of the net position is restricted for debt service, \$2.430 is restricted for special programs, and \$19.354 million for capital projects.

Deferred gains/losses on refunding of debt is included in the calculation of Net Investment in Capital Assets. Deferred gains/losses on refunding is the difference between the re-acquisition price and the net carrying amount of the old debt, and it has been reclassified as a deferred outflow on the loss on the refunding.



**LAFOURCHE PARISH GOVERNMENT**  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
December 31, 2021

The following depicts the composition of total net positions of the governmental activities for 2021 and 2020:





**LAFOURCHE PARISH GOVERNMENT**  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
December 31, 2021

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

<b>Condensed Statement of Activities</b>						
<b>For the Year Ended December 31, 2020 and 2021</b>						
<b>(in millions)</b>						
	<b>2020</b>			<b>2021</b>		
	Governmental Activities	Business-Type Activities	Total	Governmental Activities	Business-Type Activities	Total
<b>Revenues:</b>						
<i>Program Revenue:</i>						
Charges for Services	\$ 3.063	\$ 0.207	\$ 3.270	\$ 2.936	\$ 0.202	\$ 3.138
Operating Grants	11.502	-	11.502	21.205	-	21.205
Capital Grants	4.830	-	4.830	0.705	-	0.705
<i>General Revenue:</i>						
Taxes	41.162	-	41.162	22.522	-	22.522
Royalty	1.428	-	1.428	1.188	-	1.188
Investment Earnings	0.320	-	0.320	0.033	-	0.033
Other	0.497	-	0.497	0.998	-	0.998
	62.801	0.207	63.008	49.587	0.202	49.789
<b>Expenses:</b>						
General Government	10.580	-	10.580	11.187	-	11.187
Public Safety	2.230	-	2.230	2.876	-	2.876
Public Works	28.303	-	28.303	33.219	-	33.219
Health & Community Services	8.656	-	8.656	10.143	-	10.143
Culture and Recreation	8.686	-	8.686	11.334	-	11.334
Interest	1.696	-	1.696	1.736	-	1.736
Sewer	-	0.463	0.463	-	0.459	0.459
	60.151	0.463	60.614	70.495	0.459	70.954
Increase (Decrease)	2.650	(0.256)	2.395	(20.908)	(0.257)	(21.165)
Net Position - Beginning,	158.312	1.229	159.541	160.962	0.974	161.936
Net Position - Ending	<b>\$ 160.962</b>	<b>\$ 0.974</b>	<b>\$ 161.936</b>	<b>\$ 140.054</b>	<b>\$ 0.717</b>	<b>\$ 140.771</b>

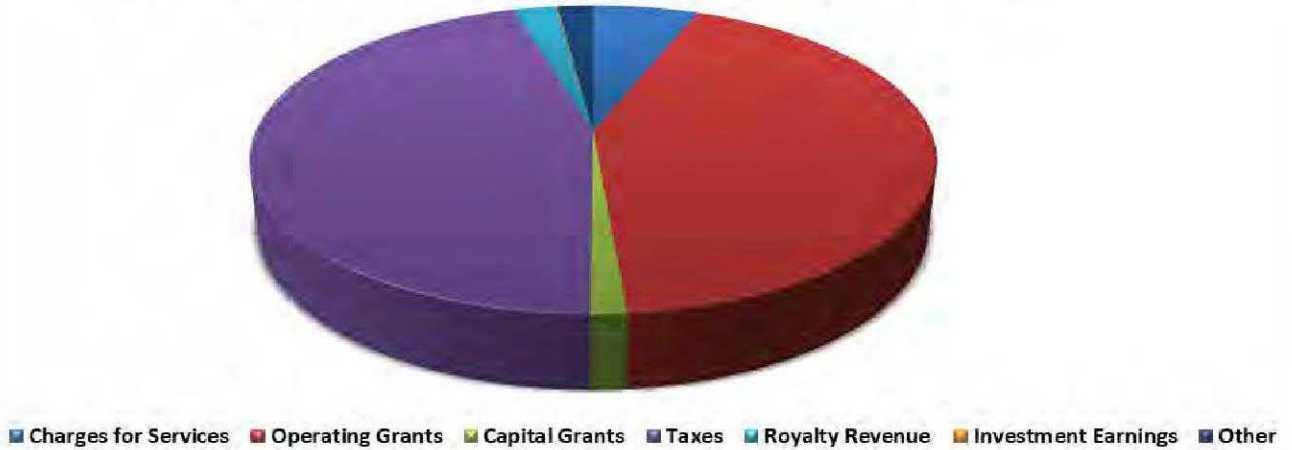
There was a decrease to net position of approximately \$21.165 million from 2020. Total revenues decreased by \$13.219 million and expenses increased by \$10.34 million. The significant changes in governmental activities were in the following areas:

- Operating Grants had an increase of \$9.703 million from the prior year due to fiscal recovery money from the COVID lockdowns and money beginning to be received from various storms from FEMA.
- Capital Grants decreased of \$4.125 since the prior year because multiple projects were completed.
- Taxes had a decrease of \$18.64 million from 2020 from due to receiving Ad valorem collected for 2021 due to Hurricane Ida. Collections for 2022 will reflect 2021 and 2022 Ad valorem.
- Public Works had approximately a \$1.487 million increase from 2020 to reflect funding being spent on storm preparation and recovery of which all costs were not received by year end.
- Health & Community increased by \$1.487 from 2020 with continuing action taken against COVID19 and assistance needed after Hurricane Ida.
- Culture and Recreation had an increase of \$2.648 from the prior year due to additional costs related to recreation areas hosting shelters and incurring extra costs from Hurricane Ida



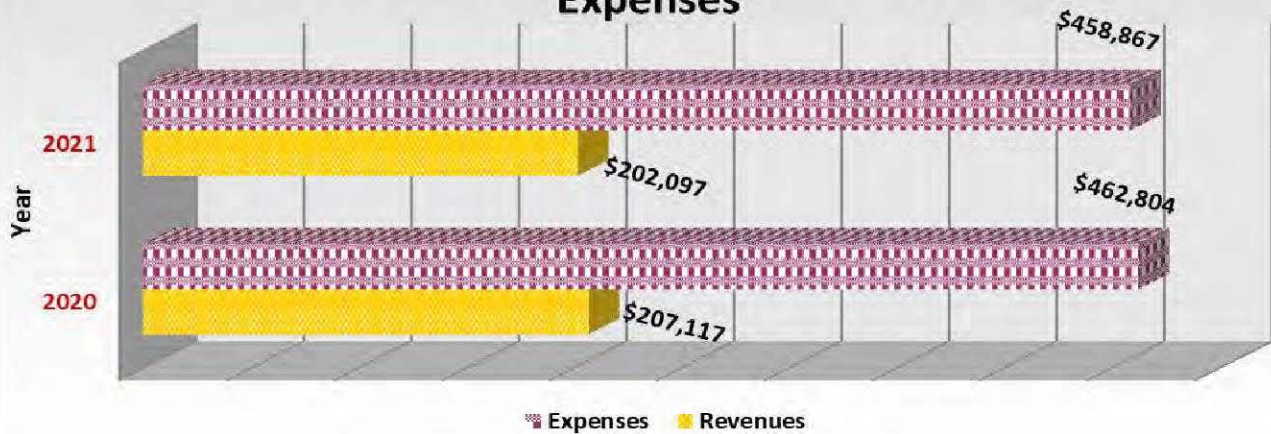
**LAFOURCHE PARISH GOVERNMENT**  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
December 31, 2021

**2021 Revenues by Source - Governmental Activities**



**Business Type Activities** – Revenues decreased by \$5,020 from 2020, and sewer services expenses decreased by \$3,937 since 2020.

**Business Type Activities Program Revenue and Expenses**



**FINANCIAL ANALYSIS OF THE GOVERNMENTAL FUNDS**

**Governmental Funds:**

The focus of the Parish's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the financing requirement. In particular, *unassigned fund balance* may serve as a useful measure of a government's net resources available for spending. The primary government governmental funds reported combined ending fund balances of \$67,244,740.



**LAFOURCHE PARISH GOVERNMENT**  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
December 31, 2021

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

Balances that are *non-spendable* for:

- Prepaid Assets - \$1,905,965

Balances that are *restricted* for:

- Capital Projects - \$19,354,370
- Judicial - \$12,900
- Federal and State Grant Programs - \$2,416,976
- Debt Service - \$16,629,851

Balances that are *committed* for:

- Public Works - \$25,696,221
- Culture and Recreation - \$6,960,932
- Health and Community Services - \$6,065

Other highlights of the Major Governmental Funds were:

*General Fund* – experienced a surplus of revenues over expenditures before transfers of \$2,716,281. The net change in fund balance for the year in General Fund was (\$2,008,501) due to moving funds to cover as many expenses possible from Hurricane Ida.

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

- Ad valorem collected was \$112,123 due to not receiving Ad valorem collected for 2021 due to Hurricane Ida. Collections for 2022 will reflect 2021 and 2022 Ad valorem.
- Federal grants increased from 2020 by \$5,099,455 from receiving fund from the Fiscal Recovery money from COVID19.
- The General Fund saw an increase in expenses of 1,164,319 from 2020 from continuing health coverage for COVID19 and Hurricane Ida related costs.

*Drainage* – experienced a deficit of revenues over expenditures before transfers of (\$6,355,153) from incurring costs related to Hurricane Ida and not receiving Ad Valorem due to the reassessment conducted by the Assessor after the storm.

*Solid Waste* – experienced a surplus of revenues over expenditures before transfers of \$1,180,529 because storm billing for debris collections from the storm were not complete and sales taxes through the parish increase from the citizens spending on supplies to repair storm damages.

*Library Commission Fund* – experienced a deficit of revenues over expenditures before transfers of (\$6,896,946) in response to the not receiving Ad Valorem due to the reassessment conducted by the Assessor after the storm.



**LAFOURCHE PARISH GOVERNMENT**  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
December 31, 2021

*Road Sales Tax District A Fund* – experienced a surplus of revenues over expenditures before transfers of \$6,096,629 from sales taxes through the parish increase from the citizens spending on supplies to repair storm damages and many projects being postponed with Hurricane damages taking priority.

*GOMESA Construct Fund* – experienced a deficit of revenues over expenditures before transfers of (\$1,997,753) because revenue for this was all received in 2019 when the bond was set up.

*Capital Projects Fund* – experienced a deficit of revenues over expenditures before transfers of (\$2,767,516) because revenue for these projects is reflected within the individual funds.

**Proprietary Funds:**

*Enterprise Funds* - Net position of the Sewerage Funds totaled \$716,983, a decrease of \$256,770 from the prior year. The Enterprise Funds' net position had net investment in capital assets of \$1063,869 and a deficit in unrestricted of (\$346,886) due to yearly depreciation and not collecting enough fees from residents in those areas of the parish.

*Internal Service Fund* – Net position of the Worker's Compensation Fund increased from the prior year by \$274,500 to total \$1,813,646. Operating services received from charges for insurance were \$608,828. Expenses amounted to \$334,629 due to a significant decrease in operating services.

**GENERAL FUND BUDGETARY HIGHLIGHTS**

Some of the significant budget variances in the General Fund Revenue were:

CATEGORY	BUDGET	ACTUAL	VARIANCE	COMMENTS
<b>Ad Valorem</b>	\$56,487	\$112,123	\$55,636	Ad Valorem was reduced in anticipation of the Assessor conducting a reevaluation after damages from Hurricane Ida which would not provide collections until 2022 for 2021 Ad Valorem
<b>Gaming &amp; Alcohol</b>	\$966,982	\$1,307,019	\$340,037	Gaming collections were decrease based on prior year information.
<b>Federal Grants</b>	\$7,064,615	\$6,903,646	(\$133,969)	Revenues were not received as anticipated due to Federally granted projects not completing as anticipated.
<b>State Grants</b>	\$849,864	\$1,108,611	\$258,747	Revenues were received faster than anticipated from State granted projects.
<b>Licenses &amp; Permits</b>	\$2,531,934	\$2,477,376	(\$54,558)	There was a decrease in permits because after the storm permit fees were waived as an attempt to help citizens in recovery.



**LAFOURCHE PARISH GOVERNMENT**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
December 31, 2021

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

<b>Original Budget - Revenues</b>	<b>\$9,557,691</b>	<b>Adjustment was necessary for:</b>
Increase (Decrease) for:		
Ad Valorem	(\$2,259,913)	Anticipated adjustment for storm reassessment
Franchise	(\$128,082)	Decrease anticipated after storm
Federal Government	\$6,217,549	Grants were reduced to be carried forward to the next year due to projects not completing as anticipated
Other State Grants	\$111,000	Grants were increased year due to projects completing earlier than anticipated
State Shared Revenue	(\$39,511)	Anticipated adjustment for storm reassessment
Local Revenues	(\$75,850)	Grants were reduced to be carried forward to the next year due to projects not completing as anticipated
Licenses & Permits	(\$4,382)	Building permits decreased due to the stay on permis after the storm
Court Fines	(\$3,125)	Reduction for court cases not being conducted
Oil & Mineral Leases	(\$7,870)	Anticipated adjustment for storm reassessment
Total Amendments	\$3,809,816	
Final Budget - Revenues	\$13,367,507	
<b>Original Budget - Expenditures</b>	<b>\$11,477,441</b>	<b>Adjustment was necessary for:</b>
Increase (Decrease) for:		
Legislative	(\$162,138)	Reduction to various expenditures to reduce costs to match the reduction in revenue
Judicial	(\$245,000)	Reduction to salaries to reduce costs to match the reduction in revenue
Elections/Registrar of Voters	(\$42,000)	Reduction to salaries to reduce costs to match the reduction in revenue
Finance	(\$47,749)	Reduction to salaries to reduce costs to match the reduction in revenue
Executive	\$59,078	Increases in salaries and fringe to cover overages from storm overtime and increase in grant line items
Human Resources	(\$44,999)	Reduction to salaries and service contracts expenditures to reduce costs to match the reduction in revenue
Civil Service	(\$44,000)	Reduction to fees to reduce costs in the General fund to match the reduction in revenue
Communications	(\$15,000)	Reduction to salaries to reduce costs to match the reduction in revenue
Information Technology	\$8,782	Increases in salaries and fringe to cover overages from storm overtime
Planning & Zoning	(\$1,000)	Reduction to various expenditures to reduce costs to match the reduction in revenue
911/Justice of the Peace/Constables	(\$2,800)	Reduction to Travel to reduce costs to match the reduction in revenue
Public Safety	(\$311,291)	Reduction to various expenditures to reduce costs to match the reduction in revenue
Public Works	(\$68,603)	Reduction to various expenditures to reduce costs to match the reduction in revenue
Health & Community Services	\$242,670	Increases in grant line items
Culture and Recreation	\$485,051	Increasesin budget for Fiscal recovery Funds projects
Debt Service	\$6,274	Increases budgeted to cover costs of vehicle leases in various departments
Capital Outlay	\$51,611	Increases budgeted to cover costs of vehicle leases in various departments
Total Amendments	(\$131,114)	
Final Budget - Expenditures	\$11,346,327	



**LAFOURCHE PARISH GOVERNMENT**  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
December 31, 2021

**CAPITAL ASSETS**

The net book value of capital assets of governmental activities at the end of the year was \$130,491,042 (\$319,767,787 cost less \$189,276,745 of accumulated depreciation). The amount shown as invested in capital assets, which is net of related debt related to the capitalization of those assets is \$102,262,385.

<b>Governmental Activities</b>	<b>2020</b>	<b>2021</b>
<b><i>Non-depreciable Capital Assets</i></b>		
Land	\$1,978,085	\$1,978,085
Construction in progress	16,246,700	15,724,037
<b>Total Non-depreciable Capital Assets</b>	<b>18,224,785</b>	<b>17,702,122</b>
Buildings	39,632,693	39,545,276
Infrastructure	149,307,443	150,944,634
Drainage projects	6,933,756	7,348,724
Pumps & Sewerage	76,251,493	79,848,244
Equipment & Furniture	10,114,292	10,148,086
Vehicles	11,478,976	14,230,701
<b>Total Depreciable Capital Assets</b>	<b>293,718,653</b>	<b>302,065,665</b>
<b>Total cost of assets</b>	<b>311,943,438</b>	<b>319,767,787</b>
<b><i>Less Accumulated Depreciation:</i></b>		
Buildings	12,564,076	13,313,555
Infrastructure	110,579,671	113,447,770
Improvements	3,529,478	3,911,072
Pumps	39,072,291	40,892,105
Equipment & Furniture	7,952,308	8,039,742
Vehicles	8,944,102	9,672,501
<b>Total Accumulated Depreciation</b>	<b>182,641,926</b>	<b>189,276,745</b>
<b><i>Net Capital Assets-Governmental Activities</i></b>	<b>\$129,301,512</b>	<b>\$130,491,042</b>

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

<b>Additions</b>	
Land	\$ -
Construction in Progress	3,622,257
Buildings	-
Infrastructure	1,637,191
Drainage and Other Improvements	414,968
Pumps and Sewerage	3,596,751
Equipment and Furniture	806,314
Vehicles and Equipment	2,751,725
Total additions	\$ 12,829,206
<b>Deletions &amp; Adjustments</b>	
Land	\$ -
Construction in Progress	(4,144,920)
Buildings	(87,417)
Infrastructure	-
Drainage and Other Improvements	-
Pumps and Sewerage	-
Equipment and Furniture	(772,520)
Vehicles and Equipment	-
Total Deletions and Adjustments	\$ (5,004,857)



**LAFOURCHE PARISH GOVERNMENT**  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
December 31, 2021

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

<b>General Government</b>	\$ 2,103,125
<b>Public Safety</b>	75,570
<b>Public Works</b>	4,047,612
<b>Health &amp; Community</b>	198,226
<b>Culture &amp; Recreation</b>	1,069,052
	<b>\$ 7,493,585</b>

**Business-Type Activities** – There were no additions or deletions in capital assets this year. Depreciation of \$220,361 was recognized during the year. Additional information on capital assets follows in Note 6. CAPITAL ASSETS in the financial report.

#### **DEBT ADMINISTRATION**

At the end of 2021 total bonded debt outstanding was \$54,448,000. The debt represents bonds secured by specified revenue sources such as the general sales tax and ad valorem taxes. Payments of bond principal made during the year were \$3,720,000. In 2021, the Parish financed two bonds creating a Series 2021 Revenue Bond for \$3,600,000 and a Series 2021 Revenue Bond for \$5,200,000.

Additional information on long-term debt follows in Note 9. LONG-TERM DEBT in the financial report.

#### **ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES**

- The 2022 Budgets have been prepared to maintain all individual funds with a positive fund balance estimated for December 31st of 2022. The 2022 Budgets were enacted by the Assembled Council in regular session on November 23, 2021
- The 2022 Operations and Maintenance Budget was enacted at a value of \$103,817,477 compared to a \$97,849,226 2021 Budget
- The 2022 Capital Budget adds \$5,724,860 to existing projects for an estimated \$37,222,984 funding for proposed projects. Not included in this figure is a five-year capital budget projection demonstrating additional needs and scheduled capital improvements.
- Estimated funding from General Sales Tax collections totals \$13,567,048 and estimated ad valorem tax collections total \$40,499,544. The high collection of Ad valorem reflects the non-collection of Ad valorem tax for year 2021
- Combined funding from grants, charges, licenses, fines, interest, and other sources of expected revenue for 2022 total \$41,465,413
- All debt service funds of the Parish are being maintained in good financial condition. Revenues are available to meet expenditures and debt services. The Parish's total outstanding debt as of December 31, 2021, was \$54,448,000 and the combined total of annual principal plus interest debt service due in 2022 is \$6,033,629



**LAFOURCHE PARISH GOVERNMENT**  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
December 31, 2021

**CONTACTING MANAGEMENT**

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

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

Complete copies of this document can be found on the Lafourche Parish Government's website: and on the Louisiana Legislative Auditor's website: [www.lla.state.la.us/audhome.htm](http://www.lla.state.la.us/audhome.htm).



# Basic Financial Statements





# LAFOURCHE PARISH GOVERNMENT

Statement of Net Position  
December 31, 2021

Statement A

	Primary Government			Component Units
	Governmental Activities	Business Type Activities	Total	Total
<b>ASSETS</b>				
Cash	\$ 1,400,455	\$ -	\$ 1,400,455	\$ 40,133,190
Investments	52,363,908	-	52,363,908	34,867,744
Receivables	15,175,440	15,174	15,190,614	25,235,056
Internal balances	335,491	(335,491)	-	-
Other current assets	1,159,121	-	1,159,121	295,880,696
Prepays	1,920,965	-	1,920,965	1,319,847
Restricted Assets	9,991,942	-	9,991,942	5,364,231
Capital Assets				
Non-depreciable	17,702,122	-	17,702,122	61,437,479
Depreciable, net	112,788,920	1,063,869	113,852,789	238,278,106
Total assets	<u>212,838,364</u>	<u>743,552</u>	<u>213,581,916</u>	<u>702,516,349</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>				
Deferred outflows - other	-	-	-	3,821,273
Deferred charge on refunding	747,532	-	747,532	-
Deferred outflows - pension	24,084	-	24,084	-
Total deferred outflows of resources	<u>771,616</u>	<u>-</u>	<u>771,616</u>	<u>3,821,273</u>
<b>LIABILITIES</b>				
Accounts payable and accrued expenses	11,875,695	26,569	11,902,264	6,837,609
Other current liabilities	892,973	-	892,973	3,194,584
Accrued Interest Payable	463,938	-	463,938	1,268,358
Long-term liabilities				
Due within one year	5,945,603	-	5,945,603	2,265,213
Due in more than one year	54,313,274	-	54,313,274	12,455,262
Total liabilities	<u>73,491,483</u>	<u>26,569</u>	<u>73,518,052</u>	<u>26,021,026</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Deferred inflows - other	-	-	-	145,871,226
Deferred inflows - pension other	65,451	-	65,451	-
Total deferred inflows of resources	<u>65,451</u>	<u>-</u>	<u>65,451</u>	<u>145,871,226</u>
<b>NET POSITION</b>				
Net Investment in capital assets	102,262,385	1,063,869	103,326,254	287,671,930
Restricted for:				
Customer Deposits	-	-	-	1,178,495
Capital Projects	19,354,370	-	19,354,370	400,000
Debt Service	16,165,913	-	16,165,913	2,582,410
Special Programs	2,429,876	-	2,429,876	-
Unrestricted (deficit)	(159,498)	(346,886)	(506,384)	242,612,535
Total net position	<u>\$ 140,053,046</u>	<u>\$ 716,983</u>	<u>\$ 140,770,029</u>	<u>\$ 534,445,370</u>

See notes to financial statements.



# LAFOURCHE PARISH GOVERNMENT

Statement of Activities  
For the Year Ended December 31, 2021

Statement B

Primary Government				
Functions/Programs	Expenses	Charges for Services	Operating Grants & Contributions	Capital Grants & Contributions
<b>Governmental Activities:</b>				
General Government	\$ 11,187,075	\$ 2,746,889	\$ 8,901,750	\$ -
Public Safety	2,875,876	-	435,176	-
Public Works	33,218,969	44,707	5,336,091	704,591
Health & Community Services	10,142,768	58,677	5,955,479	-
Culture and Recreation	11,334,232	85,641	576,765	-
Interest and Fiscal Charges	1,735,792	-	-	-
Total governmental activities	<u>70,494,712</u>	<u>2,935,914</u>	<u>21,205,261</u>	<u>704,591</u>
<b>Business-Type Activities:</b>				
Sewer	458,867	202,097	-	-
Total business-type activities	<u>458,867</u>	<u>202,097</u>	<u>-</u>	<u>-</u>
Total primary government	<u>\$ 70,953,579</u>	<u>\$ 3,138,011</u>	<u>\$ 21,205,261</u>	<u>\$ 704,591</u>
<b>Component Units</b>	<u>\$ 89,360,203</u>	<u>\$ 53,575,556</u>	<u>\$ 10,147,518</u>	<u>\$ 59,370</u>

See notes to financial statements.



# LAFOURCHE PARISH GOVERNMENT

Statement of Activities  
For the Year Ended December 31, 2021

Statement B

	<b>Primary Government</b>			<b>Component Units</b>
	<b>Net (Expense)</b>			
	<b>Revenue</b>			
	<b>Governmental</b>	<b>Business-Type</b>		
	<b>Activities</b>	<b>Activities</b>	<b>Total</b>	<b>Total</b>
<b>Governmental Activities:</b>				
General Government	\$ 461,564	\$ -	\$ 461,564	
Public Safety	(2,440,700)	-	(2,440,700)	
Public Works	(27,133,580)	-	(27,133,580)	
Health & Community Services	(4,128,612)	-	(4,128,612)	
Culture and Recreation	(10,671,826)	-	(10,671,826)	
Interest and Fiscal Charges	(1,735,792)	-	(1,735,792)	
Total governmental activities	<u>(45,648,946)</u>	<u>-</u>	<u>(45,648,946)</u>	
<b>Business-Type Activities:</b>				
Sewer	-	(256,770)	(256,770)	
Total business-type activities	<u>-</u>	<u>(256,770)</u>	<u>(256,770)</u>	
Total primary government	<u>\$ (45,648,946)</u>	<u>\$ (256,770)</u>	<u>\$ (45,905,716)</u>	
<b>Component Units</b>				\$ (25,577,759)
<b>General revenues</b>				
Taxes:				
Ad Valorem	1,115,569	-	1,115,569	16,953,539
Sales	18,111,603	-	18,111,603	1,253,292
Other	3,293,543	-	3,293,543	-
Royalty revenue	1,187,761	-	1,187,761	-
Investment Earnings	33,436	-	33,436	7,294,784
Other	998,104	-	998,104	3,054,112
Total general revenues	<u>24,740,016</u>	<u>-</u>	<u>24,740,016</u>	<u>28,555,727</u>
Changes in net position	(20,908,930)	(256,770)	(21,165,700)	2,977,968
<b>Net positions, beginning of year</b>	<b>160,961,976</b>	<b>973,753</b>	<b>161,935,729</b>	<b>531,467,402</b>
<b>Net positions, end of year</b>	<b>\$ 140,053,046</b>	<b>\$ 716,983</b>	<b>\$ 140,770,029</b>	<b>\$ 534,445,370</b>

See notes to financial statements.



# LAFOURCHE PARISH GOVERNMENT

## Balance Sheet - Governmental Funds

December 31, 2021

Statement C

	Major Funds				
	001	104	107	119	160
	General	Drainage Maintenance	Solid Waste	Library Commission	Road Sales Tax - District A
<b>ASSETS</b>					
Cash and Cash Equivalents	\$ 819,956	\$ -	\$ -	\$ 79,278	\$ -
Investments	1,714,358	2,159	905,925	6,421,028	4,471,412
Receivables	862,208	1,167,633	2,816,452	36,367	1,412,119
Due from Other Funds	10,777,812	-	675,537	-	332,213
Other current assets	-	-	-	-	-
Prepaid Assets	1,888,937	354	-	-	4,800
Restricted investments	-	-	-	-	-
<b>TOTAL ASSETS</b>	<b>\$ 16,063,271</b>	<b>\$ 1,170,146</b>	<b>\$ 4,397,914</b>	<b>\$ 6,536,673</b>	<b>\$ 6,220,544</b>
<b>LIABILITIES</b>					
Accounts payable and accrued expenses	\$ 859,946	\$ 225,668	\$ 1,358,001	\$ 1,992,108	\$ 1,000
Contracts and Retainages Payable	-	-	-	-	-
Salaries and Benefits Payable	379,403	123,764	12,343	163,230	-
Due to Other Funds	14,829,782	4,562,358	-	222,204	-
Other Current Liabilities	-	-	-	-	-
<b>TOTAL LIABILITIES</b>	<b>16,069,131</b>	<b>4,911,790</b>	<b>1,370,344</b>	<b>2,377,542</b>	<b>1,000</b>
<b>FUND BALANCES</b>					
Non-spendable for Prepaid Assets	1,888,937	354	-	-	4,800
Restricted:					
Capital Projects	-	-	-	-	-
Judicial Programs	-	-	-	-	-
Federal and State Grant Programs	-	-	-	-	-
Debt Service	-	-	-	-	-
Committed:					
Public Works	-	-	3,027,570	-	6,214,744
Culture and Recreation	-	-	-	4,159,131	-
Health and Community Services	-	-	-	-	-
Unassigned	(1,894,797)	(3,741,998)	-	-	-
<b>TOTAL FUND BALANCES</b>	<b>(5,860)</b>	<b>(3,741,644)</b>	<b>3,027,570</b>	<b>4,159,131</b>	<b>6,219,544</b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>\$ 16,063,271</b>	<b>\$ 1,170,146</b>	<b>\$ 4,397,914</b>	<b>\$ 6,536,673</b>	<b>\$ 6,220,544</b>

See notes to financial statements.



# LAFOURCHE PARISH GOVERNMENT

## Balance Sheet - Governmental Funds

December 31, 2021

Statement C

209	299	319		
GOMESA Construction	Capital Projects	Reserved - 2012 Road Bond District A	Non-Major Funds	Total
\$ -	\$ -	\$ -	\$ 331,314	\$ 1,230,548
12,288,784	-	1,400,369	25,097,990	52,302,025
-	-	-	8,880,661	15,175,440
-	663,197	440,085	6,730,587	19,619,431
-	-	-	926,408	926,408
-	-	-	11,874	1,905,965
-	-	9,991,942	-	9,991,942
<u>\$ 12,288,784</u>	<u>\$ 663,197</u>	<u>\$ 11,832,396</u>	<u>\$ 41,978,834</u>	<u>\$ 101,151,759</u>
\$ 744,613	\$ 538,115	\$ -	\$ 4,752,122	\$ 10,471,573
-	165,014	-	80,831	245,845
-	-	-	471,888	1,150,628
-	-	-	1,531,656	21,146,000
-	-	-	892,973	892,973
<u>744,613</u>	<u>703,129</u>	<u>-</u>	<u>7,729,470</u>	<u>33,907,019</u>
-	-	-	11,874	1,905,965
11,544,171	-	-	7,810,199	19,354,370
-	-	-	12,900	12,900
-	-	-	2,416,976	2,416,976
-	-	11,832,396	4,797,455	16,629,851
-	-	-	16,453,907	25,696,221
-	-	-	2,801,801	6,960,932
-	-	-	6,065	6,065
-	(39,932)	-	(61,813)	(5,738,540)
<u>11,544,171</u>	<u>(39,932)</u>	<u>11,832,396</u>	<u>34,249,364</u>	<u>67,244,740</u>
<u>\$ 12,288,784</u>	<u>\$ 663,197</u>	<u>\$ 11,832,396</u>	<u>\$ 41,978,834</u>	<u>\$ 101,151,759</u>

See notes to financial statements.



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# LAFOURCHE PARISH GOVERNMENT

## Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position December 31, 2021

Statement D

Total fund balance - governmental funds	\$ 67,244,740	
Capital assets used in governmental activities are not financial resources and therefore are not reported in the governmental funds:		
Cost of non-depreciable capital assets	\$ 17,702,122	
Cost of depreciable capital assets	302,065,665	
Accumulated Depreciation	<u>(189,276,745)</u>	
		130,491,042
Net accrued interest expense and deferred charge on refunding for bonds are not reported in the funds:		
Accrued interest payable		(463,938)
Deferred charge on refunding		747,532
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds.		
<b>Bonds Payable:</b>		
Net Unamortized (Premium) Discount on bond payable	(858,518)	
Due within one year	(5,306,000)	
Due in more than one year	<u>(49,142,000)</u>	
		(55,306,518)
<b>Compensated absences:</b>		
Due within one year	(33,506)	
Due in more than one year	<u>(671,869)</u>	
		(705,375)
<b>Capital leases:</b>		
Due within one year	(241,902)	
Due in more than one year	<u>(512,723)</u>	
		(754,625)
<b>Claims and Judgements:</b>		
Other general insurance reserve, net	(208,122)	
Pollution remediation liability	<u>(2,752,506)</u>	
		(2,960,628)
<b>Pensions:</b>		
Net pension liability	(11,463)	
Deferred outflows and inflows of resources related to pensions are applicable to future periods and, therefore, are not reported in the funds		
Deferred outflows - amortized	24,084	
Deferred inflows - amortized	<u>(65,451)</u>	
		(52,830)
The assets and liabilities of the workers compensation internal service fund are included in the governmental activities in the statement of net assets.		<u>1,813,646</u>
Net position - governmental activities		<u><u>\$ 140,053,046</u></u>

See notes to financial statements.



# LAFOURCHE PARISH GOVERNMENT

## Statement of Revenues, Expenditures, and Changes in Fund Balances Governmental Funds For the Year Ended December 31, 2021

Statement E

	<b>001</b>	<b>104</b>	<b>107</b>	<b>Major Funds 119</b>
	General	Drainage Maintenance	Solid Waste	Library Commission
<b>REVENUES</b>				
Taxes:				
Ad Valorem	\$ 112,123	\$ 217,947	\$ -	\$ 197,149
Sales	-	-	8,894,111	-
Other	3,293,543	-	-	-
Intergovernmental from:				
Federal Government	6,930,646	337,546	552,363	3,869
State Government	1,108,611	1,018,097	-	155,015
Local Government	5,000	442,543	-	23,097
Charges for Services	2,477,376	16,950	1,610	31,031
Fines and Forfeitures	4,356	-	-	-
Investment Earnings	1,574	58	221	4,263
Other	118,588	21,478	-	22,284
Total Revenues	<u>14,051,817</u>	<u>2,054,619</u>	<u>9,448,305</u>	<u>436,708</u>
<b>EXPENDITURES</b>				
Current :				
General Government	8,196,137	-	-	-
Public Safety	1,530,602	-	-	-
Public Works	476,184	8,409,772	8,267,776	-
Health & Community Services	564,705	-	-	-
Culture and Recreation	489,834	-	-	7,304,856
Capital Outlay	56,360	-	-	28,798
Debt Service				
Principal	21,714	-	-	-
Interest	-	-	-	-
Bond issuance costs	-	-	-	-
Total Expenditures	<u>11,335,536</u>	<u>8,409,772</u>	<u>8,267,776</u>	<u>7,333,654</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u>2,716,281</u>	<u>(6,355,153)</u>	<u>1,180,529</u>	<u>(6,896,946)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Proceeds from issuance of debt	55,611	-	-	-
Transfers In	241,740	2,882,219	703,903	-
Transfers Out	(5,022,133)	(1,538,106)	(28,168)	(394,130)
Total other financing sources (uses)	<u>(4,724,782)</u>	<u>1,344,113</u>	<u>675,735</u>	<u>(394,130)</u>
<b>NET CHANGE IN FUND BALANCE</b>	<u>(2,008,501)</u>	<u>(5,011,040)</u>	<u>1,856,264</u>	<u>(7,291,076)</u>
<b>FUND BALANCES - BEGINNING OF YEAR</b>	<u>2,002,641</u>	<u>1,269,396</u>	<u>1,171,306</u>	<u>11,450,207</u>
<b>END OF YEAR</b>	<u>\$ (5,860)</u>	<u>\$ (3,741,644)</u>	<u>\$ 3,027,570</u>	<u>\$ 4,159,131</u>

See notes to financial statements.



# LAFOURCHE PARISH GOVERNMENT

## Statement of Revenues, Expenditures, and Changes in Fund Balances Governmental Funds For the Year Ended December 31, 2021

Statement E

<b>160</b> Road Sales Tax - District A	<b>209</b> GOMESA Construction	<b>299</b> Capital Projects	<b>319</b> Reserved-2012 Road Bond District A	Non-Major Funds	Total
\$ -	\$ -	\$ -	\$ -	\$ 588,350	\$ 1,115,569
6,209,316	-	-	-	3,008,176	18,111,603
-	-	-	-	-	3,293,543
362,687	-	-	-	8,905,834	17,092,945
-	-	-	-	3,131,604	5,413,327
-	-	-	-	100,701	571,341
-	-	-	-	139,434	2,666,401
-	-	-	-	265,157	269,513
1,739	3,639	-	8,311	13,330	33,135
-	-	-	-	569,779	732,129
<u>6,573,742</u>	<u>3,639</u>	<u>-</u>	<u>8,311</u>	<u>16,722,365</u>	<u>49,299,506</u>
-	-	-	-	1,328,828	9,524,965
-	-	-	-	1,291,654	2,822,256
56,958	2,001,392	57,828	-	10,121,417	29,391,327
-	-	-	-	8,354,376	8,919,081
-	-	-	-	3,543,497	11,338,187
287,116	-	2,709,688	-	5,108,819	8,190,781
122,564	-	-	-	3,825,440	3,969,718
10,475	-	-	-	1,551,279	1,561,754
-	-	-	-	240,370	240,370
<u>477,113</u>	<u>2,001,392</u>	<u>2,767,516</u>	<u>-</u>	<u>35,365,680</u>	<u>75,958,439</u>
<u>6,096,629</u>	<u>(1,997,753)</u>	<u>(2,767,516)</u>	<u>8,311</u>	<u>(18,643,315)</u>	<u>(26,658,933)</u>
287,116	-	-	-	9,065,776	9,408,503
-	1,653	2,767,516	-	14,613,420	21,210,451
<u>(3,927,688)</u>	<u>(65,846)</u>	<u>-</u>	<u>-</u>	<u>(10,234,380)</u>	<u>(21,210,451)</u>
<u>(3,640,572)</u>	<u>(64,193)</u>	<u>2,767,516</u>	<u>-</u>	<u>13,444,816</u>	<u>9,408,503</u>
2,456,057	(2,061,946)	-	8,311	(5,198,499)	(17,250,430)
<u>3,763,487</u>	<u>13,606,117</u>	<u>(39,932)</u>	<u>11,824,085</u>	<u>39,447,863</u>	<u>84,495,170</u>
<u>\$ 6,219,544</u>	<u>\$ 11,544,171</u>	<u>\$ (39,932)</u>	<u>\$ 11,832,396</u>	<u>\$ 34,249,364</u>	<u>\$ 67,244,740</u>

See notes to financial statements.



# LAFOURCHE PARISH GOVERNMENT

## Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balance to the Statement of Activities For the Year Ended December 31, 2021

Statement F

Net changes in fund balances - governmental funds \$ (17,250,430)

Amounts reported for *governmental activities* in the statement of activities are different because:

Governmental funds report capital outlays as expenditures; however, in the statement of activities, the cost of those assets is depreciated over their estimated useful lives.

Capital outlay capitalized	\$	8,684,285	
Current year depreciation included in:			
General Government	\$	(2,103,125)	
Public Safety		(75,570)	
Public Works		(4,047,612)	
Health & Community Services		(198,226)	
Culture & Recreation		(1,069,052)	
		(7,493,585)	

1,190,700

The net effect of various miscellaneous transactions involving capital assets and other (i.e. sales, trade-ins, and donations).

(1,170)

Proceeds from debt issuance provides current financial resources in the governmental funds but increases long-term liabilities in the government wide financial statements. Repayment of debt principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the government-wide financial statements:

Bond principal payments		3,720,000	
Bond proceeds		(8,800,000)	
Capital lease principal payments		238,460	
Capital lease proceeds		(608,503)	

The amortization of bond premium (discount) in the current year is reported on the fund financial statements when debt is issued but amortized in the statement of activities.

206,150

The amortization of loss on refunding in the current year is reported on the fund financial statements when debt is issued but amortized in the statement of activities.

(124,589)

Some expenses reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds:

Change in compensated absences		(16,744)	
Change in accrued interest payable		(3,971)	
Change in other general insurance reserve		250,827	
			230,112

Governmental funds report district pension contributions as expenditures. However, in the Statement of Activities, the cost of pension benefits earned net of employee contributions are reported as pension expense

Change in net pension liability		68,834	
Change in deferred outflows of resources		(1,573)	
Change in deferred inflows of resources		(51,421)	
			15,840

The net loss of the internal service fund is included in governmental activities in the statement of net assets.

274,500

Change in net assets of governmental activities

\$ (20,908,930)

See notes to financial statements.



# LAFOURCHE PARISH GOVERNMENT

## Statement of Net Position Proprietary Funds December 31, 2021

Statement G

	Business-type Activities - Enterprise Funds	Governmental Activities
	Total Non-Major Enterprise Funds	<b>601</b> Internal Service Fund
<b>ASSETS</b>		
Current assets:		
Cash with Fiscal Agent	\$ -	\$ 169,907
Investments	-	61,883
Receivables	15,174	-
Due from Other Funds	22,718	1,862,060
Prepaid expense	-	15,000
Total current assets	<u>37,892</u>	<u>2,108,850</u>
Noncurrent assets:		
Capital Assets		
Property, Plant and Equipment	6,545,510	-
Accumulated Depreciation	(5,481,641)	-
Total Capital Assets	<u>1,063,869</u>	<u>-</u>
Total assets	<u>\$ 1,101,761</u>	<u>\$ 2,108,850</u>
<b>LIABILITIES</b>		
Current liabilities:		
Accounts Payable	\$ 26,569	\$ 26
Salaries and Benefits Payable	-	7,623
Claims Payable	-	143,778
Due to Other Funds	358,209	-
Total current liabilities	384,778	151,427
Long term liabilities:		
Claims Payable	-	143,777
Total liabilities	<u>384,778</u>	<u>295,204</u>
<b>NET POSITION</b>		
Net Investment in capital assets	1,063,869	-
Unrestricted (deficit)	(346,886)	1,813,646
Total Net Position	<u>\$ 716,983</u>	<u>\$ 1,813,646</u>

See notes to financial statements.



**LAFOURCHE PARISH GOVERNMENT**  
Statement of Revenues, Expenses, and Changes in Net Position  
Proprietary Funds  
For the Year Ended December 31, 2021

Statement H

	Business-Type Activities - Enterprise Funds	Governmental Activities
	Total Non-Major Enterprise Funds	<b>601</b> Internal Service Fund
<b>OPERATING REVENUES</b>		
Charges for Insurance	\$ -	\$ 608,828
Charges for Service	202,097	-
Total Operating Revenues	202,097	608,828
<b>OPERATING EXPENSES</b>		
Personal services	-	155,424
Professional services	20,973	53,128
Operating services	211,113	125,432
Other services	6,008	-
Supplies	412	645
Depreciation	220,361	-
Total Operating Expenses	458,867	334,629
Operating Income (Loss)	(256,770)	274,199
<b>NON-OPERATING REVENUES</b>		
Investment Earnings	-	301
<b>CHANGES IN NET POSITION</b>	(256,770)	274,500
<b>NET POSITION:</b>		
BEGINNING OF YEAR	973,753	1,539,146
END OF YEAR	\$ 716,983	\$ 1,813,646

See notes to financial statements.



# LAFOURCHE PARISH GOVERNMENT

## Statement of Cash Flows Proprietary Funds For the Year Ended December 31, 2021

Statement I

	Business-type Activities - Enterprise Funds	Governmental Activities
	Total Non-Major Enterprise Funds	<b>601</b> Internal Service Fund
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Cash received from Customers	\$ 204,148	\$ -
Cash received for Premiums	-	608,828
Cash payments to employees for services and benefits	-	(151,882)
Cash payments for Operating Costs	(204,148)	(299,154)
	<hr/>	<hr/>
Net Cash Provided by (Used in) Operating Activities	-	157,792
	<hr/>	<hr/>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Purchase of investments	-	(20,523)
Investment Income	-	301
	<hr/>	<hr/>
Net Cash Provided by Investing Activities	-	(20,222)
	<hr/>	<hr/>
<b>NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</b>	-	137,570
<b>CASH AND CASH EQUIVALENTS &amp; CASH WITH FISCAL AGENT</b>		
<b>BEGINNING OF YEAR</b>	-	32,337
	<hr/>	<hr/>
<b>END OF YEAR</b>	\$ -	\$ 169,907
	<hr/>	<hr/>
<b>RECONCILIATION OF OPERATING LOSS TO NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES:</b>		
Operating Income (Loss)	(256,770)	274,199
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by (Used in) Operating Activities		
Depreciation	220,361	-
(Increase) Decrease in Assets:		
Receivables	2,051	-
Due from Other Funds	(10,066)	(134,980)
Increase (Decrease) in Liabilities:		
Claims Payable	-	15,028
Accounts and Other Payables	5,323	3
Salaries and Benefits Payable	-	3,542
Due to Other Funds	39,101	-
	<hr/>	<hr/>
Net Cash Provided by (Used In) Operating Activities	\$ -	\$ 157,792
	<hr/>	<hr/>

See notes to financial statements.



# LAFOURCHE PARISH GOVERNMENT

Combining Statement of Net Position  
Discretely Presented Component Units  
December 31, 2021

Statement J

	Bayou Blue Fire Protection District	Fire Protection District No. 1	Fire Protection District No. 3	Hospital Service District No. 1	Hospital Service District No. 2
<b>ASSETS</b>					
Cash	\$ 98,054	\$ 1,520,221	\$ 7,416,124	\$ 2,336,635	\$ 1,394,505
Investments	879,095	-	-	18,880,769	-
Receivables	917,800	573,104	105,601	6,099,390	-
Other assets	10,000	5,029	-	3,989,940	9,125,493
Prepays	47,108	88,348	-	514,302	-
Restricted assets	-	-	-	121,016	-
Capital Assets					
Non-depreciable	388,798	405,051	152,019	641,876	68,523
Depreciable, net	1,978,717	2,091,506	6,384,692	9,880,036	1,083,314
Total Assets	4,319,572	4,683,259	14,058,436	42,463,964	11,671,835
<b>DEFERRED OUTFLOWS OF RESOURCES</b>	-	-	2,653,166	-	-
<b>LIABILITIES</b>					
Accounts, salaries and other payables	49,869	7,024	426,140	1,841,566	24,339
Other liabilities	-	-	-	2,945,430	-
Payable from restricted assets	-	-	-	-	-
Long-term Liabilities:					
Due within one year	-	-	-	276,588	-
Due in more than one year	-	-	4,120,321	2,284,434	-
Total Liabilities	49,869	7,024	4,546,461	7,348,018	24,339
<b>DEFERRED INFLOWS OF RESOURCES</b>	917,799	573,104	467,085	-	-
<b>NET POSITION</b>					
Net Investment in capital assets	2,367,515	2,496,557	6,536,711	7,960,890	1,151,837
Restricted for:					
Customer Deposits	-	-	-	-	-
Capital Projects	-	-	-	-	-
Debt Service	-	-	-	121,016	-
Unrestricted	984,389	1,606,574	5,161,345	27,034,040	10,495,659
Total Net Position	\$ 3,351,904	\$ 4,103,131	\$ 11,698,056	\$ 35,115,946	\$ 11,647,496

(continued)

See notes to financial statements.



# LAFOURCHE PARISH GOVERNMENT

Combining Statement of Net Position  
Discretely Presented Component Units  
December 31, 2021

Statement J

	Hospital Service District No. 3	Lafourche Parish Fire District 6	Juvenile Justice Commission	Communications District	Water District No. 1
<b>ASSETS</b>					
Cash	\$ 6,868,721	\$ 354,350	\$ 2,264,318	\$ 76,933	\$ 4,754,549
Investments	-	-	-	-	11,571,878
Receivables	12,512,828	523,623	186,300	244,272	973,661
Other assets	282,123,813	-	-	-	624,994
Prepays	-	-	-	38,218	431,978
Restricted assets	-	-	-	-	4,959,397
Capital Assets					
Non-depreciable	53,979,688	22,299	-	-	5,369,735
Depreciable, net	139,517,621	661,498	1,282,611	3,183,440	67,023,134
Total Assets	495,002,671	1,561,770	3,733,229	3,542,863	95,709,326
<b>DEFERRED OUTFLOWS OF RESOURCES</b>	-	-	-	-	1,168,107
<b>LIABILITIES</b>					
Accounts, salaries and other payables	3,660,052	-	178,417	45,324	85,152
Other liabilities	-	11,599	-	-	237,555
Payable from restricted assets	-	-	-	-	1,268,358
Long-term Liabilities:					
Due within one year	-	65,000	-	65,000	1,750,000
Due in more than one year	-	815,000	181,605	265,000	3,999,650
Total Liabilities	3,660,052	891,599	360,022	375,324	7,340,715
<b>DEFERRED INFLOWS OF RESOURCES</b>	139,028,516		1,538,063	-	2,079,000
<b>NET POSITION</b>					
Net Investment in capital assets	189,840,489	767,858	1,282,611	3,150,440	66,937,869
Restricted for:					
Customer Deposits	-	-	-	-	1,178,495
Capital Projects	-	-	-	-	400,000
Debt Service	-	532,069	-	-	1,929,325
Unrestricted	162,473,614	(629,756)	552,533	17,099	17,012,029
Total Net Position	\$ 352,314,103	\$ 670,171	\$ 1,835,144	\$ 3,167,539	\$ 87,457,718

(continued)

See notes to financial statements.



# LAFOURCHE PARISH GOVERNMENT

Combining Statement of Net Position  
Discretely Presented Component Units  
December 31, 2021

Statement J

	Drainage District No. 1	Tourist Commission	Ambulance Service District No. 1	LAT Workforce Development Board, Inc.	Veterans Memorial District
<b>ASSETS</b>					
Cash	\$ 2,146,104	\$ 869,770	\$ 7,446,101	\$ 69,397	\$ 1,032,134
Investments	945,402	1,587,992	294,798	-	-
Receivables	252,361	155,977	1,614,851	42,092	366,707
Other assets	-	-	305	-	1,062
Prepays	-	2,947	187,905	4,180	-
Restricted assets	-	-	-	-	-
Capital Assets					
Non-depreciable	-	-	172,890	-	230,000
Depreciable, net	-	82,515	1,883,722	-	1,568,930
Total Assets	<u>3,343,867</u>	<u>2,699,201</u>	<u>11,600,572</u>	<u>115,669</u>	<u>3,198,833</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>LIABILITIES</b>					
Accounts, salaries and other payables	-	7,251	299,794	62,747	47,811
Other liabilities	-	-	-	-	-
Payable from restricted assets	-	-	-	-	-
Long-term Liabilities:					
Due within one year	-	-	-	12,625	-
Due in more than one year	-	3,492	176,068	-	-
Total Liabilities	<u>-</u>	<u>10,743</u>	<u>475,862</u>	<u>75,372</u>	<u>47,811</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>	<u>252,361</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>366,707</u>
<b>NET POSITION</b>					
Net Investment in capital assets	-	82,515	2,056,612	-	1,798,930
Restricted for:					
Customer Deposits	-	-	-	-	-
Capital Projects	-	-	-	-	-
Debt Service	-	-	-	-	-
Unrestricted	<u>3,091,506</u>	<u>2,605,943</u>	<u>9,068,098</u>	<u>40,297</u>	<u>985,385</u>
Total Net Position	<u>\$ 3,091,506</u>	<u>\$ 2,688,458</u>	<u>\$ 11,124,710</u>	<u>\$ 40,297</u>	<u>\$ 2,784,315</u>

(continued)

See notes to financial statements.



# LAFOURCHE PARISH GOVERNMENT

Combining Statement of Net Position  
Discretely Presented Component Units  
December 31, 2021

Statement J

	Central Lafourche Ambulance Service District	Fire Protection District No. 2	Sewerage District No. 1	Total
<b>ASSETS</b>				
Cash	\$ 547,483	\$ 884,433	\$ 53,358	\$ 40,133,190
Investments	-	707,810	-	34,867,744
Receivables	388,230	260,362	17,897	25,235,056
Other assets	-	-	60	295,880,696
Prepays	-	-	4,861	1,319,847
Restricted assets	-	-	283,818	5,364,231
Capital Assets				
Non-depreciable	-	2,600	4,000	61,437,479
Depreciable, net	-	1,225,780	430,590	238,278,106
Total Assets	935,713	3,080,985	794,584	702,516,349
<b>DEFERRED OUTFLOWS OF RESOURCES</b>	-	-	-	3,821,273
<b>LIABILITIES</b>				
Accounts, salaries and other payables	-	99,520	2,603	6,837,609
Other liabilities	-	-	-	3,194,584
Payable from restricted assets	-	-	-	1,268,358
Long-term Liabilities:				
Due within one year	-	-	96,000	2,265,213
Due in more than one year	-	-	609,692	12,455,262
Total Liabilities	-	99,520	708,295	26,021,026
<b>DEFERRED INFLOWS OF RESOURCES</b>	388,229	260,362	-	145,871,226
<b>NET POSITION</b>				
Net Investment in capital assets	-	1,228,380	12,716	287,671,930
Restricted for:				
Customer Deposits	-	-	-	1,178,495
Capital Projects	-	-	-	400,000
Debt Service	-	-	-	2,582,410
Unrestricted	547,484	1,492,723	73,573	242,612,535
Total Net Position	\$ 547,484	\$ 2,721,103	\$ 86,289	\$ 534,445,370

(concluded)

See notes to financial statements.



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# LAFOURCHE PARISH GOVERNMENT

Combining Statement of Activities  
Discretely Presented Component Units  
For the Year Ended December 31, 2021

Statement K

	Bayou Blue Fire Protection District	Fire Protection District No. 1	Fire Protection District No. 3	Hospital Service District No. 1	Hospital Service District No. 2
<b>EXPENSES</b>	\$ 912,412	\$ 600,682	\$ 6,514,782	\$ 37,243,089	\$ 2,608,272
<b>PROGRAM REVENUES</b>					
Charges for services	23,568	3,590	-	35,703,600	2,500,000
Operating grants and contributions	94,000	78,568	-	7,907,242	-
Capital grants and contributions	-	-	-	-	-
Total program revenues	117,568	82,158	-	43,610,842	2,500,000
<b>NET (EXPENSE) REVENUE</b>	(794,844)	(518,524)	(6,514,782)	6,367,753	(108,272)
<b>GENERAL REVENUES</b>					
Taxes:					
Ad valorem taxes	-	570,967	4,714,844	2,402,215	-
Sales and use taxes	-	-	-	-	-
Intergovernmental from:					
Federal Government	-	-	-	-	-
State of LA	10,956	6,573	225,155	-	-
Local Governments	1,030,124	-	99,192	-	-
Investment earnings (expense)	390	-	3,747	37,429	35,939
Miscellaneous	261,625	654,234	89,198	-	-
Total general revenues	1,303,095	1,231,774	5,132,136	2,439,644	35,939
<b>CHANGES IN NET POSITIONS</b>	508,251	713,250	(1,382,646)	8,807,397	(72,333)
<b>NET POSITION BEGINNING OF YEAR</b>	2,843,653	3,389,881	13,080,702	26,308,549	11,719,829
<b>NET POSITION END OF YEAR</b>	\$ 3,351,904	\$ 4,103,131	\$ 11,698,056	\$ 35,115,946	\$ 11,647,496

(continued)

See notes to financial statements.



# LAFOURCHE PARISH GOVERNMENT

Combining Statement of Activities  
Discretely Presented Component Units  
For the Year Ended December 31, 2021

Statement K

	Hospital Service District No. 3	Lafourche Parish Fire District 6	Juvenile Justice Commission	Communications District	Water District No. 1
<b>EXPENSES</b>	\$ 11,936,779	\$ 573,126	\$ 4,241,168	\$ 1,854,278	\$ 13,525,184
<b>PROGRAM REVENUES</b>					
Charges for services	-	-	394,689	1,753,757	10,902,342
Operating grants and contributions	-	-	-	-	-
Capital grants and contributions	-	-	-	-	59,370
Total program revenues	-	-	394,689	1,753,757	10,961,712
<b>NET (EXPENSE) REVENUE</b>	<u>(11,936,779)</u>	<u>(573,126)</u>	<u>(3,846,479)</u>	<u>(100,521)</u>	<u>(2,563,472)</u>
<b>GENERAL REVENUES</b>					
Taxes:					
Ad valorem taxes	-	594,536	3,150,900	59,683	2,943,823
Sales and use taxes	-	-	-	-	-
Intergovernmental from:					
Federal Government	-	-	-	-	-
State of LA	-	-	-	-	52,239
Local Governments	-	39,414	-	-	-
Investment earnings (expense)	6,420,139	-	-	112	88,376
Miscellaneous	-	-	73,897	-	256,905
Total general revenues	<u>6,420,139</u>	<u>633,950</u>	<u>3,224,797</u>	<u>59,795</u>	<u>3,341,343</u>
<b>CHANGES IN NET POSITIONS</b>	<u>(5,516,640)</u>	<u>60,824</u>	<u>(621,682)</u>	<u>(40,726)</u>	<u>777,871</u>
<b>NET POSITION BEGINNING OF YEAR</b>	<u>357,830,743</u>	<u>609,347</u>	<u>2,456,826</u>	<u>3,208,265</u>	<u>86,679,847</u>
<b>NET POSITION END OF YEAR</b>	<u>\$ 352,314,103</u>	<u>\$ 670,171</u>	<u>\$ 1,835,144</u>	<u>\$ 3,167,539</u>	<u>\$ 87,457,718</u>

(continued)

See notes to financial statements.



# LAFOURCHE PARISH GOVERNMENT

Combining Statement of Activities  
Discretely Presented Component Units  
For the Year Ended December 31, 2021

Statement K

	Drainage District No. 1	Tourist Commission	Ambulance Service District No. 1	LAT Workforce Development Board, Inc.	Veterans Memorial District
<b>EXPENSES</b>	\$ 416,782	\$ 1,633,975	\$ 4,188,005	\$ 1,594,515	\$ 479,007
<b>PROGRAM REVENUES</b>					
Charges for services	-	-	2,071,464	-	-
Operating grants and contributions	-	423,964	-	1,643,744	-
Capital grants and contributions	-	-	-	-	-
Total program revenues	-	423,964	2,071,464	1,643,744	-
<b>NET (EXPENSE) REVENUE</b>	(416,782)	(1,210,011)	(2,116,541)	49,229	(479,007)
<b>GENERAL REVENUES</b>					
Taxes:					
Ad valorem taxes	422,913	-	1,407,895	-	549,006
Sales and use taxes	-	1,253,292	-	-	-
Intergovernmental from:					
Federal Government	-	-	-	-	-
State of LA	15,581	-	10,552	-	-
Local Governments	-	-	-	-	-
Investment earnings (expense)	1,153	1,849	7,733	-	-
Miscellaneous	-	2,068	186,323	-	457
Total general revenues	439,647	1,257,209	1,612,503	-	549,463
<b>CHANGES IN NET POSITIONS</b>	22,865	47,198	(504,038)	49,229	70,456
<b>NET POSITION BEGINNING OF YEAR</b>	3,068,641	2,641,260	11,628,748	(8,932)	2,713,859
<b>NET POSITION END OF YEAR</b>	\$ 3,091,506	\$ 2,688,458	\$ 11,124,710	\$ 40,297	\$ 2,784,315

(continued)

See notes to financial statements.



# LAFOURCHE PARISH GOVERNMENT

Combining Statement of Activities  
Discretely Presented Component Units  
For the Year Ended December 31, 2021

Statement K

	Central Lafourche Ambulance Service District	Fire Protection District No. 2	Sewerage District No. 1	Total
<b>EXPENSES</b>	\$ 447,875	\$ 344,041	\$ 246,231	\$ 89,360,203
<b>PROGRAM REVENUES</b>				
Charges for services	-	-	222,546	53,575,556
Operating grants and contributions	-	-	-	10,147,518
Capital grants and contributions	-	-	-	59,370
Total program revenues	-	-	222,546	63,782,444
<b>NET (EXPENSE) REVENUE</b>	(447,875)	(344,041)	(23,685)	(25,577,759)
<b>GENERAL REVENUES</b>				
Taxes:				
Ad valorem taxes	136,757	-	-	16,953,539
Sales and use taxes	-	-	-	1,253,292
Intergovernmental from:				
Federal Government	-	-	-	-
State of LA	-	-	-	321,056
Local Governments	-	37,563	-	1,206,293
Investment earnings (expense)	12	697,872	33	7,294,784
Miscellaneous	-	2,056	-	1,526,763
Total general revenues	136,769	737,491	33	28,555,727
<b>CHANGES IN NET POSITIONS</b>	(311,106)	393,450	(23,652)	2,977,968
<b>NET POSITION BEGINNING OF YEAR</b>	858,590	2,327,653	109,941	531,467,402
<b>NET POSITION END OF YEAR</b>	\$ 547,484	\$ 2,721,103	\$ 86,289	\$ 534,445,370

(concluded)

See notes to financial statements.



# Notes to Financial Statements





**LAFOURCHE PARISH GOVERNMENT**  
NOTES TO THE FINANCIAL STATEMENTS  
For the Year Ended December 31, 2021

**INTRODUCTION**

The Lafourche Parish Council (the Parish) is the governing authority for Lafourche Parish and is a political subdivision of the State of Louisiana. Nine council members represent the various districts within the Parish. The Parish President, elected by the voters of the Parish, is the chief executive officer of the Parish and is responsible for carrying out the policies adopted by the Parish Council and for administration of all Parish departments, offices, and agencies. The current Parish President and nine council members serve four-year terms, which expire on December 31, 2023.

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

The Parish complies with accounting principles generally accepted in the United States of America (GAAP). GAAP includes all relevant Governmental Accounting Standards Board (GASB) pronouncements. The accounting and reporting framework and the more significant accounting policies are discussed in the following note disclosure.

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. REPORTING ENTITY**

The Lafourche Parish Council serves as the financial reporting entity for the Parish. The financial reporting entity consists of (a) the primary government (the Parish), (b) organizations for which the primary government is financially accountable, and (c) other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

Governmental Accounting Standards Board (GASB) Statement No. 61, *The Financial Reporting Entity: Omnibus – An Amendment of GASB Statements No. 14 and 34*, establishes criteria for determining which component units should be considered part of the Parish for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial accountability. The GASB has set forth criteria to be considered in determining financial accountability. The criteria include:

1. Appointing a voting majority of an organization's governing body and,
  - a. The ability of the Parish to impose its will on that organization and/or
  - b. The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the Parish.
2. Organizations for which the Parish does not appoint a voting majority but which are fiscally dependent on the Parish.
3. Organizations for which the reporting entity financial statements would be misleading if data of the organization is not included because of the nature or significance of the relationship.



**LAFOURCHE PARISH GOVERNMENT**  
NOTES TO THE FINANCIAL STATEMENTS  
For the Year Ended December 31, 2021

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

**A. REPORTING ENTITY (continued)**

**Blended Component Unit**

These component units, although legally separate entities, are, in substance, part of the Parish's operations and so financial data as of and for the year ended December 31, 2021, from these units are combined with data of the primary government. The expenditures of these blended component units are provided for in the Parish's operating and capital budgets.

The Lafourche Parish Library was established by the Lafourche Parish Council, the Parish's governing authority, under the provisions of LRS 25:211. The Library provides citizens of the Parish access to library materials, books, magazines, computers, video, and audio media. The Council appoints an Advisory Board of Control in accordance with the provisions of LRS 25:214. The members of the Board serve without pay. The Lafourche Parish Library does not issue separate financial statements. The Advisory Board of Control is under the governing board of the primary government and the primary government has operational responsibility for the component unit. The Parish maintains all accounting records.

The Coastal Zone Management Advisory Committee was established by Ordinance 1442 to advise the Council on local coastal program policies pertaining to the CZM Program. The members of the Board serve without pay. The Committee does not issue separate financial statements. The Advisory Committee is under the governing board of the primary government and the primary government has operational responsibility for the component unit. The Parish maintains all accounting records.

The Lafourche Parish Animal Shelter Advisory Board was established by Ordinance 3757 to advise the Council on matters concerning animal control. The members of the Board serve without pay. The Committee does not issue separate financial statements. The Advisory Board is under the governing board of the primary government and the primary government has operational responsibility for the component unit. The Parish maintains all accounting records. The Board is composed of 9 members representing each Councilmatic District.

By Ordinance No. 5782 effective October 17, 2017, the Council abolished the current Recreation Boards and created a new Parish-wide Recreation Advisory Board. The new Parish-wide Recreation Advisory Board is governed by a board comprised of one member domiciled in each Councilmatic District, who are registered voters, nominated by his/her respective Council member. The members of the Board serve without pay. The Committee does not issue separate financial statements. The Advisory Board is under the governing board of the primary government and the primary government has operational responsibility for the component unit. The Parish maintains all accounting records.

**Discretely Presented Component Units**

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



**LAFOURCHE PARISH GOVERNMENT**  
NOTES TO THE FINANCIAL STATEMENTS  
For the Year Ended December 31, 2021

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

**A. REPORTING ENTITY (continued)**

**Discretely Presented Component Units (continued)**

The Louisiana State Constitution provides for independently elected legally separate parish officials. These officials have statutorily defined sources of funds that are used for operating and/or capital purposes. However, the Constitution mandates that Parish governments fund the operating budgets of these officials. Therefore, Parish governments are obligated to cover revenue shortfalls in the operational and/or capital budgets of these officials. This results in a significant financial burden/benefit on the Parish. Thus, the Parish is financially accountable for these entities resulting in fiscal interdependency relationships between the Parish and the officials. There were no component units that met fiscal interdependency criteria for discrete presentation.

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

<b>Component Unit</b>	<b>Fiscal Year End</b>
Bayou Blue Fire Protection District	12/31/2021
Lafourche Parish Fire Protection District No. 1	12/31/2021
Lafourche Parish Fire Protection District No. 2	12/31/2021
Lafourche Parish Fire Protection District No. 3	6/30/2021
Lafourche Parish Fire Protection District No. 6	12/31/2021
Lafourche Parish Hospital Service District No. 1	6/30/2021
Lafourche Parish Hospital Service District No. 2	9/30/2021
Lafourche Parish Hospital Service District No. 3	9/30/2021
Lafourche Parish Juvenile Justice Commission	6/30/2021
Lafourche Parish Communication District	12/31/2021
Lafourche Parish Water District No. 1	6/30/2021
Lafourche Parish Drainage District No. 1	12/31/2021
Lafourche Parish Tourist Commission	12/31/2021
Lafourche Parish Ambulance Service District No. 1	12/31/2021
Central Lafourche Ambulance Service District	12/31/2021
LAT Workforce Development Board, Inc.	6/30/2021
Veterans Memorial District	12/31/2021
Lafourche Parish Sewer District No. 1	12/31/2021



**LAFOURCHE PARISH GOVERNMENT**  
NOTES TO THE FINANCIAL STATEMENTS  
For the Year Ended December 31, 2021

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

**A. REPORTING ENTITY (continued)**

**Discretely Presented Component Units (continued)**

In addition, there are special districts whose board members are appointed with "special circumstance." That is, some members may be appointed by separate organizations, or the Parish Council will appoint the members from lists of nominations from separate organizations. Special districts with "special circumstances" have a financial burden or benefit to the Parish and/or a fiscal dependency on the Parish or the Parish can impose its will on the organization. There were no component units that met "special circumstance" criteria for discrete presentation.

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

**B. BASIS OF PRESENTATION**

The Parish's basic financial statements consist of the government-wide financial statements on all of the non-fiduciary activities of the primary government and its component units and the fund financial statements (individual major fund and combined nonmajor fund). The statements are prepared in accordance with accounting principles generally accepted in the United States of America as applied to governmental units and promulgated by the Governmental Accounting Standards Board (GASB) *Codification of Governmental Accounting and Financial Reporting Standards*. Both the entity-wide financial statements and the proprietary fund financial statements follow the guidance included in GASB Statement No. 62 – *Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements*.

**Government-Wide Financial Statements (GWFS)**

The GWFS include the Statement of Net Position and the Statement of Activities for all non-fiduciary activities of the primary government and the total for its component units. As a general rule, the effect of interfund activity has been removed from these statements. Exceptions to the general rule are payments between the enterprise funds to other various functions of government for charges such as sewer fees and contributions between the primary government and its component units which are reported as external transactions. The GWFS focus is primarily on the sustainability of the Parish and the change in aggregate financial position resulting from the activities of the fiscal period.

- Governmental Activities represent programs, which normally are supported by taxes and intergovernmental revenues.
- Business-Type Activities are financed in whole or in part by fees charged to external parties for goods and services.



**LAFOURCHE PARISH GOVERNMENT**  
NOTES TO THE FINANCIAL STATEMENTS  
For the Year Ended December 31, 2021

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

**B. BASIS OF PRESENTATION (continued)**

**Government-Wide Financial Statements (GWFS) (continued)**

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. Indirect costs are not allocated by function for financial reporting in this statement; however, certain indirect costs have been directly allocated as administrative fees to grants and fund programs. *Program revenues* include: (1) charges to customers or applicants who purchase, use or directly benefit from goods, services, or privileges provided by a given function or segment, and (2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues. This includes externally dedicated resources such as a restricted property tax.

Certain activity occurs during the year involving transfers of resources between funds. In fund financial statements these amounts are reported at gross amounts as transfers in/out. While reported in fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements. Transfers between the funds included in governmental activities are eliminated so that only the net amount is included as transfers in the governmental activities column. Similarly, balances between the funds included in business-type activities are eliminated so that only the net amount is included as transfers in the business-type activities column.

**Fund Financial Statements (FFS)**

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

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

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

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

1. **001 - General Fund** – the general operating fund of the Parish and accounts for all financial resources, except those required to be accounted for in other funds. The General Fund is always a major fund.
2. **Special revenue funds** – account for the proceeds of specific revenue sources (other than major capital projects) that is legally restricted to expenditures for specified purposes. Special Revenue Funds reported the following funds as major funds:



**LAFOURCHE PARISH GOVERNMENT**  
NOTES TO THE FINANCIAL STATEMENTS  
For the Year Ended December 31, 2021

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

**B. BASIS OF PRESENTATION (continued)**

**Fund Financial Statements (continued)**

- **104 – Drainage Maintenance Fund** – is a special revenue fund that accounts for the cost of acquiring, constructing, improving, maintaining, and operating the Parish drainage system. Revenue is provided by a parish-wide ad valorem tax, Federal, State, & Local Grants, and transfers from the Royalty Fund.
  - **107 – Solid Waste Fund** – is a special revenue fund that accounts for the implementation of a parish-wide system for the collection and disposal of solid waste. Revenue is provided by a parish-wide sales and use tax, service charges and sanitation fees.
  - **119 – Library Commission Fund** – is a special revenue fund established by the Council of the Parish of Lafourche, the parish governing authority, under the provisions of LRS 25:211. The Library provides citizens of the Parish access to library materials, books, magazines, computers, video, and audio media. The Council appoints an advisory Board of Control in accordance with the provisions of LRS 25:214. The majority of revenue is provided by Ad Valorem tax, Federal, State, and Local grants.
  - **160 – Road Sales Tax District A** – The Road Sales Tax District A Fund accounts for the sales tax collections of the consolidation of Road Sales Tax District 3, 5, 6. The consolidation of these district occurred on October 1, 2007. These funds are dedicated and used for the purpose of constructing, improving, maintaining, and resurfacing public roads in this district. This tax is also authorized to pay incidental drainage costs associated with the road projects and to pay bonded debt incurred from time to time for such capital projects.
- 3. Debt service funds** – account for the accumulation of resources for and the payment of principal and interest long-term debt principal, interest and related costs. The debt service funds reported the following as a major fund:
- **319 – Reserved 2012 Road Bond District A** – The Reserved 2012 Road Bond District A Fund for Consolidated Sales Tax District A of the Parish of Lafourche, State of Louisiana, Public Improvements Revenue Bond Series 2012 was established solely for the purpose of paying principal and interest on the \$23,665,000 bond issue as well as any related bond refundings.
- 4. Capital projects funds** – account for financial resources received and used for the acquisition, construction, or improvement of capital facilities not reported in the other governmental funds. The capital project funds reported the following as major funds:
- **209 – GOMESA Construction Fund** – The GOMESA (Gulf of Mexico Entergy Security Act of 2006) Construction Fund was established for the purpose of projects for coastal protection, including conservation, coastal restoration hurricane protection, and infrastructure directly affected by coastal wetland losses; mitigation of damage to fish, wildlife or natural resources with funding of \$14,420,000 GOMESA Revenue Bonds.
  - **299 – Capital Projects Fund** – accounts for substantially all of the Parish's non-road capital construction activities.



**LAFOURCHE PARISH GOVERNMENT**  
NOTES TO THE FINANCIAL STATEMENTS  
For the Year Ended December 31, 2021

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

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

- 1. Enterprise funds** – account for operations (a) where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges, or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes. There are no enterprise funds reported as major funds.
- 2. Internal service funds** – account for the financing of goods or services provided by one department to other departments or governments on a cost-reimbursement basis. The Workers Compensation Internal Service fund accounts for worker's compensation services provided to other funds of the Parish on a cost reimbursement basis.

**C. BASIS OF ACCOUNTING AND MEASUREMENT FOCUS**

**Government-wide Financial Statements (GWFS)**

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

**Fund Financial Statements (FFS)**

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when a payment is due.

Governmental fund revenues resulting from exchange transactions are recognized in the fiscal year in which the exchange takes place and meets the government's availability criteria (susceptible to accrual). Available means that the resources will be collected within the current fiscal year or are expected to be collected soon enough thereafter to be used to pay liabilities of the current fiscal year. Charges for services, fines and forfeits, and most governmental miscellaneous revenues, including investment earnings are recorded as earned since they are measurable and available. The definition of available means expected to be received within 60 days of the end of the fiscal year for all revenues except grants or entitlements on federal or state assistance programs. The availability period for these grant programs is twelve months.



**LAFOURCHE PARISH GOVERNMENT**  
NOTES TO THE FINANCIAL STATEMENTS  
For the Year Ended December 31, 2021

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

**C. BASIS OF ACCOUNTING AND MEASUREMENT FOCUS (continued)**

**Fund Financial Statements (FFS) (continued)**

Non-exchange transactions, in which the Parish receives value without directly giving value in return, includes sales tax, property tax, special assessments, grants, entitlements, and donations. Property taxes are recognized as revenues in the calendar year of the tax levy if collected soon enough to meet the availability criteria. Sales and use taxes are recognized when the underlying transaction occurs and meets the availability criteria. Sales and use tax revenues are recorded in the month collected by the Lafourche Parish School Board, which is tax collecting agency for the Parish. Gaming and alcohol taxes, severance taxes and franchise taxes associated with the current fiscal period are all considered to be susceptible to accrual and as such have been recognized as revenues of the current fiscal period. Revenue from grants, entitlements and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied, subject to the availability criteria. Eligibility requirements include timing requirements, which specify the year when the resources can be used.

Expenditures are recognized in the accounting period in which the related fund liability is incurred, if measurable, except for the following: (1) principal and interest on long-term debt are recorded when due, and (2) claims and judgments, group health claims, arbitrage payable, net other post-employment benefit obligation, and compensated absences are recorded as expenditures in the governmental fund type when paid with expendable available financial resources. Allocations of costs such as depreciation and amortization are not recognized in the governmental funds.

All proprietary funds are accounted for on an economic resources measurement focus. Proprietary funds are maintained on the accrual basis of accounting wherein revenues are recognized in the accounting period in which they are earned and become measurable, and expenses are recognized in the period incurred, if measurable. Revenues resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded on the accrual basis when the exchange takes place.

Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the Parish's enterprise funds and the Parish's internal service fund are charges to customers for sales and services. Since the principal uses of the internal service fund are governmental activities, the financial statements of the internal service funds are consolidated into the governmental activities.

**D. BUDGETARY INFORMATION**

The proposed budget for the year ended December 31, 2021, was completed and made available for public inspection at the Lafourche Parish Government office. Public hearings were held on November 9 and 10, 2020, for suggestions and comments from taxpayers. The proposed budget was formally adopted by the Parish on December 1, 2020. The 2021 budget, which included proposed expenditures and the means of financing them for the general, special revenue, debt service, and capital projects funds, was published in the official journal fourteen (14) days prior to the public hearing.

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



**LAFOURCHE PARISH GOVERNMENT**  
NOTES TO THE FINANCIAL STATEMENTS  
For the Year Ended December 31, 2021

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

**D. BUDGETARY INFORMATION (continued)**

The Parish employs formal budgetary integration and interim budget reporting practices. Budgeted amounts included in the accompanying financial statements include the original budget amounts and all subsequent amendments to arrive at the final budget. The Parish President is authorized to transfer amounts between budgeted line items within any fund or department. However, any unfavorable variance of revenues or expenditures of five percent or more within a fund must be presented to the Parish Council for action to amend fund budgets. Unexpended appropriations lapse at year-end.

The Parish uses encumbrance accounting under which purchase orders, contracts, and other commitments are recorded. Encumbrances represent the estimated amount of expenditures ultimately to result if unperformed contracts and open purchase orders are completed. Encumbrances for the capital projects funds do not lapse until the completion of the projects and are reported as either restricted or committed fund balance at year end. Funding for all other encumbrances lapses at year end and requires re-appropriation.

**E. ASSETS, LIABILITIES, DEFERRED OUTFLOWS/INFLOWS OF RESOURCES, AND NET POSITION/FUND EQUITY**

**i. CASH AND CASH EQUIVALENTS**

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

**ii. INVESTMENTS**

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

Investments are reported at fair value except for (1) short-term and money market investments, consisting primarily of US Treasury obligations with a maturity of one year or less at time of purchase, which are reported at cost, which approximates fair value, and (2) the Louisiana Asset Management Pool (LAMP), which is a local government pool administered by a non-profit corporation organized under state law.

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



**LAFOURCHE PARISH GOVERNMENT**  
NOTES TO THE FINANCIAL STATEMENTS  
For the Year Ended December 31, 2021

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

**E. ASSETS, LIABILITIES, DEFERRED OUTFLOWS/INFLOWS OF RESOURCES, AND NET POSITION/FUND EQUITY (continued)**

**iii. ACCOUNTS RECEIVABLE**

In the government-wide financial statements, receivables consist of all revenues earned at year-end and not yet received. Uncollectible amounts due for receivables are recognized as bad debts directly charged off at the time information becomes available which indicates that the particular receivable is not collectible. In governmental fund types, the uncollectible amount is charged directly to the revenue reported. In proprietary fund types, uncollectible amounts due from sewerage billings are recognized as bad debts through the use of an allowance account or are directly charged off at the time information becomes available which indicates that the particular receivable is not collectible.

**iv. INTERFUND TRANSACTIONS**

In the financial statements, interfund activity is reported as either loans or transfers. Activity between funds that is representative of lending/borrowing arrangements outstanding at the end of the fiscal year is referred to as either "due to/from other funds". "Transfers" represent a permanent reallocation of resources between funds and will not be paid back. For reporting purposes, all interfund transactions between individual governmental funds have been eliminated in the GWFS. Any residual balances outstanding between the governmental activities and the business-type activities are reported in the GWFS as "internal balances".

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

**v. PREPAID ITEMS**

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both the government-wide and fund financial statements. The cost of prepaid items is recorded as expenditures/expenses when consumed rather than when purchased. As prepayments are not available to finance future governmental fund expenditures, fund balance is considered non-spendable in an amount equal to the carrying value of the prepaid asset on the fund financial statements.

**vi. CAPITAL ASSETS**

Capital assets, which include land, buildings and improvements, equipment, and infrastructure assets (streets, roads, bridges, canals, and sewer and drainage systems), are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the Parish as assets with an initial individual cost of more than \$5,000 and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets, donated works of art and similar items, and capital assets received in a service concession arrangement are reported at acquisition value.



**LAFOURCHE PARISH GOVERNMENT**  
NOTES TO THE FINANCIAL STATEMENTS  
For the Year Ended December 31, 2021

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

**E. ASSETS, LIABILITIES, DEFERRED OUTFLOWS/INFLOWS OF RESOURCES, AND NET POSITION/FUND EQUITY (continued)**

**vi. CAPITAL ASSETS (continued)**

The costs of normal maintenance and repairs that do not add value to the asset or materially extend its useful life are not capitalized. Major outlays for capital assets and improvements are capitalized at substantial completion of construction projects. At this point, the project costs are moved out of construction-in-progress and capitalized. Transfer of capital assets between governmental and business-type activities are recorded at the carrying value at the time of transfer.

Capital assets are depreciated using the straight-line method over the following estimated useful lives:

<b>Type of Asset</b>	<b>Years</b>
Land & Construction in Process	n/a
Building & Improvements	10-40
Bridges	30-70
Roads	7
Equipment	3-10
Furniture	5-7

The Parish capitalizes interest cost during the construction phase of major capital projects of business-type activities in accordance with GASB 62, *Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989, GASB and AICPA Pronouncements, paragraphs 5-22*. The Parish did not have any capitalized interest costs during the period.

**vii. LONG-TERM OBLIGATIONS**

In the government-wide financial statements and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statement of net position. In the governmental fund financial statements, bond premiums and discounts are deferred and amortized over the life of the bonds using the effective interest method. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are reported as an outflow of resources in the reporting period in which they are incurred. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures. Debt proceeds are reported as other financing sources and payment of principal, interest and other long-term benefits are reported as expenditures.



**LAFOURCHE PARISH GOVERNMENT**  
NOTES TO THE FINANCIAL STATEMENTS  
For the Year Ended December 31, 2021

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

**E. ASSETS, LIABILITIES, DEFERRED OUTFLOWS/INFLOWS OF RESOURCES, AND NET POSITION/FUND EQUITY (continued)**

**viii. COMPENSATED ABSENCES**

GASB Statement No. 16, *Accounting for Compensated Absences*, requires governments to accrue compensated absences only to the extent it is probable that the employer will compensate employees for benefits through paid time off or cash payments conditioned on the employees' termination or retirement. The Parish has recorded liabilities for accumulated vacation, sick leave and compensatory time associated with the payment of compensated absences.

Vacation and Sick Leave – Employees may earn between 10 to 20 days of both vacation and sick leave each year dependent upon their number of years of service. Earned but unused vacation and sick leave may be accumulated and carried forward from one year to the next, but the maximum amount of accumulated leave which may be carried forward is 4 weeks of vacation leave and 18 weeks of sick leave. Vacation leave will be paid upon separation up to a maximum of 4 weeks accumulated leave. Accumulated sick leave lapses upon separation and as such is not paid out.

Compensatory Leave – Lafourche Parish Government allows employees to earn compensatory leave for time worked above an employee's normal work schedule. The Parish defines compensatory leave as leave time earned in lieu of cash payment for (1) straight-time or (2) overtime worked (at a rate of one and one-half hour). The Parish President shall have the authority to pay for compensatory leave for employees at their regular rate of pay subject to the availability of funds when it is in the best interest of the Parish.

- Employees in positions that are designated as "non-exempt" are eligible to earn compensatory leave on an hour for hour basis for hours worked in excess of 35 hours up to 40 hours in a work week. "Non-exempt" employees who work in excess of 40 hours in a work week will earn compensatory leave at a rate of one and one-half hours for every overtime hour worked. Upon separation or termination from the Parish, unused compensatory leave earned by "non-exempt" employees shall be paid at the employee's regular pay rate.
- Employees in positions that are designated as "exempt" earn compensatory leave for any hours worked above their normal work schedule in a work week. Upon separation or termination from the Parish, all unused compensatory leave earned by "exempt" employees shall be cancelled.

The Parish also provides compensated absences, including vacation, sick and compensatory time for certain 17<sup>th</sup> Judicial District Court employees. Employees may earn between 12 and 24 days of both vacation and sick leave each year dependent upon their number of years of service. Earned but unused vacation and sick leave may be accumulated and carried forward from one year to the next without limitation on the amount an employee can accrue. Accumulated vacation leave will be paid upon voluntary separation (without cause) up to a maximum of 300 hours. At the option of the employees, any remaining accumulated vacation leave can be converted to retirement credit (service credit) in accordance with the rules and regulations of LASERS. Accumulated sick leave lapses upon separation and as such is not paid out. Employees may also earn compensatory leave, at a rate of one and one-half hour, for time worked in excess of 40 hours in a scheduled work week. Earned but unused compensatory leave may be accumulated and carried forward from one year to the next, but the maximum amount of accumulated leave which may be carried forward is 200 compensatory leave hours. Compensatory leave will be paid upon voluntary separation (without cause) up to a maximum of 200 hours.



**LAFOURCHE PARISH GOVERNMENT**  
NOTES TO THE FINANCIAL STATEMENTS  
For the Year Ended December 31, 2021

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

**E. ASSETS, LIABILITIES, DEFERRED OUTFLOWS/INFLOWS OF RESOURCES, AND NET POSITION/FUND EQUITY (continued)**

**viii. COMPENSATED ABSENCES (continued)**

In the government-wide financial statements and the proprietary fund types fund statements, the total compensated absences liability is recorded as an expense and a long-term obligation and allocated on a functional basis. A current liability is recorded based on an approximation of one year's accrual of leave. In accordance with GASB Interpretation No. 6, *Recognition and Measurement of Certain Liabilities and Expenditures in Governmental Fund Financial Statements*, no compensated absences liability is recorded in the governmental fund financial statements.

**ix. CLAIMS AND JUDGEMENTS**

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

**x. POLLUTION REMEDIATION OBLIGATION**

Environmental remediation liabilities associated with the Choctaw Road Levee are accrued for in accordance with GASB 49, *Accounting and Financial Reporting for Pollution Remediation Obligations*. GASB 49, states that a pollution remediation obligation is an obligation to address the current or potential detrimental effects of existing pollution by participating in pollution remediation activities. GASB 49, establishes a framework for the recognition and measurement of pollution remediation liabilities. First is obligating events, second is components and benchmarks and third is measurement.

The liability is recognized on the government-wide financial statements. As costs are incurred, the Emergency Fund recognizes the related expense. A revaluation of the liability is performed as information associated with the obligation changes and/or becomes more accurate, but at least annually for financial statement purposes. A complete explanation of the liability is referenced in Note 12.

**xi. PENSION**

The Parish is a participating employer in one cost-sharing, multiple-employer defined benefit pension plan as described in Note 13. For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the plan, and additions to/deductions from the plan's fiduciary net position have been determined on the same basis as they are reported by the plan. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value within the plan.



**LAFOURCHE PARISH GOVERNMENT**  
NOTES TO THE FINANCIAL STATEMENTS  
For the Year Ended December 31, 2021

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

**E. ASSETS, LIABILITIES, DEFERRED OUTFLOWS/INFLOWS OF RESOURCES, AND NET POSITION/FUND EQUITY (continued)**

**xii. DEFERRED OUTFLOWS/INFLOWS OF RESOURCES**

The statement of financial position will often report a separate section for deferred outflows and (or) deferred inflows of financial resources. Deferred outflows of resources represent a consumption of net position that applies to a future period and so will not be recognized as an outflow of resources (expense/expenditure) until then. Deferred inflows of resources represent an acquisition of net position that applies to a future period and so will not be recognized as an inflow of resources (revenue) until that time.

The primary government's deferred outflows of resources on the statement of net position are a result of deferrals concerning bonded debt and pensions. A deferred charge on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt. The balance of deferred outflows of resources related to bond refunding will be recognized as interest expense over the remaining life of the bonds.

Note 13 presents detailed information concerning the amounts related to pensions, reported in the deferred outflows and deferred inflows sections of the statement of net position.

**xiii. FUND EQUITY**

**Net Positions - GWFS**

Government-wide and proprietary net position is divided into three components:

- Net investment in capital assets – Consists of net capital assets reduced by the outstanding balances of any related debt obligations and deferred inflows of resources attributable to the acquisition, construction, or improvement of those assets and increase by balances of deferred outflows of resources related to those assets.
- Restricted net position – Net position is considered restricted if their use is constrained to a particular purpose. Restrictions are imposed by external organization such as federal or state laws or buyers of the Parish's bonds. Restricted net position is reduced by liabilities and deferred inflows of resources related to the restricted assets.
- Unrestricted net position – All other net position that does not meet the definition of "restricted" or "net investment in capital assets."

Accounting standards require governmental fund balances to be reported in as many as five classifications as listed below:

- Nonspendable – amounts that cannot be spent either because they are in nonspendable form or because they are legally or contractually required to be maintained intact.
- Restricted – amounts that can be spent only for specific purposes because of constitutional provisions or enabling legislation or because of constraints that are externally imposed by creditors, grantors, contributors, or the laws or regulations of other governments



**LAFOURCHE PARISH GOVERNMENT**  
NOTES TO THE FINANCIAL STATEMENTS  
For the Year Ended December 31, 2021

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

**E. ASSETS, LIABILITIES, DEFERRED OUTFLOWS/INFLOWS OF RESOURCES, AND NET POSITION/FUND EQUITY (continued)**

**xiii. FUND EQUITY (continued)**

- Committed – amounts that can be used only for specific purposes determined by a formal decision of the Parish Council through an ordinance, which is the highest level of decision-making authority.
- Assigned – amounts that do not meet the criteria to be classified as restricted or committed but that are intended to be used for specific purposes.
- Unassigned – all other spendable amounts.

The general fund is the only fund that reports a positive unassigned fund balance amount. In other governmental funds it is not appropriate to report a positive unassigned fund balance amount. However, in governmental funds other than the general fund, if expenditures incurred for specific purposes exceed the amounts that are restricted, committed, or assigned to those purposes, it may be necessary to report a negative unassigned fund balance in that fund.

When an expense is incurred for purposes for which both restricted and unrestricted net position are available, the Parish reduces restricted amounts first, followed by unrestricted amounts. When expenditures are incurred for purposes for which committed, assigned, or unassigned amounts are available, the Parish reduces committed amounts first, followed by assigned amounts, and finally unassigned amounts, as needed, unless the Parish has provided otherwise in its committed or assignment actions.

**xiv. ACCOUNTING ESTIMATES**

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

**F. NEW ACCOUNTING STANDARDS NOT YET EFFECTIVE**

The following is a summary of accounting standards adopted by the Governmental Accounting Standards Board that are scheduled to be implemented in the future that may affect the Parish's financial statements:

GASB Statement 87, *Leases*. This standard will require all leases to be reported on the statement of net position under a single accounting model for both lessors and lessees. The statement will require the recognition of lease assets or liabilities for leases previously reported as operating leases. Both operating and capital leases will be reported under this single accounting method and reported by lessees as an intangible right to use asset and by lessors as a receivable with both reporting a deferred inflow of resources. The standard is effective for annual reporting periods beginning after December 15, 2021. The Parish will include the requirements of this standard, as applicable, in its December 31, 2022, financial statement. All of the Parish's lease agreements will need to be evaluated to determine the impact of implementing this standard; however, the effect of this standard or its applicability to the Parish are unknown at this time.



**LAFOURCHE PARISH GOVERNMENT**  
NOTES TO THE FINANCIAL STATEMENTS  
For the Year Ended December 31, 2021

**2. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY**

**FUND DEFICITS**

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

	<b>Amount</b>
<b>Non-Major Special Revenue Funds</b>	
193 - LCDBG	(57,037)
<b>Non-Major Debt Service Funds</b>	
318 – Sinking Fund – Road District 2	(4,776)
<b>Non-Major Enterprise Funds</b>	
503 - Dugas Sewerage	(87,963)
506 – Sewer District No. 2	(63,033)

**EXPENSES WITH UNFAVORABLE APPROPRIATIONS**

Expenditures exceeded appropriations in the following individual funds:

<b>Fund</b>	<b>Budget</b>	<b>Actual</b>	<b>Unfavorable Variance</b>
<b>Non-Major Special Revenue Funds</b>			
110 – Recreation	\$2,336,684	\$2,479,480	\$(142,796)
129 – Healthy Activity	902,383	1,027,017	(124,634)
131 – CACFP Head Start	165,000	192,606	(27,606)
161 - Road Sales Tax District 2	213,760	268,913	(55,153)
174 – State of Emergency	26,190	418,047	(391,857)
<b>Non-Major Debt Service Funds</b>			
317 – Sinking, Construction ST District A	2,447,475	2,527,556	(80,081)
322 – Sinking, Road District 2	147,144	149,644	(2,500)
323 – Sinking, Road District A	0	2,500	(2,500)

In the future, the individual fund budgets will be amended whenever actual expenditures plus projected expenditures exceed 5% of the budgeted amounts for the remainder of the year are less than budgeted amounts.

**3. AD VALOREM TAXES**

Ad valorem taxes are levied each November 1 on the assessed value listed as of the prior January 1 for all real property, merchandise and movable property located in the Parish. Assessed values are established by the Lafourche Parish Assessor's Office and the State Tax Commission at percentages of actual value as specified by Louisiana law. A reevaluation of all property is required to be completed no less than every four years. The last reevaluation for the listing was completed January 1, 2020. Taxes are due and payable December 31 with interest being charged on payments after January 1. Taxes can be paid through the tax sale date, which is the last Wednesday in June (the lien date). Properties for which the taxes have not been paid are sold for the amount of the taxes.



**LAFOURCHE PARISH GOVERNMENT**  
NOTES TO THE FINANCIAL STATEMENTS  
For the Year Ended December 31, 2021

**3. AD VALOREM TAXES (continued)**

The following is a summary of authorized and levied ad valorem taxes as of December 31, 2021:

<b>Parish-wide Taxes</b>	<b>Authorized Millage</b>	<b>Levied Millage</b>	<b>Expires</b>
General Alimony	4.000	2.670	Constitutional
Criminal	1.000	0.670	Constitutional
Health Unit	0.820	0.810	2025
Recreational Facilities	1.650	1.630	2025
Recreation District No 2	3.000	2.770	2024
Public Building	2.490	2.450	2025
Library	1.710	1.500	2026
Library	4.060	3.000	2026
Special Service District No 1	1.800	1.800	2024
Drainage District Parish-wide	3.340	3.290	2025
Drainage, Health & Library	5.410	5.270	2028
Road District No 1	5.000	4.930	2028
<b>Totals</b>	<b>34.280</b>	<b>30.790</b>	

**4. DEPOSITS AND INVESTMENTS**

**A. DEPOSITS**

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

At December 31, 2021, the Parish's carrying amount of deposits was \$1,400,455. These deposits are stated at cost, which approximates market. Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent bank. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties.

At December 31, 2021, the primary government has \$1,475,448 in deposits (collected bank balances). Custodial credit risk for deposits is the risk that in the event of financial institution failure, the Parish's



## LAFOURCHE PARISH GOVERNMENT

### NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended December 31, 2021

#### 4. DEPOSITS AND INVESTMENTS (continued)

##### A. Deposits (continued)

deposits may not be returned to them. The Parish does not have a policy for custodial credit risk, however; all of the primary government's deposits are either insured by federal deposit insurance or collateralized with U.S. government securities held by the pledging financial institution's trust department or agent in the name of the Parish.

##### B. INVESTMENTS

State statutes authorize the Parish to invest in Louisiana Asset Management Pool (LAMP), U.S. Treasury notes and bonds, U.S. agency securities, and other governmental debt obligations with limited exceptions as noted in LA-R.S. 32.2955. Investments in time certificates of deposit can be placed with state banks, national banks or federal credit unions as permitted in state statute.

As of December 31, 2021, the Parish's investments are as follows:

Type of Debt Instrument	Fair Value	Maturing in Less than 1 Year	Standard & Poor's Rating
Investments measured at the net asset value (NAV)			
External investment pool (LAMP)	\$29,762,212	\$29,762,212	AAAm
Government Obligations Funds	22,601,696	22,601,696	AAAm
Restricted assets – Government Obligations Funds	9,991,942	9,991,942	AAAm
<b>Total investments measured at NAV</b>	<b>\$62,355,850</b>	<b>\$62,355,850</b>	

The Parish has adopted a conservative investment policy for its Federated Government Obligations Funds. This policy's objective is to generate risk-adjusted returns with investments in government agency bonds with an emphasis on a less than 1-year term. Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment the greater the sensitivity of its fair value to changes in market interest rates. The Parish does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates; however, the short duration of these investments is considered a sufficient means of addressing the risk.

Credit risk is managed by restricting investments to those authorized by State Law. The Parish's policy is to maintain a diversified portfolio to minimize the risk of loss resulting from over concentration of assets in a specific maturity. Other than those funds held in LAMP, all of the Parish's investments are in Federated Government Obligations Funds. These funds consist of a large quantity of United States Treasuries, Notes, and Bonds which mitigates the risk of loss.

Custodial credit risk is the risk that in the event of the failure of the counterparty (e.g. broker-dealer) to a transaction, the Parish will not be able to recover the value of its investments or collateral securities that are in the possession of another party. The Parish does not have a formal custodial credit risk policy for



## **LAFOURCHE PARISH GOVERNMENT**

### **NOTES TO THE FINANCIAL STATEMENTS**

For the Year Ended December 31, 2021

#### **4. DEPOSITS AND INVESTMENTS (continued)**

##### **B. Investments (continued)**

investments, but it limits its counterparty relationships to well established organizations. The Parish measures these investments at their Net Asset Value (NAV) as established by generally accepted accounting principles. The value is determined on a daily basis based on the cumulative fair value of the underlying United States' obligations.

LAMP is administered by LAMP, Inc., a non-profit corporation organized under the laws of the State of Louisiana. Only local government entities having contracted to participate in LAMP have an investment interest in its pool of assets. The primary objective of LAMP is to provide a safe environment for the placement of public funds in short term, high quality investments. The LAMP portfolio includes only securities and other obligations in which local governments in Louisiana are authorized to invest in accordance with LA-R.S. 33.2955.

LAMP is a governmental investment pool that reports at fair value. The following facts are relevant for investment pools:

- Credit risk: LAMP is rated AAAM by Standard & Poor's.
- Custodial credit risk: LAMP participants' investments in the pool are evidenced by shares of the pool. Investments in pools should be disclosed, but not categorized because they are not evidenced by securities that exist in physical or book-entry form. The public entity's investment is with the pool, not the securities that make up the pool; therefore, no disclosure is required.
- Concentration of credit risk: Pooled investments are excluded from the 5 percent disclosure requirement.
- Interest rate risk: LAMP is designed to be highly liquid to give its participants immediate access to their account balances. LAMP prepares its own interest rate disclosure using the weighted average maturity (WAM) method. The WAM of LAMP assets is restricted to not more than 90 days and consists of no securities with a maturity in excess of 397 days or 762 days for U.S. Government floating/variable rate investments. The WAM for LAMP's total investments is 30 days as of December 31, 2021.
- Foreign currency risk: Not applicable.

The investments in LAMP are stated at fair value. The fair value is determined on a weekly basis by LAMP and the value of the position in the external investment pool is the same as the net asset value of the pool shares.

LAMP, Inc. is subject to the regulatory oversight of the state treasurer and board of directors. LAMP is not registered with the SEC as an investment company. An annual audit of LAMP is conducted by an independent certified public accountant. The Legislative Auditor of the State of Louisiana has full access to the records of LAMP. LAMP issues financial reports which can be obtained by writing: LAMP, Inc., 228 St. Charles Avenue, Suite 1123, New Orleans, LA 70130.



**LAFOURCHE PARISH GOVERNMENT**  
NOTES TO THE FINANCIAL STATEMENTS  
For the Year Ended December 31, 2021

**5. ACCOUNTS RECEIVABLE**

Receivables as of December 31, 2021 for the Parish are as follows:

	Revenue Type				
	Tax		Federal Government	Other	Total
	Ad Valorem	Sales			
<b>General Fund</b>	\$58,857	\$-	\$38,944	\$764,407	<b>\$862,208</b>
<b>Drainage Maintenance Fund</b>	362	-	219,336	947,935	<b>1,167,633</b>
<b>Solid Waste Fund</b>	-	2,059,867	756,585	-	<b>2,816,452</b>
<b>Library Commission Fund</b>	376	-	-	35,991	<b>36,367</b>
<b>Road Sales Tax – District A</b>	-	1,412,119	-	-	<b>1,412,119</b>
<b>Non-major Governmental Funds</b>	173,823	712,628	2,255,900	5,738,310	<b>8,880,661</b>
<b>Non-major Business-Type Funds</b>	-	-	-	15,174	<b>15,174</b>
<b>Total</b>	<b>\$233,418</b>	<b>\$4,184,614</b>	<b>\$3,270,765</b>	<b>\$7,501,817</b>	<b>\$15,190,614</b>



**LAFOURCHE PARISH GOVERNMENT**  
NOTES TO THE FINANCIAL STATEMENTS  
For the Year Ended December 31, 2021

**6. CAPITAL ASSETS**

Changes in capital assets during fiscal year ended December 31, 2021 are as follows:

<b>Governmental Activities</b>	<b>Balance 12/31/2020</b>	<b>Additions</b>	<b>Disposals &amp; Adjustments</b>	<b>Balance 12/31/2021</b>
<b>Non-depreciable Capital Assets:</b>				
Land	\$ 1,978,085	\$ -	\$ -	\$1,978,085
Construction in Progress	16,246,700	3,622,257	(4,144,920)	15,724,037
<b>Total Non-depreciable Capital Assets</b>	<b>18,224,785</b>	<b>3,622,257</b>	<b>(4,144,920)</b>	<b>17,702,122</b>
<b>Depreciable Capital Assets:</b>				
Buildings	39,632,693	-	(87,417)	39,545,276
Infrastructure	149,307,443	1,637,191	-	150,944,634
Drainage & Other Improvements	6,933,756	414,968	-	7,348,724
Pumps & Sewerage	76,251,493	3,596,751	-	79,848,244
Equipment & Furniture	10,114,292	806,314	(772,520)	10,148,086
Vehicles & Equipment	11,478,976	2,751,725	-	14,230,701
<b>Total Depreciable Capital Assets</b>	<b>293,718,653</b>	<b>9,206,949</b>	<b>(859,937)</b>	<b>302,065,665</b>
<b>Less Accumulated Depreciation:</b>				
Buildings	(12,564,076)	(836,896)	87,417	(13,313,555)
Infrastructure	(110,579,671)	(2,868,099)	-	(113,447,770)
Drainage & Other Improvements	(3,529,478)	(381,594)	-	(3,911,072)
Pumps & Sewerage	(39,072,291)	(1,819,814)	-	(40,892,105)
Equipment & Furniture	(7,952,308)	(858,783)	771,349	(8,039,742)
Vehicles & Equipment	(8,944,102)	(728,399)	-	(9,672,501)
<b>Total Accumulated Depreciation</b>	<b>(182,641,926)</b>	<b>(7,493,585)</b>	<b>858,766</b>	<b>(189,276,745)</b>
<b>Depreciable Capital Assets, Net</b>	<b>111,076,727</b>	<b>1,713,364</b>	<b>(1,171)</b>	<b>112,788,920</b>
<b>Capital Assets, Net</b>	<b>\$ 129,301,512</b>	<b>\$5,335,621</b>	<b>\$(4,146,091)</b>	<b>\$130,491,042</b>

Depreciation expense was charged to governmental activities functions as follows:

<b>Function</b>	<b>Amount</b>
General Government	\$2,103,125
Public Safety	75,570
Public Works	4,047,612
Health & Community	198,226
Culture & Recreation	1,069,052
<b>Total</b>	<b>\$7,493,585</b>



**LAFOURCHE PARISH GOVERNMENT**  
NOTES TO THE FINANCIAL STATEMENTS  
For the Year Ended December 31, 2021

**6. CAPITAL ASSETS (continued)**

<b>Business Type Activities</b>	<b>Balance 12/31/2020</b>	<b>Additions</b>	<b>Disposals &amp; Adjustments</b>	<b>Balance 12/31/2021</b>
<b>Depreciable Capital Assets:</b>				
501 – Marydale Community Sewerage (No. 4)	\$ 667,226	\$ -	\$ -	\$ 667,226
502 – Brocatto Community Sewerage	2,694,833	-	-	2,694,833
503 – Dugas Community Sewerage (No.14)	181,981	-	-	181,981
504 – Rita Community Sewerage	1,233,896	-	-	1,233,896
505 – Morristown Community Sewerage	1,580,190	-	-	1,580,190
506 – Sewer District No. 2	187,384	-	-	187,384
<b>Total Depreciable Capital Assets</b>	<b>6,545,510</b>	<b>-</b>	<b>-</b>	<b>6,545,510</b>
<b>Less Accumulated Depreciation:</b>				
501 – Marydale Community Sewerage (No. 4)	(661,470)	(1,919)	-	(663,389)
502 – Brocatto Community Sewerage	(2,460,208)	(86,729)	-	(2,546,937)
503 – Dugas Community Sewerage (No.14)	(181,981)	-	-	(181,981)
504 – Rita Community Sewerage	(926,945)	(60,856)	-	(987,801)
505 – Morristown Community Sewerage	(843,292)	(70,857)	-	(914,149)
506 – Sewer District No. 2	(187,384)	-	-	(187,384)
<b>Total accumulated depreciation</b>	<b>(5,261,280)</b>	<b>(220,361)</b>	<b>-</b>	<b>(5,481,641)</b>
<b>Depreciable Capital Assets, Net</b>	<b>\$ 1,284,230</b>	<b>(220,361)</b>	<b>\$ -</b>	<b>\$ 1,063,869</b>

**7. INTERFUND RECEIVABLES, PAYABLES AND TRANSFERS**

The Parish's maintains a cash management pool which is available for use by all funds. As a result, negative cash balances occur in certain funds and are in essence "financed" by the General Fund. Positive book cash balances are displayed on the Governmental Funds balance sheet as "Cash and Cash Equivalents," while negative cash balances are included in "Due to Other Funds" on the Governmental Funds balance sheet. Individual balances due to/from other funds at December 31, 2021, which represent short-term loans, are as follows:

	<b>Due from Other Funds</b>	<b>Due to Other Funds</b>
<b>Major Governmental Funds</b>		
General Fund	\$10,777,812	\$14,829,782
Drainage Maintenance Fund	-	4,562,358
Solid Waste Fund	675,537	-
Library Commission Fund	-	222,204
Road Sales Tax District A	332,213	-
Capital Projects Fund	663,197	-
Reserved 2012 Road Bond Dist	440,085	-
<b>Total Major Governmental Funds</b>	<b>12,888,844</b>	<b>19,614,344</b>
<b>Non-Major Governmental Funds</b>	<b>6,730,587</b>	<b>1,531,656</b>
<b>Non-Major Proprietary Funds</b>	<b>22,718</b>	<b>358,209</b>
<b>Internal Service Fund</b>	<b>1,862,060</b>	<b>-</b>
<b>Total</b>	<b>\$21,504,209</b>	<b>\$21,504,209</b>



**LAFOURCHE PARISH GOVERNMENT**  
NOTES TO THE FINANCIAL STATEMENTS  
For the Year Ended December 31, 2021

**7. INTERFUND RECEIVABLES, PAYABLES AND TRANSFERS (continued)**

Due to/from other funds are the result of transfers between funds or collections made on behalf of one fund for another which are expected to be paid within one year.

Interfund transfers for the year ended December 31, 2021, were as follows:

	Transfers In	Transfers Out
<b>Major Governmental Funds</b>		
General Fund	\$241,740	\$5,022,133
Drainage Maintenance Fund	2,882,219	1,538,106
Solid Waste Fund	703,903	28,168
Library Commission Fund	-	394,130
Road Sales Tax District A	-	3,927,688
GOMESA Construction	1,653	65,846
Capital Projects Fund	2,767,516	-
<b>Total Major Governmental Funds</b>	<b>6,597,031</b>	<b>10,976,071</b>
<b>Non-Major Governmental Funds</b>	<b>14,613,420</b>	<b>10,234,380</b>
<b>Total</b>	<b>\$21,210,451</b>	<b>\$ 21,210,451</b>

Interfund transfers are made on a regular basis to supplement other funds' sources and to provide internal financing for capital outlay.

**8. DISAGGREGATION OF ACCOUNTS PAYABLE AND ACCRUED EXPENSES**

Accounts, salaries and other payables as of December 31, 2021, were as follows:

	Accounts	Contracts & Retainages	Salaries & Benefits	Total
<b>Major Governmental Funds</b>				
General Fund	\$859,946	\$ -	\$379,403	\$1,239,349
Drainage Maintenance Fund	225,668	-	123,764	349,432
Solid Waste Fund	1,358,001	-	12,343	1,370,344
Library Commission Fund	1,992,108	-	163,230	2,155,338
Road Sales Tax District A	1,000	-	-	1,000
GOMESA Construction	744,613	-	-	744,613
Capital Projects Fund	538,115	165,014	-	703,129
<b>Total Major Governmental Funds</b>	<b>5,719,451</b>	<b>165,014</b>	<b>678,740</b>	<b>6,563,205</b>
<b>Non-Major Governmental Funds</b>	<b>4,748,632</b>	<b>80,831</b>	<b>471,888</b>	<b>5,301,351</b>
<b>Non-Major Proprietary Funds</b>	<b>26,569</b>	<b>-</b>	<b>-</b>	<b>26,569</b>
<b>Internal Service Fund</b>	<b>26</b>	<b>-</b>	<b>7,623</b>	<b>7,649</b>
<b>Total</b>	<b>\$10,494,678</b>	<b>\$245,845</b>	<b>\$1,158,251</b>	<b>\$11,898,774</b>



**LAFOURCHE PARISH GOVERNMENT**  
NOTES TO THE FINANCIAL STATEMENTS  
For the Year Ended December 31, 2021

**9. LONG-TERM DEBT**

Changes in long-term debt for the year ended December 31, 2021, were as follows:

<b>Governmental Activities</b>	<b>Balance 12/31/2020</b>	<b>Increases</b>	<b>Decreases</b>	<b>Balance 12/31/2021</b>	<b>Amounts Due Within One Year</b>
Sales tax revenue bonds	\$ 28,363,000	\$ 8,880,000	\$(2,800,000)	\$ 34,363,000	\$ 3,921,000
Excess revenue bonds	21,005,000	-	(920,000)	20,085,000	1,385,000
Unamortized bond discount	(268,813)	-	18,241	(250,572)	-
Unamortized bond premium	1,333,481	-	(224,391)	1,109,090	-
<b>Total bonds payable</b>	<b>50,432,668</b>	<b>8,880,000</b>	<b>(3,926,150)</b>	<b>55,306,518</b>	<b>5,306,000</b>
Compensated Absences	688,631	47,498	(30,754)	705,375	33,506
Accrued workers' compensation liability	272,527	251,401	(236,373)	287,555	143,778
Other claims and judgments	458,949	5,661	(23,775)	440,835	220,417
Pollution remediation liability	2,752,506	-	-	2,752,506	-
Capital leases	384,582	608,503	(238,460)	754,625	241,902
Net Pension Liability	80,297	-	(68,834)	11,463	-
<b>Total Long-Term Debt</b>	<b>\$ 55,070,160</b>	<b>9,793,063</b>	<b>(4,424,346)</b>	<b>60,258,877</b>	<b>5,945,603</b>

Long-term obligations are liquidated from the following funds:

<b>Long-term Obligation</b>	<b>Liquidating Fund</b>
Sales tax revenue bonds	Applicable sinking debt service fund
Excess revenue bonds	Sinking debt service fund
Unamortized bond premium	Applicable sinking debt service fund
Compensated Absences	Various *
Capital leases	Various *
Accrued workers' compensation liability	Internal service fund
Other claims and judgments	Fund associated with claim or judgement
Pollution remediation liability	Emergency fund
Net Pension Liability	General fund

\* Compensated absences are generally liquidated by the general fund and a few other funds from which the employee's salary is paid immediately prior to the date of retirement or termination. Capital leases are generally liquidated by the fund and department which primarily uses the leased asset.



# LAFOURCHE PARISH GOVERNMENT

## NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended December 31, 2021

### 9. LONG-TERM DEBT (continued)

Bonds outstanding at December 31, 2021, are as follows:

Bond Issue	Original Amount of Issue	Interest Rates	Maturity Date	Range of Principal Installments	Interest to Maturity	Principal Outstanding	Unamortized Bond Premium (Discount) Outstanding
Series 2012, Public Improvement Revenue Bonds	23,665,000	2.00 – 4.00%	3/1/2027	730,000 – 2,400,000	1,450,028	11,900,000	634,581
Series 2013, Revenue Refunding Bonds	10,675,000	2.00 – 5.00%	1/1/2025	775,000 – 2,620,000	691,875	5,665,000	474,509
Series 2015, Revenue Refunding Bonds	5,703,000	2.39%	11/1/2027	100,000 – 774,000	373,462	4,378,000	-
Series 2019, Revenue Bonds	14,420,000	3.95%	11/1/2043	420,000– 960,000	7,446,152	14,420,000	(194,052)
Series 2020, Revenue Refunding Bonds	9,420,000	.72– 1.65%	3/1/2027	1,850,000– 1,930,000	443,449	9,420,000	(56,520)
Series 2021, Revenue Bonds	3,600,000	1.32%	11/1/2027	135,000– 595,000	161,766	3,465,000	-
Series 2021, Revenue Bonds	5,200,000	1.28%	3/1/2027	650,000– 945,000	217,436	5,200,000	-
<b>Total</b>	<b>\$72,683,000</b>				<b>\$10,784,168</b>	<b>\$54,448,000</b>	<b>\$858,518</b>

The debt service requirements for the Parish bonds are as follows:

Year ending December 31	Total Principal	Total Interest	Total Payments
2022	\$5,306,000	\$ 1,578,869	\$ 6,884,869
2023	7,616,000	1,384,047	9,000,047
2024	7,810,000	1,176,887	8,986,887
2025	7,936,000	948,688	8,884,688
2026	6,986,000	780,736	7,766,736
2027-2031	9,414,000	2,334,007	11,748,007
2032-2036	3,380,000	1,595,802	4,975,802
2037-2041	4,115,000	872,754	4,987,754
2042-2043	1,885,000	112,378	1,997,378
<b>Total</b>	<b>\$54,448,000</b>	<b>\$10,784,168</b>	<b>\$65,232,168</b>



**LAFOURCHE PARISH GOVERNMENT**  
NOTES TO THE FINANCIAL STATEMENTS  
For the Year Ended December 31, 2021

**9. LONG-TERM DEBT (continued)**

Security for the payment of bonded debt is as follows:

<b>Bonded Debt</b>	<b>Outstanding</b>	<b>Secured by</b>
\$23,665,000 Public Improvement Revenue Bonds, Series 2012	\$11,900,000	1% sales and use tax within District A boundaries
\$10,675,000 Refunding Bonds, Series 2013	5,665,000	Excess annual revenues above statutory payments of the General Fund
\$5,703,000 Public Improvement Revenue Refunding Bonds, Series 2015	4,378,000	½%, 20 year Sales taxes collected in Road Tax District 2
\$14,420,000 Revenue Bonds, Series 2019	14,420,000	Revenues received from Federal GOMESA funding
\$9,420,000 Public Improvement Revenue Refunding Bonds, Series 2020	9,420,000	1% sales and use tax within District A boundaries
\$3,600,000 Public Improvement Revenue Bonds, Series 2021	3,465,000	½%, 20 year Sales taxes collected in Road Tax District 2
\$5,200,000 Public Improvement Revenue Bonds, Series 2021	5,200,000	1% sales and use tax within District A boundaries
	<b>\$54,448,000</b>	

In the event of default on any bonded debt, the bondholder may take actions as deemed necessary and appropriate as permitted by law to cause the Parish to comply with its obligations under the debt and compel performance.

The Parish is legally restricted from incurring long-term general obligation bonded debt in excess of ten percent of the total assessed value of taxable property. The total assessed value of taxable property for the Parish was \$918,863,673 which would result in a debt limit of \$91,886,367.

**10. LEASES**

The Parish has leased vehicles and equipment under capital leases as detailed below. Each lease is secured by the asset leased. In the event of default, the lessor may declare all payments to be immediately due and payable and or retake possession of the asset. The capitalized assets and related accumulated depreciation amounted to \$1,219,363 and \$252,155, respectively. Current year depreciation on these leased assets amounted to \$162,247.



**LAFOURCHE PARISH GOVERNMENT**  
NOTES TO THE FINANCIAL STATEMENTS  
For the Year Ended December 31, 2021

**10. LEASES (continued)**

Leased Asset	Issue Date	Maturity Date	Interest Rates	End of Year Liability
Chevy Tahoe	06/01/2020	01/01/2024	5.23%	\$20,653
Chevy Suburban	06/01/2020	01/01/2024	5.23%	20,653
Chevy Silverado	06/01/2020	01/01/2024	5.23%	20,653
Chevy Tahoe	11/24/2020	08/01/2024	4.03%	36,537
250GLC Excavator	08/13/2020	07/12/2025	2.70%	193,674
11 - Chevy 4x4 Crew Cabs	1/20/2021	1/20/2025	3.43%	279,508
Chevy 4x4	2/1/2021	2/1/2025	4.44%	25,404
Chevy 4x4	4/29/2021	4/29/2025	4.44%	26,302
Chevy Silverado	5/5/2021	5/5/2025	4.44%	26,921
2 - Chevy Silverado	6/3/2021	6/3/2025	4.44%	56,207
2 - Chevy Traverse	8/9/2021	8/9/2025	4.44%	48,113
<b>Total</b>				<b>\$754,625</b>

The following is a schedule of the future minimum lease payments under the capital leases, and the present value of the net minimum lease payments:

Year ending December 31	
2022	\$ 267,814
2023	267,814
2024	230,828
2025	45,937
Less: amount representing interest	(57,768)
Present value of future minimum lease payments	\$754,625

**11. RISK MANAGEMENT**

The Parish maintains a worker's compensation insurance program that has a self-insured component. The Worker's Compensation Fund, an internal service fund, is used to account for premium collections and payments in the form of benefit payments, premium costs, and administrative costs. The Worker's Compensation Fund provides coverage to a maximum of \$400,000 for each claim. The Parish purchases excess insurance coverage for the amount of each claim that exceeds \$400,000 with a maximum coverage of \$1,000,000. All funds participate in the internal service fund and make payments based on estimates of the amounts needed to pay prior and current year claims and reserves necessary for anticipated losses. The estimated claims liability is provided by a third party claims administrator and includes claims incurred but not paid, claims incurred but not reported and out of pocket expenses. Changes in the Worker's Compensation Fund's claims liability amounts are:



**LAFOURCHE PARISH GOVERNMENT**  
NOTES TO THE FINANCIAL STATEMENTS  
For the Year Ended December 31, 2021

**11. RISK MANAGEMENT (continued)**

Year	Beginning of Year Liability	Claims and Changes in Estimates	Claims Paid	End of Year Liability
2019	364,476	432,360	560,432	236,404
2020	236,404	333,411	297,288	272,527
2021	272,527	251,401	236,373	287,555

The Parish is subject to various risks of loss related to theft of, damage to, and destruction of assets; error and omissions; injuries to employees; natural disasters; and worker's compensation claims. The Parish has purchased commercial liability insurance to cover risks of loss related to torts or negligence by employees and council members. Commercial insurance has also been obtained to cover risk of damages to or theft of computer equipment, boilers and other machinery, employee's health insurance, and general liability claims. Claims have not exceeded insurance coverage in any of the past three years. The Parish has a self-insured component on the general liability, automobile, errors & omissions, and crime policies ranging from \$25,000 to \$75,000 with a range of maximum coverage of \$500,000 to \$2,000,000. Estimated claims payable of \$440,835 at December 31, 2021 is based on claims incurred but not paid, claims incurred but not reported and out of pocket expenses.

**12. POLLUTION REMEDIATION OBLIGATION**

In 2009, a flood event threatened the local area. As a result, a temporary levee was built adjacent to Choctaw Road. A permit was received to build the temporary levee. In early 2010, the levee was relocated approximately 200 – 230 feet away from the road. A permit was not received prior to relocating the levee. The Parish received a complaint from the United States Environmental Protection Agency (EPA) prior to January 1, 2016, claiming the Parish discharged, directed the discharge, and/or agreed with other persons and business entities to discharge "dredge material" and/or "fill material", from point sources, including heavy equipment, to waters of the United States, namely jurisdictional wetlands within the site, without a permit issued under the Clean Water Act. This discharge impacted 31.1 acres of wetlands surrounding the levee. Over the course of the next two years, the Parish and the EPA settled the complaint. The settlement agreement includes a Consent Agreement and Final Order, for payment of \$23,750 in civil penalties, as well as an Administrative Order on Consent, requiring restoration through the U.S. Army Corps of Engineers (COE) permitting, restoration, and mitigation of the 31.1 acres of wetlands near Choctaw Road. The agreements were signed in April 25, 2018, and a resolution by the Parish Council was issued on May 8, 2018.

In accordance with GASB 49, *Accounting and Financial Report for Pollution Remediation Obligations*, a pollution remediation obligation in the amount of \$2,752,506 is reflected in the government-wide financial statements as of December 31, 2021. The obligation includes mitigation costs associated with the remediation plan submitted to and currently pending approval by the U.S. Army Corps of Engineers. The estimate is updated as ranges and additional information becomes available. The current obligation includes the prior period amount of \$2,752,506, offset by \$-0- of current year expenditures.



**LAFOURCHE PARISH GOVERNMENT**  
NOTES TO THE FINANCIAL STATEMENTS  
For the Year Ended December 31, 2021

**13. PENSION PLAN**

The Lafourche Parish Government makes contributions to the following cost-sharing defined benefit pension plans: the Louisiana District Attorney's Retirement System (DARS) and the Louisiana State Employees Retirement System (LASERS).

The contributions to DARS are made by the Parish for the payroll generated by the Parish for the District Attorney and Assistant District attorneys. The District Attorney and Assistant District attorneys employed by the District Attorney's office are compensated by warrants from the State of Louisiana and from supplemental pay from the Parish and the District Attorney's office. The District Attorney determines the sources and amounts of income for the District Attorney and the Assistant District attorneys. The salaries and related contributions paid by the Parish are included in the District Attorney's financial statement as on-behalf payments; therefore, the related net pension liability, deferred outflows and inflows related to the net pension liability for the DARS contributions paid by the Parish are reported on the Lafourche Parish District Attorney's financial statements.

The contributions to LASERS are made by the Parish for the payroll generated by the Parish for the 17th Judicial District Court employees (court employee, drug court, and FINS employees). The 17th Judicial District Court employees are all paid by the Parish. However, the majority of the salaries and benefits paid by the Parish for the court employees is reimbursed by the 17th Judicial Court except what the Judges have budgeted in their Parish General Funds. The Court System (Judge's) determine the sources and amounts of income for their employees. The salaries and related contributions paid by the Parish are included in the 17th Judicial District Court's financial statement as on-behalf payments; therefore, the related net pension liability, deferred outflows and inflows related to the net pension liability for the LASERS contributions paid by the Parish are reported on the 17th Judicial District Court's financial statements.

The Parish is a participating employer in a cost-sharing defined benefit pension plan. The plan is administered by the Registrar of Voters Employees' Retirement System of Louisiana (ROVERS). Article X, Section 29(F) of the Louisiana Constitution of 1974 assigns the authority to establish and amend benefit provisions of this plan to the State Legislature. The system is administered by a separate board of trustees and is a component unit of the State of Louisiana.

The System issues an annual publicly available financial report that includes financial statements and required supplemental information for the System. The report may be obtained by writing, calling or downloading the report as follows:

ROVERS:  
PO Box 57  
Jennings, LA 70546  
(800) 510-8515  
[www.larovers.com](http://www.larovers.com)

**Plan Description** – The System was established on January 1, 1955, for the purpose of providing retirement allowances and other benefits as stated under the provisions of R.S. Title 11:2032, as amended, for registrars of voters, their deputies and their permanent employees in each parish. The projection of benefit payments in the calculation of the total pension liability includes all benefits to be provided to current active and inactive employees through the System in accordance with the benefit terms and any additional legal agreements to provide benefits that are in force at the measurement date.

**Benefits Provided** – All persons who are registrar of voters, their deputies, and their permanent employees in each parish are members of the ROVERS.



**LAFOURCHE PARISH GOVERNMENT**  
NOTES TO THE FINANCIAL STATEMENTS  
For the Year Ended December 31, 2021

**13. PENSION PLAN (continued)**

The age and years of creditable service required in order for a member to retire with full benefits are established by state statute, and vary depending on the member's hire date. Members who joined before January 1, 2013, are eligible to receive a normal retirement benefit if:

- 10 or more years of creditable service and are at least age 60, or
- 20 or more years of creditable service and are at least age 55, or
- 30 years of creditable service at any age

The normal retirement benefit for members is equal to 3.33% of the member's average annual earned compensation for the highest consecutive 60 months multiplied by the number of years of creditable service, not to exceed 100% of average annual compensation.

Members hired on or after January 1, 2013, is eligible to receive a normal retirement benefit if:

- 10 or more years of creditable service and are at least age 62, or
- 20 or more years of creditable service and are at least age 60, or
- 30 or more years of creditable service and are at least age 55, or

The normal retirement benefit for members hired on or after January 1, 2013, is equal to 3.00% of the member's average annual earned compensation for the highest consecutive 60 months multiplied by the number of years of creditable service, not to exceed 100% of average annual compensation. Retirement benefits for members hired on or after January 1, 2013, that have attained 30 years of creditable service with at least 20 years of creditable service in the System are calculated at 3.33% of the average annual compensation for the highest consecutive 60 months multiplied by the number of years of creditable service, not to exceed 100% of average annual compensation.

Any member whose withdrawal from service occurs prior to attaining the age of 60 years, who shall have completed 10 or more years of creditable service and shall not have received a refund of his accumulated contributions, shall be eligible for a deferred allowance beginning upon his attaining age of 60 years.

**Disability Benefits** – Active contributing members with 10 or more years of credited service in the System and who have been officially certified as disabled by the State Medical Disability Board are awarded disability benefits. The disabled members who has attained age of 60 years shall be entitled to a regular retirement allowance. The member who has not yet attained age 60 shall be entitled to a disability benefit equal to the lesser of 3.00% of his average final compensation multiplied by number of years of creditable service (not to be less than 15 years) or 3.33% of average final compensation multiplied by the years of service assuming continued service to age 60. Disability benefits may not exceed two-thirds of the earnable compensation.

**Survivor (Death) Benefits** – Upon the death of a member (due to any cause other than injuries sustained in the performance of his official duties), with less than 5 years of creditable service, his accumulated contributions are paid to his designated beneficiary. If the member has 5 or more year of credited service and is not eligible to retire, automatic option 2 benefits are payable to the surviving spouse. These benefits are based on the retirement benefits accrued at the member's date of death with the option 2 factors used as if the member had continued in service to earliest normal retirement age. If a member has no surviving spouse and the member has 5 or more year of creditable service, the surviving minor children under 18 or disabled children are paid 80% of the member's accrued retirement benefit divided into equal shares until the age of majority or for the duration of the handicap for a handicapped child. Upon the death of any former member with 10 or more years of service, automatic option 2 benefits are payable to the surviving spouse. In lieu of periodic payments, the surviving spouse or children may receive a refund of the member's accumulated contributions.



**LAFOURCHE PARISH GOVERNMENT**  
NOTES TO THE FINANCIAL STATEMENTS  
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**13. PENSION PLAN (continued)**

**Deferred Retirement Option Program (DROP)** – In lieu of terminating employment and accepting a retirement allowance, any member with 10 or more years of service at age 60, 20 or more year of service at age 55, or 30 or more years of service at any age may elect to participate in the Deferred Retirement Option Program (DROP) for up to 3 years and defer receipt of the benefits. Upon commencement of participation in the plan, membership in the System terminates. During participation in the DROP, employer contributions are payable, but employee contributions cease. The monthly retirement benefits that would have been payable, had the person elected to cease employment and receive a service retirement allowance, are paid into the DROP fund. This fund does not earn interest. In addition, no cost of living increases are payable to participants until employment which made them eligible to become members of the System has been terminated for at least one full year.

Upon termination of employment prior to or at the end of the specified period of participation, the participant in the plan may receive, at his option, a lump sum from the account equal to the payments into the account, a true annuity based upon his account balance in that fund, or any other method of payment if approved by the Board of Trustees. The monthly benefits that were being paid into the DROP fund will begin to be paid to the retiree. If the participant dies during participation in the plan, a lump sum equal to his account balance in the plan fund shall be paid to his named beneficiary or, if none, to his estate. If employment is not terminated at the end of the three years, payments into the plan fund cease, and the person resumes active contributing membership in the System.

**Cost of Living Adjustments** – Cost of living provisions for the System allows the Board of Trustees to provide an annual cost of living increase of 2.00% of eligible retiree's original benefit if certain funding criteria are met. Members are eligible to receive a cost of living adjustment once they have reached the age of 60 and have been retired at least one year. Funding criteria for granting cost of living adjustments is dependent on the funded ratio.

**Contributions** – According to state statute, contribution requirements for all employers are actuarially determined each year.

Contributions to the plan are required and determined by State statute (which may be amended) and are expressed at a percentage of covered payroll. The contribution rates in effect for the Parish was 18%. The contributions made to the System for the year, which equaled the required contribution for the year, was \$8,664.

**Pension liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions**

The following schedule lists the Parish's proportionate share of the Net Pension Liability allocated by the pension plan based on the measurement date, June 30, 2021. The Parish uses this measurement to record its Net Pension Liability and associated amounts as of the respective measurement date in accordance with GASB Statement 68. The schedule also includes the proportionate share allocation rate used at the current measurement date for the retirement system along with the change compared to the rate used in the previous measurement period for the retirement system. The Parish's proportion of the Net Pension Liability was based on each Parish's share of contributions to the pension plan relative to the contributions of all participating employers.



# LAFOURCHE PARISH GOVERNMENT

## NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended December 31, 2021

### 13. PENSION PLAN (continued)

Governmental Activities	Net Pension Liability at Measurement Date	Rate at Current Measurement Date	Increase (Decrease) in Rate from Previous Measurement Date
Registrar of Voters Employee Retirement System	\$11,463	6.25%	-.15%

The Parish recognized pension expense of \$4,601 including employer's amortization of change in proportionate share and differences between employer contributions and proportionate share of contributions by the Government. The Parish recognized non-employer pension contributions in the amount of \$11,776.

The Parish reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

Governmental Activities	Deferred outflows of resources	Deferred inflows of resources
Difference between expected and actual experience	\$5,283	\$6,625
Changes in assumption	12,613	-
Net difference between projected and actual earnings on pension plan investments	-	56,318
Changes in proportion	1,856	2,508
Differences between contributions and proportionate share of contributions	-	-
Employer contributions subsequent to the measurement date	4,332	-
<b>Totals</b>	<b>\$24,084</b>	<b>\$65,451</b>

### Pension liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (continued)

The Parish reported a total of \$4,332 as deferred outflow of resources related to pension contributions made subsequent to the measurement period, which will be recognized as a reduction in net pension liability in the subsequent year.

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized as an increase (decrease) in pension expense as follows:

Year ended	
2022	\$(10,732)
2023	(11,816)
2024	(9,976)
2025	(13,175)
<b>Total</b>	<b>\$(45,699)</b>



**LAFOURCHE PARISH GOVERNMENT**  
NOTES TO THE FINANCIAL STATEMENTS  
For the Year Ended December 31, 2021

**Actuarial assumptions**

A summary of the actuarial methods and assumptions used in determining the total pension liability for ROVERS is as follows:

Valuation Date	June 30, 2021
Actuarial Cost Method	Entry Age Normal
Actuarial Assumptions:	
Expected Remaining Service Lives	5 years
Investment Rate of Return	6.25%, net of investment expense, including inflation
Inflation Rate	2.30%
Mortality	RP-2010 Public Retirement Plans Mortality Table for general employees multiplied by 120% for males and 120% for females each with full generational projection using the appropriate MP-2019 improvement scale - Employees, Annuitant and Beneficiaries. RP-2010 Public Retirement Plans Mortality Table for general disabled retirees multiplied by 120% for males and 120% for females each with full generational projection using the appropriate MP-2019 improvement scale - Disabled Annuitants.
Salary Increases	5.25%
Cost of Living Adjustments	The present value of future retirement benefits is based on benefits currently being paid by the System and includes previously granted cost of living increases. The present values do not include provisions for potential future increases not yet authorized by the Board of Trustees as they were deemed not to be substantively automatic.



**LAFOURCHE PARISH GOVERNMENT****NOTES TO THE FINANCIAL STATEMENTS**

For the Year Ended December 31, 2021

**13. PENSION PLAN (continued)**

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense, and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The resulting long-term rate of return is 8.75%.

The following table provides a summary of the best estimates of arithmetic/geometric real rates of return for each major asset class based on the System's target asset allocation:

<b>Asset Class</b>	<b>Expected Rates of Return</b>		
	<b>Target Asset Allocation</b>	<b>Real Real Return Arithmetic Basis</b>	<b>Long-term Expected Portfolio Real Rate of Return</b>
Domestic Equities	37.5%	7.50%	2.81%
International Equities	20.0	8.50	1.70
Domestic Fixed Income	12.5	2.50	0.31
International Fixed Income	10.0	3.50	0.35
Alternative Investments	10.0	6.33	0.63
Real Estate	10.0	4.50	0.45
<b>Totals</b>	<b>100.0%</b>		<b>6.25%</b>
Inflation			2.50
Expected Arithmetic Nominal Return			<b>8.75%</b>

**Discount Rate**

The discount rate used to measure the total pension liability was 6.25%, which was decreased by 0.15% from the discount rate used since the prior measurement date. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rates and that contributions from participating employers will be made at the actuarially determined rates approved by the Public Retirement Systems' Actuarial Committee, taking into consideration the recommendation of the System's actuary. Based on those assumptions, the System's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.



**LAFOURCHE PARISH GOVERNMENT**  
NOTES TO THE FINANCIAL STATEMENTS  
For the Year Ended December 31, 2021

**13. PENSION PLAN (continued)**

**Sensitivity of the Employer's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate**

The following presents the Parish's proportionate shares of the net pension liability (NPL) using the discount rate of the Retirement System as well as what the Parish's proportionate share of the NPL would be if it were calculated using a discount rate that is one percentage-point lower or one percentage-point higher than the current rate used by the Retirement Systems.

Plan	1% Decrease 5.25%	Current Discount Rate 6.25%	1% Increase 7.25%
<b>ROVERS</b>	\$65,383	\$11,463	\$(34,432)

**14. DEFERRED COMPENSATION PLAN**

The Parish offers its employees a deferred compensation plan created in accordance with IRS Code Section 457. The plan is available to all employees and allows them to defer a portion of their eligible compensation, matched by the Parish up to a certain percentage, until future years. The deferred compensation plan is available to employees until termination, retirement, death, or an unforeseeable emergency. All amounts of compensation deferred under this plan, all property and rights purchased with those amounts, and all income attributable to those amounts, property, or rights are (until paid or made available to the employee or beneficiary) held in trust for the exclusive benefit of the participants and their beneficiaries, and the benefits may not be diverted to any other use. The Parish's contribution to the Plan for the year ended December 31, 2021, 2020 and 2019 was \$506,133, \$492,138 and \$467,967, respectively.

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

**15. CONTINGENT LIABILITIES**

The Parish participates in a number of Federal Awards Programs. Although the grant programs have been audited in accordance with the Single Audit of 1984 and the 1996 amendments as well as Uniform Guidance through December 31, 2021, these programs are still subject to financial and compliance audits and resolution of any previously identified questioned costs. The amount of expenditures which may be disallowed by the granting agencies cannot be determined at this time, although the Parish expects such amount, if any, to be immaterial.

The Parish is a defendant in various lawsuits. Although the outcome of these lawsuits is not presently determinable, Management and legal counsel believe that the potential claims against the Parish, not covered by insurance, will not have a material adverse effect on the financial condition of the Parish.



# LAFOURCHE PARISH GOVERNMENT

## NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended December 31, 2021

### 16. COMMITMENTS

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

<b>Project Description</b>	<b>Expenditures through December 31, 2021</b>	<b>Remaining Commitment</b>
HMGP – Industrial Flood Wall	\$4,579,175	\$ 900,327
HMGP – Timberland Pump Station Project	60,858	475,885
HMGP – Parishwide Pump Station Project	206,452	1,453,026
HMGP – Leighton Pump Station Project	296,694	2,120
Alidore Levee and pump Station Improvements	1,236,728	1,900,121
Edgar Guidry Pump	31,068	28,932
Ravenwood Pump	91,620	352,380
Choctaw Levee	157,068	566,538
Library Thibodaux Branch Renovations	3,484,201	765,799
West 56th Street Project	210,691	4,969
LCDBG – Marydale Sewer Project	1,249,482	27,433
Sidewalk Replacement and/or Repairs	19,729	20,271
Lockport Library Entryway	153,594	546,406
Eastside Drainage	1,339,499	4,474,043
Bayou Boeuf Ballpark	48,412	31,588
Lockport Boat Launch	200,635	19,364
Cyrien Pump Station	953,089	1,117,836
Repair Landry Lane	12,818	67,183
Parish Wide Portable Pump	152,087	7,913
Emergency Pumps for all Districts	24,000	1,901,000
Parish Transportation Priority RD RSTD2	88,330	1,211,670
Parish Transportation Priority RD RSTD2	25,916	724,084
Eunice Allemand Pump	43,356	206,644
Valentine Pontoon Bridge	95,960	980,765
Butch Hills Pump	187,286	1,575,049
Courthouse Annex	476,989	852,311
HMPG Wind Retrofit	418,867	202,633
Medical Suite Buildings	7,747	32,253
Renovations to AG Buildings	1,443	178,557
Raceland Rec Facilities Concession & Bathroom	101,865	262,725
Purchase Land & Building Coroner's Office	510	249,490
Lafourche Parish Rodeo Arena	27,992	222,008
LGAP Purchase of Portable Pump	92,118	2,832
New Construction Animal Shelter	29,030	470,970
Larousse Boat Launch	8,517	21,483
Lockport Community Center Ballparks	23,049	276,951
Butch Hill Boat Launch	78,170	21,830
Fishing Pier at Golden Meadow	16,250	133,750
Future Coastal	502,166	165,499
Grand Bayou Freshwater	211,994	720,806
Camera System	36,161	33,839
<b>Total</b>	<b>\$17,741,822</b>	<b>\$23,212,178</b>



**LAFOURCHE PARISH GOVERNMENT**  
NOTES TO THE FINANCIAL STATEMENTS  
For the Year Ended December 31, 2021

**17. SALES TAXES**

**7/10 % FOR SOLID WASTE COLLECTION**

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

**1/2% FOR ROAD SALES TAX DISTRICT 2**

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

**1% FOR ROAD SALES TAX DISTRICT A**

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

**18. TAX ABATEMENTS**

The Louisiana Industrial Ad Valorem Tax Exemption Program (ITEP) (Louisiana Administrative Code, Title 13, Chapter 5) is a state incentive program which abates, up to ten years, local ad valorem taxes on a manufacturer's new investment and annual capitalized additions related to the manufacturing site. Applications to exempt qualified property for five years are approved by the Louisiana Economic Development's Board of Commerce and Industry.

For the year ending December 31, 2021, the gross dollar amount by which the Parish's ad valorem tax revenues were reduced as a result of these tax abatement agreements are as follows:

Specific Tax	# of ITE Contracts	Exempt Amount	Appraised Value	Assessed Value	Total 2021 Forfeited Revenue	Specific Forfeited Revenue
General Alimony	56	\$447,629,588	\$279,721,195	\$41,958,179	\$4,928,232	\$112,028
Consolidated	56	447,629,588	279,721,195	41,958,179	4,928,232	835,807
Road District #1	56	447,629,588	279,721,195	41,958,179	4,928,232	206,854
Veterans Memorial District	27	165,316,674	92,750,772	13,912,616	1,748,120	13,773
Special Service #1	56	447,629,588	279,721,195	41,958,179	4,928,232	75,525
					<b>Total</b>	<b>\$1,243,987</b>



**LAFOURCHE PARISH GOVERNMENT**  
NOTES TO THE FINANCIAL STATEMENTS  
For the Year Ended December 31, 2021

**19. SELECTED DISCLOSURES FOR DISCRETELY PRESENTED COMPONENT UNITS**

Financial reporting standards require note disclosures on discretely presented component units considering both the units' significance relative to the total discretely component units and the nature and significance of the units' relationship to the primary government (the Parish). As such, the following disclosures are presented. In addition, several component units have year-ends that are different from the primary government reporting entity. The following summaries are presented as of and for the various year ends of the component units.

**DEPOSITS AND INVESTMENTS**

**A. DEPOSITS**

Discretely presented component unit deposits (demand deposits, interest bearing demand deposits and certificates of deposits) are recorded at cost, which approximates fair value. The carrying amounts of these deposits totaled \$40,254,206.

Under state law, these deposits must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market values of the pledged securities plus the federal deposit insurance (FDIC) must at all times equal the amount on deposit with the fiscal agent. The total deposits exposed to custodial credit risk, were collateralized with pledged securities.

**B. INVESTMENTS**

Investment balances for the discretely presented component units are classified as follows:

<b>Investments</b>	<b>Reported Value</b>	<b>Fair Value</b>
Certificates of Deposit	\$14,203,754	\$14,209,173
LAMP	22,418,717	22,418,717
Other Securities	3,488,488	3,837,619
<b>Total</b>	<b>\$40,110,959</b>	<b>\$40,116,378</b>

A reconciliation of deposits and investments, including restricted assets, as shown on the Combining Statement of Net Position for the Discretely Presented Component Units is as follows:

Deposits reported	\$40,254,206
Investments reported	40,110,959
<b>Total</b>	<b>80,365,165</b>
Cash	40,133,190
Investments	34,867,744
Restricted assets	5,364,231
<b>Total</b>	<b>\$80,365,165</b>



**LAFOURCHE PARISH GOVERNMENT**  
NOTES TO THE FINANCIAL STATEMENTS  
For the Year Ended December 31, 2021

**19. SELECTED DISCLOSURES FOR DISCRETELY PRESENTED COMPONENT UNITS (continued)**

**CAPITAL ASSETS**

A summary of capital assets for discretely presented component units is as follows:

<b>Discretely Presented Component Units</b>	<b>Balance 12/31/2020</b>	<b>Additions</b>	<b>Disposals &amp; Adjustments</b>	<b>Balance 12/31/2021</b>
<b>Non-depreciable Capital Assets:</b>				
Land	\$ 11,070,046	\$ 283,671	\$ (51,470)	\$ 11,302,247
Construction in Progress	28,742,822	21,567,362	(174,953)	50,135,232
<b>Total Non-depreciable Capital Assets</b>	<b>39,812,868</b>	<b>21,851,033</b>	<b>(226,422)</b>	<b>61,437,479</b>
<b>Depreciable Capital Assets:</b>				
Facilities, Equipment, and Intangibles	574,364,730	7,485,852	(3,866,812)	577,983,771
<b>Less Accumulated Depreciation:</b>				
Facilities, Equipment, and Intangibles	(322,278,984)	(20,370,585)	2,943,905	(339,705,665)
<b>Depreciable Capital Assets, Net</b>	<b>252,085,746</b>	<b>(12,884,733)</b>	<b>(922,907)</b>	<b>238,278,106</b>
<b>Capital Assets, Net</b>	<b>\$291,898,614</b>	<b>8,966,300</b>	<b>(1,149,329)</b>	<b>299,715,585</b>

**LONG-TERM DEBT**

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

<b>Long-Term Debt Type</b>	<b>Balance 12/31/2020</b>	<b>Increases</b>	<b>Decreases</b>	<b>Balance 12/31/2021</b>	<b>Amounts Due Within One Year</b>
Bonds and Notes	\$15,219,337	\$ 316,619	\$(5,823,676)	\$9,712,280	\$2,387,488
Capital Leases	20,139	206,739	(61,444)	219,434	71,588
Compensated Absences	405,472	147,369	(179,051)	373,790	-
Pension Liability	3,707,079	-	(557,944)	3,149,135	-
OPEB Liability	1,217,338	48,498	-	1,265,836	-
<b>Total Long-Term Debt</b>	<b>\$20,569,365</b>	<b>\$773,225</b>	<b>\$(6,622,115)</b>	<b>\$14,720,475</b>	<b>\$2,459,076</b>



**LAFOURCHE PARISH GOVERNMENT****NOTES TO THE FINANCIAL STATEMENTS**

For the Year Ended December 31, 2021

**19. SELECTED DISCLOSURES FOR DISCRETELY PRESENTED COMPONENT UNITS (continued)****LONG-TERM DEBT (continued)**

The annual requirements, including interest to amortize all long-term debt outstanding at December 31, 2021, other than compensated absences, pension and OPEB benefits are as follows:

<b>Year ending December 31</b>	<b>Total Payments</b>
2022	\$2,387,488
2023	1,842,147
2024	1,436,587
2025	1,458,987
2026	1,286,275
2027-2031	1,520,230
<b>Total</b>	<b>\$9,931,714</b>

**PENSION**

The Fire Protection District No. 3 of Lafourche Parish is a participating employer in the Louisiana Fire Fighters Retirement System, a multi-employer cost sharing public retirement system (System). The System issues an annual publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained at [www.ffret.com](http://www.ffret.com).

The Water District No. 1 of the Parish of Lafourche Parish is a participating employer in the Parochial Employees Retirement System of Louisiana, a multi-employer cost sharing public retirement system (System). All members are participants in either Plan A or Plan B. The Water District participates in Plan A. The System issues an annual publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained at [www.persla.org](http://www.persla.org).

The following is a summary of pension related balances for the discretely presented component units:

<b>Pension Related Balance</b>	<b>Fire Protection District No. 3 of Lafourche Parish</b>	<b>Water District No. 1 of Lafourche Parish</b>
Net pension liability/(asset)	\$4,120,321	\$(971,186)
Deferred outflow for pensions	2,653,166	612,520
Deferred inflow for pensions	467,085	1,233,530
Pension expense	1,140,690	119,047



**LAFOURCHE PARISH GOVERNMENT**

## NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended December 31, 2021

**19. SELECTED DISCLOSURES FOR DISCRETELY PRESENTED COMPONENT UNITS (continued)****OTHER POST-EMPLOYMENT BENEFITS (OPEB)**

The following component units provide certain continuing health care and life insurance benefits for its retired employees through a single-employer defined benefit other post-employment benefit plan (OPEB). These benefits are not funded or managed through a trust as defined by the GASB and accordingly, benefit payments are recognized when due and payable in accordance with the benefit terms. The cumulative effect of applying GASB 75 is reported as a restatement of net position in following discretely presented component units as follows:

The OPEB liability, deferred outflow, deferred inflow, and OPEB expense as of and for the year-ended for each discretely presented component unit's respective year-end is as follows:

<b>OPEB Related Balance</b>	<b>Water District No. 1 of Lafourche Parish</b>
OPEB liability	\$1,265,836
Deferred outflow for OPEB	320,238
Deferred inflow for OPEB	57,136
OPEB expense	86,209



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# Required Supplemental Information





# LAFOURCHE PARISH GOVERNMENT

## Required Supplementary Information

### Budgetary Comparison Schedule - Fund #001 General Fund For the Year Ended December 31, 2021

Schedule 1.1

	Original Budget	Final Budget	Actual Amounts	Variance + / (-)
<b>REVENUES</b>				
Taxes:				
Ad Valorem	\$ 2,316,400	\$ 56,487	\$ 112,123	\$ 55,636
Gaming & Alcohol	966,982	966,982	1,307,019	340,037
Severance	1,062,547	1,062,547	1,095,269	32,722
Franchise	936,305	808,223	891,255	83,032
Total taxes	<u>5,282,234</u>	<u>2,894,239</u>	<u>3,405,666</u>	<u>511,427</u>
Intergovernmental:				
Federal Government	847,066	7,064,615	6,930,646	(133,969)
State of LA:				
Other State Grants	356,115	467,115	669,760	202,645
State Shared Revenue	39,195	(316)	55,705	56,021
State in Lieu of Taxes	383,065	383,065	383,146	81
Total State of LA	<u>778,375</u>	<u>849,864</u>	<u>1,108,611</u>	<u>258,747</u>
Local Revenue	85,000	9,150	5,000	(4,150)
Total Intergovernmental	<u>1,710,441</u>	<u>7,923,629</u>	<u>8,044,257</u>	<u>120,628</u>
Charges for Services:				
Licenses & Permits	2,536,316	2,531,934	2,477,376	(54,558)
Fines and Forfeitures:				
Court Fines	-	(3,125)	150	3,275
Civil Case Fees	3,500	3,500	4,206	706
	<u>3,500</u>	<u>375</u>	<u>4,356</u>	<u>3,981</u>
Investment Earnings	200	200	1,574	1,374
Other:				
Oil & Mineral Leases	25,000	17,130	58,290	41,160
Miscellaneous	-	-	60,298	60,298
Total other	<u>25,000</u>	<u>17,130</u>	<u>118,588</u>	<u>101,458</u>
<b>Total Revenues</b>	<b><u>9,557,691</u></b>	<b><u>13,367,507</u></b>	<b><u>14,051,817</u></b>	<b><u>684,310</u></b>
<b>EXPENDITURES</b>				
Current - General Government:				
Legislative:				
Personal services and benefits	499,983	474,983	491,776	(16,793)
Professional services	96,000	71,000	67,000	4,000
Operating services	34,000	14,000	9,192	4,808
Other services	143,334	72,185	72,092	93
Operating Supplies	32,650	11,661	9,274	2,387
	<u>805,967</u>	<u>643,829</u>	<u>649,334</u>	<u>(5,505)</u>
Judicial:				
Personal services and benefits	2,600,979	2,326,479	2,455,638	(129,159)
Professional services	50,250	89,750	99,100	(9,350)
Operating services	600	600	480	120
Other services	88,470	78,470	74,640	3,830
Operating Supplies	23,158	21,372	17,761	3,611
Miscellaneous	70,000	71,786	126,752	(54,966)
	<u>2,833,457</u>	<u>2,588,457</u>	<u>2,774,371</u>	<u>(185,914)</u>
Elections/ Registrar of Voters				
Personal services and benefits	115,226	75,226	66,606	8,620
Other services	45,789	23,789	20,240	3,549
Operating Supplies	21,031	21,031	4,362	16,669
Miscellaneous	32,500	52,500	43,302	9,198
	<u>214,546</u>	<u>172,546</u>	<u>134,510</u>	<u>38,036</u>
Finance				
Personal services and benefits	691,287	656,287	723,097	(66,810)
Professional services	10,125	7,125	28,113	(20,988)
Operating services	8,170	15,789	16,686	(897)
Other services	147,835	132,467	114,231	18,236
Operating Supplies	27,600	27,600	17,534	10,066
Miscellaneous	10,000	8,000	5,410	2,590
	<u>895,017</u>	<u>847,268</u>	<u>905,071</u>	<u>(57,803)</u>

(continued)

See notes to budgetary comparison schedules.



# LAFOURCHE PARISH GOVERNMENT

## Required Supplementary Information

### Budgetary Comparison Schedule - Fund #001 General Fund

For the Year Ended December 31, 2021

Schedule 1.1

	Original Budget	Final Budget	Actual Amounts	Variance + / (-)
Executive				
Personal services and benefits	462,447	517,431	564,245	(46,814)
Professional services	10,150	10,000	282,289	(272,289)
Operating services	9,000	11,256	25,627	(14,371)
Other services	104,800	74,132	78,575	(4,443)
Operating Supplies	21,400	16,500	15,522	978
Miscellaneous	200	37,756	37,587	169
	<u>607,997</u>	<u>667,075</u>	<u>1,003,845</u>	<u>(336,770)</u>
Property & Risk Management				
Professional services	300	-	-	-
Operating services	2,200	1,050	688	362
Other services	7,085	6,385	4,131	2,254
Operating Supplies	<u>8,775</u>	<u>10,925</u>	<u>8,905</u>	<u>2,020</u>
	<u>18,360</u>	<u>18,360</u>	<u>13,724</u>	<u>4,636</u>
Human Resources				
Personal services and benefits	298,402	287,151	271,462	15,689
Professional services	11,370	9,572	3,765	5,807
Operating services	67,708	46,383	47,982	(1,599)
Other services	24,202	15,126	13,849	1,277
Operating Supplies	<u>7,630</u>	<u>6,081</u>	<u>26,446</u>	<u>(20,365)</u>
	<u>409,312</u>	<u>364,313</u>	<u>363,504</u>	<u>809</u>
Civil Service				
Personal services and benefits	126,125	126,125	141,927	(15,802)
Professional services	-	-	5,129	(5,129)
Operating services	2,888	2,888	647	2,241
Other services	53,961	9,961	8,140	1,821
Operating supplies	<u>4,835</u>	<u>4,835</u>	<u>3,927</u>	<u>908</u>
	<u>187,809</u>	<u>143,809</u>	<u>159,770</u>	<u>(15,961)</u>
Communications				
Personal services and benefits	177,465	162,465	196,708	(34,243)
Operating services	6,150	6,150	8,828	(2,678)
Other services	5,000	5,000	4,512	488
Operating Supplies	<u>3,500</u>	<u>3,500</u>	<u>1,978</u>	<u>1,522</u>
	<u>192,115</u>	<u>177,115</u>	<u>212,026</u>	<u>(34,911)</u>
Information Technology				
Personal services and benefits	216,338	227,434	313,453	(86,019)
Professional services	15,150	15,150	27,592	(12,442)
Operating services	155,875	168,061	161,066	6,995
Other services	73,200	58,700	82,244	(23,544)
Operating Supplies	<u>3,280</u>	<u>3,280</u>	<u>16,427</u>	<u>(13,147)</u>
	<u>463,843</u>	<u>472,625</u>	<u>600,782</u>	<u>(128,157)</u>
Planning & Zoning				
Personal services and benefits	1,056,601	1,058,211	1,069,235	(11,024)
Professional services	2,100	1,090	575	515
Operating services	10,500	11,100	485	10,615
Other services	110,500	105,800	107,919	(2,119)
Operating Supplies	<u>14,500</u>	<u>17,000</u>	<u>18,131</u>	<u>(1,131)</u>
	<u>1,194,201</u>	<u>1,193,201</u>	<u>1,196,345</u>	<u>(3,144)</u>
911/Justice of Peace/Const				
Personal services and benefits	201,777	201,777	182,723	19,054
Other services	<u>8,050</u>	<u>5,250</u>	<u>132</u>	<u>5,118</u>
	<u>209,827</u>	<u>207,027</u>	<u>182,855</u>	<u>24,172</u>
<b>Total General Government</b>	<b>8,032,451</b>	<b>7,495,625</b>	<b>8,196,137</b>	<b>(700,512)</b>
Public Safety:				
Personal services and benefits	364,690	364,690	384,254	(19,564)
Professional services	202,090	181,302	153,661	27,641
Operating services	12,000	12,000	14,181	(2,181)
Other services	22,670	25,438	28,150	(2,712)
Operating Supplies	<u>266,000</u>	<u>47,389</u>	<u>43,454</u>	<u>3,935</u>

(continued)

See notes to budgetary comparison schedules.



# LAFOURCHE PARISH GOVERNMENT

## Required Supplementary Information

### Budgetary Comparison Schedule - Fund #001 General Fund

For the Year Ended December 31, 2021

Schedule 1.1

	Original Budget	Final Budget	Actual Amounts	Variance + / (-)
Feeding /Maintenance/Transport of	638,000	613,340	502,092	111,248
Fire Insurance Rebate (Misc)	383,065	383,065	383,146	(81)
Miscellaneous	92,038	42,038	21,664	20,374
	<u>1,980,553</u>	<u>1,669,262</u>	<u>1,530,602</u>	<u>138,660</u>
Public Works:				
Personal services and benefits	370,399	324,500	323,494	1,006
Professional services	68,250	68,250	31,277	36,973
Operating services	27,500	32,525	31,312	1,213
Other services	74,000	62,171	62,555	(384)
Operating Supplies	25,000	9,100	3,962	5,138
Miscellaneous	83,980	83,980	23,584	60,396
	<u>649,129</u>	<u>580,526</u>	<u>476,184</u>	<u>104,342</u>
Health & Community Services				
Personal services and benefits	252,969	252,969	190,289	62,680
Professional services	100	100	124	(24)
Operating services	-	-	361	(361)
Other services	13,884	13,884	13,084	800
Operating Supplies	8,250	8,250	7,811	439
Miscellaneous	46,632	289,302	353,036	(63,734)
	<u>321,835</u>	<u>564,505</u>	<u>564,705</u>	<u>(200)</u>
Culture & Recreation				
Personal services and benefits	271,742	271,742	248,911	22,831
Professional services	72,965	72,965	62,995	9,970
Operating services	3,875	5,949	3,856	2,093
Other services	98,350	75,655	74,483	1,172
Operating Supplies	6,900	6,572	3,372	3,200
Miscellaneous	-	506,000	96,217	409,783
	<u>453,832</u>	<u>938,883</u>	<u>489,834</u>	<u>449,049</u>
<b>Total Current</b>	<b>11,437,800</b>	<b>11,248,801</b>	<b>11,257,462</b>	<b>(8,661)</b>
<b>Total Debt Service</b>	<b>11,691</b>	<b>17,965</b>	<b>21,714</b>	<b>(3,749)</b>
<b>Total Capital Outlay</b>	<b>27,950</b>	<b>79,561</b>	<b>56,360</b>	<b>23,201</b>
	<u><b>11,477,441</b></u>	<u><b>11,346,327</b></u>	<u><b>11,335,536</b></u>	<u><b>10,791</b></u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u>(1,919,750)</u>	<u>2,021,180</u>	<u>2,716,281</u>	<u>673,519</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Proceeds from capital leases	-	55,611	55,611	-
Transfers In from:				
108 Royalty Fund	763,893	78,524	42,217	(36,307)
118 Planning Commission Fund	100,000	199,523	199,523	-
128 2004 Redidication	659,000	-	-	-
801 BP Oil Spill	250,000	-	-	-
Total Transfers In	<u>1,772,893</u>	<u>278,047</u>	<u>241,740</u>	<u>(36,307)</u>
Transfers Out to:				
101 Animal Control Fund	-	(54,557)	(54,557)	-
103 Road and bridges fund	-	(2,277,953)	(2,277,953)	-
104 Drainage Fund	-	(850,667)	(850,667)	-
110 Recreation	(331,419)	-	-	-
113 Criminal Court Fund	-	(201,491)	(201,491)	-
123 Civil Defense Fund	-	(540,232)	(540,232)	-
124 IV-D Grant Fund	(39,566)	(39,566)	(39,566)	-
129 Health Activity Fund	-	(139,578)	(139,578)	-
130 Head Start Fund	(58,010)	(58,010)	-	58,010
206 2005 Road Construction Dist 3,5 & 6	-	(1,065,990)	(918,089)	147,901
299 Capital Projects Fund	(847,066)	(53,261)	-	53,261
Total Transfers Out	<u>(1,276,061)</u>	<u>(5,281,305)</u>	<u>(5,022,133)</u>	<u>259,172</u>

(continued)

See notes to budgetary comparison schedules.



**LAFOURCHE PARISH GOVERNMENT****Required Supplementary Information**Budgetary Comparison Schedule - Fund #001 General Fund  
For the Year Ended December 31, 2021

Schedule 1.1

	Original Budget	Final Budget	Actual Amounts	Variance + / (-)
Total other financing sources (uses)	496,832	(4,947,647)	(4,724,782)	222,865
<b>NET CHANGE IN FUND BALANCE</b>	(1,422,918)	(2,926,467)	(2,008,501)	917,966
<b>FUND BALANCES</b>				
BEGINNING OF YEAR	2,002,641	2,002,641	2,002,641	-
END OF YEAR	\$ 579,723	\$ (923,826)	\$ (5,860)	\$ 917,966

(concluded)



# LAFOURCHE PARISH GOVERNMENT

## Required Supplementary Information

### Budgetary Comparison Schedule - Fund #104 Drainage Maintenance Fund For the Year Ended December 31, 2021

Schedule 1.2

	Original Budget	Final Budget	Actual Amounts	Variance Positive (Negative)
<b>REVENUES</b>				
Taxes - Ad Valorem	\$ 4,424,278	\$ 40,110	\$ 217,947	\$ 177,837
Intergovernmental from:				
Federal Government	1,551,015	2,264,613	337,546	(1,927,067)
State of LA	5,014,847	1,877,410	1,018,097	(859,313)
Local	229,239	443,371	442,543	(828)
Charges for Services	12,000	12,000	16,950	4,950
Other Revenue	-	-	21,478	21,478
Investment Earnings	100	100	58	(42)
Total Revenues	11,231,479	4,637,604	2,054,619	(2,582,985)
<b>EXPENDITURES</b>				
Current - General Government - Public Works:				
Personal services and benefits	3,773,241	3,342,241	3,353,811	(11,570)
Professional services	14,000	39,000	1,757,697	(1,718,697)
Operating services	1,219,000	1,156,094	994,603	161,491
Other services	162,500	162,500	165,046	(2,546)
Operating Supplies	1,549,500	2,750,500	2,128,888	621,612
Miscellaneous	255,000	255,000	9,727	245,273
Total current expenditures	6,973,241	7,705,335	8,409,772	(704,437)
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	4,258,238	(3,067,731)	(6,355,153)	(3,287,422)
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In from:				
001 General Fund	-	1,850,667	850,667	(1,000,000)
108 Royalty Fund	1,700,000	2,900,000	1,900,000	(1,000,000)
160 Road Sales Tax District A Fund	1,626,812	1,506,312	22,421	(1,483,891)
161 Road Sales Tax District 2 Fund	-	65,775	65,775	-
181 Costal Zone Management Fund	-	500,000	43,356	(456,644)
Total Transfers In	3,326,812	6,822,754	2,882,219	(3,940,535)
Transfers Out to:				
201 Road District 2	(4,557,886)	(1,570,000)	(822,024)	747,976
206 Road Construction District	(300,000)	(564,000)	(112,421)	451,579
299 Capital Projects Fund	(3,196,583)	(3,860,669)	(603,661)	3,257,008
Total Transfers Out	(8,054,469)	(5,994,669)	(1,538,106)	4,456,563
Total other financing sources (uses)	(4,727,657)	828,085	1,344,113	516,028
<b>NET CHANGE IN FUND BALANCE</b>	(469,419)	(2,239,646)	(5,011,040)	(2,771,394)
<b>FUND BALANCES</b>				
BEGINNING OF YEAR	1,269,396	1,269,396	1,269,396	-
END OF YEAR	\$ 799,977	\$ (970,250)	\$ (3,741,644)	\$ (2,771,394)

See notes to budgetary comparison schedules.



# LAFOURCHE PARISH GOVERNMENT

## Required Supplementary Information

### Budgetary Comparison Schedule - Fund #107 - Solid Waste Fund For the Year Ended December 31, 2021

Schedule 1.3

	Original Budget	Final Budget	Actual Amounts	Variance Positive (Negative)
<b>REVENUES</b>				
Taxes - Sales & Use	\$ 6,795,310	\$ 6,795,310	\$ 8,894,111	\$ 2,098,801
Intergovernmental Federal	-	552,427	552,363	(64)
Charges for Services	1,500	1,500	1,610	110
Investment Earnings	3,000	3,000	221	(2,779)
Total Revenues	6,799,810	7,352,237	9,448,305	2,096,066
<b>EXPENDITURES</b>				
Current - General Government - Public Works:				
Personal services and benefits	194,612	194,612	220,481	(25,869)
Professional services	106,158	101,158	73,677	27,481
Operating services	7,126,050	7,892,518	7,905,901	(13,383)
Other services	58,550	58,250	54,237	4,013
Operating Supplies	10,750	13,050	13,480	(430)
Total current expenditures	7,496,120	8,259,588	8,267,776	(8,188)
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	(696,310)	(907,351)	1,180,529	2,087,880
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In from:				
114 Special District No. 1	703,903	703,903	703,903	-
Transfers Out to:				
193 Marydale Sewerage	(8,406)	(36,354)	(28,168)	8,186
Total other financing sources (uses)	695,497	667,549	675,735	8,186
<b>NET CHANGE IN FUND BALANCE</b>	(813)	(239,802)	1,856,264	2,096,066
<b>FUND BALANCES</b>				
BEGINNING OF YEAR	1,171,306	1,171,306	1,171,306	-
END OF YEAR	\$ 1,170,493	\$ 931,504	\$ 3,027,570	\$ 2,096,066

See notes to budgetary comparison schedules.



# LAFOURCHE PARISH GOVERNMENT

## Required Supplementary Information

### Budgetary Comparison Schedule - Fund #119 Library Commission Fund For the Year Ended December 31, 2021

Schedule 1.4

	Original Budget	Final Budget	Actual Amounts	Variance Positive (Negative)
<b>REVENUES</b>				
Taxes - Ad Valorem	\$ 6,300,000	\$ 192,559	\$ 197,149	\$ 4,590
Intergovernmental				
Federal	-	-	3,869	3,869
State	113,200	113,200	155,015	41,815
Local	10,000	10,000	23,097	13,097
Charges for Services	47,500	47,500	31,031	(16,469)
Investment Earnings	250,000	5,000	4,263	(737)
Other Revenues	28,500	28,500	22,284	(6,216)
<b>Total Revenues</b>	<b>6,749,200</b>	<b>396,759</b>	<b>436,708</b>	<b>39,949</b>
<b>EXPENDITURES</b>				
Current - General Government - Culture and Recreation:				
Personal services and benefits	4,330,000	4,330,000	3,628,515	701,485
Professional services	82,000	82,000	42,175	39,825
Operating services	326,000	326,000	2,529,620	(2,203,620)
Other services	461,000	461,000	320,815	140,185
Operating Supplies	1,227,000	1,227,000	783,571	443,429
Miscellaneous	101,000	101,000	160	100,840
	<u>6,527,000</u>	<u>6,527,000</u>	<u>7,304,856</u>	<u>(777,856)</u>
Capital outlay	160,000	160,000	28,798	131,202
<b>Total expenditures</b>	<b>6,687,000</b>	<b>6,687,000</b>	<b>7,333,654</b>	<b>(646,654)</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>62,200</b>	<b>(6,290,241)</b>	<b>(6,896,946)</b>	<b>(606,705)</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers Out to:				
299 Capital Projects Fund	(1,416,533)	(1,736,336)	(394,130)	1,342,206
<b>NET CHANGE IN FUND BALANCE</b>	<b>(1,354,333)</b>	<b>(8,026,577)</b>	<b>(7,291,076)</b>	<b>735,501</b>
<b>FUND BALANCES</b>				
BEGINNING OF YEAR	11,450,207	11,450,207	11,450,207	-
END OF YEAR	<u>\$ 10,095,874</u>	<u>\$ 3,423,630</u>	<u>\$ 4,159,131</u>	<u>\$ 735,501</u>

See notes to budgetary comparison schedules.



# LAFOURCHE PARISH GOVERNMENT

## Fund #160 - Road Sales Tax District A

### Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual For the Year Ended December 31, 2021

Schedule 1.5

	Original Budget	Final Budget	Actual Amounts	Variance Positive (Negative)
<b>REVENUES</b>				
Taxes - Sales & Use	\$ 4,498,801	\$ 4,498,801	\$ 6,209,316	\$ 1,710,515
Intergovernmental:				
Federal Government	-	362,687	362,687	-
Investment Earnings	28,812	28,812	1,739	(27,073)
Total Revenues	4,527,613	4,890,300	6,573,742	1,683,442
<b>EXPENDITURES</b>				
Current - General Government - Public Works:				
Professional services	40,489	40,489	56,057	(15,568)
Other Services	-	-	901	(901)
Total current	40,489	40,489	56,958	(16,469)
Debt Service	57,594	57,594	133,039	(75,445)
Capital outlay	-	287,902	287,116	786
Total expenditures	98,083	385,985	477,113	(91,128)
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	4,429,530	4,504,315	6,096,629	1,592,314
<b>OTHER FINANCING SOURCES (USES)</b>				
Proceeds from capital lease	-	287,902	287,116	786
Transfers Out to:				
103 Steet Lights	(556,292)	(646,538)	(12,818)	633,720
104 Drainage Maintenance Fund	(1,626,812)	(1,506,312)	(22,421)	1,483,891
206 Construction - RSTD 3 5 & 6	(153,697)	(494,197)	(27,892)	466,305
299 Capital Projects Fund	(847,762)	(1,068,194)	(1,925)	1,066,269
314 Bond Sinking Fund - RSTD 3 5 & 6	(1,248,250)	(1,248,250)	(1,248,250)	-
317 Consolidated STD A Sinking Fund	(2,487,608)	(2,487,608)	(2,154,242)	333,366
323 2021 Sinking Fund	-	(460,140)	(460,140)	-
Total Transfers Out	(6,920,421)	(7,911,239)	(3,927,688)	3,983,551
Total other financing sources (uses)	(6,920,421)	(7,623,337)	(3,640,572)	3,982,765
<b>NET CHANGE IN FUND BALANCE</b>	(2,490,891)	(3,119,022)	2,456,057	5,575,079
<b>FUND BALANCES</b>				
BEGINNING OF YEAR	3,763,487	3,763,487	3,763,487	-
END OF YEAR	\$ 1,272,596	\$ 644,465	\$ 6,219,544	\$ 5,575,079

See notes to budgetary comparison schedules.



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**LAFOURCHE PARISH GOVERNMENT**  
 Required Supplemental Information  
 Registrar of Voters Employees' Retirement System (ROVERS)  
 For the Year Ended December 31, 2021

Schedule 1.6

**Schedule of the Parish's Proportionate Share of the Net Pension Liability for ROVERS**

Year	Employer's Proportion of the Net Pension Liability	Employer's Proportionate Share of the Net Pension Liability	Employer's Covered Payroll	Employer's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
2021	0.3614%	\$ 11,463	\$ 48,128	23.8177%	97.6830%
2020	0.3727%	80,297	53,639	149.6989%	83.3205%
2019	0.3753%	70,182	51,547	136.1515%	84.8262%
2018	0.3645%	83,673	49,176	170.1501%	80.5675%
2017	0.3615%	79,360	49,515	160.2747%	80.5100%
2016	0.3383%	95,987	46,464	206.5836%	73.8600%
2015	0.3559%	87,157	48,278	180.5315%	76.8567%

Schedule is intended to show information for 10 years. Additional years will be displayed as they become available.

(\*) The amounts presented have a measurement date of the previous fiscal year end.

**Schedule of the Employer's Contributions**

Year	Contractually Required Contribution <sup>1</sup>	Contributions in Relation to Contractually Required Contribution <sup>2</sup>	Contribution Deficiency (Excess)	Employer's Covered Payroll <sup>3</sup>	Contributions as a Percentage of Covered Payroll
2021	\$ 8,664	\$ 8,664	\$ -	\$ 48,128	18.00%
2020	9,655	9,655	-	53,639	18.00%
2019	8,763	8,763	-	51,547	17.00%
2018	8,644	8,644	-	50,847	17.00%
2017	8,763	8,763	-	49,515	17.70%
2016	9,887	9,887	-	46,847	21.10%
2015	11,707	11,707	-	50,117	23.36%

Schedule is intended to show information for 10 years. Additional years will be displayed as they become available.

**For Reference Only**

<sup>1</sup> Employer contribution rate multiplied by employer's covered payroll

<sup>2</sup> Actual employer contributions remitted to the Registrar of Voter Employees' Retirement System (ROVERS)

<sup>3</sup> Employer's covered payroll amount for the fiscal year ended December 31



# Notes to Required Supplemental Information





**LAFORCHE PARISH GOVERNMENT**  
**REQUIRED SUPPLEMENTAL INFORMATION**  
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION  
For the Year Ended December 31, 2021

**NOTE 1 - BUDGETARY INFORMATION**

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

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

Public hearings are conducted to obtain taxpayer comments.

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

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

The Parish President is authorized to transfer amounts between budgeted line items within any fund or department. However, any unfavorable variances of total revenues or total expenditures at the department/fund level of five percent or more within a fund must be presented to the Parish Council for action to amend fund budgets. Unexpended appropriations lapse at year-end. In practice, this has generally been interpreted (due to the flexibility for intradepartmental transfer of line item appropriations) to mean control at the department/fund level.

The Parish uses encumbrance accounting under which purchase orders, contracts, and other commitments are recorded. Encumbrances represent the estimated amount of expenditures ultimately to result if unperformed contracts and open purchase orders are completed. Encumbrances for the capital projects funds do not lapse until the completion of the projects and are reported as either restricted or committed fund balance at year end. Funding for all other encumbrances lapses at year end and requires re-appropriation.

**NOTE 2 – MAJOR FUND DESCRIPTIONS**

**001 GENERAL FUND**

The General Fund accounts for all financial resources, except those required to be accounted for in other funds.



**LAFOURCHE PARISH GOVERNMENT**  
**REQUIRED SUPPLEMENTAL INFORMATION**  
NOTES TO BUDGETARY COMPARISON SCHEDULES  
For the Year Ended December 31, 2021

**NOTE 2 – MAJOR FUND DESCRIPTIONS (continued)**

**104 DRAINAGE MAINTENANCE FUND**

The Drainage Maintenance Fund accounts for the cost of acquiring, constructing, improving, maintaining, and operating the Parish drainage system. Revenue is provided by a parish-wide ad valorem tax, Federal, State, & Local Grants, and transfers from the Royalty Fund.

**107 SOLID WASTE FUND**

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

**119 LIBRARY COMMISSION FUND**

The Library Commission Fund was established by the Council of the Parish of Lafourche, the parish governing authority, under the provisions of LRS 25:211. The Library provides citizens of the Parish access to library materials, books, magazines, computers, video, and audio media. The Council appoints an advisory Board of Control in accordance with the provisions of LRS 25:214. The majority of revenue is provided by Ad Valorem tax, Federal, State & Local grants.

**160 ROAD SALES TAX DISTRICT A**

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

**NOTE 3 – CHANGES IN BENEFIT TERMS AND ASSUMPTIONS RELATED TO DEFINED PENSION PLANS**

Registrar of Voters Employees' Retirement System of Louisiana

There have been no changes in benefit terms.

Changes of assumptions

	<b>Discount Rate</b>	<b>Investment Rate of Return</b>	<b>Inflation Rate</b>	<b>Expected Remaining Service Lives</b>	<b>Projected Salary Increase</b>
2015	7.00%	7.00%	2.5%	5	6.00%
2016	7.00%	7.00%	2.5%	5	6.00%
2017	6.75%	6.75%	2.5%	5	6.00%
2018	6.50%	6.50%	2.4%	5	6.00%
2019	6.50%	6.50%	2.4%	5	6.00%
2020	6.40%	6.40%	2.3%	5	5.25%
2021	6.25%	6.25%	2.3%	5	5.25%



# Non-Major Governmental Funds





# LAFOURCHE PARISH GOVERNMENT

Combining Balance Sheet - by Fund Type

Non-Major Governmental Funds

December 31, 2021

Schedule 2.1

	Special Revenue	Debt Service	Capital Projects	Total
<b>ASSETS</b>				
Cash and Equivalents	\$ 117,808	\$ -	\$ 213,506	\$ 331,314
Investments	13,278,934	4,854,957	6,964,099	25,097,990
Receivables	8,862,661	-	18,000	8,880,661
Due from Other Funds	5,103,843	8,390	1,618,354	6,730,587
Prepaid Expenses	11,874	-	-	11,874
Other Current Assets	926,408	-	-	926,408
	<u>28,301,528</u>	<u>4,863,347</u>	<u>8,813,959</u>	<u>41,978,834</u>
Total Assets	<u>\$ 28,301,528</u>	<u>\$ 4,863,347</u>	<u>\$ 8,813,959</u>	<u>\$ 41,978,834</u>
<b>LIABILITIES</b>				
Accounts Payable	\$ 3,829,193	\$ -	\$ 922,929	\$ 4,752,122
Contracts and Retainage Payable	-	-	80,831	80,831
Salaries and Benefits Payable	471,888	-	-	471,888
Due to Other Funds	1,460,988	70,668	-	1,531,656
Other Current Liabilities	892,973	-	-	892,973
	<u>6,655,042</u>	<u>70,668</u>	<u>1,003,760</u>	<u>7,729,470</u>
Total Liabilities	<u>6,655,042</u>	<u>70,668</u>	<u>1,003,760</u>	<u>7,729,470</u>
<b>FUND BALANCES</b>				
Non-spendable: Prepaid	11,874	-	-	11,874
Restricted:				
Capital Projects	-	-	7,810,199	7,810,199
Judicial	12,900	-	-	12,900
Federal and State Grant Programs	2,416,976	-	-	2,416,976
Debt Service	-	4,797,455	-	4,797,455
Committed:				
Public Works	16,453,907	-	-	16,453,907
Culture and Recreation	2,801,801	-	-	2,801,801
Health and Community Services	6,065	-	-	6,065
Unassigned	(57,037)	(4,776)	-	(61,813)
	<u>21,646,486</u>	<u>4,792,679</u>	<u>7,810,199</u>	<u>34,249,364</u>
Total Fund Balances	<u>21,646,486</u>	<u>4,792,679</u>	<u>7,810,199</u>	<u>34,249,364</u>
Total Liabilities and Fund Balances	<u>\$ 28,301,528</u>	<u>\$ 4,863,347</u>	<u>\$ 8,813,959</u>	<u>\$ 41,978,834</u>



# LAFOURCHE PARISH GOVERNMENT

Combining Statement of Revenue, Expenditures, and Changes in Fund Balance - by Fund Type  
Non-Major Governmental Funds  
For the Year Ended December 31, 2021

Schedule 2.2

	<b>Special Revenue</b>	<b>Debt Service</b>	<b>Capital Projects</b>	<b>Total</b>
<b>REVENUES</b>				
Taxes:				
Ad Valorem	\$ 588,350	\$ -	\$ -	\$ 588,350
Sales and Use	3,008,176	-	-	3,008,176
Intergovernmental from:				
Federal Government	8,401,091	504,743	-	8,905,834
State of LA	3,131,604	-	-	3,131,604
Local Governments	100,701	-	-	100,701
Charges for Services	139,434	-	-	139,434
Fines and Forfeitures	265,157	-	-	265,157
Investment Earnings	10,377	1,656	1,297	13,330
Other	569,779	-	-	569,779
	<u>16,214,669</u>	<u>506,399</u>	<u>1,297</u>	<u>16,722,365</u>
Total Revenues				
<b>EXPENDITURES</b>				
Current General Government:				
Judicial	1,328,828	-	-	1,328,828
Public Safety	1,291,654	-	-	1,291,654
Public Works	9,543,486	-	577,931	10,121,417
Health & Community Services	8,354,376	-	-	8,354,376
Culture and Recreation	3,543,497	-	-	3,543,497
Debt Service				
Principal	105,440	3,720,000	-	3,825,440
Interest	-	1,551,279	-	1,551,279
Bond issuance costs	-	-	240,370	240,370
Capital Outlay	395,890	-	4,712,929	5,108,819
	<u>24,563,171</u>	<u>5,271,279</u>	<u>5,531,230</u>	<u>35,365,680</u>
Total Expenditures				
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u>(8,348,502)</u>	<u>(4,764,880)</u>	<u>(5,529,933)</u>	<u>(18,643,315)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Proceeds from issuance of debt	265,776	-	8,800,000	9,065,776
Transfers In	6,423,090	4,983,479	3,206,851	14,613,420
Transfers Out	(10,220,737)	(1,653)	(11,990)	(10,234,380)
	<u>(3,531,871)</u>	<u>4,981,826</u>	<u>11,994,861</u>	<u>13,444,816</u>
Total other financing sources (uses)				
<b>NET CHANGE IN FUND BALANCE</b>	(11,880,373)	216,946	6,464,928	(5,198,499)
<b>FUND BALANCES -</b>				
<b>BEGINNING OF YEAR</b>	<u>33,526,859</u>	<u>4,575,733</u>	<u>1,345,271</u>	<u>39,447,863</u>
<b>END OF YEAR</b>	<u>\$ 21,646,486</u>	<u>\$ 4,792,679</u>	<u>\$ 7,810,199</u>	<u>\$ 34,249,364</u>



# Non-Major Special Revenue Funds





# **LAFOURCHE PARISH GOVERNMENT**

## **NON-MAJOR SPECIAL REVENUE FUNDS**

December 31, 2021

### **101 ANIMAL CONTROL FUND**

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

### **102 BUILDING AND MAINTENANCE FUND**

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

### **103 ROAD AND BRIDGES FUND**

The Road 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 Funds, and transfers from the Parish's Royalty Road Fund.

### **105 STREET LIGHT FUND**

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

### **108 ROYALTY FUND**

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

### **109 BOARD OF HEALTH FUND**

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

### **110 RECREATION FUND**

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

### **112 CRIMINAL JURY FUND**

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

### **113 CRIMINAL COURT FUND**

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



## **LAFOURCHE PARISH GOVERNMENT**

### **NON-MAJOR SPECIAL REVENUE FUNDS**

December 31, 2021

#### **114 SPECIAL DISTRICT NO. 1**

The Special District 1 Fund was created to account for the 1.8 mills property tax for constructing, acquiring, improving and maintaining lighting facilities on the streets, roads, and public places in rural areas of the Parish. The property tax is also dedicated for costs associated with the control or abatement of public nuisances of such as the destruction and disposal of abandoned or condemned properties. At least 60% of the tax must be budgeted for public lighting purposes.

#### **115 OFF DUTY WITNESS FUND**

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

#### **118 PLANNING COMMISSION FUND**

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

#### **121 DRUG COURT – SUPREME COURT FUND**

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

#### **123 CIVIL DEFENSE FUND**

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

#### **124 IV-D GRANT FUND**

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

#### **126 COMMISSION OF WOMEN FUND**

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

#### **127 SENIOR CITIZEN ACTIVITY FUND**

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

#### **128 2004 REDEDICATION FUND**

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

#### **129 HEALTH ACTIVITY FUND**

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



**LAFOURCHE PARISH GOVERNMENT**  
NON-MAJOR SPECIAL REVENUE FUNDS  
December 31, 2021

**130 HEAD START FUND**

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

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

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

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

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

**142 COMMUNITY ACTION OPERATING FUND**

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

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

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

**150 COMMUNITY SERVICES BLOCK GRANT (CSBG) FUND**

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

**161 ROAD SALES TAX DISTRICT 2 FUND**

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

**174 STATE OF EMERGENCY FUND**

The State of Emergency fund was created to put funds aside in the event that the parish sustains storm related damages, unforeseeable expenses in operations such as payroll overtime and expenses not covered under insurance.

**181 COASTAL ZONE MANAGEMENT FUND**

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



## **LAFOURCHE PARISH GOVERNMENT**

### **NON-MAJOR SPECIAL REVENUE FUNDS**

December 31, 2021

#### **193 LCDBG MARYDALE SEWERAGE PROJECT FUND**

The purpose of the State of Louisiana, Office of Community Development, Local Government Assistance Program (LGAP) is to assist units of local government with funding for needed infrastructure and long-term capital improvements in Marydale Sewer System Improvement.

#### **196 FEMA ACQUISITION FUND**

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

#### **801 BP OIL SPILL FUND**

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



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# LAFOURCHE PARISH GOVERNMENT

## Combining Balance Sheet Non-Major Special Revenue Funds December 31, 2021

Schedule 3.1

	101	102	103	105	108
	Animal Control	Building and Maintenance	Roads & Bridges	Street Light	Royalty
<b>ASSETS</b>					
Cash and Equivalents	\$ -	\$ -	\$ -	\$ -	\$ -
Investments	13	1,269,268	242	106,302	1
Receivables	2,361	5,276,119	177,626	129,064	303,084
Due from Other Funds	50,241	-	701,045	844,373	1,089,353
Prepaid expenses	-	11,874	-	-	-
Other Current Assets	-	-	-	-	-
Total Assets	<u>\$ 52,615</u>	<u>\$ 6,557,261</u>	<u>\$ 878,913</u>	<u>\$ 1,079,739</u>	<u>\$ 1,392,438</u>
<b>LIABILITIES</b>					
Accounts Payable	\$ 39,645	\$ 2,678,348	\$ 160,205	\$ 20,516	\$ -
Salaries and Benefits Payable	12,970	29,423	186,919	3,765	-
Due to Other Funds	-	24,556	-	-	-
Other Current Liabilities	-	-	-	-	-
Total Liabilities	<u>52,615</u>	<u>2,732,327</u>	<u>347,124</u>	<u>24,281</u>	<u>-</u>
<b>FUND BALANCES</b>					
Nonspendable - Prepaid	-	11,874	-	-	-
Restricted:					
Judicial	-	-	-	-	-
Federal and State Grant Programs	-	-	-	-	-
Committed:					
Public Works	-	3,813,060	531,789	1,055,458	1,392,438
Culture and Recreation	-	-	-	-	-
Health and Community Services	-	-	-	-	-
Unassigned	-	-	-	-	-
Total Fund Balances (Accumulated Deficits)	<u>-</u>	<u>3,824,934</u>	<u>531,789</u>	<u>1,055,458</u>	<u>1,392,438</u>
Total Liabilities and Fund Balances	<u><u>\$ 52,615</u></u>	<u><u>\$ 6,557,261</u></u>	<u><u>\$ 878,913</u></u>	<u><u>\$ 1,079,739</u></u>	<u><u>\$ 1,392,438</u></u>

(continued)



# LAFOURCHE PARISH GOVERNMENT

## Combining Balance Sheet Non-Major Special Revenue Funds December 31, 2021

Schedule 3.1

	109	110	112	113	114
	Board of Health	Recreation	Criminal Jury	Criminal Court	Special District No. 1
<b>ASSETS</b>					
Cash and Equivalents	\$ -	\$ -	\$ 1,838	\$ -	\$ -
Investments	196,459	1,490,766	-	1	1,510,791
Receivables	822,978	332,404	1,535	7,837	292
Due from Other Funds	28,638	12,797	-	17,716	492,982
Prepaid expenses	-	-	-	-	-
Other Current Assets	-	-	-	-	892,914
Total Assets	\$ 1,048,075	\$ 1,835,967	\$ 3,373	\$ 25,554	\$ 2,896,979
<b>LIABILITIES</b>					
Accounts Payable	\$ 3,135	\$ 59,679	\$ -	\$ 14,447	\$ 17,383
Salaries and Benefits Payable	19,214	23,797	-	11,107	8,581
Due to Other Funds	-	-	3,373	-	-
Other Current Liabilities	-	-	-	-	892,914
Total Liabilities	22,349	83,476	3,373	25,554	918,878
<b>FUND BALANCES</b>					
Nonspendable - Prepaid	-	-	-	-	-
Restricted:					
Judicial	-	-	-	-	-
Federal and State Grant Programs	-	-	-	-	-
Committed:					
Public Works	-	-	-	-	1,978,101
Culture and Recreation	1,025,726	1,752,491	-	-	-
Health and Community Services	-	-	-	-	-
Unassigned	-	-	-	-	-
Total Fund Balances (Accumulated Deficits)	1,025,726	1,752,491	-	-	1,978,101
Total Liabilities and Fund Balances	\$ 1,048,075	\$ 1,835,967	\$ 3,373	\$ 25,554	\$ 2,896,979

(continued)



# LAFOURCHE PARISH GOVERNMENT

## Combining Balance Sheet Non-Major Special Revenue Funds December 31, 2021

Schedule 3.1

	115	118	121	123	124
	Off Duty Witness	Planning Commission	Drug Court - Supreme Court	Civil Defense	IV-D Grant
<b>ASSETS</b>					
Cash and Equivalents	\$ -	\$ -	\$ -	\$ -	\$ -
Investments	28,852	3,939	-	6	-
Receivables	2,515	-	103,212	53,882	58,490
Due from Other Funds	-	-	-	341,454	-
Prepaid expenses	-	-	-	-	-
Other Current Assets	-	-	-	-	-
Total Assets	<u>\$ 31,367</u>	<u>\$ 3,939</u>	<u>\$ 103,212</u>	<u>\$ 395,342</u>	<u>\$ 58,490</u>
<b>LIABILITIES</b>					
Accounts Payable	\$ 100	\$ -	\$ 345	\$ 385,117	\$ -
Salaries and Benefits Payable	-	-	20,266	10,225	21,223
Due to Other Funds	18,367	3,939	82,601	-	35,557
Other Current Liabilities	-	-	-	-	-
Total Liabilities	<u>18,467</u>	<u>3,939</u>	<u>103,212</u>	<u>395,342</u>	<u>56,780</u>
<b>FUND BALANCES</b>					
Nonspendable - Prepaid	-	-	-	-	-
Restricted:					
Judicial	12,900	-	-	-	-
Federal and State Grant Programs	-	-	-	-	1,710
Committed:					
Public Works	-	-	-	-	-
Culture and Recreation	-	-	-	-	-
Health and Community Services	-	-	-	-	-
Unassigned	-	-	-	-	-
Total Fund Balances (Accumulated Deficits)	<u>12,900</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,710</u>
Total Liabilities and Fund Balances	<u>\$ 31,367</u>	<u>\$ 3,939</u>	<u>\$ 103,212</u>	<u>\$ 395,342</u>	<u>\$ 58,490</u>

(continued)



# LAFOURCHE PARISH GOVERNMENT

## Combining Balance Sheet Non-Major Special Revenue Funds December 31, 2021

Schedule 3.1

	126	127	128	129	130
	Commission of Women	Senior Citizen Activity	2004 Rededication	Health Activity	Head Start
<b>ASSETS</b>					
Cash and Equivalents	\$ -	\$ -	\$ -	\$ -	\$ -
Investments	-	9,429	636,773	27	-
Receivables	-	2,258	197	1,461	225,655
Due from Other Funds	-	12,518	-	106,332	38,438
Prepaid expenses	-	-	-	-	-
Other Current Assets	-	-	-	-	-
Total Assets	\$ -	\$ 24,205	\$ 636,970	\$ 107,820	\$ 264,093
<b>LIABILITIES</b>					
Accounts Payable	\$ -	\$ 621	\$ -	\$ 106,071	\$ 110,929
Salaries and Benefits Payable	-	-	-	1,749	101,150
Due to Other Funds	-	-	636,970	-	52,014
Other Current Liabilities	-	-	-	-	-
Total Liabilities	-	621	636,970	107,820	264,093
<b>FUND BALANCES</b>					
Nonspendable - Prepaid	-	-	-	-	-
Restricted:					
Judicial	-	-	-	-	-
Federal and State Grant Programs	-	-	-	-	-
Committed:					
Public Works	-	-	-	-	-
Culture and Recreation	-	23,584	-	-	-
Health and Community Services	-	-	-	-	-
Unassigned	-	-	-	-	-
Total Fund Balances (Accumulated Deficits)	-	23,584	-	-	-
Total Liabilities and Fund Balances	\$ -	\$ 24,205	\$ 636,970	\$ 107,820	\$ 264,093

(continued)



# LAFOURCHE PARISH GOVERNMENT

## Combining Balance Sheet Non-Major Special Revenue Funds December 31, 2021

Schedule 3.1

	131	141	142	144	150
	CACFP Head Start	CACFP OCA	Community Action Operating	LIHEAP Grant	CSBG
<b>ASSETS</b>					
Cash and Equivalents	\$ -	\$ 170	\$ 55,238	\$ -	\$ 57,161
Investments	-	-	-	-	-
Receivables	38,438	29,210	-	52,957	51,411
Due from Other Funds	-	-	-	-	-
Prepaid expenses	-	-	-	-	-
Other Current Assets	-	-	-	-	-
Total Assets	\$ 38,438	\$ 29,380	\$ 55,238	\$ 52,957	\$ 108,572
<b>LIABILITIES</b>					
Accounts Payable	\$ -	\$ 7,502	\$ -	\$ 92	\$ 23,709
Salaries and Benefits Payable	-	2,775	-	5,418	7,719
Due to Other Funds	38,438	18,833	-	41,593	51,676
Other Current Liabilities	-	59	-	-	-
Total Liabilities	38,438	29,169	-	47,103	83,104
<b>FUND BALANCES</b>					
Nonspendable - Prepaid	-	-	-	-	-
Restricted:					
Judicial	-	-	-	-	-
Federal and State Grant Programs	-	-	55,238	-	25,468
Committed:					
Public Works	-	-	-	-	-
Culture and Recreation	-	-	-	-	-
Health and Community Services	-	211	-	5,854	-
Unassigned	-	-	-	-	-
Total Fund Balances (Accumulated Deficits)	-	211	55,238	5,854	25,468
Total Liabilities and Fund Balances	\$ 38,438	\$ 29,380	\$ 55,238	\$ 52,957	\$ 108,572

(continued)



# LAFOURCHE PARISH GOVERNMENT

## Combining Balance Sheet Non-Major Special Revenue Funds December 31, 2021

Schedule 3.1

	161	174	181	193	196
	Road Sales Tax District 2	State of Emergency	Coastal Zone Management	LCDBG	FEMA Acquisition
<b>ASSETS</b>					
Cash and Equivalents	\$ -	\$ -	\$ 3,349	\$ 1	\$ -
Investments	6,100,113	280,450	1,645,502	-	-
Receivables	712,628	-	79,787	66,525	330,735
Due from Other Funds	507,769	-	497,687	-	-
Prepaid expenses	-	-	-	-	-
Other Current Assets	-	-	-	-	33,494
Total Assets	\$ 7,320,510	\$ 280,450	\$ 2,226,325	\$ 66,526	\$ 364,229
<b>LIABILITIES</b>					
Accounts Payable	\$ -	\$ -	\$ 133,913	\$ -	\$ 67,436
Salaries and Benefits Payable	-	-	5,587	-	-
Due to Other Funds	-	280,450	-	123,563	49,058
Other Current Liabilities	-	-	-	-	-
Total Liabilities	-	280,450	139,500	123,563	116,494
<b>FUND BALANCES</b>					
Nonspendable - Prepaid	-	-	-	-	-
Restricted:					
Judicial	-	-	-	-	-
Federal and State Grant Programs	-	-	2,086,825	-	247,735
Committed:					
Public Works	7,320,510	-	-	-	-
Culture and Recreation	-	-	-	-	-
Health and Community Services	-	-	-	-	-
Unassigned	-	-	-	(57,037)	-
Total Fund Balances (Accumulated Deficits)	7,320,510	-	2,086,825	(57,037)	247,735
Total Liabilities and Fund Balances	\$ 7,320,510	\$ 280,450	\$ 2,226,325	\$ 66,526	\$ 364,229

(continued)



**LAFOURCHE PARISH GOVERNMENT**Combining Balance Sheet  
Non-Major Special Revenue Funds  
December 31, 2021

Schedule 3.1

**801**

	<b>BP Oil Spil Fund</b>	<b>Total</b>
<b>ASSETS</b>		
Cash and Equivalents	\$ 51	\$ 117,808
Investments	-	13,278,934
Receivables	-	8,862,661
Due from Other Funds	362,500	5,103,843
Prepaid expenses	-	11,874
Other Current Assets	-	926,408
Total Assets	<u>\$ 362,551</u>	<u>\$ 28,301,528</u>
<b>LIABILITIES</b>		
Accounts Payable	\$ -	\$ 3,829,193
Salaries and Benefits Payable	-	471,888
Due to Other Funds	-	1,460,988
Other Current Liabilities	-	892,973
Total Liabilities	<u>-</u>	<u>6,655,042</u>
<b>FUND BALANCES</b>		
Nonspendable - Prepaid	-	11,874
Restricted:		
Judicial	-	12,900
Federal and State Grant Programs	-	2,416,976
Committed:		
Public Works	362,551	16,453,907
Culture and Recreation	-	2,801,801
Health and Community Services	-	6,065
Unassigned	-	(57,037)
Total Fund Balances (Accumulated Deficits)	<u>362,551</u>	<u>21,646,486</u>
Total Liabilities and Fund Balances	<u>\$ 362,551</u>	<u>\$ 28,301,528</u>

(concluded)



# LAFOURCHE PARISH GOVERNMENT

Combining Statement of Revenue, Expenditures, and Changes in Fund Balance  
Non-Major Special Revenue Funds  
For the Year Ended December 31, 2021

Schedule 3.2

	101	102	103	105	108
	Animal Control	Building and Maintenance	Roads & Bridges	Street Light	Royalty
<b>REVENUES</b>					
Taxes					
Ad Valorem	\$ -	\$ 108,475	\$ 188,263	\$ -	\$ -
Sales and Use	-	-	-	-	-
Intergovernmental from:					
Federal	-	628,393	365,490	103,923	159,246
State of LA	-	110,535	724,051	73,351	1,187,761
Local	99,806	-	-	-	-
Charges for Services	26,557	-	-	-	-
Fines and Forfeitures	-	-	-	-	-
Investment Earnings	8	1,794	173	156	538
Other	9,161	2,012	1,522	950	-
Total Revenues	135,532	851,209	1,279,499	178,380	1,347,545
<b>EXPENDITURES</b>					
Current - General Government:					
Judicial	-	-	-	-	-
Public Safety	-	-	-	-	-
Public Works	-	2,397,525	5,360,404	988,987	-
Health & Community Services	682,799	-	-	-	-
Culture and Recreation	-	-	-	-	-
Debt service	-	20,220	-	-	-
Capital Outlay	-	74,985	-	-	-
Total Expenditures	682,799	2,492,730	5,360,404	988,987	-
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	(547,267)	(1,641,521)	(4,080,905)	(810,607)	1,347,545
<b>OTHER FINANCING SOURCES (USES)</b>					
Proceeds from capital lease	-	74,985	-	-	-
Transfers In	332,958	-	3,146,854	858,330	-
Transfers Out	(40,777)	(597,430)	(592,738)	-	(2,939,519)
Total other financing sources (uses)	292,181	(522,445)	2,554,116	858,330	(2,939,519)
<b>NET CHANGE IN FUND BALANCE</b>	(255,086)	(2,163,966)	(1,526,789)	47,723	(1,591,974)
<b>FUND BALANCES</b>					
BEGINNING OF YEAR	255,086	5,988,900	2,058,578	1,007,735	2,984,412
END OF YEAR	\$ -	\$ 3,824,934	\$ 531,789	\$ 1,055,458	\$ 1,392,438

(continued)



# LAFOURCHE PARISH GOVERNMENT

## Combining Statement of Revenue, Expenditures, and Changes in Fund Balance Non-Major Special Revenue Funds For the Year Ended December 31, 2021

Schedule 3.2

	109	110	112	113	114
	<b>Board of Health</b>	<b>Recreation</b>	<b>Criminal Jury</b>	<b>Criminal Court</b>	<b>Special District No. 1</b>
<b>REVENUES</b>					
Taxes					
Ad Valorem	\$ 78,270	\$ 68,128	\$ -	\$ -	\$ 68,691
Sales and Use	-	-	-	-	-
Intergovernmental from:					
Federal	805,235	307,420	-	-	-
State of LA	52,591	87,364	-	-	-
Local	-	-	-	-	-
Charges for Services	-	54,610	-	-	26,147
Fines and Forfeitures	-	-	24,117	199,125	-
Investment Earnings	626	1,138	3	2	1,616
Other	-	141,718	-	-	-
<b>Total Revenues</b>	<b>936,722</b>	<b>660,378</b>	<b>24,120</b>	<b>199,127</b>	<b>96,454</b>
<b>EXPENDITURES</b>					
Current - General Government:					
Judicial	-	-	39,162	351,972	-
Public Safety	-	-	-	-	-
Public Works	-	-	-	-	386,954
Health & Community Services	2,078,637	-	-	-	-
Culture and Recreation	-	2,479,480	-	-	-
Debt service	-	-	-	-	-
Capital Outlay	-	-	-	-	-
<b>Total Expenditures</b>	<b>2,078,637</b>	<b>2,479,480</b>	<b>39,162</b>	<b>351,972</b>	<b>386,954</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>(1,141,915)</b>	<b>(1,819,102)</b>	<b>(15,042)</b>	<b>(152,845)</b>	<b>(290,500)</b>
<b>OTHER FINANCING SOURCES (USES)</b>					
Proceeds from capital lease	-	-	-	-	-
Transfers In	-	-	4,665	260,491	-
Transfers Out	-	(201,836)	-	-	(1,562,233)
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>(201,836)</b>	<b>4,665</b>	<b>260,491</b>	<b>(1,562,233)</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>(1,141,915)</b>	<b>(2,020,938)</b>	<b>(10,377)</b>	<b>107,646</b>	<b>(1,852,733)</b>
<b>FUND BALANCES</b>					
BEGINNING OF YEAR	2,167,641	3,773,429	10,377	(107,646)	3,830,834
END OF YEAR	\$ 1,025,726	\$ 1,752,491	\$ -	\$ -	\$ 1,978,101

(continued)



# LAFOURCHE PARISH GOVERNMENT

Combining Statement of Revenue, Expenditures, and Changes in Fund Balance  
Non-Major Special Revenue Funds  
For the Year Ended December 31, 2021

Schedule 3.2

	115	118	121	123	124
	Off Duty Witness	Planning Commission	Drug Court - Supreme Court	Civil Defense	IV-D Grant
<b>REVENUES</b>					
Taxes					
Ad Valorem	\$ -	\$ -	\$ -	\$ -	\$ -
Sales and Use	-	-	-	-	-
Intergovernmental from:					
Federal	-	-	-	52,030	-
State of LA	-	-	519,664	-	376,287
Local	-	-	-	-	-
Charges for Services	-	32,058	-	-	-
Fines and Forfeitures	41,915	-	-	-	-
Investment Earnings	15	-	-	-	-
Other	-	-	-	2,500	-
<b>Total Revenues</b>	<b>41,930</b>	<b>32,058</b>	<b>519,664</b>	<b>54,530</b>	<b>376,287</b>
<b>EXPENDITURES</b>					
Current - General Government:					
Judicial	1,256	-	519,664	-	416,774
Public Safety	-	-	-	873,607	-
Public Works	-	-	-	-	-
Health & Community Services	-	1,730	-	-	-
Culture and Recreation	-	-	-	-	-
Debt service	-	-	-	33,309	-
Capital Outlay	-	-	-	-	-
<b>Total Expenditures</b>	<b>1,256</b>	<b>1,730</b>	<b>519,664</b>	<b>906,916</b>	<b>416,774</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>40,674</b>	<b>30,328</b>	<b>-</b>	<b>(852,386)</b>	<b>(40,487)</b>
<b>OTHER FINANCING SOURCES (USES)</b>					
Proceeds from capital lease	-	-	-	-	-
Transfers In	-	-	-	790,232	39,566
Transfers Out	(59,000)	(199,523)	-	-	-
<b>Total other financing sources (uses)</b>	<b>(59,000)</b>	<b>(199,523)</b>	<b>-</b>	<b>790,232</b>	<b>39,566</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>(18,326)</b>	<b>(169,195)</b>	<b>-</b>	<b>(62,154)</b>	<b>(921)</b>
<b>FUND BALANCES</b>					
BEGINNING OF YEAR	31,226	169,195	-	62,154	2,631
END OF YEAR	\$ 12,900	\$ -	\$ -	\$ -	\$ 1,710

(continued)



# LAFOURCHE PARISH GOVERNMENT

Combining Statement of Revenue, Expenditures, and Changes in Fund Balance  
Non-Major Special Revenue Funds  
For the Year Ended December 31, 2021

Schedule 3.2

	126	127	128	129	130
	Commission of Women	Senior Citizen Activity	2004 Rededication	Health Activity	Head Start
<b>REVENUES</b>					
Taxes					
Ad Valorem	\$ -	\$ -	\$ 76,523	\$ -	\$ -
Sales and Use	-	-	-	-	-
Intergovernmental from:					
Federal	-	-	188,494	-	3,081,967
State of LA	-	-	-	-	-
Local	-	-	-	-	-
Charges for Services	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-
Investment Earnings	-	8	417	-	-
Other	-	-	-	-	391,916
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>391,916</u>
Total Revenues	<u>-</u>	<u>8</u>	<u>265,434</u>	<u>-</u>	<u>3,473,883</u>
<b>EXPENDITURES</b>					
Current - General Government:					
Judicial	-	-	-	-	-
Public Safety	-	-	-	-	-
Public Works	-	-	-	-	-
Health & Community Services	-	-	-	-	3,473,883
Culture and Recreation	10,000	27,000	-	1,027,017	-
Debt service	-	-	-	-	-
Capital Outlay	-	-	-	-	-
	<u>10,000</u>	<u>27,000</u>	<u>-</u>	<u>1,027,017</u>	<u>3,473,883</u>
Total Expenditures	<u>10,000</u>	<u>27,000</u>	<u>-</u>	<u>1,027,017</u>	<u>3,473,883</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u>(10,000)</u>	<u>(26,992)</u>	<u>265,434</u>	<u>(1,027,017)</u>	<u>-</u>
<b>OTHER FINANCING SOURCES (USES)</b>					
Proceeds from capital lease	-	-	-	-	-
Transfers In	10,000	-	-	861,433	-
Transfers Out	-	-	(1,250,256)	-	-
	<u>10,000</u>	<u>-</u>	<u>(1,250,256)</u>	<u>861,433</u>	<u>-</u>
Total other financing sources (uses)	<u>10,000</u>	<u>-</u>	<u>(1,250,256)</u>	<u>861,433</u>	<u>-</u>
<b>NET CHANGE IN FUND BALANCE</b>	<u>-</u>	<u>(26,992)</u>	<u>(984,822)</u>	<u>(165,584)</u>	<u>-</u>
<b>FUND BALANCES</b>					
BEGINNING OF YEAR	<u>-</u>	<u>50,576</u>	<u>984,822</u>	<u>165,584</u>	<u>-</u>
END OF YEAR	<u>\$ -</u>	<u>\$ 23,584</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

(continued)



# LAFOURCHE PARISH GOVERNMENT

Combining Statement of Revenue, Expenditures, and Changes in Fund Balance  
Non-Major Special Revenue Funds  
For the Year Ended December 31, 2021

Schedule 3.2

	131	141	142	144	150
	CACFP Head Start	CACFP OCA	Community Action Operating	LIHEAP Grant	CSBG
<b>REVENUES</b>					
Taxes					
Ad Valorem	\$ -	\$ -	\$ -	\$ -	\$ -
Sales and Use	-	-	-	-	-
Intergovernmental from:					
Federal	192,606	193,058	-	687,587	403,778
State of LA	-	-	-	-	-
Local	-	-	-	-	-
Charges for Services	-	62	-	-	-
Fines and Forfeitures	-	-	-	-	-
Investment Earnings	-	-	-	-	-
Other	-	-	20,000	-	-
<b>Total Revenues</b>	<u>192,606</u>	<u>193,120</u>	<u>20,000</u>	<u>687,587</u>	<u>403,778</u>
<b>EXPENDITURES</b>					
Current - General Government:					
Judicial	-	-	-	-	-
Public Safety	-	-	-	-	-
Public Works	-	-	-	-	378,310
Health & Community Services	192,606	195,477	-	687,589	-
Culture and Recreation	-	-	-	-	-
Debt service	-	-	-	-	-
Capital Outlay	-	-	-	-	-
<b>Total Expenditures</b>	<u>192,606</u>	<u>195,477</u>	<u>-</u>	<u>687,589</u>	<u>378,310</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u>-</u>	<u>(2,357)</u>	<u>20,000</u>	<u>(2)</u>	<u>25,468</u>
<b>OTHER FINANCING SOURCES (USES)</b>					
Proceeds from capital lease	-	-	-	-	-
Transfers In	-	-	-	-	-
Transfers Out	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>NET CHANGE IN FUND BALANCE</b>	<u>-</u>	<u>(2,357)</u>	<u>20,000</u>	<u>(2)</u>	<u>25,468</u>
<b>FUND BALANCES</b>					
BEGINNING OF YEAR	<u>-</u>	<u>2,568</u>	<u>35,238</u>	<u>5,856</u>	<u>-</u>
END OF YEAR	<u>\$ -</u>	<u>\$ 211</u>	<u>\$ 55,238</u>	<u>\$ 5,854</u>	<u>\$ 25,468</u>

(continued)



# LAFOURCHE PARISH GOVERNMENT

Combining Statement of Revenue, Expenditures, and Changes in Fund Balance  
Non-Major Special Revenue Funds  
For the Year Ended December 31, 2021

Schedule 3.2

	161	174	181	193	196
	<u>Road Sales Tax District 2</u>	<u>State of Emergency</u>	<u>Coastal Zone Management</u>	<u>LCDBG</u>	<u>FEMA Acquisition</u>
<b>REVENUES</b>					
Taxes					
Ad Valorem	\$ -	\$ -	\$ -	\$ -	\$ -
Sales and Use	3,008,176	-	-	-	-
Intergovernmental from:					
Federal	213,334	-	822,629	66,525	129,376
State of LA	-	-	-	-	-
Local	-	-	-	-	895
Charges for Services	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-
Investment Earnings	2,792	129	901	-	-
Other	-	-	-	-	-
<b>Total Revenues</b>	<u>3,224,302</u>	<u>129</u>	<u>823,530</u>	<u>66,525</u>	<u>130,271</u>
<b>EXPENDITURES</b>					
Current - General Government:					
Judicial	-	-	-	-	-
Public Safety	-	418,047	-	-	-
Public Works	26,211	-	-	-	5,095
Health & Community Services	-	-	1,041,655	-	-
Culture and Recreation	-	-	-	-	-
Debt service	51,911	-	-	-	-
Capital Outlay	190,791	-	-	-	130,114
<b>Total Expenditures</b>	<u>268,913</u>	<u>418,047</u>	<u>1,041,655</u>	<u>-</u>	<u>135,209</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u>2,955,389</u>	<u>(417,918)</u>	<u>(218,125)</u>	<u>66,525</u>	<u>(4,938)</u>
<b>OTHER FINANCING SOURCES (USES)</b>					
Proceeds from capital lease	190,791	-	-	-	-
Transfers In	-	-	90,393	28,168	-
Transfers Out	(2,483,788)	-	(43,356)	(98,194)	-
<b>Total other financing sources (uses)</b>	<u>(2,292,997)</u>	<u>-</u>	<u>47,037</u>	<u>(70,026)</u>	<u>-</u>
<b>NET CHANGE IN FUND BALANCE</b>	<u>662,392</u>	<u>(417,918)</u>	<u>(171,088)</u>	<u>(3,501)</u>	<u>(4,938)</u>
<b>FUND BALANCES</b>					
BEGINNING OF YEAR	<u>6,658,118</u>	<u>417,918</u>	<u>2,257,913</u>	<u>(53,536)</u>	<u>252,673</u>
END OF YEAR	<u>\$ 7,320,510</u>	<u>\$ -</u>	<u>\$ 2,086,825</u>	<u>\$ (57,037)</u>	<u>\$ 247,735</u>

(continued)



# LAFOURCHE PARISH GOVERNMENT

Combining Statement of Revenue, Expenditures, and Changes in Fund Balance  
Non-Major Special Revenue Funds  
For the Year Ended December 31, 2021

Schedule 3.2

801

	<u>BP Oil Spil Fund</u>	<u>Total</u>
<b>REVENUES</b>		
Taxes		
Ad Valorem	\$ -	\$ 588,350
Sales and Use	-	3,008,176
Intergovernmental from:		
Federal	-	8,401,091
State of LA	-	3,131,604
Local	-	100,701
Charges for Services	-	139,434
Fines and Forfeitures	-	265,157
Investment Earnings	61	10,377
Other	-	569,779
	<hr/>	<hr/>
Total Revenues	61	16,214,669
	<hr/>	<hr/>
<b>EXPENDITURES</b>		
Current - General Government:		
Judicial	-	1,328,828
Public Safety	-	1,291,654
Public Works	-	9,543,486
Health & Community Services	-	8,354,376
Culture and Recreation	-	3,543,497
Debt service	-	105,440
Capital Outlay	-	395,890
	<hr/>	<hr/>
Total Expenditures	-	24,563,171
	<hr/>	<hr/>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	61	(8,348,502)
	<hr/>	<hr/>
<b>OTHER FINANCING SOURCES (USES)</b>		
Proceeds from capital lease	-	265,776
Transfers In	-	6,423,090
Transfers Out	(152,087)	(10,220,737)
	<hr/>	<hr/>
Total other financing sources (uses)	(152,087)	(3,531,871)
	<hr/>	<hr/>
<b>NET CHANGE IN FUND BALANCE</b>	(152,026)	(11,880,373)
	<hr/>	<hr/>
<b>FUND BALANCES</b>		
BEGINNING OF YEAR	514,577	33,526,859
	<hr/>	<hr/>
END OF YEAR	\$ 362,551	\$ 21,646,486
	<hr/>	<hr/>

(concluded)



# LAFOURCHE PARISH GOVERNMENT

Fund #101 - Animal Control

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual  
For the Year Ended December 31, 2021

Schedule 3.3

	Original Budget	Final Budget	Actual Amounts	Variance Positive (Negative)
<b>REVENUES</b>				
Intergovernmental Rev - Local	\$ -	\$ 100,000	\$ 99,806	\$ (194)
Charges for Services	30,000	30,000	26,557	(3,443)
Investment Earnings	5	5	8	3
Other (Revenue)	5,000	5,000	9,161	4,161
Total Revenues	35,005	135,005	135,532	527
<b>EXPENDITURES</b>				
Current - General Government - Health & Community Services:				
Personal services and benefits	282,213	282,835	286,297	(3,462)
Professional services	188,000	205,445	219,841	(14,396)
Operating services	20,500	21,096	21,274	(178)
Other services	97,800	110,362	94,745	15,617
Operating Supplies	56,250	139,328	60,642	78,686
Total current expenditures	644,763	759,066	682,799	76,267
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	(609,758)	(624,061)	(547,267)	76,794
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In from:				
001 General Fund	-	54,557	54,557	-
128 2004 Rededication	407,561	407,561	278,401	(129,160)
Total Transfers In	407,561	462,118	332,958	(129,160)
Transfers Out to:				
299 Capital Projects Fund	-	(81,474)	(40,777)	40,697
Total other financing sources (uses)	407,561	380,644	292,181	(88,463)
<b>NET CHANGE IN FUND BALANCE</b>	(202,197)	(243,417)	(255,086)	(11,669)
<b>FUND BALANCES</b>				
BEGINNING OF YEAR	255,086	255,086	255,086	-
END OF YEAR	\$ 52,889	\$ 11,669	\$ -	\$ (11,669)



# LAFOURCHE PARISH GOVERNMENT

## Fund #102 - Building and Maintenance

### Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual For the Year Ended December 31, 2021

Schedule 3.4

	Original Budget	Final Budget	Actual Amounts	Variance Positive (Negative)
<b>REVENUES</b>				
Taxes - Ad Valorem	\$ 2,204,704	\$ (66,082)	\$ 108,475	\$ 174,557
Intergovernmental from:				
Federal	-	523,955	628,393	104,438
State of LA	107,353	77,665	110,535	32,870
Investment Earnings	30,126	2,105	1,794	(311)
Other	-	5,000	2,012	(2,988)
<b>Total Revenues</b>	<b>2,342,183</b>	<b>542,643</b>	<b>851,209</b>	<b>308,566</b>
<b>EXPENDITURES</b>				
Current - General Government - Public Works:				
Personal services and benefits	742,464	639,444	649,480	(10,036)
Professional services	150	150	363	(213)
Operating services	1,345,000	4,514,510	1,261,888	3,252,622
Other services	287,150	418,879	419,463	(584)
Operating Supplies	67,025	63,636	66,331	(2,695)
Total current expenditures	<u>2,441,789</u>	<u>5,636,619</u>	<u>2,397,525</u>	<u>3,239,094</u>
Debt service	-	18,900	20,220	(1,320)
Capital Outlay	-	-	74,985	(74,985)
Total expenditures	<u>2,441,789</u>	<u>5,655,519</u>	<u>2,492,730</u>	<u>3,162,789</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	(99,606)	(5,112,876)	(1,641,521)	3,471,355
<b>OTHER FINANCING SOURCES (USES)</b>				
Proceeds from capital lease	-	-	74,985	74,985
Transfers Out to:				
299 Capital Projects Fund	(1,787,443)	(2,061,735)	(597,430)	1,464,305
Total other financing sources (uses)	<u>(1,787,443)</u>	<u>(2,061,735)</u>	<u>(522,445)</u>	<u>1,539,290</u>
<b>NET CHANGE IN FUND BALANCE</b>	(1,887,049)	(7,174,611)	(2,163,966)	5,010,645
<b>FUND BALANCES</b>				
BEGINNING OF YEAR	<u>5,988,900</u>	<u>5,988,900</u>	<u>5,988,900</u>	-
END OF YEAR	<u>\$ 4,101,851</u>	<u>\$ (1,185,711)</u>	<u>\$ 3,824,934</u>	<u>\$ 5,010,645</u>



# LAFOURCHE PARISH GOVERNMENT

## Fund #103 - Roads and Bridges

### Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual For the Year Ended December 31, 2021

Schedule 3.5

	Original Budget	Final Budget	Actual Amounts	Variance Positive (Negative)
<b>REVENUES</b>				
Taxes				
Ad Valorem	\$ 3,919,297	\$ 30,738	\$ 188,263	\$ 157,525
Intergovernmental from:				
Federal	-	368,503	365,490	(3,013)
State of LA	792,023	188,775	724,051	535,276
Investment Earnings	4,000	4,000	173	(3,827)
Other Income	2,000	2,000	1,522	(478)
<b>Total Revenues</b>	<b>4,717,320</b>	<b>594,016</b>	<b>1,279,499</b>	<b>685,483</b>
<b>EXPENDITURES</b>				
Current - General Government - Public Works:				
Personal services and benefits	4,402,174	4,102,174	4,242,599	(140,425)
Professional services	88,750	161,750	134,792	26,958
Operating services	372,000	364,000	335,458	28,542
Other services	195,000	195,000	170,657	24,343
Operating Supplies	670,000	905,000	446,806	458,194
Other - Miscellaneous	20,000	20,000	30,092	(10,092)
<b>Total current expenditures</b>	<b>5,747,924</b>	<b>5,747,924</b>	<b>5,360,404</b>	<b>387,520</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>(1,030,604)</b>	<b>(5,153,908)</b>	<b>(4,080,905)</b>	<b>1,073,003</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In				
001 General Fund	-	2,277,953	2,277,953	-
108 Royalty Fund	883,083	876,354	856,083	(20,271)
160 Road Sales Tax District A	556,292	646,538	12,818	(633,720)
<b>Total Transfers In</b>	<b>1,439,375</b>	<b>3,800,845</b>	<b>3,146,854</b>	<b>(653,991)</b>
206 Transfers Out to Road Construction Dist, 3,5,6	-	(80,000)	(12,818)	67,182
299 Transfers Out to Capital Projects Fund	(1,525,196)	(2,290,043)	(579,920)	1,710,123
<b>Total Transfers Out</b>	<b>(1,525,196)</b>	<b>(2,370,043)</b>	<b>(592,738)</b>	<b>1,777,305</b>
<b>Total other financing sources (uses)</b>	<b>(85,821)</b>	<b>1,430,802</b>	<b>2,554,116</b>	<b>1,123,314</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>(1,116,425)</b>	<b>(3,723,106)</b>	<b>(1,526,789)</b>	<b>2,196,317</b>
<b>FUND BALANCES</b>				
BEGINNING OF YEAR	2,058,578	2,058,578	2,058,578	-
END OF YEAR	\$ 942,153	\$ (1,664,528)	\$ 531,789	\$ 2,196,317



# LAFOURCHE PARISH GOVERNMENT

## Fund #105 - Street Light

### Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual For the Year Ended December 31, 2021

Schedule 3.6

	Original Budget	Final Budget	Actual Amounts	Variance Positive (Negative)
<b>REVENUES</b>				
Intergovernmental from:				
Federal	\$ -	\$ -	\$ 103,923	\$ 103,923
State of LA	73,534	73,534	73,351	(183)
Investment Earnings	-	4,000	156	(3,844)
Miscellaneous	-	-	950	950
	<u>73,534</u>	<u>77,534</u>	<u>178,380</u>	<u>100,846</u>
Total Revenues				
	<u>73,534</u>	<u>77,534</u>	<u>178,380</u>	<u>100,846</u>
<b>EXPENDITURES</b>				
Current - General Government - Public Works:				
Personal services and benefits	81,948	81,948	86,839	(4,891)
Professional services	30,000	30,000	29,753	247
Operating services	896,200	1,026,200	868,396	157,804
Other services	6,500	6,500	3,999	2,501
Operating Supplies	100	100	-	100
Total current expenditures	<u>1,014,748</u>	<u>1,144,748</u>	<u>988,987</u>	<u>155,761</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	(941,214)	(1,067,214)	(810,607)	256,607
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In				
114 Transfers In from Special District 1	<u>858,330</u>	<u>858,330</u>	<u>858,330</u>	<u>-</u>
<b>NET CHANGE IN FUND BALANCE</b>	(82,884)	(208,884)	47,723	256,607
<b>FUND BALANCES</b>				
BEGINNING OF YEAR	<u>1,007,735</u>	<u>1,007,735</u>	<u>1,007,735</u>	<u>-</u>
END OF YEAR	<u>\$ 924,851</u>	<u>\$ 798,851</u>	<u>\$ 1,055,458</u>	<u>\$ 256,607</u>



# LAFOURCHE PARISH GOVERNMENT

## Fund #108 - Royalty Fund

### Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual For the Year Ended December 31, 2021

Schedule 3.7

	Original Budget	Final Budget	Actual Amounts	Variance Positive (Negative)
<b>REVENUES</b>				
Intergovernmental from:				
Federal	\$ -	\$ 159,246	\$ 159,246	\$ -
State of LA	1,350,000	1,350,000	1,187,761	(162,239)
Investment Earnings	10,500	10,500	538	(9,962)
	<u>1,360,500</u>	<u>1,519,746</u>	<u>1,347,545</u>	<u>(172,201)</u>
<b>Total Revenues</b>				
	<u>1,360,500</u>	<u>1,519,746</u>	<u>1,347,545</u>	<u>(172,201)</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>				
	<u>1,360,500</u>	<u>1,519,746</u>	<u>1,347,545</u>	<u>(172,201)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers Out to:				
001 General Fund	(763,893)	(50,000)	(42,217)	7,783
103 Roads & Bridges	(883,083)	(876,354)	(856,083)	20,271
104 Drainage Maintenance Fund	(1,700,000)	(3,182,616)	(1,900,000)	1,282,616
112 Criminal Jury	(71,000)	(71,000)	(4,665)	66,335
126 Commission of Women	(10,000)	(10,000)	(10,000)	-
181 Coastal Zone Management	(90,393)	(90,393)	(90,393)	-
299 Capital Projects Fund	(50,000)	(120,000)	(36,161)	83,839
	<u>(3,568,369)</u>	<u>(4,400,363)</u>	<u>(2,939,519)</u>	<u>1,460,844</u>
<b>Total other financing sources (uses)</b>				
	<u>(3,568,369)</u>	<u>(4,400,363)</u>	<u>(2,939,519)</u>	<u>1,460,844</u>
<b>NET CHANGE IN FUND BALANCE</b>				
	<u>(2,207,869)</u>	<u>(2,880,617)</u>	<u>(1,591,974)</u>	<u>1,288,643</u>
<b>FUND BALANCES</b>				
BEGINNING OF YEAR	<u>2,984,412</u>	<u>2,984,412</u>	<u>2,984,412</u>	<u>-</u>
END OF YEAR	<u>\$ 776,543</u>	<u>\$ 103,795</u>	<u>\$ 1,392,438</u>	<u>\$ 1,288,643</u>



# LAFOURCHE PARISH GOVERNMENT

Fund #109 - Board of Health

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual  
For the Year Ended December 31, 2021

Schedule 3.8

	Original Budget	Final Budget	Actual Amounts	Variance Positive (Negative)
<b>REVENUES</b>				
Taxes:				
Ad valorem	\$ 726,357	\$ 77,388	\$ 78,270	\$ 882
Intergovernmental from:				
Federal	-	-	805,235	805,235
State of LA	52,722	52,722	52,591	(131)
Investment Earnings	9,000	9,000	626	(8,374)
	<u>788,079</u>	<u>139,110</u>	<u>936,722</u>	<u>797,612</u>
Total Revenues				
<b>EXPENDITURES</b>				
Current - General Government - Health & Community Services:				
Personal services and benefits	444,475	444,475	432,338	12,137
Professional services	510,140	1,557,341	1,399,789	157,552
Operating services	48,720	48,720	211,219	(162,499)
Other services	3,300	26,001	34,509	(8,508)
Operating Supplies	2,100	2,100	782	1,318
Total Community Services	<u>1,008,735</u>	<u>2,078,637</u>	<u>2,078,637</u>	<u>-</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u>(220,656)</u>	<u>(1,939,527)</u>	<u>(1,141,915)</u>	<u>797,612</u>
<b>FUND BALANCES</b>				
BEGINNING OF YEAR	<u>2,167,641</u>	<u>2,167,641</u>	<u>2,167,641</u>	<u>-</u>
END OF YEAR	<u>\$ 1,946,985</u>	<u>\$ 228,114</u>	<u>\$ 1,025,726</u>	<u>\$ 797,612</u>



# LAFOURCHE PARISH GOVERNMENT

Fund #110 - Recreation

## Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual For the Year Ended December 31, 2021

Schedule 3.9

	Original Budget	Final Budget	Actual Amounts	Variance Positive (Negative)
<b>REVENUES</b>				
Taxes - ad valorem	\$ 1,633,886	\$ (60,913)	\$ 68,128	\$ 129,041
Intergovernmental from:				
Federal	-	257,713	307,420	49,707
State of LA	87,582	58,236	87,364	29,128
Charges for Services	11,805	11,280	54,610	43,330
Investment Earnings	20,000	1,000	1,138	138
Other	1,400	1,640	141,718	140,078
Total Revenues	1,754,673	268,956	660,378	391,422
<b>EXPENDITURES</b>				
Current - General Government - Culture and Recreation:				
Personal services and benefits	451,181	481,481	609,793	(128,312)
Professional services	-	30,586	34,001	(3,415)
Operating services	17,600	99,700	94,261	5,439
Other services	48,300	58,500	72,711	(14,211)
Operating Supplies	55,650	182,150	182,082	68
Other - Miscellaneous	415,366	1,484,267	1,486,632	(2,365)
Total Culture and Recreation	988,097	2,336,684	2,479,480	(142,796)
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	766,576	(2,067,728)	(1,819,102)	248,626
<b>OTHER FINANCING SOURCES (USES)</b>				
001 Transfers In from General Fund	331,419	-	-	-
299 Transfers Out to Capital Projects Fund	(2,137,484)	(1,482,866)	(201,836)	1,281,030
Total other financing sources (uses)	(1,806,065)	(1,482,866)	(201,836)	1,281,030
<b>NET CHANGE IN FUND BALANCE</b>	(1,039,489)	(3,550,594)	(2,020,938)	1,529,656
<b>FUND BALANCES</b>				
BEGINNING OF YEAR	3,773,429	3,773,429	3,773,429	-
END OF YEAR	\$ 2,733,940	\$ 222,835	\$ 1,752,491	\$ 1,529,656



# LAFOURCHE PARISH GOVERNMENT

Fund #112 - Criminal Jury

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual  
For the Year Ended December 31, 2021

Schedule 3.10

	Original Budget	Final Budget	Actual Amounts	Variance Positive (Negative)
<b>REVENUES</b>				
Fines & Forfeitures	\$ 20,000	\$ 20,000	\$ 24,117	\$ 4,117
Investment Earnings	5	5	3	(2)
Total Revenues	20,005	20,005	24,120	4,115
<b>EXPENDITURES</b>				
Current - General Government - Judicial: Personal services and benefits	70,000	70,000	39,162	30,838
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	(49,995)	(49,995)	(15,042)	34,953
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In Royalty Fund	71,000	71,000	4,665	(66,335)
<b>NET CHANGE IN FUND BALANCE</b>	21,005	21,005	(10,377)	(31,382)
<b>FUND BALANCES</b>				
BEGINNING OF YEAR	10,377	10,377	10,377	-
END OF YEAR	\$ 31,382	\$ 31,382	\$ -	\$ (31,382)



# LAFOURCHE PARISH GOVERNMENT

Fund #113 - Criminal Court

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual  
For the Year Ended December 31, 2021

Schedule 3.11

	Original Budget	Final Budget	Actual Amounts	Variance Positive (Negative)
<b>REVENUES</b>				
Fines & Forfeitures	\$ 374,266	\$ 221,266	\$ 199,125	\$ (22,141)
Investment Earnings	20	20	2	(18)
Total Revenues	<u>374,286</u>	<u>221,286</u>	<u>199,127</u>	<u>(22,159)</u>
<b>EXPENDITURES</b>				
Current - General Government - Judicial:				
Personal services and benefits	239,816	239,816	198,313	41,503
Professional services	35,350	35,350	34,170	1,180
Operating services	16,300	16,300	14,722	1,578
Other services	56,700	56,700	61,998	(5,298)
Operating Supplies	14,000	36,000	30,769	5,231
Miscellaneous	12,000	12,000	12,000	-
Total current expenditures	<u>374,166</u>	<u>396,166</u>	<u>351,972</u>	<u>44,194</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u>120</u>	<u>(174,880)</u>	<u>(152,845)</u>	<u>22,035</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in - General Fund	-	36,491	201,491	165,000
Transfers In - Off Duty Witness Fund	-	(59,000)	59,000	118,000
Total transfers in	<u>-</u>	<u>(22,509)</u>	<u>260,491</u>	<u>283,000</u>
<b>NET CHANGE IN FUND BALANCE</b>	120	(197,389)	107,646	305,035
<b>FUND BALANCES</b>				
BEGINNING OF YEAR	<u>(107,646)</u>	<u>(107,646)</u>	<u>(107,646)</u>	-
END OF YEAR	<u>\$ (107,526)</u>	<u>\$ (305,035)</u>	<u>\$ -</u>	<u>\$ 305,035</u>



# LAFOURCHE PARISH GOVERNMENT

Fund #114 - Special District No.1 Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
For the Year Ended December 31, 2021

Schedule 3.12

	Original Budget	Final Budget	Actual Amounts	Variance Positive (Negative)
<b>REVENUES</b>				
Taxes - Ad Valorem	\$ 1,430,550	\$ 11,194	\$ 68,691	\$ 57,497
Charges for Services	30,045	30,045	26,147	(3,898)
Investment Earnings	34,199	1,738	1,616	(122)
Total Revenues	1,494,794	42,977	96,454	53,477
<b>EXPENDITURES</b>				
Current - General Government - Public Works				
Personal services and benefits	165,715	165,715	191,789	(26,074)
Professional services	130,000	330,000	178,932	151,068
Operating services	5,500	5,500	1,522	3,978
Other services	21,300	21,300	7,523	13,777
Operating supplies	10,750	10,750	7,188	3,562
Total current expenditures	333,265	533,265	386,954	146,311
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	1,161,529	(490,288)	(290,500)	199,788
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers Out:				
105 Street Lights Fund	(858,330)	(858,330)	(858,330)	-
107 Solid Waste	(703,903)	(703,903)	(703,903)	-
299 Capital Projects	(653,292)	-	-	-
Total Transfers Out	(2,215,525)	(1,562,233)	(1,562,233)	-
<b>NET CHANGE IN FUND BALANCE</b>	(1,053,996)	(2,052,521)	(1,852,733)	199,788
<b>FUND BALANCES</b>				
BEGINNING OF YEAR	3,830,834	3,830,834	3,830,834	-
END OF YEAR	\$ 2,776,838	\$ 1,778,313	\$ 1,978,101	\$ 199,788



# LAFOURCHE PARISH GOVERNMENT

Fund #115 - Off Duty Witness

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual  
For the Year Ended December 31, 2021

Schedule 3.13

	Original Budget	Final Budget	Actual Amounts	Variance Positive (Negative)
<b>REVENUES</b>				
Fines & Forfeitures	\$ 54,000	\$ 35,143	\$ 41,915	\$ 6,772
Investment Earnings	500	13	15	2
Total Revenues	54,500	35,156	41,930	6,774
<b>EXPENDITURES</b>				
Current - General Government - Judicial:				
Personal services and benefits	10,000	10,000	1,256	8,744
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	44,500	25,156	40,674	15,518
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers Out				
113 Criminal Court	-	(59,000)	(59,000)	-
<b>NET CHANGE IN FUND BALANCE</b>	44,500	(33,844)	(18,326)	15,518
<b>FUND BALANCES</b>				
BEGINNING OF YEAR	31,226	31,226	31,226	-
END OF YEAR	\$ 75,726	\$ (2,618)	\$ 12,900	\$ 15,518



# LAFOURCHE PARISH GOVERNMENT

Fund #118 - Planning Commission

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual  
For the Year Ended December 31, 2021

Schedule 3.14

	Original Budget	Final Budget	Actual Amounts	Variance Positive (Negative)
<b>REVENUES</b>				
Charges for Services	\$ 27,866	\$ 27,866	\$ 32,058	\$ 4,192
Investment Earnings	20	20	-	(20)
Total Revenues	<u>27,886</u>	<u>27,886</u>	<u>32,058</u>	<u>4,172</u>
<b>EXPENDITURES</b>				
Current - General Government - Health & Community Services:				
Personal services and benefits	3,109	3,109	1,469	1,640
Professional services	10,000	10,000	-	10,000
Operating services	1,000	1,000	25	975
Operating Supplies	2,400	2,400	135	2,265
Other services	1,120	1,120	101	1,019
Total current expenditures	<u>17,629</u>	<u>17,629</u>	<u>1,730</u>	<u>15,899</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	10,257	10,257	30,328	20,071
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers out - General Fund	<u>(100,000)</u>	<u>(199,523)</u>	<u>(199,523)</u>	-
<b>NET CHANGE IN FUND BALANCE</b>	(89,743)	(189,266)	(169,195)	20,071
<b>FUND BALANCES</b>				
BEGINNING OF YEAR	<u>169,195</u>	<u>169,195</u>	<u>169,195</u>	-
END OF YEAR	<u>\$ 79,452</u>	<u>\$ (20,071)</u>	<u>\$ -</u>	<u>\$ 20,071</u>



**LAFOURCHE PARISH GOVERNMENT**

Fund #121 - Drug Court - Supreme Court

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual  
For the Year Ended December 31, 2021

Schedule 3.15

	Original Budget	Final Budget	Actual Amounts	Variance Positive (Negative)
<b>REVENUES</b>				
Intergovernmental from: State	\$ 616,005	\$ 522,673	\$ 519,664	\$ (3,009)
<b>EXPENDITURES</b>				
Current - General Government - Judicial: Personal services and benefits	616,004	522,672	519,664	3,008
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	1	1	-	(1)
<b>FUND BALANCES</b>				
BEGINNING OF YEAR	-	-	-	-
END OF YEAR	\$ 1	\$ 1	\$ -	\$ (1)



# LAFOURCHE PARISH GOVERNMENT

Fund #123 - Civil Defense

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual  
For the Year Ended December 31, 2021

Schedule 3.16

	Original Budget	Final Budget	Actual Amounts	Variance Positive (Negative)
<b>REVENUES</b>				
Intergovernmental				
Federal	\$ 51,500	\$ 51,500	\$ 52,030	\$ 530
Other Income	500	500	2,500	2,000
<b>Total Revenues</b>	<u>52,000</u>	<u>52,000</u>	<u>54,530</u>	<u>2,530</u>
<b>EXPENDITURES</b>				
Current - General Government - Public Safety:				
Personal services and benefits	304,642	304,642	267,183	37,459
Professional services	300	8,453	-	8,453
Operating services	31,000	31,000	31,991	(991)
Other services	86,200	86,200	99,336	(13,136)
Operating Supplies	73,039	64,886	108,206	(43,320)
Miscellaneous	-	373,564	366,891	6,673
Total public safety	<u>495,181</u>	<u>868,745</u>	<u>873,607</u>	<u>(4,862)</u>
Debt Service	38,172	38,172	33,309	4,863
<b>Total expenditures</b>	<u>533,353</u>	<u>906,917</u>	<u>906,916</u>	<u>1</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u>(481,353)</u>	<u>(854,917)</u>	<u>(852,386)</u>	<u>2,531</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In from:				
001 General Fund	-	540,232	540,232	-
128 2004 Rededication Fund	250,000	250,000	250,000	-
Total Transfers In	<u>250,000</u>	<u>790,232</u>	<u>790,232</u>	<u>-</u>
<b>NET CHANGE IN FUND BALANCE</b>	<u>(231,353)</u>	<u>(64,685)</u>	<u>(62,154)</u>	<u>2,531</u>
<b>FUND BALANCES</b>				
BEGINNING OF YEAR	62,154	62,154	62,154	-
END OF YEAR	<u>\$ (169,199)</u>	<u>\$ (2,531)</u>	<u>\$ -</u>	<u>\$ 2,531</u>



# LAFOURCHE PARISH GOVERNMENT

Fund #124 - IV-D Grant

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual  
For the Year Ended December 31, 2021

Schedule 3.17

	Original Budget	Final Budget	Actual Amounts	Variance Positive (Negative)
<b>REVENUES</b>				
Intergovernmental from: State of LA	\$ 344,478	\$ 376,287	\$ 376,287	\$ -
<b>EXPENDITURES</b>				
Current - General Government - Judicial: Personal services and benefits	<u>384,044</u>	<u>416,775</u>	<u>416,774</u>	<u>1</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	(39,566)	(40,488)	(40,487)	1
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in from: 001 General Fund	<u>39,566</u>	<u>39,566</u>	<u>39,566</u>	<u>-</u>
<b>NET CHANGE IN FUND BALANCE</b>	-	(922)	(921)	1
<b>FUND BALANCES</b>				
BEGINNING OF YEAR	<u>2,631</u>	<u>2,631</u>	<u>2,631</u>	<u>-</u>
END OF YEAR	<u><u>\$ 2,631</u></u>	<u><u>\$ 1,709</u></u>	<u><u>\$ 1,710</u></u>	<u><u>\$ 1</u></u>



**LAFOURCHE PARISH GOVERNMENT**

Fund #126 - Commission of Women

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual  
For the Year Ended December 31, 2021

Schedule 3.18

	Original Budget	Final Budget	Actual Amounts	Variance Positive (Negative)
<b>EXPENDITURES</b>				
Current - General Government - Culture and Recreation				
Miscellaneous	\$ 10,000	\$ 10,000	\$ 10,000	\$ -
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	(10,000)	(10,000)	(10,000)	-
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In from:				
008 Royalty Fund	10,000	10,000	10,000	-
<b>NET CHANGE IN FUND BALANCE</b>	-	-	-	-
<b>FUND BALANCES</b>				
BEGINNING OF YEAR	-	-	-	-
END OF YEAR	\$ -	\$ -	\$ -	\$ -



**LAFOURCHE PARISH GOVERNMENT**

Fund #127 - Senior Citizen Activity

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual  
For the Year Ended December 31, 2021

Schedule 3.19

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance Positive (Negative)</u>
<b>REVENUES</b>				
Investment Earnings	\$ 500	\$ 5	\$ 8	\$ 3
<b>EXPENDITURES</b>				
Current - Culture and Recreation:				
Miscellaneous	<u>27,000</u>	<u>27,000</u>	<u>27,000</u>	<u>-</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u>(26,500)</u>	<u>(26,995)</u>	<u>(26,992)</u>	<u>3</u>
<b>FUND BALANCES</b>				
BEGINNING OF YEAR	<u>50,576</u>	<u>50,576</u>	<u>50,576</u>	<u>-</u>
END OF YEAR	<u>\$ 24,076</u>	<u>\$ 23,581</u>	<u>\$ 23,584</u>	<u>\$ 3</u>



# LAFOURCHE PARISH GOVERNMENT

Fund #128 - 2004 Rededication

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
For the Year Ended December 31, 2021

Schedule 3.20

	Original Budget	Final Budget	Actual Amounts	Variance Positive (Negative)
<b>REVENUES</b>				
Taxes - Ad Valorem	\$ 2,414,408	\$ 2,414,408	\$ 76,523	\$ (2,337,885)
Intergovernmental:				
Federal Government	-	188,494	188,494	-
Investment Earnings	686	686	417	(269)
Total Revenues	2,415,094	2,603,588	265,434	(2,338,154)
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	2,415,094	2,603,588	265,434	(2,338,154)
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers Out to:				
001 General Fund	(659,000)	(659,000)	-	-
101 Animal Control Fund	(407,561)	(407,561)	(278,401)	-
123 Civil Defense Fund	(250,000)	(250,000)	(250,000)	-
129 Health Activity Fund	(851,610)	(851,610)	(721,855)	129,755
Total transfers out	(2,168,171)	(2,168,171)	(1,250,256)	129,755
<b>NET CHANGE IN FUND BALANCE</b>	246,923	435,417	(984,822)	(2,208,399)
<b>FUND BALANCES</b>				
BEGINNING OF YEAR	984,822	984,822	984,822	-
END OF YEAR	\$ 1,231,745	\$ 1,420,239	\$ -	\$ (2,208,399)



# LAFOURCHE PARISH GOVERNMENT

Fund #129 - Health Activity

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual  
For the Year Ended December 31, 2021

Schedule 3.21

	Original Budget	Final Budget	Actual Amounts	Variance Positive (Negative)
<b>EXPENDITURES</b>				
Current - General Government - Health & Community Services:				
Personal services and benefits	30,475	30,475	42,455	(11,980)
Professional services	868,708	843,708	959,105	(115,397)
Operating services	2,600	2,600	3,808	(1,208)
Operating Supplies	600	25,600	21,649	3,951
Total current expenditures	<u>902,383</u>	<u>902,383</u>	<u>1,027,017</u>	<u>(124,634)</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u>(902,383)</u>	<u>(902,383)</u>	<u>(1,027,017)</u>	<u>(124,634)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In				
001 - General Fund	-	139,578	139,578	-
128 2004 Rededication Fund	851,610	721,855	721,855	-
Total Transfers In	<u>851,610</u>	<u>861,433</u>	<u>861,433</u>	<u>-</u>
<b>NET CHANGE IN FUND BALANCE</b>	(50,773)	(40,950)	(165,584)	(124,634)
<b>FUND BALANCES</b>				
BEGINNING OF YEAR	165,584	165,584	165,584	-
END OF YEAR	<u>\$ 114,811</u>	<u>\$ 124,634</u>	<u>\$ -</u>	<u>\$ (124,634)</u>



# LAFOURCHE PARISH GOVERNMENT

Fund #130 - Head Start

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual  
For the Year Ended December 31, 2021

Schedule 3.22

	Original Budget	Final Budget	Actual Amounts	Variance Positive (Negative)
<b>REVENUES</b>				
Intergovernmental - Federal	\$ 2,956,674	\$ 3,387,075	\$ 3,081,967	\$ (305,108)
Other Income	739,169	740,669	391,916	(348,753)
Total Revenues	3,695,843	4,127,744	3,473,883	(653,861)
<b>EXPENDITURES</b>				
Current - General Government - Health & Community Services:				
Personal services and benefits	2,550,593	2,601,672	2,493,736	107,936
Professional services	8,700	8,349	8,349	-
Operating services	106,461	368,348	178,686	189,662
Other services	169,621	248,671	250,421	(1,750)
Operating Supplies	154,070	138,328	138,779	(451)
Other - Miscellaneous	742,420	743,078	403,912	339,166
Total current expenditures	3,731,865	4,108,446	3,473,883	634,563
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	(36,022)	19,298	-	(19,298)
<b>OTHER FINANCING SOURCES (USES)</b>				
299 Transfers Out to Capital Project	(21,990)	(77,307)	-	-
<b>NET CHANGE IN FUND BALANCE</b>	(58,012)	(58,009)	-	-
<b>FUND BALANCES</b>				
BEGINNING OF YEAR	-	-	-	-
END OF YEAR	\$ (58,012)	\$ (58,009)	\$ -	\$ -



# LAFOURCHE PARISH GOVERNMENT

Fund #131 - CACFP Head Start

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual  
For the Year Ended December 31, 2021

Schedule 3.23

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance Positive (Negative)</u>
<b>REVENUES</b>				
Intergovernmental - Federal	\$ 235,000	\$ 165,000	\$ 192,606	\$ 27,606
<b>EXPENDITURES</b>				
Current - General Government - Health & Community Services:				
Operating Supplies	<u>235,000</u>	<u>165,000</u>	<u>192,606</u>	<u>(27,606)</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>FUND BALANCES</b>				
BEGINNING OF YEAR	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
END OF YEAR	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>



**LAFOURCHE PARISH GOVERNMENT**

Fund #141 - CACFP OCA Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual  
For the Year Ended December 31, 2021

Schedule 3.24

	Original Budget	Final Budget	Actual Amounts	Variance Positive (Negative)
<b>REVENUES</b>				
Intergovernmental - Federal	\$ 219,240	\$ 219,240	\$ 193,058	\$ (26,182)
<b>EXPENDITURES</b>				
Current - General Government - Health & Community Services:				
Personal services and benefits	58,071	45,819	47,629	(1,810)
Operating services	248	455	436	19
Other services	3,568	2,981	3,940	(959)
Operating Supplies	164,581	154,557	143,472	11,085
Total Community Services	<u>226,468</u>	<u>203,812</u>	<u>195,477</u>	<u>8,335</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	(7,228)	15,428	(2,357)	(17,785)
<b>FUND BALANCES</b>				
BEGINNING OF YEAR	<u>2,568</u>	<u>2,568</u>	<u>2,568</u>	-
END OF YEAR	<u>\$ (4,660)</u>	<u>\$ 17,996</u>	<u>\$ 211</u>	<u>\$ (17,785)</u>



**LAFOURCHE PARISH GOVERNMENT**

Fund #142 - Community Action Operating

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual  
For the Year Ended December 31, 2021

Schedule 3.25

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance Positive (Negative)</u>
<b>REVENUES</b>				
Other	\$ -	\$ 20,000	\$ 20,000	\$ -
<b>EXPENDITURES</b>				
Current - General Government - Health & Community Services:				
Miscellaneous	<u>\$ -</u>	<u>\$ 20,000</u>	<u>\$ -</u>	<u>\$ 20,000</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	-	-	20,000	20,000
<b>FUND BALANCES</b>				
BEGINNING OF YEAR	<u>35,238</u>	<u>35,238</u>	<u>35,238</u>	<u>-</u>
END OF YEAR	<u><u>\$ 35,238</u></u>	<u><u>\$ 35,238</u></u>	<u><u>\$ 55,238</u></u>	<u><u>\$ 20,000</u></u>



# LAFOURCHE PARISH GOVERNMENT

Fund #144 - LIHEAP Grant

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual  
For the Year Ended December 31, 2021

Schedule 3.26

	Original Budget	Final Budget	Actual Amounts	Variance Positive (Negative)
<b>REVENUES</b>				
Intergovernmental:				
Federal	\$ 959,124	\$ 713,647	\$ 687,587	\$ (26,060)
<b>EXPENDITURES</b>				
Current - General Government - Health & Community Services:				
Personal services and benefits	92,481	97,137	97,137	-
Operating services	848,033	600,217	574,157	26,060
Other services	17,242	15,224	15,227	(3)
Operating supplies	550	1,068	1,068	-
Total expenditures	<u>958,306</u>	<u>713,646</u>	<u>687,589</u>	<u>26,057</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	818	1	(2)	(3)
<b>FUND BALANCES</b>				
BEGINNING OF YEAR	<u>5,856</u>	<u>5,856</u>	<u>5,856</u>	<u>-</u>
END OF YEAR	<u><u>\$ 6,674</u></u>	<u><u>\$ 5,857</u></u>	<u><u>\$ 5,854</u></u>	<u><u>\$ (3)</u></u>



# LAFOURCHE PARISH GOVERNMENT

Fund #150 - CSBG

Schedule of Revenues, Expenditures, Changes in Fund Balance - Budget and Actual  
For the Year Ended December 31, 2021

Schedule 3.27

	Original Budget	Final Budget	Actual Amounts	Variance Positive (Negative)
<b>REVENUES</b>				
Intergovernmental - Federal	\$ 627,356	\$ 403,778	\$ 403,778	\$ -
<b>EXPENDITURES</b>				
Current - General Government - Public Works:				
Personal services and benefits	230,576	205,279	205,279	-
Professional services	400	126	126	-
Operating services	14,904	19,577	19,574	3
Other services	44,645	22,399	22,399	-
Operating Supplies	38,712	11,047	11,047	-
Miscellaneous	298,118	119,885	119,885	-
Total Expenditures	627,355	378,313	378,310	3
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	1	25,465	25,468	3
<b>FUND BALANCES</b>				
BEGINNING OF YEAR	-	-	-	-
END OF YEAR	\$ 1	\$ 25,465	\$ 25,468	\$ 3



# LAFOURCHE PARISH GOVERNMENT

Fund #161 - Road Sales Tax District 2

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual  
For the Year Ended December 31, 2021

Schedule 3.28

	Original Budget	Final Budget	Actual Amounts	Variance Positive (Negative)
<b>REVENUES</b>				
Taxes Sales and Use	\$ 2,272,937	\$ 2,272,937	\$ 3,008,176	\$ 735,239
Intergovernmental:				
Federal Government	-	213,334	213,334	-
Investment Earnings	65,000	65,000	2,792	(62,208)
Total Revenues	2,337,937	2,551,271	3,224,302	673,031
<b>EXPENDITURES</b>				
Current - General Government - Public Works:				
Professional services	24,159	24,159	26,211	(2,052)
Debt Service	-	-	51,911	(51,911)
Capital Outlay	-	189,601	190,791	(1,190)
Total expenditures	24,159	213,760	268,913	(55,153)
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	2,313,778	2,337,511	2,955,389	617,878
<b>OTHER FINANCING SOURCES (USES)</b>				
Proceeds from capital leases	-	189,601	190,791	(1,190)
Transfers Out to:				
104 Drainage Maintenance	-	(65,775)	(65,775)	-
201 Construction RSTD2	(2,712,427)	(4,071,048)	(1,313,607)	2,757,441
299 Capital Projects Fund	(224,359)	(1,168,032)	(61,395)	1,106,637
318 208 Sinking Fund	(794,911)	(794,911)	(794,911)	-
322 2021 Sinking Fund	-	(245,240)	(248,100)	(2,860)
Total Transfers Out	(3,731,697)	(6,345,006)	(2,483,788)	3,861,218
Total other financing sources (uses)	(3,731,697)	(6,155,405)	(2,292,997)	3,860,028
<b>NET CHANGE IN FUND BALANCE</b>	(1,417,919)	(3,817,894)	662,392	4,480,286
<b>FUND BALANCES</b>				
BEGINNING OF YEAR	6,658,118	6,658,118	6,658,118	-
END OF YEAR	\$ 5,240,199	\$ 2,840,224	\$ 7,320,510	\$ 4,480,286



# LAFOURCHE PARISH GOVERNMENT

Fund #174 - State of Emergency

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual  
For the Year Ended December 31, 2021

Schedule 3.29

	Original Budget	Final Budget	Actual Amounts	Variance Positive (Negative)
<b>REVENUES</b>				
Investment Earnings	\$ -	\$ -	\$ 129	\$ 129
<b>EXPENDITURES</b>				
Current - General Government:				
Public Safety:				
Professional services	-	26,190	26,190	-
Operating services	-	-	204,702	(204,702)
Operating supplies	-	-	187,155	(187,155)
Total Current	-	26,190	418,047	(391,857)
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	-	(26,190)	(417,918)	(391,728)
<b>FUND BALANCES</b>				
BEGINNING OF YEAR	417,918	417,918	417,918	-
END OF YEAR	\$ 417,918	\$ 391,728	\$ -	\$ (391,728)



# LAFOURCHE PARISH GOVERNMENT

Fund #181 - Coastal Zone Management

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual  
For the Year Ended December 31, 2021

Schedule 3.30

	Original Budget	Final Budget	Actual Amounts	Variance Positive (Negative)
<b>REVENUES</b>				
Intergovernmental - Federal	\$ 215,788	\$ 792,302	\$ 822,629	\$ 30,327
Investment Earnings	20	20	901	881
Total Revenues	215,808	792,322	823,530	31,208
<b>EXPENDITURES</b>				
Current - General Government - Health & Community Services:				
Personal services and benefits	147,942	147,942	139,666	8,276
Professional services	1,207,089	439,424	2,031	437,393
Operating services	102,550	102,550	13,749	88,801
Other services	19,824	39,824	39,678	146
Operating Supplies	10,800	10,800	6,039	4,761
Miscellaneous	1,202,999	1,614,456	840,492	773,964
Total Health & Community Services	2,691,204	2,354,996	1,041,655	1,313,341
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	(2,475,396)	(1,562,674)	(218,125)	1,344,549
<b>OTHER FINANCING SOURCES (USES)</b>				
108 Transfers In from Royalty Fund	90,393	90,393	90,393	-
104 Transfer to Drainage Fund	-	(500,000)	(43,356)	-
Total other financing sources (uses)	90,393	(409,607)	47,037	-
<b>NET CHANGE IN FUND BALANCE</b>	(2,385,003)	(1,972,281)	(171,088)	1,801,193
<b>FUND BALANCES</b>				
BEGINNING OF YEAR	2,257,913	2,257,913	2,257,913	-
END OF YEAR	\$ (127,090)	\$ 285,632	\$ 2,086,825	\$ 1,801,193



# LAFOURCHE PARISH GOVERNMENT

Fund #193 - LCDBG

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual  
For the Year Ended December 31, 2021

Schedule 3.31

	Original Budget	Final Budget	Actual Amounts	Variance Positive (Negative)
<b>REVENUES</b>				
Intergovernmental:				
State	\$ 337,000	\$ -	\$ -	\$ -
Federal	-	142,809	66,525	(76,284)
Total Revenues	<u>337,000</u>	<u>142,809</u>	<u>66,525</u>	<u>(76,284)</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u>337,000</u>	<u>142,809</u>	<u>66,525</u>	<u>(76,284)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
107 Transfer In	8,406	36,354	28,168	(8,186)
299 Transfers Out to Capital Projects	<u>(345,406)</u>	<u>(125,627)</u>	<u>(98,194)</u>	<u>27,433</u>
Total other financing sources (uses)	<u>(337,000)</u>	<u>(89,273)</u>	<u>(70,026)</u>	<u>19,247</u>
<b>NET CHANGE IN FUND BALANCE</b>	-	53,536	(3,501)	-
<b>FUND BALANCES</b>				
BEGINNING OF YEAR	<u>(53,536)</u>	<u>(53,536)</u>	<u>(53,536)</u>	-
END OF YEAR	<u>\$ (53,536)</u>	<u>\$ -</u>	<u>\$ (57,037)</u>	<u>\$ -</u>



**LAFOURCHE PARISH GOVERNMENT**

Fund #196 - FEMA Acquisition Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual  
For the Year Ended December 31, 2021

Schedule 3.32

	Original Budget	Final Budget	Actual Amounts	Variance Positive (Negative)
<b>REVENUES</b>				
Intergovernmental:				
Federal	\$ 3,346,774	\$ 178,589	\$ 129,376	\$ (49,213)
Local	535,009	16,365	895	(15,470)
Total Revenues	3,881,783	194,954	130,271	(64,683)
<b>EXPENDITURES</b>				
Current - General Government - Public Works:				
Other services	-	-	5,095	(5,095)
Capital Outlay	3,882,039	195,300	130,114	65,186
Total expenditures	3,882,039	195,300	135,209	60,091
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	(256)	(346)	(4,938)	(4,592)
<b>FUND BALANCES</b>				
BEGINNING OF YEAR	252,673	252,673	252,673	-
END OF YEAR	\$ 252,417	\$ 252,327	\$ 247,735	\$ (4,592)



# LAFOURCHE PARISH GOVERNMENT

Fund #801 - BP Oil Spill Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual  
For the Year Ended December 31, 2021

Schedule 3.33

	Original Budget	Final Budget	Actual Amounts	Variance Positive (Negative)
<b>REVENUES</b>				
Investment Earnings	\$ 200	\$ 200	\$ 61	\$ (139)
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	200	200	61	(139)
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In				
108 Royalty Fund	-	96,000	-	(96,000)
Transfer Out				
001 General Fund	(250,000)	(250,000)	-	250,000
299 Capital Projects	-	(360,000)	(152,087)	207,913
Total Transfer Out	(250,000)	(610,000)	(152,087)	457,913
Total other financing sources (uses)	(250,000)	(514,000)	(152,087)	361,913
<b>NET CHANGE IN FUND BALANCE</b>	(249,800)	(513,800)	(152,026)	361,774
<b>FUND BALANCES</b>				
BEGINNING OF YEAR	514,577	514,577	514,577	-
END OF YEAR	\$ 264,777	\$ 777	\$ 362,551	\$ 361,774



# Non-Major Debt Service Funds





## **LAFOURCHE PARISH GOVERNMENT**

### **NON-MAJOR DEBT SERVICE FUNDS**

December 31, 2021

#### **302 SINKING FUND-CERTIFICATE OF INDEBTEDNESS, SERIES 1999**

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

#### **314 SINKING FUND-ROAD SALES TAX DISTRICT 3, 5 & 6**

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

#### **317 SINKING FUND – CONSOLIDATED SALES TAX DISTRICT A**

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

#### **318 SINKING FUND-ROAD SALES TAX DISTRICT 2 – 2008**

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

#### **320 GOMESA-2019 DEBT SERV FUND**

The GOMESA (Gulf of Mexico Energy Security Act of 2006) Fund is maintained with the Trustee and is used to receive portions of payments to pay interest and principal on the bonds. All or part of the moneys in the Debt Service Fund shall be invested in accordance with the provisions of laws of the State in Permitted Investments. The amount of debt is \$14,420,000.

#### **322 LAFOURCHE RSTD 2-2021 SINKING FUND**

All payments of principal of and interest of the Bonds are expected to be made from proceeds transferred from the District's sinking fund into the Series 2021 Debt Service Fund (collectively, together with the portion of Sinking Fund to be transferred into the Series 2021 Debt Service Fund, the "Debt Service Fund")

#### **323 LAFOURCHE CONSOLIDATED STD A-2021 SINKING FUND**

All payments of principal of and interest of the Bonds are expected to be made from proceeds transferred from the District's sinking fund into the Series 2021 Debt Service Fund (collectively, together with the portion of Sinking Fund to be transferred into the Series 2021 Debt Service Fund, the "Debt Service Fund").



# LAFOURCHE PARISH GOVERNMENT

Non-Major Debt Service Funds  
Combining Balance Sheet  
December 31, 2021

Schedule 4.1

	302	314	317	318
	<b>Sinking Fund - Certificates of Indebtedness, Series 1999</b>	<b>Sinking Fund - Road Sales Tax District 3, 5 &amp; 6</b>	<b>Sinking Fund - Consolidated Sales Tax District A</b>	<b>Sinking Fund - Road Sales Tax District 2- 2008</b>
<b>ASSETS</b>				
Investments	\$ 144	\$ 1,820,617	\$ 1,543,397	\$ 65,892
Due from Other Funds	-	7,044	-	-
Total Assets	<u>\$ 144</u>	<u>\$ 1,827,661</u>	<u>\$ 1,543,397</u>	<u>\$ 65,892</u>
<b>LIABILITIES</b>				
Due to Other Funds	\$ -	\$ -	\$ -	\$ 70,668
<b>FUND BALANCES</b>				
Restricted for Debt Service	144	1,827,661	1,543,397	-
Unassigned	-	-	-	(4,776)
Total Fund Balances	<u>144</u>	<u>1,827,661</u>	<u>1,543,397</u>	<u>(4,776)</u>
Total Liabilities and Fund Balances	<u>\$ 144</u>	<u>\$ 1,827,661</u>	<u>\$ 1,543,397</u>	<u>\$ 65,892</u>



# LAFOURCHE PARISH GOVERNMENT

Non-Major Debt Service Funds  
Combining Balance Sheet  
December 31, 2021

Schedule 4.1

	320	322	323	
		Sinking Fund - Road Sales Tax District 2-	Sinking Fund - Road Sales Tax District A-	
	GOMESA	2021	2021	Total
<b>ASSETS</b>				
Investments	\$ 858,114	\$ 103,111	\$ 463,682	\$ 4,854,957
Due from Other Funds	-	1,346	-	8,390
Total Assets	<u>\$ 858,114</u>	<u>\$ 104,457</u>	<u>\$ 463,682</u>	<u>\$ 4,863,347</u>
<b>LIABILITIES</b>				
Due to Other Funds	\$ -	\$ -	\$ -	\$ 70,668
<b>FUND BALANCES</b>				
Restricted for Debt Service	858,114	104,457	463,682	4,797,455
Unassigned	-	-	-	(4,776)
Total Fund Balances	<u>858,114</u>	<u>104,457</u>	<u>463,682</u>	<u>4,792,679</u>
Total Liabilities and Fund Balances	<u>\$ 858,114</u>	<u>\$ 104,457</u>	<u>\$ 463,682</u>	<u>\$ 4,863,347</u>



# LAFOURCHE PARISH GOVERNMENT

## Non-Major Debt Service Funds Statement of Revenues, Expenditures and Changes in Fund Balances For the Year-Ended December 31, 2021

Schedule 4.2

	302	314	317	318
	<b>Sinking Fund - Certificates of Indebtedness, Series 1999</b>	<b>Sinking Fund - Road Sales Tax District 3, 5 &amp; 6</b>	<b>Sinking Fund - Consolidated Sales Tax District A</b>	<b>Sinking Fund - Road Sales Tax District 2- 2008</b>
<b>REVENUES</b>				
Intergovernmental - Federal	\$ -	\$ -	\$ -	\$ -
Investment Earnings	-	541	564	100
Total Revenues	<u>-</u>	<u>541</u>	<u>564</u>	<u>100</u>
<b>EXPENDITURES</b>				
Principal Payments	-	920,000	1,990,000	675,000
Interest Payments	-	306,223	537,556	120,766
Total Expenditures	<u>-</u>	<u>1,226,223</u>	<u>2,527,556</u>	<u>795,766</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	-	(1,225,682)	(2,526,992)	(795,666)
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In	-	1,248,250	2,154,242	794,911
Transfers Out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>1,248,250</u>	<u>2,154,242</u>	<u>794,911</u>
<b>NET CHANGE IN FUND BALANCE</b>	-	22,568	(372,750)	(755)
<b>FUND BALANCES - BEGINNING OF YEAR</b>	<u>144</u>	<u>1,805,093</u>	<u>1,916,147</u>	<u>(4,021)</u>
<b>FUND BALANCES - END OF YEAR</b>	<u>\$ 144</u>	<u>\$ 1,827,661</u>	<u>\$ 1,543,397</u>	<u>\$ (4,776)</u>



# LAFOURCHE PARISH GOVERNMENT

## Non-Major Debt Service Funds Statement of Revenues, Expenditures and Changes in Fund Balances For the Year-Ended December 31, 2021

Schedule 4.2

	320	322	323	
	<b>GOMESA Debt Service</b>	<b>Sinking Fund - Road Sales Tax District 2- 2021</b>	<b>Sinking Fund - Road Sales Tax District A- 2021</b>	<b>Total</b>
<b>REVENUES</b>				
Intergovernmental - Federal	\$ 504,743	\$ -	\$ -	\$ 504,743
Investment Earnings	398	11	42	1,656
Total Revenues	<u>505,141</u>	<u>11</u>	<u>42</u>	<u>506,399</u>
<b>EXPENDITURES</b>				
Principal Payments	-	135,000	-	3,720,000
Interest Payments	569,590	14,644	2,500	1,551,279
Total Expenditures	<u>569,590</u>	<u>149,644</u>	<u>2,500</u>	<u>5,271,279</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	(64,449)	(149,633)	(2,458)	(4,764,880)
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In	65,846	254,090	466,140	4,983,479
Transfers Out	(1,653)	-	-	(1,653)
Total other financing sources (uses)	<u>64,193</u>	<u>254,090</u>	<u>466,140</u>	<u>4,981,826</u>
<b>NET CHANGE IN FUND BALANCE</b>	(256)	104,457	463,682	216,946
<b>FUND BALANCES - BEGINNING OF YEAR</b>	<u>858,370</u>	<u>-</u>	<u>-</u>	<u>4,575,733</u>
<b>FUND BALANCES - END OF YEAR</b>	<u>\$ 858,114</u>	<u>\$ 104,457</u>	<u>\$ 463,682</u>	<u>\$ 4,792,679</u>



# LAFOURCHE PARISH GOVERNMENT

Fund #302 - Sinking, COI, Series 1999

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
For the Year Ended December 31, 2021

Schedule 4.3

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance Positive (Negative)</u>
<b>FUND BALANCES</b>				
BEGINNING OF YEAR	<u>144</u>	<u>144</u>	<u>144</u>	<u>-</u>
END OF YEAR	<u>\$ 144</u>	<u>\$ 144</u>	<u>\$ 144</u>	<u>\$ -</u>



# LAFOURCHE PARISH GOVERNMENT

Fund #314 - Sinking, RST Dist 3,5,6

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
For the Year Ended December 31, 2021

Schedule 4.4

	Original Budget	Final Budget	Actual Amounts	Variance Positive (Negative)
<b>REVENUES</b>				
Investment Earnings	\$ 4,800	\$ 4,800	\$ 541	\$ (4,259)
<b>EXPENDITURES</b>				
Debt Service:				
Principal Payments	920,000	920,000	920,000	-
Interest Payments & Bank Charges	306,250	306,250	306,223	27
Total expenditures	1,226,250	1,226,250	1,226,223	27
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	(1,221,450)	(1,221,450)	(1,225,682)	(4,232)
<b>OTHER FINANCING SOURCES (USES)</b>				
160 Transfers In	1,248,250	1,248,250	1,248,250	-
<b>NET CHANGE IN FUND BALANCE</b>	26,800	26,800	22,568	(4,232)
<b>FUND BALANCES</b>				
BEGINNING OF YEAR	1,805,093	1,805,093	1,805,093	-
END OF YEAR	\$ 1,831,893	\$ 1,831,893	\$ 1,827,661	\$ (4,232)



**LAFOURCHE PARISH GOVERNMENT**

Fund #317 - Sinking, Cons ST District A

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
For the Year Ended December 31, 2021

Schedule 4.5

	Original Budget	Final Budget	Actual Amounts	Variance Positive (Negative)
<b>REVENUES</b>				
Investment Earnings	\$ 8,000	\$ (325,365)	\$ 564	\$ 325,929
<b>EXPENDITURES</b>				
Principal Payments	1,990,000	1,990,000	1,990,000	-
Interest Payments	457,475	457,475	537,556	(80,081)
Total expenditures	2,447,475	2,447,475	2,527,556	(80,081)
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	(2,439,475)	(2,772,840)	(2,526,992)	245,848
<b>OTHER FINANCING SOURCES (USES)</b>				
160 Transfers In from Sales Tax District A	2,487,608	2,480,108	2,154,242	(325,866)
<b>NET CHANGE IN FUND BALANCE</b>	48,133	(292,732)	(372,750)	(80,018)
<b>FUND BALANCES</b>				
BEGINNING OF YEAR	1,916,147	1,916,147	1,916,147	-
END OF YEAR	\$ 1,964,280	\$ 1,623,415	\$ 1,543,397	\$ (80,018)



**LAFOURCHE PARISH GOVERNMENT**

Fund #318 - Sinking, RST Dist 2 - 2008

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
For the Year Ended December 31, 2021

Schedule 4.6

	Original Budget	Final Budget	Actual Amounts	Variance Positive (Negative)
<b>REVENUES</b>				
Investment Earnings	\$ 1,000	\$ 1,000	\$ 100	\$ (900)
<b>EXPENDITURES</b>				
Principal Payments	675,000	675,000	675,000	-
Interest Payments	120,767	120,767	120,766	1
Total expenditures	795,767	795,767	795,766	1
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	(794,767)	(794,767)	(795,666)	(901)
<b>OTHER FINANCING SOURCES (USES)</b>				
161 Transfers In	794,911	794,911	794,911	-
<b>NET CHANGE IN FUND BALANCE</b>	144	144	(755)	(899)
<b>FUND BALANCES</b>				
BEGINNING OF YEAR	(4,021)	(4,021)	(4,021)	-
END OF YEAR	<u>\$ (3,877)</u>	<u>\$ (3,877)</u>	<u>\$ (4,776)</u>	<u>\$ (899)</u>



# LAFOURCHE PARISH GOVERNMENT

Fund #320 - GOMESA Debt Service

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
For the Year Ended December 31, 2021

Schedule 4.7

	Original Budget	Final Budget	Actual Amounts	Variance Positive (Negative)
<b>REVENUES</b>				
Intergovernmental - Federal	\$ -	\$ 1,143,535	\$ 504,743	\$ (638,792)
Investment Earnings	1,200	1,200	398	(802)
Total Revenues	<u>1,200</u>	<u>1,144,735</u>	<u>505,141</u>	<u>(639,594)</u>
<b>EXPENDITURES</b>				
Interest Payments	<u>284,795</u>	<u>569,590</u>	<u>569,590</u>	<u>-</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	(283,595)	575,145	(64,449)	(639,594)
<b>OTHER FINANCING SOURCES (USES)</b>				
Proceeds from debt issuance	1,619,485	-	-	-
209 Transfers in	-	-	65,846	(65,846)
209 Transfer out	-	-	(1,653)	1,653
Total other financing sources (uses)	<u>1,619,485</u>	<u>-</u>	<u>64,193</u>	<u>(64,193)</u>
<b>NET CHANGE IN FUND BALANCE</b>	1,335,890	575,145	(256)	(703,787)
<b>FUND BALANCES</b>				
BEGINNING OF YEAR	<u>858,370</u>	<u>858,370</u>	<u>858,370</u>	<u>-</u>
END OF YEAR	<u>\$ 2,194,260</u>	<u>\$ 1,433,515</u>	<u>\$ 858,114</u>	<u>\$ (703,787)</u>



**LAFOURCHE PARISH GOVERNMENT**

Fund #322 - Sinking, RST Dist 2 - 2021

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
For the Year Ended December 31, 2021

Schedule 4.8

	Original Budget	Final Budget	Actual Amounts	Variance Positive (Negative)
<b>REVENUES</b>				
Investment Earnings	\$ -	\$ -	\$ 11	\$ 11
<b>EXPENDITURES</b>				
Principal Payments	-	135,000	135,000	-
Interest Payments	-	12,144	14,644	(2,500)
Total expenditures	-	147,144	149,644	(2,500)
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	-	(147,144)	(149,633)	2,511
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in				
161 Road Sales Tax District 2 Fund	-	248,100	248,100	-
210 Construction Fund District 2	-	5,990	5,990	-
Total transfers in	-	254,090	254,090	-
<b>NET CHANGE IN FUND BALANCE</b>	-	106,946	104,457	2,511
<b>FUND BALANCES</b>				
BEGINNING OF YEAR	-	-	-	-
END OF YEAR	\$ -	\$ 106,946	\$ 104,457	\$ 2,511



**LAFOURCHE PARISH GOVERNMENT**

Fund #323 - Sinking, RST Dist A - 2021

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
For the Year Ended December 31, 2021

Schedule 4.9

	Original Budget	Final Budget	Actual Amounts	Variance Positive (Negative)
<b>REVENUES</b>				
Investment Earnings	\$ -	\$ -	\$ 42	\$ 42
<b>EXPENDITURES</b>				
Interest Payments	-	-	2,500	(2,500)
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	-	-	(2,458)	2,542
<b>OTHER FINANCING SOURCES (USES)</b>				
160 Road Sales Tax District A Fund	-	463,000	460,140	2,860
211 Construction Fund District A	-	6,000	6,000	-
Total transfers in	-	469,000	466,140	2,860
<b>NET CHANGE IN FUND BALANCE</b>	-	469,000	463,682	5,402
<b>FUND BALANCES</b>				
BEGINNING OF YEAR	-	-	-	-
END OF YEAR	\$ -	\$ 469,000	\$ 463,682	\$ 5,402



# Non-Major Capital Project Funds





## **LAFOURCHE PARISH GOVERNMENT**

### **NON-MAJOR CAPITAL PROJECT FUNDS**

December 31, 2021

#### **201 ROAD DISTRICT NO. 2 CONSTRUCTION FUND**

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

#### **206 ROAD CONSTRUCTION DISTRICT 3, 5 & 6 FUND**

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

#### **210 CONSTRUCTION FUND-2021 BOND RSTD 2**

This fund is to finance the cost of constructing, improving and maintaining public roads, bridges and drainage works (The "Improvement Projects") by the issuance of the Bond pursuant to and under the authority conferred by an Ordinance adopted on June 22, 2021 (the "Ordinance", together with Section 1430 of Title 39 of the Louisiana Revised Statutes of 1950, as amended, and other constitutional and statutory authority.

#### **211 CONSTRUCTION FUND-2021 BOND RSTD A**

This fund is to finance the cost of constructing, improving and maintaining public roads, bridges and drainage works (The "Improvement Projects") by the issuance of the Bond pursuant to and under the authority conferred by the General Bond Ordinance, the First Supplemental Ordinance, the Second Supplemental Ordinance and the Third Supplemental Ordinance Adopted June, 22, 2021 (collectively, the "Ordinance"), together with Section 1430 of Title 39 of the Louisiana Revised Statutes of 1950, as amended, and other constitutional and statutory authority.



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# LAFOURCHE PARISH GOVERNMENT

Non-Major Capital Projects Funds

Combining Balance Sheet

December 31, 2021

Schedule 5.1

	<b>201 Road District No. 2 Construction</b>	<b>206 Road Construction District 3, 5, 6</b>	<b>210 Road Construction District 2</b>	<b>211 Road Construction District A</b>	<b>Total</b>
<b>ASSETS</b>					
Cash	\$ 213,138	\$ 368	\$ -	\$ -	\$ 213,506
Investments	19,797	2	2,698,944	4,245,356	6,964,099
Receivables	18,000	-	-	-	18,000
Due from Other Funds	787,936	829,968	-	450	1,618,354
	<u>787,936</u>	<u>829,968</u>	<u>-</u>	<u>450</u>	<u>1,618,354</u>
Total Assets	<u>\$ 1,038,871</u>	<u>\$ 830,338</u>	<u>\$ 2,698,944</u>	<u>\$ 4,245,806</u>	<u>\$ 8,813,959</u>
<b>LIABILITIES</b>					
Accounts Payable	\$ 487,724	\$ 151,509	\$ -	\$ 283,696	\$ 922,929
Contracts and Retainages Payable	41,233	39,598	-	-	80,831
	<u>41,233</u>	<u>39,598</u>	<u>-</u>	<u>-</u>	<u>80,831</u>
Total Liabilities	528,957	191,107	-	283,696	1,003,760
<b>FUND BALANCES</b>					
Restricted for Capital Projects	509,914	639,231	2,698,944	3,962,110	7,810,199
	<u>509,914</u>	<u>639,231</u>	<u>2,698,944</u>	<u>3,962,110</u>	<u>7,810,199</u>
Total Liabilities and Fund Balances	<u>\$ 1,038,871</u>	<u>\$ 830,338</u>	<u>\$ 2,698,944</u>	<u>\$ 4,245,806</u>	<u>\$ 8,813,959</u>



# LAFOURCHE PARISH GOVERNMENT

## Non-Major Capital Projects Funds Combining Statement of Revenues, Expenditures and Changes in Fund Balance For the Year Ended December 31, 2021

Schedule 5.2

	<b>201 Road District No. 2 Construction</b>	<b>206 Road Construction District 3, 5, 6</b>	<b>210 Road Construction District 2</b>	<b>211 Road Construction District A</b>	<b>Total</b>
<b>REVENUES</b>					
Investment Earnings	\$ 139	\$ 473	\$ 273	\$ 412	\$ 1,297
<b>EXPENDITURES</b>					
Public Works	37,086	257,599	-	283,246	577,931
Debt Service	-	-	105,960	134,410	240,370
Capital Outlay	2,098,546	1,010,358	789,379	814,646	4,712,929
Total Expenditures	2,135,632	1,267,957	895,339	1,232,302	5,531,230
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	(2,135,493)	(1,267,484)	(895,066)	(1,231,890)	(5,529,933)
<b>OTHER FINANCING SOURCES (USES)</b>					
Proceeds from issuance of debt	-	-	3,600,000	5,200,000	8,800,000
Transfers In	2,135,631	1,071,220	-	-	3,206,851
Transfers Out	-	-	(5,990)	(6,000)	(11,990)
Total other financing sources (uses)	2,135,631	1,071,220	3,594,010	5,194,000	11,994,861
<b>NET CHANGE IN FUND BALANCE</b>	138	(196,264)	2,698,944	3,962,110	6,464,928
<b>FUND BALANCES - BEGINNING OF YEAR</b>	509,776	835,495	-	-	1,345,271
<b>FUND BALANCES - END OF YEAR</b>	\$ 509,914	\$ 639,231	\$ 2,698,944	\$ 3,962,110	\$ 7,810,199



# LAFOURCHE PARISH GOVERNMENT

Fund #201 - Road Dist No. 2 Construction Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
For the Year December 31, 2021

Schedule 5.3

	Original Budget	Final Budget	Actual Amounts	Variance Positive (Negative)
<b>REVENUES</b>				
Investment Earnings	\$ 455	\$ 455	\$ 139	\$ (316)
<b>EXPENDITURES</b>				
Current - General Government - Public Works:				
Operating services	273,692	97,086	37,086	60,000
Professional services	80,694	-	-	-
Capital Outlay	6,911,436	2,971,417	2,098,546	872,871
Total expenditures	7,265,822	3,068,503	2,135,632	932,871
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	(7,265,367)	(3,068,048)	(2,135,493)	(933,187)
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In:				
104 Drainage Maintenance	4,557,886	1,570,000	822,024	(747,976)
161 Road Sales Tax District 2	2,712,427	1,498,503	1,313,607	(184,896)
Total Transfers In	7,270,313	3,068,503	2,135,631	(932,872)
<b>NET CHANGE IN FUND BALANCE</b>	4,946	455	138	(317)
<b>FUND BALANCES</b>				
BEGINNING OF YEAR	509,776	509,776	509,776	-
END OF YEAR	\$ 514,722	\$ 510,231	\$ 509,914	\$ (317)



# LAFOURCHE PARISH GOVERNMENT

Fund #206 - Rd Const District 3,5,6 Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
For the Year December 31, 2021

Schedule 5.4

	Original Budget	Final Budget	Actual Amounts	Variance Positive (Negative)
<b>REVENUES</b>				
Intergovernmental:				
Local	\$ -	\$ 50,000	\$ -	\$ (50,000)
Investment Earnings	-	-	473	473
Total Revenues	-	50,000	473	(49,527)
<b>EXPENDITURES</b>				
Current - General Government - Public Works:				
Professional services	258,853	130,571	167,142	(36,571)
Operating Service	410	457	457	-
Miscellaneous	-	90,000	90,000	-
Total current	259,263	221,028	257,599	(36,571)
Capital Outlay	673,349	1,595,349	1,010,358	584,991
Total expenditures	932,612	1,816,377	1,267,957	548,420
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	(932,612)	(1,766,377)	(1,267,484)	(597,947)
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In from:				
001 General Fund	-	1,147,508	918,089	(229,419)
103 Roads & Bridges	-	80,000	12,818	(67,182)
104 Drainage Fund	300,000	249,000	112,421	(136,579)
160 Road Sales Tax District A	153,697	175,000	27,892	(147,108)
Total other financing sources (uses)	453,697	1,651,508	1,071,220	(580,288)
<b>NET CHANGE IN FUND BALANCE</b>	(478,915)	(114,869)	(196,264)	(1,178,235)
<b>FUND BALANCES</b>				
BEGINNING OF YEAR	835,495	835,495	835,495	-
END OF YEAR	\$ 356,580	\$ 720,626	\$ 639,231	\$ (1,178,235)



# LAFOURCHE PARISH GOVERNMENT

Fund #210 - Rd Const District 2 Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
For the Year December 31, 2021

Schedule 5.5

	Original Budget	Final Budget	Actual Amounts	Variance Positive (Negative)
<b>REVENUES</b>				
Investment Earnings	\$ -	\$ 87	\$ 273	\$ 186
<b>EXPENDITURES</b>				
Debt service	-	105,960	105,960	-
Bond issue costs	-	3,448,137	789,379	2,658,758
Capital Outlay	-			
Total expenditures	-	3,554,097	895,339	2,658,758
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	-	(3,554,010)	(895,066)	(2,658,572)
<b>OTHER FINANCING SOURCES (USES)</b>				
Proceeds from new debt	-	3,600,000	3,600,000	-
Transfer out:				
322 2021 Sinking Fund	-	(5,990)	(5,990)	-
Total other financing sources (uses)	-	3,594,010	3,594,010	-
<b>NET CHANGE IN FUND BALANCE</b>	-	40,000	2,698,944	(2,658,572)
<b>FUND BALANCES</b>				
BEGINNING OF YEAR	-	-	-	-
END OF YEAR	\$ -	\$ 40,000	\$ 2,698,944	\$ (2,658,572)



# LAFOURCHE PARISH GOVERNMENT

Fund #211 - Rd Const District A Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
For the Year December 31, 2021

Schedule 5.6

	Original Budget	Final Budget	Actual Amounts	Variance Positive (Negative)
<b>REVENUES</b>				
Investment Earnings	\$ -	\$ 126	\$ 412	\$ 286
<b>EXPENDITURES</b>				
Current - General Government - Public Works:				
Professional services	-	-	283,246	(283,246)
Debt service				
Bond issue costs	-	134,410	134,410	-
Capital Outlay	-	5,059,716	814,646	4,245,070
Total expenditures	-	5,194,126	1,232,302	3,961,824
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	-	(5,194,000)	(1,231,890)	(3,961,538)
<b>OTHER FINANCING SOURCES (USES)</b>				
Proceeds from new debt	-	5,200,000	5,200,000	-
Transfer out:				
323 2021 Sinking Fund	-	(6,000)	(6,000)	-
Total other financing sources (uses)	-	5,194,000	5,194,000	-
<b>NET CHANGE IN FUND BALANCE</b>	-	-	3,962,110	(3,961,538)
<b>FUND BALANCES</b>				
BEGINNING OF YEAR	-	-	-	-
END OF YEAR	\$ -	\$ -	\$ 3,962,110	\$ (3,961,538)



# Non-Major Enterprise Funds





## **LAFOURCHE PARISH GOVERNMENT**

### **ENTERPRISE FUNDS**

December 31, 2021

#### **501 SEWERAGE DISTRICT NO. 4 – MARYDALE COMMUNITY FUND**

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

#### **502 BROCATTO COMMUNITY SEWERAGE FUND**

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

#### **503 SEWERAGE DISTRICT NO. 14 – DUGAS COMMUNITY FUND**

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

#### **504 RITA COMMUNITY SEWERAGE FUND**

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

#### **505 MORRISTOWN COMMUNITY SEWERAGE PROJECT**

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

#### **506 SEWER DISTRICT NO. 2 FUND**

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



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# LAFOURCHE PARISH GOVERNMENT

## Non-Major Enterprise Funds Combining Statement of Net Position December 31, 2021

Schedule 6.1

	501	502	503	504	505
	Sewerage District 4 - Marydale Community	Brocatto Community Sewerage	Sewerage District 14 Dugas Community	Rita Community Sewerage	Morristown Community Sewerage
<b>ASSETS</b>					
Current assets:					
Due from other funds	\$ 22,718	\$ -	\$ -	\$ -	\$ -
Receivables	3,300	4,897	1,617	924	1,171
Total current assets	<u>26,018</u>	<u>4,897</u>	<u>1,617</u>	<u>924</u>	<u>1,171</u>
Noncurrent assets:					
Capital Assets					
Property, Plant and Equipment	667,226	2,694,833	181,981	1,233,896	1,580,190
Accumulated Depreciation	(663,389)	(2,546,937)	(181,981)	(987,801)	(914,149)
Total Capital Assets	<u>3,837</u>	<u>147,896</u>	<u>-</u>	<u>246,095</u>	<u>666,041</u>
Total assets	<u>29,855</u>	<u>152,793</u>	<u>1,617</u>	<u>247,019</u>	<u>667,212</u>
<b>LIABILITIES</b>					
Current liabilities:					
Accounts Payable	6,158	7,939	2,548	2,655	2,410
Due to Other Funds	-	32,598	87,032	100,403	76,737
Total current liabilities	<u>6,158</u>	<u>40,537</u>	<u>89,580</u>	<u>103,058</u>	<u>79,147</u>
<b>NET POSITION</b>					
Net Investment in capital assets	3,837	147,896	-	246,095	666,041
Unrestricted (deficit)	<u>19,860</u>	<u>(35,640)</u>	<u>(87,963)</u>	<u>(102,134)</u>	<u>(77,976)</u>
Total Net Position	<u>\$ 23,697</u>	<u>\$ 112,256</u>	<u>\$ (87,963)</u>	<u>\$ 143,961</u>	<u>\$ 588,065</u>



**LAFOURCHE PARISH GOVERNMENT**Non-Major Enterprise Funds  
Combining Statement of Net Position  
December 31, 2021

Schedule 6.1

506

	<b>Sewer District No. 2</b>	<b>Total</b>
<b>ASSETS</b>		
Current assets:		
Due from other funds	\$ -	\$ 22,718
Receivables	3,265	15,174
Total current assets	<u>3,265</u>	<u>37,892</u>
Noncurrent assets:		
Capital Assets		
Property, Plant and Equipment	187,384	6,545,510
Accumulated Depreciation	<u>(187,384)</u>	<u>(5,481,641)</u>
Total Capital Assets	<u>-</u>	<u>1,063,869</u>
Total assets	<u>3,265</u>	<u>1,101,761</u>
<b>LIABILITIES</b>		
Current liabilities:		
Accounts Payable	4,859	26,569
Due to Other Funds	<u>61,439</u>	<u>358,209</u>
Total current liabilities	<u>66,298</u>	<u>384,778</u>
<b>NET POSITION</b>		
Net Investment in capital assets	-	1,063,869
Unrestricted (deficit)	<u>(63,033)</u>	<u>(346,886)</u>
Total Net Position	<u>\$ (63,033)</u>	<u>\$ 716,983</u>



# LAFOURCHE PARISH GOVERNMENT

## Non-Major Enterprise Funds Combining Statement of Revenues, Expenses and Changes in Net Position December 31, 2021

Schedule 6.2

	501	502	503	504	505
	Sewerage District 4 - Marydale Community	Brocatto Community Sewerage	Sewerage District 14 Dugas Community	Rita Community Sewerage	Morristown Community Sewerage
<b>OPERATING REVENUES</b>					
Sewerage Charges and Assessments	\$ 42,111	\$ 71,368	\$ 21,858	\$ 12,424	\$ 15,019
<b>OPERATING EXPENSES</b>					
Professional services	5,458	8,101	3,182	1,653	939
Operating services	29,671	69,673	20,580	21,458	14,999
Other services	937	2,233	726	1,132	840
Supplies	77	-	-	-	-
Depreciation	1,919	86,729	-	60,856	70,857
Total operating expenses	38,062	166,736	24,488	85,099	87,635
<b>CHANGE IN NET POSITION</b>	4,049	(95,368)	(2,630)	(72,675)	(72,616)
<b>NET POSITION:</b>					
BEGINNING OF YEAR	19,648	207,624	(85,333)	216,636	660,681
END OF YEAR	\$ 23,697	\$ 112,256	\$ (87,963)	\$ 143,961	\$ 588,065



# LAFOURCHE PARISH GOVERNMENT

## Non-Major Enterprise Funds Combining Statement of Revenues, Expenses and Changes in Net Position December 31, 2021

Schedule 6.2

506

	<b>Sewer District No. 2</b>	<b>Total</b>
<b>OPERATING REVENUES</b>		
Sewerage Charges and Assessments	<u>\$ 39,317</u>	<u>\$ 202,097</u>
<b>OPERATING EXPENSES</b>		
Professional services	1,640	20,973
Operating services	54,732	211,113
Other services	140	6,008
Supplies	335	412
Depreciation	<u>-</u>	<u>220,361</u>
Total operating expenses	<u>56,847</u>	<u>458,867</u>
<b>CHANGE IN NET POSITION</b>	(17,530)	(256,770)
<b>NET POSITION:</b>		
BEGINNING OF YEAR	<u>(45,503)</u>	<u>973,753</u>
END OF YEAR	<u><u>\$ (63,033)</u></u>	<u><u>\$ 716,983</u></u>



# LAFOURCHE PARISH GOVERNMENT

Non-Major Enterprise Funds  
Combining Statement of Cash Flows  
December 31, 2021

Schedule 6.3

	501	502	503	504	505
	Sewerage District 4 - Marydale Community	Brocatto Community Sewerage	Sewerage District 14 Dugas Community	Rita Community Sewerage	Morristown Community Sewerage
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>					
Cash Received from Customers	\$ 42,128	\$ 73,117	\$ 21,870	\$ 12,473	\$ 15,243
Cash Payments for Operating Costs	(42,128)	(73,117)	(21,870)	(12,473)	(15,243)
Net Cash Provided by (Used in) Operating Activities	-	-	-	-	-
<b>NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</b>	-	-	-	-	-
<b>CASH AND CASH EQUIVALENTS:</b>					
<b>BEGINNING OF YEAR</b>	-	-	-	-	-
<b>END OF YEAR</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>RECONCILIATION OF OPERATING LOSS TO NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES:</b>					
Operating income (loss)	4,049	(95,368)	(2,630)	(72,675)	(72,616)
Adjustments to Reconcile Operating income (loss) to Net Cash Provided by (Used in) Operating Activities					
Depreciation	1,919	86,729	-	60,856	70,857
(Increase) Decrease in Assets:					
Due from other funds	(10,066)	-	-	-	-
Receivables	17	1,749	12	49	224
Increase (Decrease) in Liabilities:					
Accounts Payable	4,081	(1,967)	1,407	1,092	688
Due to Other Funds	-	8,857	1,211	10,678	847
Net Cash Provided by (Used In) Operating Activities	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>



# LAFOURCHE PARISH GOVERNMENT

Non-Major Enterprise Funds  
Combining Statement of Cash Flows  
December 31, 2021

Schedule 6.3

506

	<b>Sewer District No. 2</b>	<b>Total</b>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Cash Received from Customers	\$ 39,317	\$ 204,148
Cash Payments for Operating Costs	(39,317)	(204,148)
Net Cash Provided by (Used in) Operating Activities	-	-
<b>NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</b>	-	-
<b>CASH AND CASH EQUIVALENTS:</b>		
<b>BEGINNING OF YEAR</b>	-	-
<b>END OF YEAR</b>	\$ -	\$ -
<b>RECONCILIATION OF OPERATING LOSS TO NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES</b>		
Operating income (loss)	(17,530)	(256,770)
Adjustments to Reconcile Operating income (loss):		
Net Cash Provided by (Used in) Operating Activities		
Depreciation	-	220,361
(Increase) Decrease in Assets:		
Due from other funds	-	(10,066)
Receivables	-	2,051
Increase (Decrease) in Liabilities:		
Accounts Payable	22	5,323
Due to Other Funds	17,508	39,101
Net Cash Provided by (Used In) Operating Activities	\$ -	\$ -



# Supplementary Financial Information





**LAFOURCHE PARISH GOVERNMENT**  
**SCHEDULE OF COMPENSATION PAID TO COUNCIL AND PRESIDENT**  
For the Year Ended December 31, 2021

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

Compensation of the President is included in the executive expenditures of the General Fund. The Parish President's yearly salary is set in accordance with Ordinance 5444 (Amended in 2017 in Ordinance 5971), which takes the average of the base salaries of the Sheriff, the Clerk of Court, and the Assessor in Lafourche Parish.

<b>COUNCIL MEMBERS:</b>	
Jerry Jones	\$19,122.64
William Adams	\$19,122.64
Michael Gros	\$19,122.64
Aaron "Bo" Melvin	\$19,122.64
James Wendell	\$19,122.64
Bobby Grabert (Jan-May)	\$ 7,499.93
Terry Arabie (May-Dec)	\$11,622.70
Armand Autin	\$21,516.32
D'Lynn Boudreaux	\$19,122.64
Daniel Lorraine	<u>\$19,122.64</u>
<b>Total</b>	<b>\$174,497.43</b>
<b>PARISH PRESIDENT:</b>	
Archie Chaisson III	\$144,889.34



## LAFOURCHE PARISH GOVERNMENT

### SCHEDULE OF COMPENSATION, BENEFITS, AND OTHER PAYMENTS TO AGENCY HEAD OR CHIEF EXECUTIVE OFFICER

For the Year Ended December 31, 2021

**Agency Head Name:** Archie Chaisson III, Parish President

Purpose	Amount
Salary	\$144,889.34
Benefits-insurance	\$22,834.76
Benefits-retirement	\$5,436.96
Fuel	\$2,895.28
Vehicle provided by government	\$1,855.57
Per diem	\$0.00
Reimbursements	\$221.91
Travel	\$2,373.59
Registration fees	\$1,340.00
Conference travel	\$0.00
Continuing professional education fees	\$229.00
Housing	\$0.00
Unvouchered expenses*	\$0.00
Special meals	\$556.29

\*An example of an unvouchered expense would be a travel advance

#### Lafourche Parish Government:

Note:

- This schedule is required for all local auditees, including quasi-public entities.



# LAFOURCHE PARISH GOVERNMENT

Fund #209 - GOMESA Const Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
For the Year December 31, 2021

	Original Budget	Final Budget	Actual Amounts	Variance Positive (Negative)
<b>REVENUES</b>				
Investment Earnings	\$ -	\$ -	\$ 3,639	\$ 3,639
<b>EXPENDITURES</b>				
Current - General Government - Public Works:				
Professional services	-	5,583	-	5,583
Miscellaneous	-	3,932,724	2,001,392	1,931,332
Total current	-	3,938,307	2,001,392	1,936,915
Capital Outlay	10,242,086	9,609,362	-	9,609,362
Total expenditures	10,242,086	13,547,669	2,001,392	11,546,277
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	(10,242,086)	(13,547,669)	(1,997,753)	(11,542,638)
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In (Out) from (to):				
320 GOMESA Debt Service	-	-	1,653	(1,653)
320 GOMESA Bond Fund	-	-	(65,846)	65,846
Total other financing sources (uses)	-	-	(64,193)	(1,653)
<b>NET CHANGE IN FUND BALANCE</b>	(10,242,086)	(13,547,669)	(2,061,946)	(11,544,291)
<b>FUND BALANCES</b>				
BEGINNING OF YEAR	13,606,117	13,606,117	13,606,117	-
END OF YEAR	\$ 3,364,031	\$ 58,448	\$ 11,544,171	\$ (11,544,291)



# LAFOURCHE PARISH GOVERNMENT

## Fund #299 - Capital Projects Fund

### Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual For the Year December 31, 2021

	Original Budget	Final Budget	Actual Amounts	Variance Positive (Negative)
<b>EXPENDITURES</b>				
Current - General Government - Public Works:				
Professional services	\$ 167,358	\$ 309,326	\$ 57,828	\$ 251,498
Capital Outlay	12,885,756	20,553,577	2,709,688	17,843,889
Total expenditures	13,053,114	20,862,903	2,767,516	18,095,387
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	(13,053,114)	(20,862,903)	(2,767,516)	18,095,387
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In from:				
001 General Fund	847,066	1,112,155	-	(1,112,155)
101 Animal Control Fund	-	81,474	40,777	(40,697)
102 Building Maintenance	1,787,443	3,176,345	597,430	(2,578,915)
103 Roads & Bridges	1,525,196	2,290,043	579,920	(1,710,123)
104 Drainage Maintenance	3,196,583	6,940,525	603,661	(6,336,864)
108 Royalty	50,000	120,000	36,161	(83,839)
110 Recreation	2,137,484	2,637,866	201,836	(2,436,030)
114 Special District	653,292	-	-	-
119 Library	1,416,533	1,736,336	394,130	(1,342,206)
130 Headstart	21,990	77,307	-	(77,307)
160 Road Sales Tax District A	847,762	1,068,194	1,925	(1,066,269)
161 Road Sales Tax District 2	224,359	1,168,032	61,395	(1,106,637)
193 LCDBG	345,406	125,627	98,194	(27,433)
801 BP Oil Spill Fund	-	360,000	152,087	(207,913)
Total other financing sources (uses)	13,053,114	20,893,904	2,767,516	(18,126,388)
<b>NET CHANGE IN FUND BALANCE</b>	-	31,001	-	(31,001)
<b>FUND BALANCES</b>				
BEGINNING OF YEAR	(39,932)	(39,932)	(39,932)	-
END OF YEAR	<u>\$ (39,932)</u>	<u>\$ (8,931)</u>	<u>\$ (39,932)</u>	<u>\$ -</u>



**LAFOURCHE PARISH GOVERNMENT**

Fund #319 - Reserved-2012 Rd Bond Dist A

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
For the Year Ended December 31, 2021

	Original Budget	Final Budget	Actual Amounts	Variance Positive (Negative)
<b>REVENUES</b>				
Investment Earnings	\$ 12,000	\$ 12,000	\$ 8,311	\$ (3,689)
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<u>12,000</u>	<u>12,000</u>	<u>8,311</u>	<u>(3,689)</u>
<b>FUND BALANCES</b>				
BEGINNING OF YEAR	<u>11,824,085</u>	<u>11,824,085</u>	<u>11,824,085</u>	<u>-</u>
END OF YEAR	<u>\$ 11,836,085</u>	<u>\$ 11,836,085</u>	<u>\$ 11,832,396</u>	<u>\$ (3,689)</u>



# LAFOURCHE PARISH GOVERNMENT

LCDBG Balance Sheet  
For the Year Ended December 31, 2021

## ASSETS

Due from Other Agency	\$	28,168
Grant Revenue Receivables		<u>70,026</u>

TOTAL ASSETS	\$	<u><u>98,194</u></u>
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## LIABILITIES

Accounts payable and accrued expenses		94,693
Contracts and Retainages Payable	\$	<u>3,501</u>

TOTAL LIABILITIES		98,194
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## FUND BALANCES

	-
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TOTAL LIABILITIES AND FUND BALANCES	\$	<u><u>98,194</u></u>
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## LAFOURCHE PARISH GOVERNMENT

### LCDBG Statement of Revenues, Expenditures Changes in Fund Balance For the Year Ended December 31, 2021

	<b>LCDBG Projects</b>
<b>REVENUES</b>	
LCDBG Program	\$ 98,194
Total Revenues	<u>\$ 98,194</u>
<b>EXPENDITURES</b>	
Current:	
Administrative Services	25,704
Engineering Services	2,464
Project Construction	<u>70,026</u>
Total Expenditures	<u>98,194</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	-
<b>FUND BALANCE, BEGINNING</b>	<u>-</u>
<b>FUND BALANCE, ENDING</b>	<u><u>\$ -</u></u>



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## LAFOURCHE PARISH GOVERNMENT

Justice System Funding Schedule-Receiving Entity  
As Required by Act 87 of the 2020 Regular Legislative Session  
For the Year Ended December 31, 2021

<b>FUND 001 General Fund</b>	<b>First Six Month Period Ended 06/30/21</b>	<b>Second Six Month Period Ended 12/31/21</b>
<i>City of Thibodaux, Criminal Fines - Other</i>	\$ 150	\$ -
<i>Lafourche Clerk of Court, Civil Fees</i>	150	4,056
<i>Lafourche Parish Sheriff, Criminal Fines - Other</i>	151,117	151,117
<b>Subtotal Receipts</b>	<b>\$ 151,417</b>	<b>\$ 155,173</b>
<b>Ending Balance of Amounts Assessed but Not Received</b> <i>(only applies to those agencies that assess on behalf of themselves, such as courts)</i>	-	-



## LAFOURCHE PARISH GOVERNMENT

Justice System Funding Schedule-Receiving Entity  
As Required by Act 87 of the 2020 Regular Legislative Session  
For the Year Ended December 31, 2021

	First Six Month Period Ended 06/30/21	Second Six Month Period Ended 12/31/21
<b>FUND 112 Criminal Jury Fund</b>		
<i>Lafourche Parish Sheriff, Criminal Court Costs/Fees</i>	\$ 13,193	\$ 10,624
<b>Subtotal Receipts</b>	<u>\$ 13,193</u>	<u>\$ 10,624</u>
<b>Ending Balance of Amounts Assessed but Not Received</b> <i>(only applies to those agencies that assess on behalf of themselves, such as courts)</i>		
	<u>-</u>	<u>-</u>



## LAFOURCHE PARISH GOVERNMENT

Justice System Funding Schedule-Receiving Entity  
As Required by Act 87 of the 2020 Regular Legislative Session  
For the Year Ended December 31, 2021

<b>FUND 113 Criminal Court Fund</b>	<b>First Six Month Period Ended 06/30/21</b>	<b>Second Six Month Period Ended 12/31/21</b>
<i>Lafourche Parish Sheriff, Criminal Fines - Other</i>	\$ 117,545	\$ 53,920
<i>LA Dept of Revenue - Asset Forfeiture/Sale</i>	1,913	2,663
<i>Lafourche Parish District Attorney - Asset Forfeiture/Sale</i>	3,225	456
<i>Lafourche Parish Sheriff, Asset Forfeiture/Sale</i>	8,482	3,311
<b>Subtotal Receipts</b>	<b>\$ 131,165</b>	<b>\$ 60,349</b>
<b>Ending Balance of Amounts Assessed but Not Received</b> <i>(only applies to those agencies that assess on behalf of themselves, such</i>	-	-



## LAFOURCHE PARISH GOVERNMENT

Justice System Funding Schedule-Receiving Entity  
As Required by Act 87 of the 2020 Regular Legislative Session  
For the Year Ended December 31, 2021

	First Six Month Period Ended 06/30/21	Second Six Month Period Ended 12/31/21
<b>FUND 115 Off-Duty Witness Fund</b>		
<i>Lafourche Parish Sheriff, Criminal Court Costs/Fees</i>	\$ 23,338	\$ 18,451
<b>Subtotal Receipts</b>	\$ 23,338	\$ 18,451
<b>Ending Balance of Amounts Assessed but Not Received</b> <i>(only applies to those agencies that assess on behalf of themselves, such as courts)</i>	-	-



# Statistical Section (Unaudited)





## LAFOURCHE PARISH GOVERNMENT

Statistical Section

December 31, 2020

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

<b>Contents</b>	<b>Page</b>
<b>Financial Trends</b> These schedules contain trend information to help the reader understand how Lafourche Parish's financial performance and well-being have changed over time.	208-217
<b>Revenue Capacity Information</b> These schedules contain information to help the reader assess factors affecting one of Lafourche Parish's revenue sources, ad valorem tax.	218-227
<b>Debt Capacity Information</b> These schedules present information to help the reader assess the affordability of Lafourche Parish's current levels of outstanding debt and Lafourche Parish's ability to issue additional debt in the future.	228-235
<b>Demographic and Economic Information</b> These schedules offer demographic and economic indicators to help the reader understand the environment within which Lafourche Parish's financial activities take place.	236-239
<b>Operating Information</b> These schedules contain service and infrastructure data to help the reader understand how the information in Lafourche Parish's financial report relates to the services Lafourche Parish provides and the activities it performs.	240-245



# LAFOURCHE PARISH GOVERNMENT

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

**Exhibit X-1**

	Fiscal Year					
	2021	2020	2019	2018	2017	2016
<b>Governmental Activities</b>						
Net Investments in Capital Assets	102,262	103,312	97,111	85,423	86,479	80,101
Restricted	37,950	33,547	24,511	10,999	24,865	24,865
Unrestricted (deficit)	(159)	24,102	36,691	51,400	35,730	38,530
Total governmental activities net position	<u>\$ 140,053</u>	<u>\$ 160,962</u>	<u>\$ 158,312</u>	<u>\$ 147,822</u>	<u>\$ 147,075</u>	<u>\$ 143,496</u>
<b>Business Type Activities</b>						
Net Investments in Capital Assets	1,064	1,284	1,505	1,725	1,960	2,209
Restricted	-	-	-	-	-	-
Unrestricted (deficit)	(347)	(310)	(275)	(244)	(220)	(212)
Total business type activities net position	<u>\$ 717</u>	<u>\$ 974</u>	<u>\$ 1,229</u>	<u>\$ 1,480</u>	<u>\$ 1,739</u>	<u>\$ 1,997</u>
<b>Primary Government</b>						
Net Investment in Capital Assets	103,326	104,596	98,615	87,148	88,439	82,309
Restricted	37,950	33,547	24,510	10,999	24,865	24,865
Unrestricted (deficit)	(506)	23,792	36,416	51,156	35,510	3,818
Total primary government net position	<u>\$ 140,770</u>	<u>\$ 161,936</u>	<u>\$ 159,541</u>	<u>\$ 149,303</u>	<u>\$ 148,814</u>	<u>\$ 110,993</u>

\*In the aftermath of Hurricane Ida, the assessor decided to reassess the Parish's property value. The reassessment and payment for property taxes did not occur until 2022.

Source: Audited Annual Comprehensive Financial Reports



**LAFOURCHE PARISH GOVERNMENT**

## NET POSITION BY COMPONENT

## TEN FISCAL YEARS

(accrual basis of accounting)

(in thousands)

**Exhibit X-1**

2015	2014	2013	2012
65,175	40,589	34,851	51,148
25,523	18,787	37,495	38,436
39,408	62,760	32,301	571
<u>\$ 130,106</u>	<u>\$ 122,135</u>	<u>\$ 104,647</u>	<u>\$ 90,155</u>

2,477	2,762	3,063	3,367
-	-	-	-
(231)	(221)	(198)	(258)
<u>\$ 2,247</u>	<u>\$ 2,541</u>	<u>\$ 2,864</u>	<u>\$ 3,109</u>

67,652	43,351	37,914	54,515
25,524	18,787	37,495	38,436
39,177	62,539	32,103	313
<u>\$ 132,353</u>	<u>\$ 124,677</u>	<u>\$ 107,512</u>	<u>\$ 93,264</u>



# LAFOURCHE PARISH GOVERNMENT

## CHANGES IN NET POSITION

### TEN FISCAL YEARS

(accrual basis of accounting)

(in thousands)

## Exhibit X-2

	Fiscal Year					
	2021	2020	2019	2018	2017	2016
<b>EXPENSES</b>						
Governmental Activities						
General Government	11,187	10,580	10,445	10,170	9,998	5,174
Public Safety	2,876	2,230	2,226	2,907	2,876	2,708
Public Works	33,219	28,303	27,194	32,043	28,064	28,665
Health & Community Services	10,143	8,656	8,200	7,827	8,308	8,430
Culture and Recreation	11,334	8,686	8,092	7,744	8,228	8,082
Intergovernmental	-	-	18	-	-	-
Interest and Fiscal Charges	1,736	1,696	1,350	1,151	1,429	1,162
Total governmental activities expenses	<u>\$ 70,495</u>	<u>\$ 60,151</u>	<u>\$ 57,524</u>	<u>\$ 61,842</u>	<u>\$ 58,903</u>	<u>\$ 54,221</u>
Business-Type Activities						
Sewer	459	463	455	468	472	465
Total primary government expenses	<u>\$ 70,954</u>	<u>\$ 60,614</u>	<u>\$ 57,979</u>	<u>\$ 62,309</u>	<u>\$ 59,375</u>	<u>\$ 54,686</u>
<b>PROGRAM REVENUES</b>						
Governmental Activities						
Charges for services:						
General Government	2,747	2,925	3,122	3,106	3,030	3,284
Public Safety	-	-	-	-	-	-
Public Works	45	41	45	69	45	37
Health & Community Services	59	56	120	111	52	39
Culture and Recreation	86	40	79	74	84	86
Operating grants and contributions	21,205	11,502	9,110	8,184	7,863	12,000
Capital grants and contributions	705	4,830	7,205	9,248	4,581	3,006
Total governmental activities revenues	<u>\$ 24,846</u>	<u>\$ 19,394</u>	<u>\$ 19,681</u>	<u>\$ 20,792</u>	<u>\$ 15,655</u>	<u>\$ 18,452</u>
Business-Type Activities						
Charges for services:						
Sewer	202	207	204	209	215	215
Capital grants and contributions	-	-	-	-	-	-
Total business-type activities revenues	<u>\$ 202</u>	<u>\$ 207</u>	<u>\$ 204</u>	<u>\$ 209</u>	<u>\$ 215</u>	<u>\$ 215</u>
Total primary government revenues	<u>\$ 25,048</u>	<u>\$ 19,601</u>	<u>\$ 19,886</u>	<u>\$ 21,001</u>	<u>\$ 15,870</u>	<u>\$ 18,667</u>



# LAFOURCHE PARISH GOVERNMENT

## CHANGES IN NET POSITION

### TEN FISCAL YEARS

(accrual basis of accounting)

(in thousands)

**Exhibit X-2**

2015	2014	2013	2012
12,709	10,854	9,683	5,037
3,337	1,239	10,239	11,461
30,782	29,576	24,463	23,984
10,304	9,085	8,598	7,100
7,510	6,889	8,154	6,442
-	-	-	-
1,439	1,759	1,900	2,125
<u>\$ 66,080</u>	<u>\$ 59,403</u>	<u>\$ 63,036</u>	<u>\$ 56,149</u>

524	536	517	488
<u>\$ 66,605</u>	<u>\$ 59,939</u>	<u>\$ 63,553</u>	<u>\$ 56,637</u>

3,650	3,939	3,619	3,364
-	13	92	-
18	44	55	75
42	52	51	39
57	149	1	-
8,105	9,614	14,843	18,640
5,980	11,162	9,554	3,482
<u>\$ 17,852</u>	<u>\$ 24,974</u>	<u>\$ 28,215</u>	<u>\$ 25,600</u>

218	213	208	204
12	-	64	861
<u>\$ 230</u>	<u>\$ 213</u>	<u>\$ 272</u>	<u>\$ 1,065</u>
<u>\$ 18,082</u>	<u>\$ 25,187</u>	<u>\$ 28,488</u>	<u>\$ 26,665</u>



# LAFOURCHE PARISH GOVERNMENT

## CHANGES IN NET POSITION

### TEN FISCAL YEARS

(accrual basis of accounting)

(in thousands)

#### Exhibit X-2

Fiscal Year

	2021	2020	2019	2018	2017	2016
Net (expense)/revenue						
Governmental activities	(45,649)	(40,757)	(37,842)	(41,049)	(43,248)	(35,769)
Business-type activities	(257)	(256)	(251)	(259)	(257)	(250)
Total primary government net expense	<u>\$ (45,906)</u>	<u>\$ (41,013)</u>	<u>\$ (38,093)</u>	<u>\$ (41,308)</u>	<u>\$ (43,505)</u>	<u>\$ (36,019)</u>
<b>General Revenues and Other Changes in Net Position</b>						
Governmental Activities						
Taxes:						
Ad Valorem (property) taxes	1,116	23,656	25,168	25,979	26,470	25,815
Sales and use taxes	18,112	14,526	14,311	14,558	12,942	13,562
Other	3,294	2,980	3,044	2,936	2,695	2,845
Royalty Revenue	1,188	1,428	2,055	1,760	2,457	4,212
Interest and investment earnings	33	320	966	682	490	214
Other	998	497	2,789	311	1,771	1,638
Total governmental activities gen revenues	<u>\$ 24,740</u>	<u>\$ 43,407</u>	<u>\$ 48,332</u>	<u>\$ 46,228</u>	<u>\$ 46,826</u>	<u>\$ 48,286</u>
Business-Type Activities	-	-	-	-	-	-
Total primary governmental gen revenues	<u>\$ 24,740</u>	<u>\$ 43,407</u>	<u>\$ 48,332</u>	<u>\$ 46,228</u>	<u>\$ 46,826</u>	<u>\$ 48,286</u>
<b>Change in Net Position</b>						
Governmental activities	(20,909)	2,650	10,489	5,178	3,579	12,517
Business-type activities	(257)	(256)	(251)	(259)	(257)	(250)
Total primary government net expense	<u>\$ (21,166)</u>	<u>\$ 2,395</u>	<u>\$ 10,238</u>	<u>\$ 4,920</u>	<u>\$ 3,321</u>	<u>\$ 12,267</u>

\*In the aftermath of Hurricane Ida, the assessor decided to reassess the Parish's property value. The reassessment and payment for property taxes did not occur until 2022.

Source: Audited Annual Comprehensive Financial Reports



# LAFOURCHE PARISH GOVERNMENT

## CHANGES IN NET POSITION

### TEN FISCAL YEARS

(accrual basis of accounting)

(in thousands)

**Exhibit X-2**

2015	2014	2013	2012
(48,228)	(34,429)	(34,821)	(30,549)
(295)	(323)	(245)	577
<u>\$ (48,523)</u>	<u>\$ (34,751)</u>	<u>\$ (35,065)</u>	<u>\$ (29,973)</u>

25,653	25,400	24,019	22,535
15,354	16,623	16,480	10,643
2,885	3,023	3,246	2,406
8,184	478	4,911	-
55	9	31	49
3,479	6,392	625	237
<u>\$ 55,611</u>	<u>\$ 51,925</u>	<u>\$ 49,313</u>	<u>\$ 35,869</u>

-	-	-	-
<u>\$ 55,611</u>	<u>\$ 51,925</u>	<u>\$ 49,313</u>	<u>\$ 35,869</u>

7,383	17,496	14,492	5,320
(295)	(323)	(245)	577
<u>\$ 7,088</u>	<u>\$ 17,173</u>	<u>\$ 14,248</u>	<u>\$ 5,896</u>



**LAFOURCHE PARISH GOVERNMENT**  
**FUND BALANCES OF GOVERNMENTAL FUNDS**  
**TEN FISCAL YEARS**  
(modified accrual basis of accounting)  
(in thousands)

**Exhibit X-3**

	Fiscal Year					
	2021	2020	2019	2018	2017	2016
<b>GENERAL FUND</b>						
Non-spendable	1,889	1,221	1,085	908	885	860
Restricted	-	-	-	-	-	-
Committed	-	-	-	-	-	-
Assigned	-	-	-	-	-	-
Unassigned	(1,895)	782	(730)	586	170	1,920
Total	<u>\$ (6)</u>	<u>\$ 2,003</u>	<u>\$ 355</u>	<u>\$ 1,495</u>	<u>\$ 1,055</u>	<u>\$ 2,780</u>
<b>ALL OTHER GOVERNMENTAL FUNDS</b>						
Non-spendable	17	43	45	9	12	10
Restricted*	38,411	34,007	25,010	11,579	12,144	15,724
Committed	32,663	48,647	52,780	51,894	49,838	52,770
Assigned	-	-	-	-	-	-
Unassigned	(3,844)	(205)	(75)	(71)	1,009	(33)
Total	<u>\$ 67,248</u>	<u>\$ 82,493</u>	<u>\$ 77,760</u>	<u>\$ 63,412</u>	<u>\$ 63,003</u>	<u>\$ 68,472</u>

Note: Includes Prepaid Insurance, Capital Projects, and Debt Service Funds.

\*All fund balances in Debt Service Funds are restricted to pay future debt service.

Source: Audited Annual Comprehensive Financial Reports



**LAFOURCHE PARISH GOVERNMENT**  
**FUND BALANCES OF GOVERNMENTAL FUNDS**  
**TEN FISCAL YEARS**  
(modified accrual basis of accounting)  
(in thousands)

**Exhibit X-3**

2015	2014	2013	2012
956	1,089	17	133
1,820	61	-	-
-	-	-	-
-	-	-	-
1,762	2,806	2,904	1,736
<u>\$ 4,538</u>	<u>\$ 3,956</u>	<u>\$ 2,922</u>	<u>\$ 1,869</u>
-	-	-	-
25,697	22,996	41,273	41,668
43,229	44,024	31,158	29,749
-	-	-	-
(41)	(261)	(531)	(297)
<u>\$ 68,885</u>	<u>\$ 66,759</u>	<u>\$ 71,900</u>	<u>\$ 71,120</u>



**LAFOURCHE PARISH GOVERNMENT**  
**CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS**  
**TEN FISCAL YEARS**  
(modified accrual basis of accounting)  
(in thousands)

**Exhibit X-4**

	Fiscal Year					
	2021	2020	2019	2018	2017	2016
<b>REVENUES</b>						
Taxes	22,521	41,162	42,522	43,474	42,108	42,222
Federal Grants	17,093	11,622	11,374	9,047	8,517	6,713
State Funds	5,413	5,270	5,388	4,849	4,371	4,653
Local Revenues	571	148	277	905	850	5,124
Charges for Services	2,666	2,773	2,783	2,769	2,609	2,726
Fines and Forfeitures	270	290	584	592	602	720
Investment	33	317	949	670	490	214
Other	732	640	2,785	361	477	154
<b>Total Revenues</b>	<b>\$ 49,300</b>	<b>\$ 62,222</b>	<b>\$ 66,662</b>	<b>\$ 62,667</b>	<b>\$ 60,024</b>	<b>\$ 62,526</b>
<b>EXPENDITURES</b>						
General Government	9,525	8,493	8,953	9,487	9,007	8,936
Public Safety	2,822	2,155	2,163	2,872	2,820	2,705
Public Works	29,391	22,522	23,496	24,494	23,633	22,724
Community Services	8,919	7,575	7,073	7,718	8,117	8,211
Culture and Recreation	11,338	8,568	7,922	6,891	6,870	7,354
Intergovernmental	-	-	18	137	-	-
Debt Service						
Principal	3,970	3,505	3,305	3,200	3,110	3,020
Interest	1,562	1,689	1,172	1,283	1,389	1,482
Bond Issuance Costs	240	120	441	-	-	-
Capital Outlay	8,191	11,003	13,334	4,995	12,274	11,137
<b>Total Expenditures</b>	<b>\$ 75,958</b>	<b>\$ 65,630</b>	<b>\$ 67,877</b>	<b>\$ 61,076</b>	<b>\$ 67,218</b>	<b>\$ 65,569</b>
Excess (Deficiency) of revenues over (under) expenditures	<b>\$ (26,659)</b>	<b>\$ (3,408)</b>	<b>\$ (1,214)</b>	<b>\$ 1,591</b>	<b>\$ (7,194)</b>	<b>\$ (3,042)</b>
<b>OTHER FINANCING SOURCES (USES)</b>						
Bond Discount	-	(75)	-	-	-	-
Proceeds from Issuance of Debt	9,409	9,866	14,420	-	-	-
Certificate of indebtedness proceeds	-	-	-	-	-	-
Premium on Refunded Bonds	-	-	-	-	-	-
Issuance costs	-	-	-	-	-	-
Refunding of Bonds	-	-	-	-	-	-
Transfers In	21,210	21,851	21,045	21,742	21,128	19,251
Transfers Out	(21,210)	(21,851)	(21,045)	(21,742)	(21,128)	(19,251)
Proceeds from capital lease	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>\$ 9,409</b>	<b>\$ 9,791</b>	<b>\$ 14,420</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Net change in fund balances</b>	<b>\$ (17,250)</b>	<b>\$ 6,383</b>	<b>\$ 13,206</b>	<b>\$ 1,591</b>	<b>\$ (7,194)</b>	<b>\$ (3,042)</b>
Debt service as a percentage of noncapital expenditures	8.2%	9.7%	8.3%	8.4%	8.5%	9.9%

Source: Audited Annual Comprehensive Financial Reports



**LAFOURCHE PARISH GOVERNMENT**  
**CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS**  
**TEN FISCAL YEARS**  
(modified accrual basis of accounting)  
(in thousands)

**Exhibit X-4**

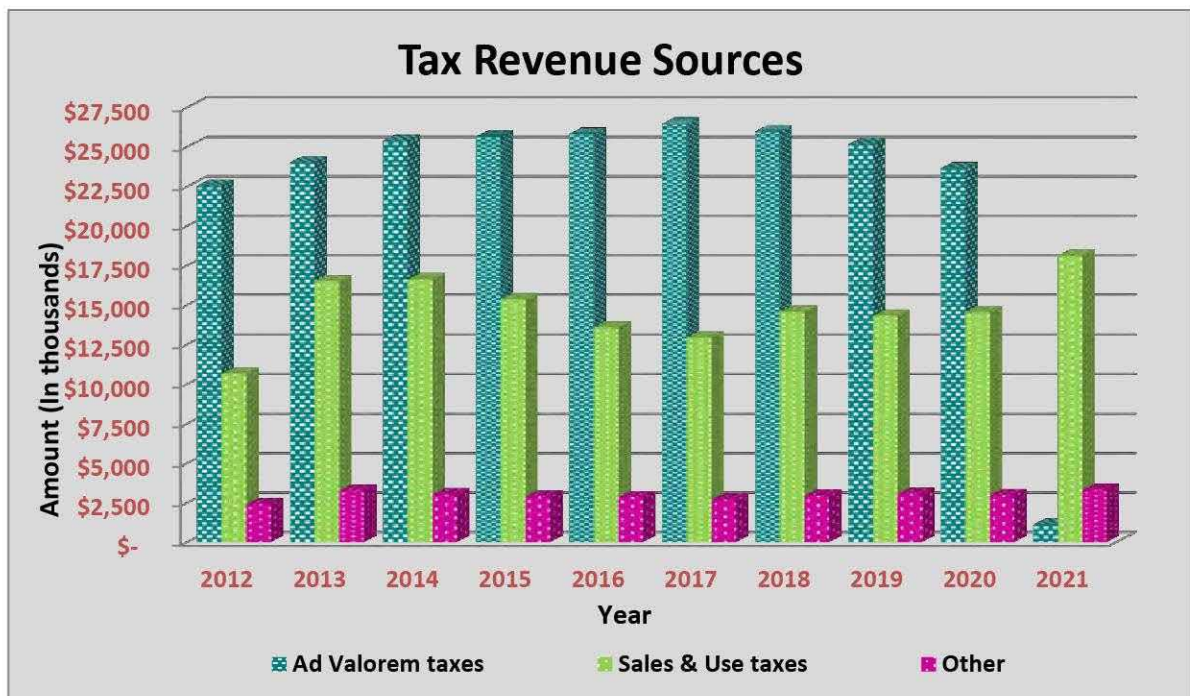
2015	2014	2013	2012
43,892	45,045	43,745	35,584
9,700	10,382	14,500	12,139
6,454	9,803	9,022	8,373
9,356	1,350	4,900	1,599
2,899	3,328	2,925	2,543
869	870	893	957
55	9	31	49
238	647	625	237
<u>\$ 73,463</u>	<u>\$ 71,435</u>	<u>\$ 76,643</u>	<u>\$ 61,480</u>
9,696	8,850	8,160	7,480
3,326	1,228	2,785	2,582
25,112	24,207	24,449	23,814
10,055	8,705	8,388	7,042
6,339	6,539	7,209	5,549
-	-	-	-
3,400	3,040	2,915	2,790
1,539	1,847	1,647	1,337
-	-	1,525	-
11,969	21,125	17,838	9,512
<u>\$ 71,434</u>	<u>\$ 75,541</u>	<u>\$ 74,916</u>	<u>\$ 60,107</u>
<u>\$ 2,028</u>	<u>\$ (4,106)</u>	<u>\$ 1,726</u>	<u>\$ 1,373</u>
-	-	-	-
-	-	-	-
-	-	10,675	23,665
-	-	1,592	1,658
-	-	-	(672)
-	-	(12,267)	-
21,496	26,982	32,830	19,338
(21,496)	(26,982)	(32,830)	(19,338)
-	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 24,651</u>
\$ 2,028	\$ (4,106)	\$ 1,726	\$ 26,024
8.5%	9.1%	8.5%	8.5%



**LAFOURCHE PARISH GOVERNMENT**  
**TAX REVENUES BY SOURCE, GOVERNMENTAL FUNDS**  
**TEN FISCAL YEARS**  
(modified accrual basis of accounting)  
(in thousands)

**Exhibit X-5**

	Fiscal Year									
	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
Taxes:										
Ad Valorem tax:	1,116	23,656	25,168	25,979	26,470	25,815	25,653	25,400	24,019	22,535
Sales & Use tax:	18,112	14,526	14,311	14,558	12,942	13,562	15,354	16,623	16,480	10,643
Other	3,294	2,980	3,044	2,936	2,695	2,845	2,885	3,023	3,246	2,406
<b>Total</b>	<b>\$ 22,521</b>	<b>\$ 41,162</b>	<b>\$ 42,522</b>	<b>\$ 43,474</b>	<b>\$ 42,108</b>	<b>\$ 42,222</b>	<b>\$ 43,892</b>	<b>\$ 45,045</b>	<b>\$ 43,745</b>	<b>\$ 35,584</b>



Source: Audited Annual Comprehensive Financial Reports



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**LAFOURCHE PARISH GOVERNMENT**  
**ASSESSED VALUE AND ESTIMATED ACTUAL VALUE OF PROPERTY**  
**TEN FISCAL YEARS**  
(unaudited)  
(in thousands)

**Exhibit X-6**

Year	Exempt Real Estate	Non- Exempt Real Estate	Merchandise	Oil & Gas & Bank Stock	Public Service	Watercraft	Total Assessed Value	Total Direct Tax Rate	Estimated Actual Value	Ratio of Total Assessed Value to Total Estimated Actual Value*
2021*	167,642	270,751	140,361	113,604	112,202	114,305	918,864	28.02	7,287,865	12.61%
2020	181,693	327,685	156,765	130,450	118,166	250,578	1,165,337	26.52	9,151,736	12.73%
2019	176,383	285,403	164,806	141,311	113,288	262,381	1,143,572	29.56	8,860,995	12.91%
2018	175,740	276,300	163,342	138,559	114,216	269,245	1,137,402	29.13	8,784,907	12.95%
2017	174,021	266,983	157,004	139,815	106,014	289,508	1,133,345	28.93	8,742,944	12.96%
2016	172,900	252,096	145,178	167,816	101,972	395,982	1,235,945	28.14	9,384,359	13.17%
2015	169,837	236,189	145,490	151,001	94,340	387,047	1,183,904	28.70	8,994,535	13.16%
2014	168,840	224,159	105,715	171,502	95,324	386,454	1,151,994	28.70	8,735,758	13.19%
2013	168,069	216,025	96,589	162,036	92,078	329,444	1,064,241	28.70	8,129,708	13.09%
2012	167,126	200,192	90,784	144,071	93,326	278,688	974,188	28.70	7,470,109	13.04%

\*In the aftermath of Hurricane Ida, the assessor decided to reassess the Parish's property value. The reassessment and payment for property taxes did not occur until 2022.

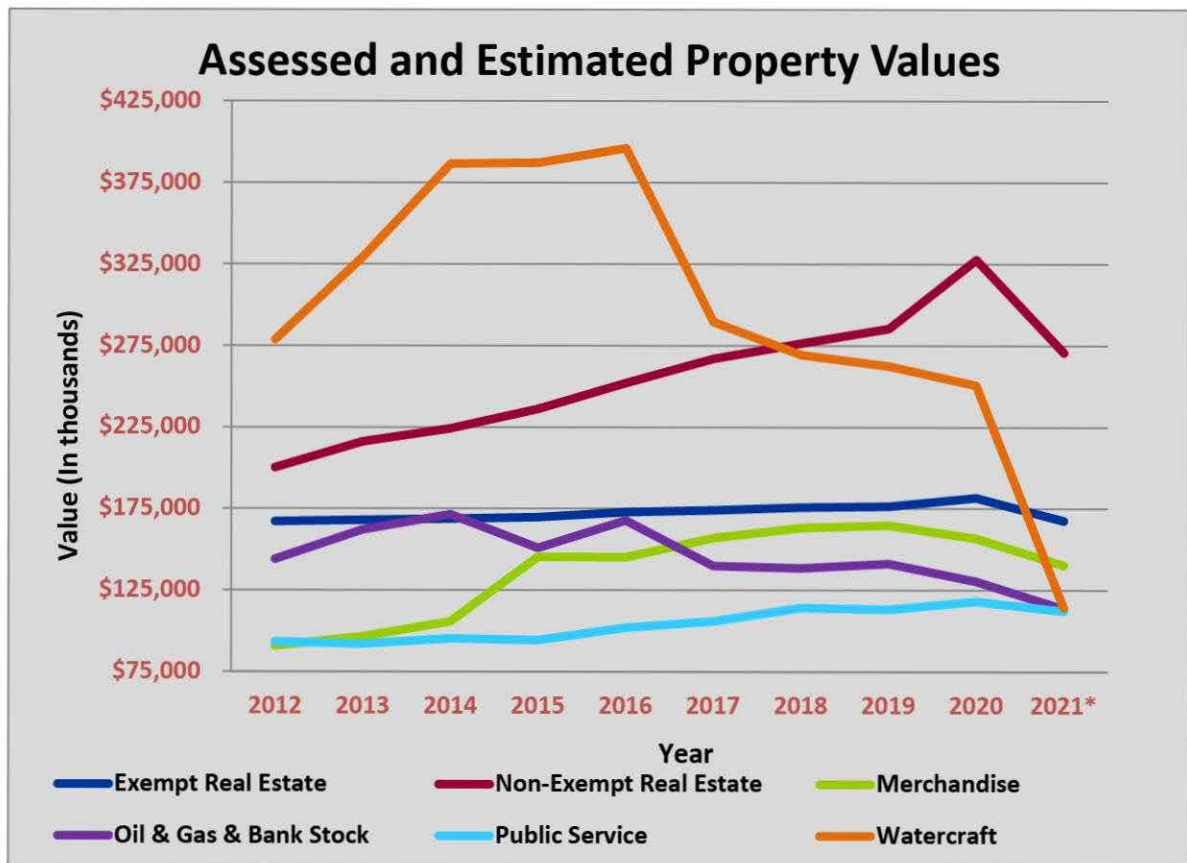
Note: Residential properties are assessed at 10% of fair market value, other property excluding land are to be assessed at 15%, and public service properties excluding land are assessed at 25% of fair market value.

Source: Lafourche Parish Assessor's Office



**LAFOURCHE PARISH GOVERNMENT**  
 ASSESSED VALUE AND ESTIMATED ACTUAL VALUE OF PROPERTY  
 TEN FISCAL YEARS  
 (unaudited)  
 (in thousands)

Exhibit X-6





**LAFOURCHE PARISH GOVERNMENT**  
PROPERTY TAX RATES  
DIRECT AND OVERLAPPING GOVERNMENTS\*  
TEN YEARS  
(unaudited)

**Exhibit X-7**

Year	Parish Direct Operating Millage●	Overlapping Rates				Total Direct & Overlapping Rates	Total Parish Direct Millage
		Parish Operating Millage◆	School Millage	Special Districts Millage◆	Direct Special Districts Millage■		
2021*	10.07	17.95	43.30	15.54	39.46	126.32	28.02
2020	10.07	16.45	43.30	17.42	40.08	127.32	26.52
2019	10.20	19.36	43.30	18.07	39.25	130.18	29.56
2018	10.00	19.13	43.30	17.54	37.67	127.64	29.13
2017	9.80	19.13	43.30	17.45	42.67	132.35	28.93
2016	9.62	18.52	43.30	17.45	39.99	128.88	28.14
2015	10.09	18.61	43.30	17.63	40.78	130.41	28.70
2014	10.09	18.61	43.30	18.02	41.78	131.80	28.70
2013	10.09	18.61	43.30	18.05	41.76	131.81	28.70
2012	10.09	18.61	43.30	18.02	43.45	133.47	28.70

**Note:** Not included are the following: Central Lafourche Ambulance, Drainage District 1, Drainage District 5, Hospital District 2, Fire District 2, Fire District 4, Forestry Tax .08/AC, Fire District 9, Fire District 7, Fire T&L #6, Bayou Blue Fire District, LTC Fee (Finance), LTC (Public Service), Fire District 1, Fire District 5 (Terrebonne), Fire District 6, Fire District 8-C (\$45.00 Fee), Fire District 8-C (TRAILERS), North Lafourche Levee LB, North Lafourche Levee RB, and South Lafourche Levee. These represent isolated areas that affect less than a majority of Parish residents.

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

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

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

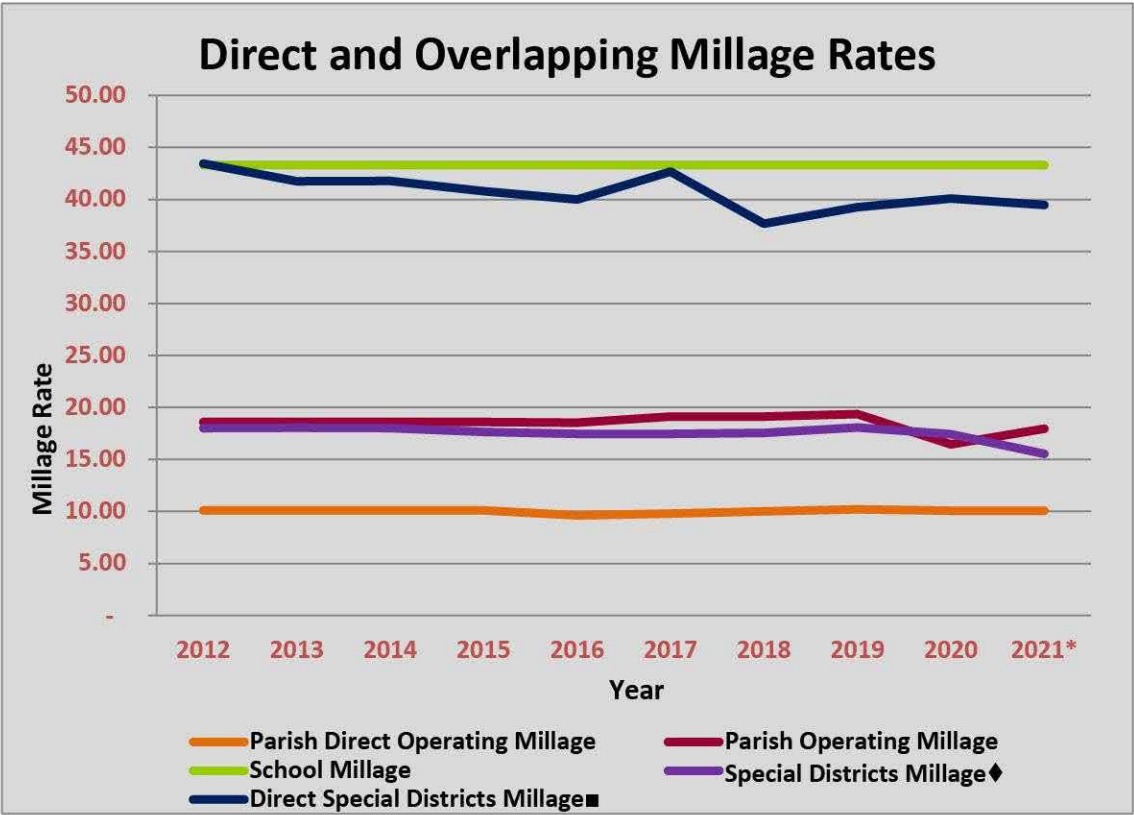
\*In the aftermath of Hurricane Ida, the assessor decided to reassess the Parish's property value. The reassessment and payment for property taxes did not occur until 2022.

Source: Lafourche Parish Assessor's Office



**LAFOURCHE PARISH GOVERNMENT**  
PROPERTY TAX RATES  
DIRECT AND OVERLAPPING GOVERNMENTS\*  
TEN YEARS  
(unaudited)

**Exhibit X-7**





# LAFOURCHE PARISH GOVERNMENT

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

Exhibit X-8

Taxpayer	2021*			2012		
	Assessed Valuation	Rank	Percentage of Total Assessed Valuation	Assessed Valuation	Rank	Percentage of Total Assessed Valuation
Galliano Marine Service	41,028	1	4.47%			
Cantium LLC	25,307	2	2.75%			
Loop LLC	21,104	3	2.30%	15,835	5	1.63%
Entergy Louisiana, LLC	20,927	4	2.28%	12,225	7	1.25%
Mars Oil Pipeline Company	20,130	5	2.19%	17,326	4	1.78%
Halliburton Energy Services	14,362	6	1.56%			
Hornbeck Offshore Services	11,630	7	1.27%	23,775	2	2.44%
Texas Petroleum Investments	11,377	8	1.24%			
Discovery Gas Transmission	10,126	9	1.10%			
Bristow U.S., LLC	9,092	10	0.99%			
ChevronTexaco Exploration				20,654	3	2.12%
Discovery Producer Service				13,736	6	1.41%
Nautical Solutions, LLC				24,839	1	2.55%
LOCAP, Inc				10,971	8	1.13%
Offshore Service Vessel				10,827	9	1.11%
Candies, Otto LLC				10,390	10	1.07%
	<u>\$ 185,083</u>		<u>20.14%</u>	<u>160,577</u>		<u>16.48%</u>

\*In the aftermath of Hurricane Ida, the assessor decided to reassess the Parish's property value. The reassessment and payment for property taxes did not occur until 2022.

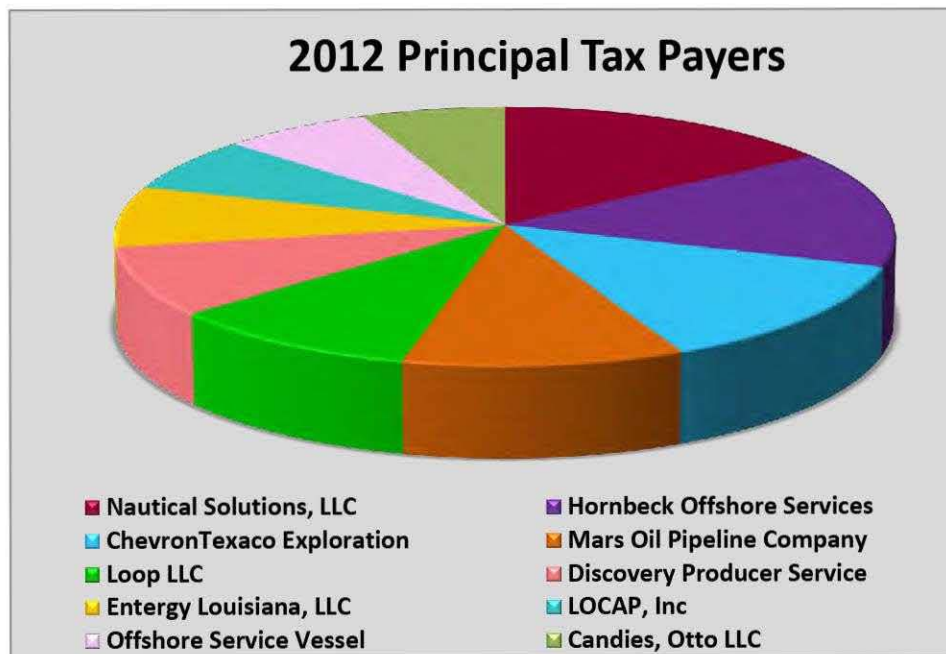
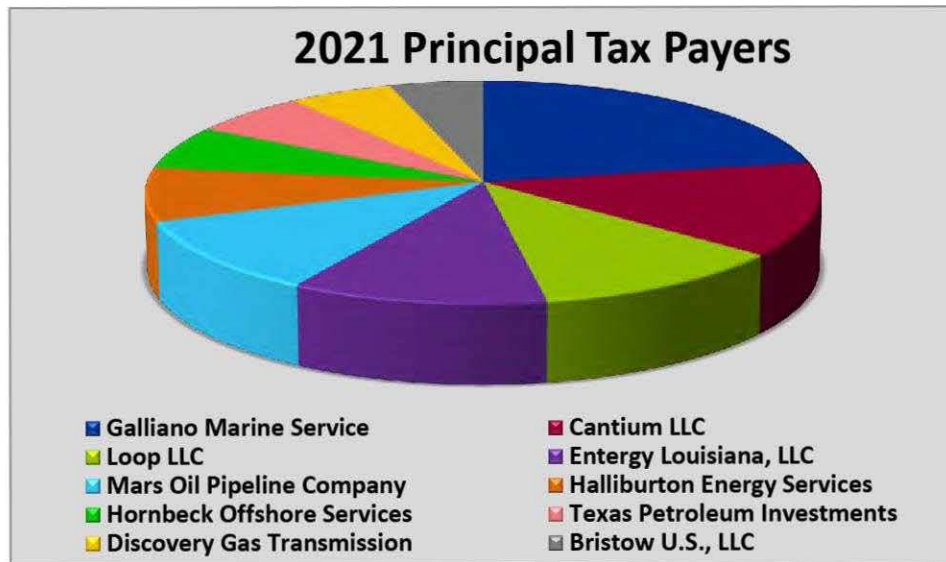
Source: Lafourche Parish Assessor's Office



# LAFOURCHE PARISH GOVERNMENT

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

Exhibit X-8





**LAFOURCHE PARISH GOVERNMENT**  
**PROPERTY TAX LEVIES AND COLLECTIONS**  
**TEN YEARS**  
(unaudited)

**Exhibit X-9**

Fiscal Year Ended December 31	Collection Year Ended December 31	Total Tax Levy♦	Collected Within the Fiscal Year of the Levy		Collections in Subsequent Years	Total Collections to Date	
			Collections	Percent of Levy		Total Tax Collections	Percent of Levy*
2021*	2022	116,304,975	-	0.0%	-	-	0.0%
2020	2021	117,863,166	96,950,670	82.3%	-	96,950,670	82.3%
2019	2020	119,612,378	93,040,589	77.8%	845,226	93,885,815	78.5%
2018	2019	117,661,071	101,947,677	86.6%	15,709,057	117,656,734	100.0%
2017	2018	120,570,454	92,132,221	76.4%	28,443,914	120,576,134	100.0%
2016	2017	132,292,203	95,435,021	72.1%	26,835,778	122,270,799	92.4%
2015	2016	127,527,104	57,306,689	44.9%	33,289,023	90,595,711	71.0%
2014	2015	123,775,643	34,420,426	27.8%	442,140	34,862,566	28.2%
2013	2014	112,542,421	110,868,703	98.5%	(48,156)	110,820,547	98.5%
2012	2013	101,625,026	97,963,905	96.4%	(45,922)	97,917,983	96.4%

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

• Percentages that exceed 100% reflect penalties and fees for late payments.

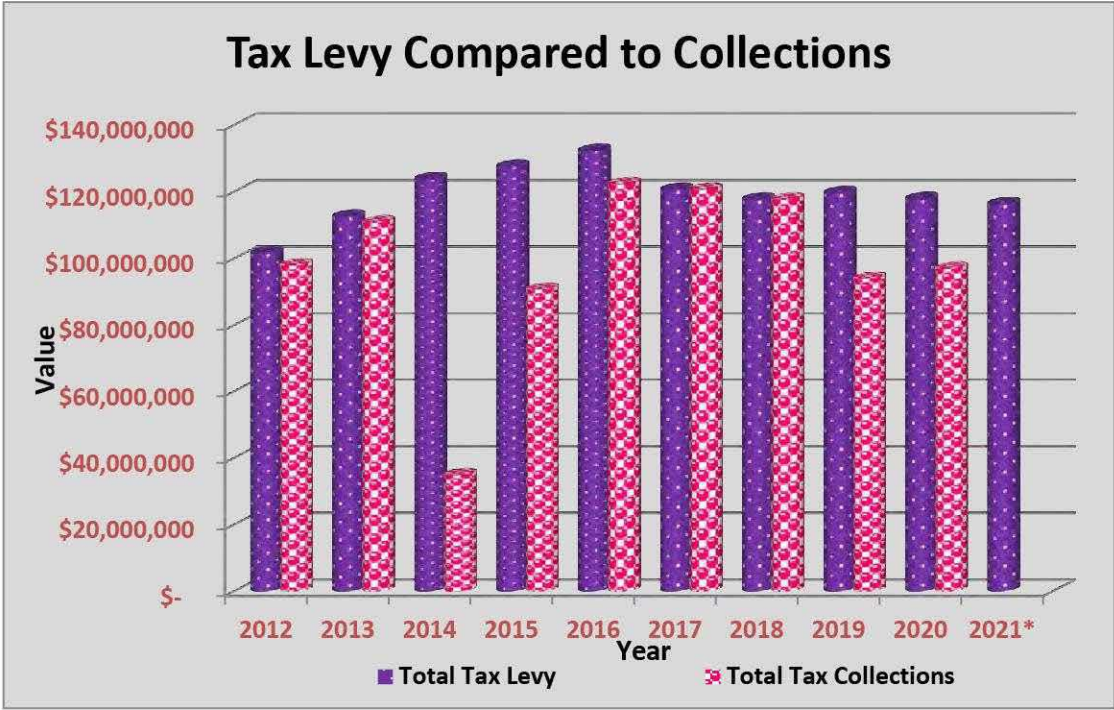
\*In the aftermath of Hurricane Ida, the assessor decided to reassess the Parish's property value. The reassessment and payment for property taxes did not occur until 2022.

Source: Lafourche Parish Tax Collector (Sheriff's Office)



**LAFOURCHE PARISH GOVERNMENT**  
PROPERTY TAX LEVIES AND COLLECTIONS  
TEN YEARS  
(unaudited)

**Exhibit X-9**





# LAFOURCHE PARISH GOVERNMENT

## RATIOS OF OUTSTANDING DEBT BY TYPE

### TEN FISCAL YEARS

(in thousands, except per capita amount)

(unaudited)

**Exhibit X-10**

Year	Public Improvement Bonds	Special Assessment Bonds	Lease- Purchase Agreements	Other Payable	Total Primary Government (1)	Percentage of Personal Income (2)	Per Capita* (2)
2021	55,307	-	755	-	56,061	N/A	567
2020	50,433	-	385	-	50,817	1.07%	519
2019	44,734	-	-	-	44,734	1.00%	458
2018	34,055	-	-	-	34,055	0.74%	347
2017	36,489	-	-	-	36,489	0.84%	371
2016	39,842	-	-	-	39,842	0.93%	405
2015	43,106	-	-	-	43,106	0.96%	438
2014	45,996	-	-	-	45,996	0.83%	469
2013	49,279	-	-	5,462	54,741	1.09%	507
2012	53,379	-	-	5,462	58,841	1.31%	550

N/A = not available

Note: Details regarding the Parish's outstanding debt can be found in the notes to the financial

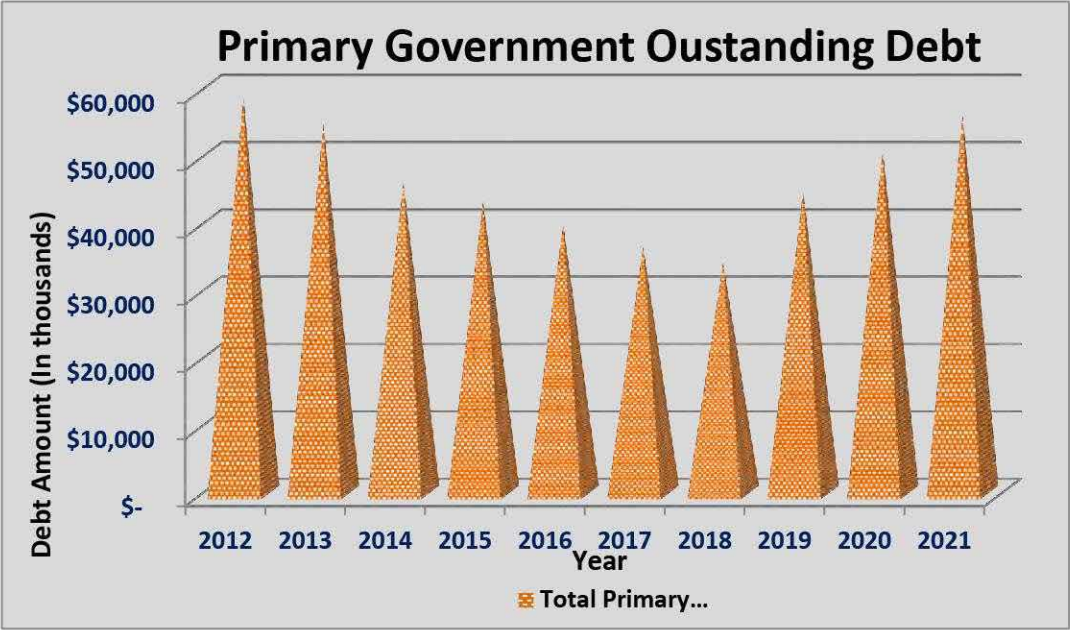
\*Per Capita column illustrates net general bonded debt per capita.

Source: (1) Long-term debt note disclosures, Audited Comprehensive Annual Financial Reports. (2) See the Schedule of Demographic and Economic Statistics for personal income and population data.



**LAFOURCHE PARISH GOVERNMENT**  
RATIOS OF OUTSTANDING DEBT BY TYPE  
TEN FISCAL YEARS  
(in thousands, except per capita amount)  
(unaudited)

**Exhibit X-10**





**LAFOURCHE PARISH GOVERNMENT**  
DIRECT, OVERLAPPING AND UNDERLYING BONDED DEBT  
AS OF DECEMBER 31, 2021  
(unaudited)

**Exhibit X-11**

Jurisdiction	Bonds Payable Outstanding Balance	Percentage Applicable to Government	Amount Applicable to Government
<b>Direct:</b>			
Lafourche Parish Government	56,061,143.000	100%	56,061,143
<b>Overlapping and Underlying:</b>			
Lafourche Parish School Board	123,310,000	7%	8,631,700
Hospital Service District No.1	1,590,000	100%	1,590,000
Lafourche Parish Fire Protection District No. 6	880,000	100%	880,000
<b>Total Overlapping and Underlying debt:</b>	<u>125,780,000</u>		<u>11,101,700</u>
<b>Total Debt:</b>	<u><u>181,841,143</u></u>		<u><u>67,162,843</u></u>
		2021 Population	97,504
		Per Capita	\$ 688.82

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

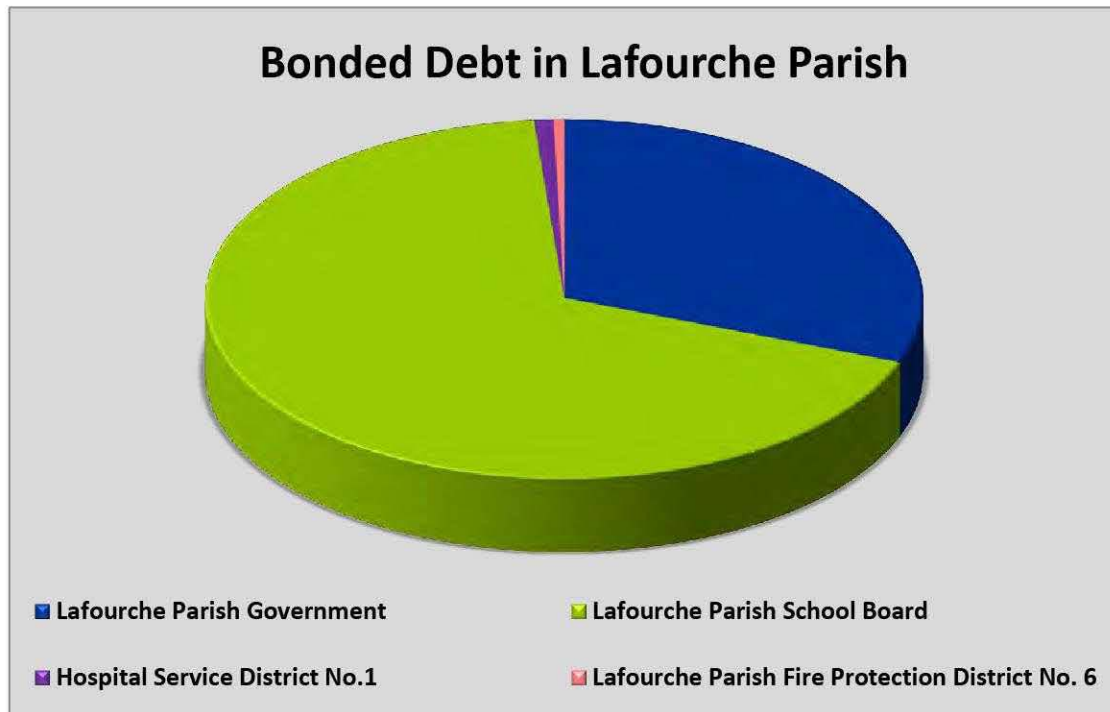
Note: Overlapping governments are those that are within the geographic boundaries of the Parish. The ratio of assessed valuation is calculated by dividing the assessed value of the overlapping and underlying governments by the total assessed value of the Parish to determine how much of the general obligation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

Source: 2021 Annual Reports of the respective entities listed, Lafourche Parish Assessor's Office.



**LAFOURCHE PARISH GOVERNMENT**  
DIRECT, OVERLAPPING AND UNDERLYING BONDED DEBT  
AS OF DECEMBER 31, 2021  
(unaudited)

**Exhibit X-11**





# LAFOURCHE PARISH GOVERNMENT

## LEGAL DEBT MARGIN INFORMATION

TEN FISCAL YEARS

(unaudited)

(in thousands)

**Exhibit X-12**

	Fiscal Year					
	2021*	2020	2019	2018	2017	2016
Total assessed value	918,864	1,165,337	1,143,572	1,137,402	1,133,345	1,235,945
Debt Limit (10% of total assessed value)	91,886	116,534	114,357	113,740	113,335	123,594
General obligation bonds	55,307	50,433	44,734	34,055	36,489	39,842
Less: Repayment amount	5,306	4,580	6,604	6,099	5,955	5,955
Total net debt applicable to limit	50,001	45,853	38,130	27,956	30,534	33,887
Legal debt margin	<u>\$41,886</u>	<u>\$70,681</u>	<u>\$76,227</u>	<u>\$85,784</u>	<u>\$82,800</u>	<u>\$89,707</u>
Total net debt applicable to limit as a percent of debt limit	54%	39%	33%	25%	27%	27%

\*In the aftermath of Hurricane Ida, the assessor decided to reassess the Parish's property value. The reassessment and payment for property taxes did not occur until 2022.

Note: Under RS 39:521, the Lafourche Parish Government's outstanding general obligation debt should not exceed 10 percent of total assessed property value. By law, the general obligation debt subject to the limitation may be offset by amounts set aside for repaying general obligation bonds. As of the current fiscal year, the parish did not have any outstanding general obligation debt.

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

Source: Lafourche Parish Assessor's Office



**LAFOURCHE PARISH GOVERNMENT**

## LEGAL DEBT MARGIN INFORMATION

TEN FISCAL YEARS

(unaudited)

(in thousands)

**Exhibit X-12**

2015	2014	2013	2012
1,183,904	1,151,994	1,064,241	974,188
118,390	115,199	106,424	97,419
43,106	45,996	49,279	53,379
5,995	6,338	6,243	7,272
37,111	39,657	43,036	46,108
<u>\$81,280</u>	<u>\$75,542</u>	<u>\$63,388</u>	<u>\$51,311</u>
31%	34%	40%	47%



# LAFOURCHE PARISH GOVERNMENT

## PLEDGED-REVENUE COVERAGE

### TEN FISCAL YEARS

(unaudited)

(in thousands)

**Exhibit X-13**

Fiscal Year	Special Assessment Collections	Debt Service			Coverage
		Principal	Interest	Total	
2021	-	3,720	1,551	5,271	0%
2020	-	3,440	1,689	5,129	0%
2019	-	3,305	1,172	4,477	0%
2018	-	3,200	1,283	4,483	0%
2017	-	3,110	1,389	4,499	0%
2016	-	3,020	1,482	4,502	0%
2015	-	3,400	1,539	4,939	0%
2014	-	3,040	1,847	4,887	0%
2013	-	2,915	1,525	4,440	0%
2012	-	2,790	1,337	4,127	0%

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



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

**Exhibit X-14**

Year	Population (3)	Personal Income (1)	Per Capita Personal Income (1)	Median Age (3)	Public School Enrollment (2)	Unemployment Rate (1)
2021	97,504	N/A	N/A	38.1	13,560	3.10%
2020	97,247	\$ 4,756,952,000	\$ 48,741	37.8	14,833	6.70%
2019	97,614	\$ 4,471,308,000	\$ 45,806	37.5	14,765	4.60%
2018	98,115	\$ 4,620,843,000	\$ 47,096	37.1	14,285	4.75%
2017	98,426	\$ 4,349,676,000	\$ 44,192	36.7	14,474	4.00%
2016	98,305	\$ 4,300,995,000	\$ 43,752	36.6	14,558	5.70%
2015	98,325	\$ 4,512,988,000	\$ 45,899	36.8	14,781	6.10%
2014	98,020	\$ 5,540,865,000	\$ 56,528	36.8	14,625	4.90%
2013	97,141	\$ 5,038,012,000	\$ 51,863	36.7	14,768	2.70%
2012	97,029	\$ 4,508,435,000	\$ 46,465	37.2	14,737	3.90%

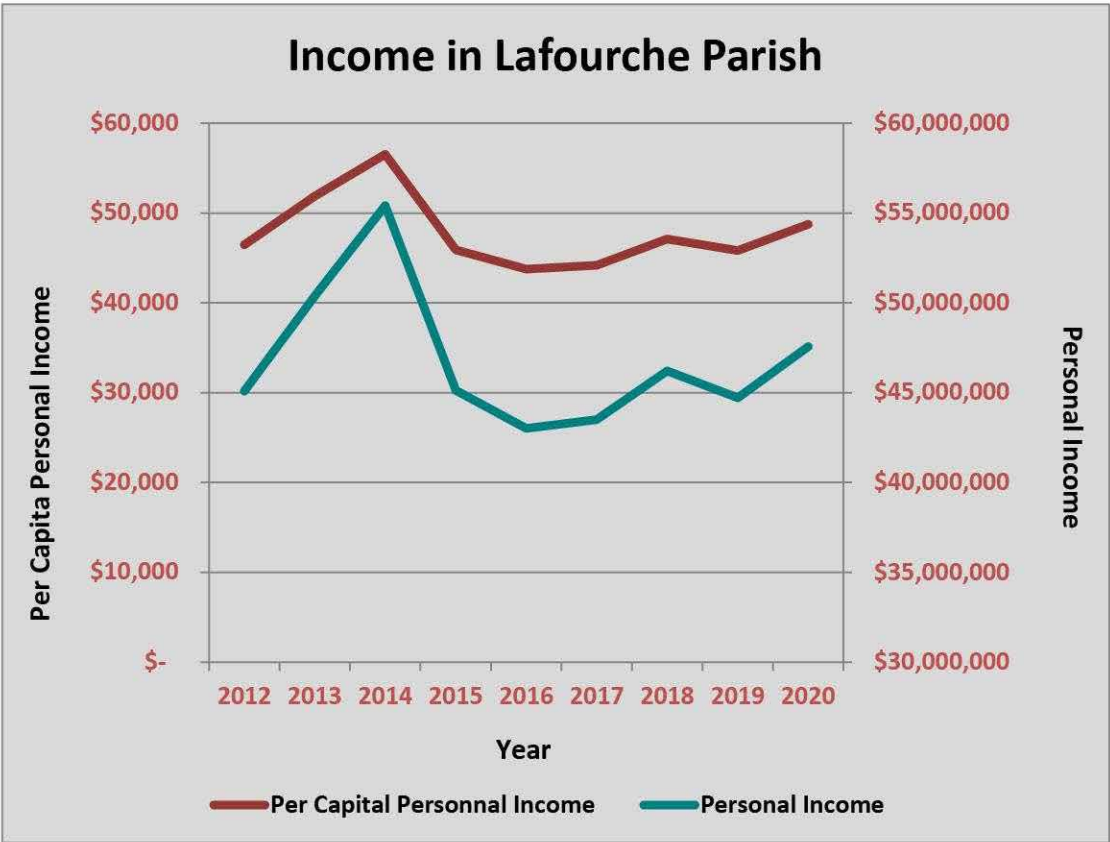
N/A - Data was not available at the time the report was published.

Source: (1) US Bureau of Labor Statistics  
(2) Lafourche Parish School Board representative  
(3) US Census Bureau



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

**Exhibit X-14**





# LAFOURCHE PARISH GOVERNMENT

PRINCIPAL EMPLOYERS  
CURRENT YEAR AND TEN YEARS PRIOR  
(unaudited)

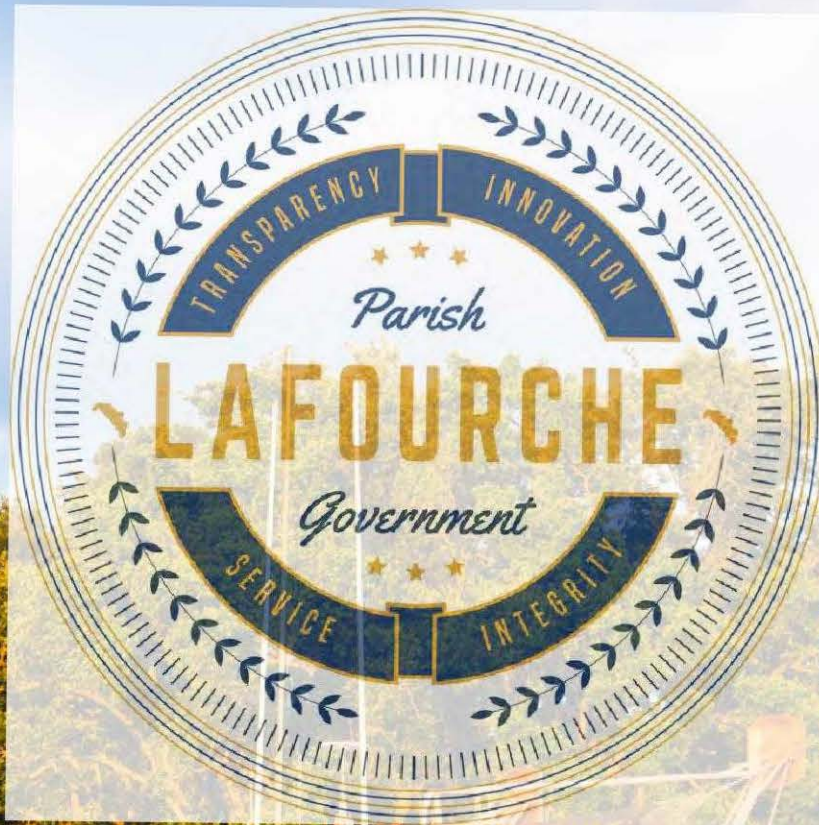
## Exhibit X-15

Employer	2021			2012		
	Rank	Employees	Industry	Rank	Employees	Industry
Thibodaux Regional Medical Ctr	1	500-999	Hospital	1	1000-4999	Hospital
Nicholls State University	2	500-999	Schools - University	3	500-999	Schools - University
Bollinger Shipyards Inc	3	500-999	Ship Building & Repairing	5	500-999	Ship Building & Repairing
John Deere Thibodaux Inc.	4	500-999	Farm Machinery/Equip	2	500-999	Farm Machinery/Equip
Crosby Tugs LLC	5	500-999	Boat Rental & Charter	6	500-999	Boat Rental & Charter
C-Port	6	250-499	Oil Field Service	10	250-499	Oil Field Service
Lafourche Parish Sheriff's Office	7	250-499	Public Safety	9	250-499	Public Safety
Walmart Supercenter	8	250-499	Department Store	4	500-999	Department Store
GIS (Grande Isle Shipyard) Inc	9	250-499	Oil Field Service	8	250-499	Oil Field Service
PFG-CARO Foods	10	100-249	Wholesale Trade Agents			
Galliano Marine Service				7	250-499	Ship Building

Source: Louisiana Workforce Commission, Department of Labor



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**LAFOURCHE PARISH GOVERNMENT**  
**FULL-TIME EQUIVALENT PARISH EMPLOYEES**  
**TEN YEARS**  
(unaudited)

**Exhibit X-16**

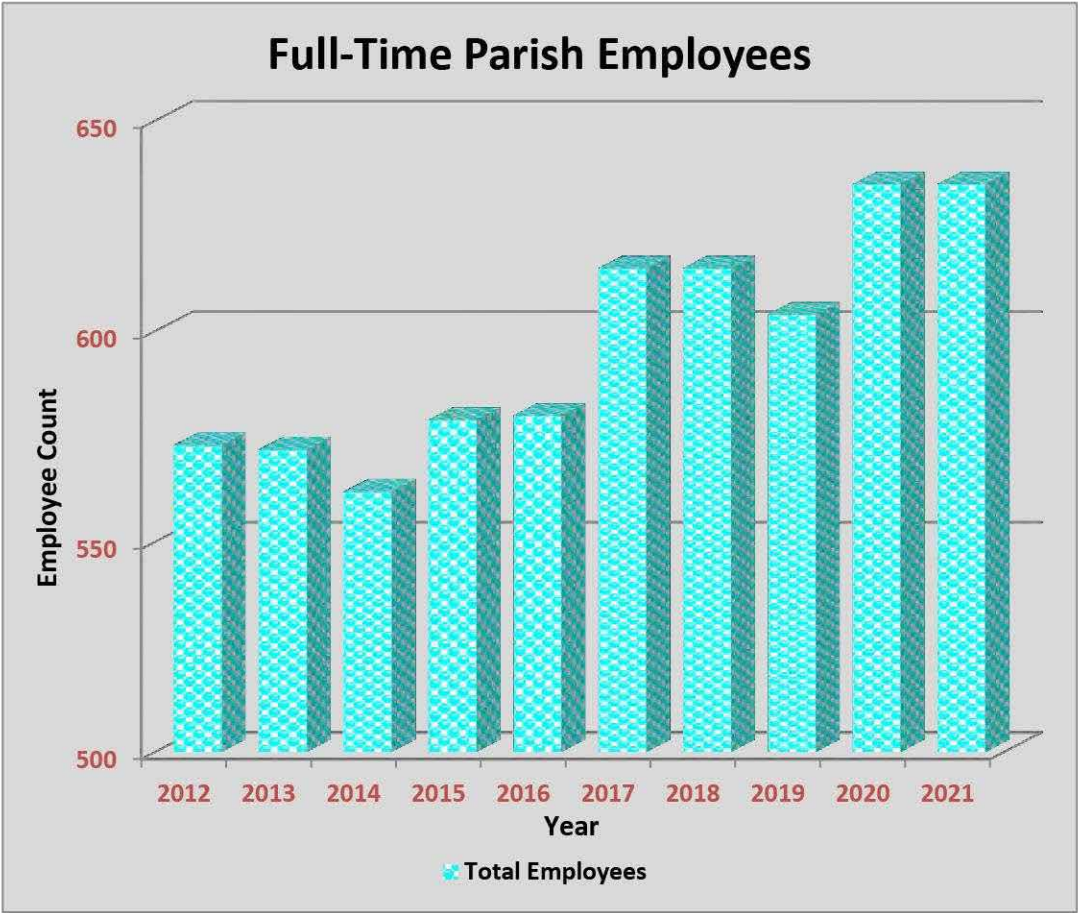
	Full-time Equivalent Employees Allotted in Annual Budget									
	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
<b>General Fund</b>										
Legislative	12	13	13	14	14	12	14	14	15	14
City Court	3	3	3	3	3	3	3	3	3	3
17Th Judicial District Court	7	6	8	8	8	8	8	8	8	8
District Attorney	42	42	42	42	42	35	36	42	37	39
Clerk of Court	1	0	0	0	0	0	0	0	0	0
Court Reporters	10	11	11	11	11	6	6	6	6	6
Registrar Of Voters	10	10	10	6	6	6	6	5	5	5
Finance	9	10	9	9	9	11	9	9	10	9
Executive	6	10	11	9	9	6	6	6	6	5
Purchasing	0	2	2	2	2	2	2	2	2	2
Risk Management	2	2	2	2	2	2	2	2	2	2
Human Resources	5	5	4	5	5	6	5	5	6	5
Civil Service	2	2	2	2	2	2	2	2	2	2
Communications	2	0	0	0	0	0	0	0	0	0
Information Technology	4	5	5	5	5	5	5	5	5	4
Justice of the Peace/Constables	8	8	8	8	8	8	8	8	8	8
Planning	14	14	13	14	14	16	15	14	14	15
Coroner	11	11	9	9	9	9	8	8	7	7
Public Works	8	6	9	8	8	9	8	8	9	10
Community Services	6	0	0	5	5	8	5	4	2	2
Economic Development	3	0	0	0	0	3	3	4	4	3
<b>Special Revenue</b>										
Animal Control	8	8	6	6	6	6	4	5	5	4
Building And Maintenance	17	14	14	17	17	15	15	13	16	17
Roads	83	82	77	79	79	80	82	81	84	84
Drainage	105	105	94	97	97	90	92	84	89	84
Street Lights	2	1	0	0	0	0	0	0	0	0
Solid Waste	4	8	10	10	10	10	10	10	10	7
Health Unit	10	9	9	8	8	8	8	8	7	8
Recreation	28	30	26	23	23	2	2	3	2	2
Criminal Court	5	5	5	5	5	5	5	6	5	5
Special District #1	7	3	4	4	4	4	4	4	4	5
Planning Commision	6	6	5	5	5	5	6	1	1	0
Library	70	73	70	74	74	73	74	68	68	70
Drug Court	12	12	12	12	12	12	12	11	9	10
Office Of Emergency Preparedness	18	17	15	16	16	15	15	15	17	16
IV-D	8	10	11	11	11	12	12	12	11	11
Health Activity	1	0	0	0	0	1	2	1	1	1
Head Start	77	77	76	75	75	74	74	73	76	76
CACFP	1	2	1	1	1	1	1	1	3	3
Office of Community Action	0	0	0	2	2	0	0	0	3	1
LIHEAP	1	4	0	0	0	0	1	1	1	0
CSBG	5	5	4	4	4	3	2	3	3	15
CZM	2	2	2	2	2	5	5	5	4	3
Workers' Compensation	0	2	2	2	2	2	2	2	2	2
	<u>635</u>	<u>635</u>	<u>604</u>	<u>615</u>	<u>615</u>	<u>580</u>	<u>579</u>	<u>562</u>	<u>572</u>	<u>573</u>

Source: Lafourche Parish Government Budget



**LAFOURCHE PARISH GOVERNMENT**  
FULL-TIME EQUIVALENT PARISH EMPLOYEES  
TEN YEARS  
(unaudited)

**Exhibit X-16**





**LAFOURCHE PARISH GOVERNMENT**  
CAPITAL ASSET STATISTICS BY FUNCTION  
TEN YEARS  
(unaudited)

**Exhibit X-17**

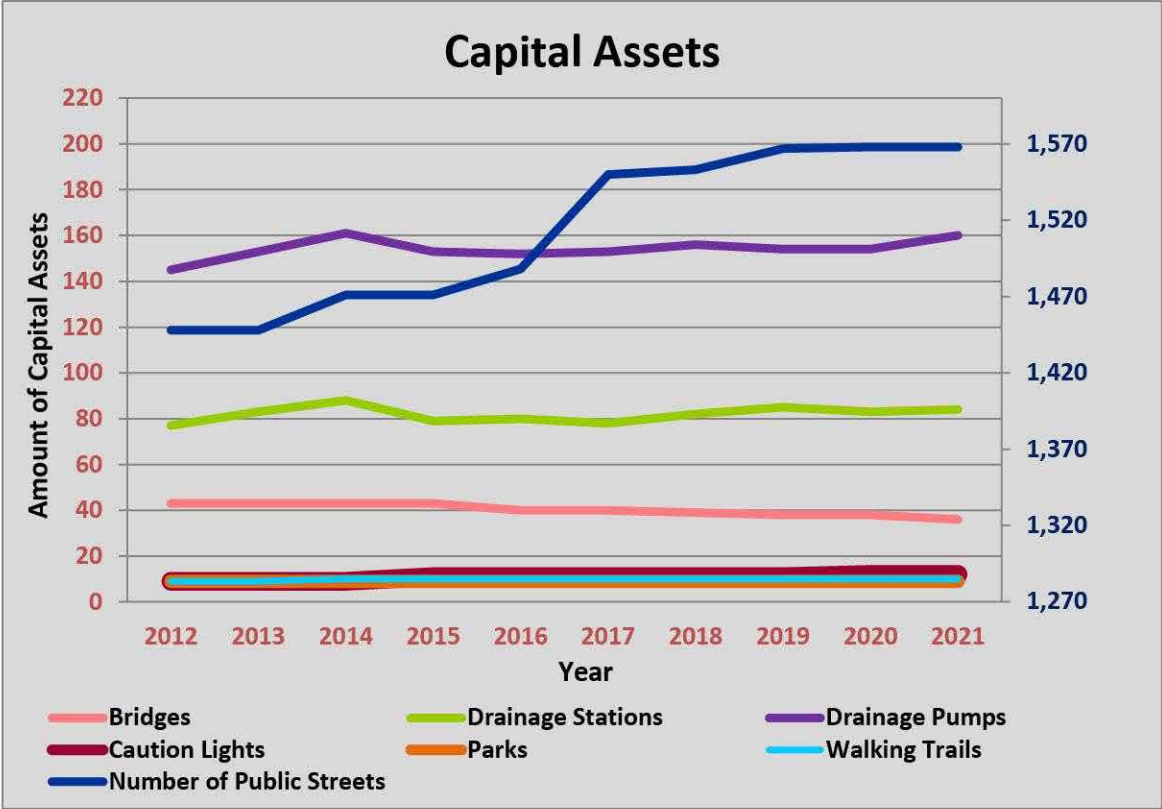
<u>FUNCTION</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
<b>Roads &amp; Bridges</b>										
Number of Public Streets	1,568	1,568	1,567	1,553	1,550	1,488	1,471	1,471	1,448	1,448
Bridges	36	38	38	39	40	40	43	43	43	43
<b>Drainage</b>										
Drainage Stations	84	83	85	82	78	80	79	88	83	77
Drainage Pumps	160	154	154	156	153	152	153	161	153	145
<b>Street Lights</b>										
Caution Lights	12	12	11	11	11	11	11	9	9	9
<b>Recreation</b>										
Parks	9	9	9	9	9	9	9	9	9	9
Walking Trails	10	10	10	10	10	10	10	10	9	9

Source: Lafourche Parish Government - respective departments



**LAFOURCHE PARISH GOVERNMENT**  
CAPITAL ASSET STATISTICS BY FUNCTION  
TEN YEARS  
(unaudited)

Exhibit X-17





**LAFOURCHE PARISH GOVERNMENT**  
 OPERATING INDICATORS BY FUNCTION  
 LAST TEN FISCAL YEARS  
 (unaudited)

**Exhibit X-18**

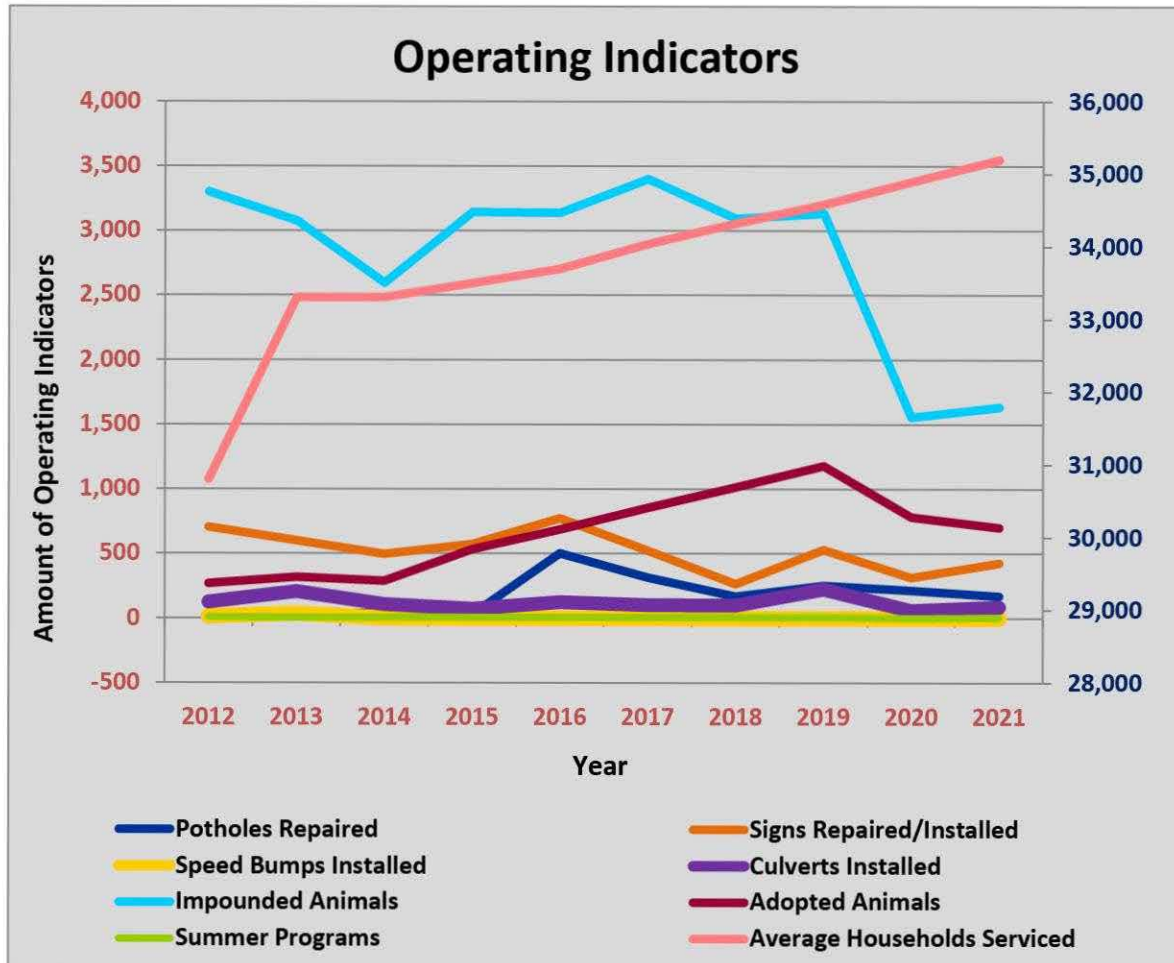
<u>FUNCTION</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
<b>Roads &amp; Bridges</b>										
Potholes Repaired	172	216	252	168	314	502	27	43	24	15
Signs Repaired/Installed	427	315	531	265	524	773	572	495	601	703
Speed Bumps Installed	0	0	1	0	0	0	0	0	35	13
<b>Drainage</b>										
Culverts Installed	86	60	225	100	101	124	72	106	206	124
<b>Solid Waste</b>										
Average Households Serviced	35,197	34,896	34,580	34,321	34,041	33,697	33,500	33,305	33,305	30,800
<b>Animal Shelter*</b>										
Impounded Animals	1,633	1,556	3,133	3,094	3,400	3,138	3,143	2,596	3,076	3,298
Adopted Animals	702	783	1,179	1,014	856	688	532	288	318	268
<b>Recreation</b>										
Summer Programs	6	0	7	6	5	5	5	5	5	8

Source: Lafourche Parish Government - respective departments



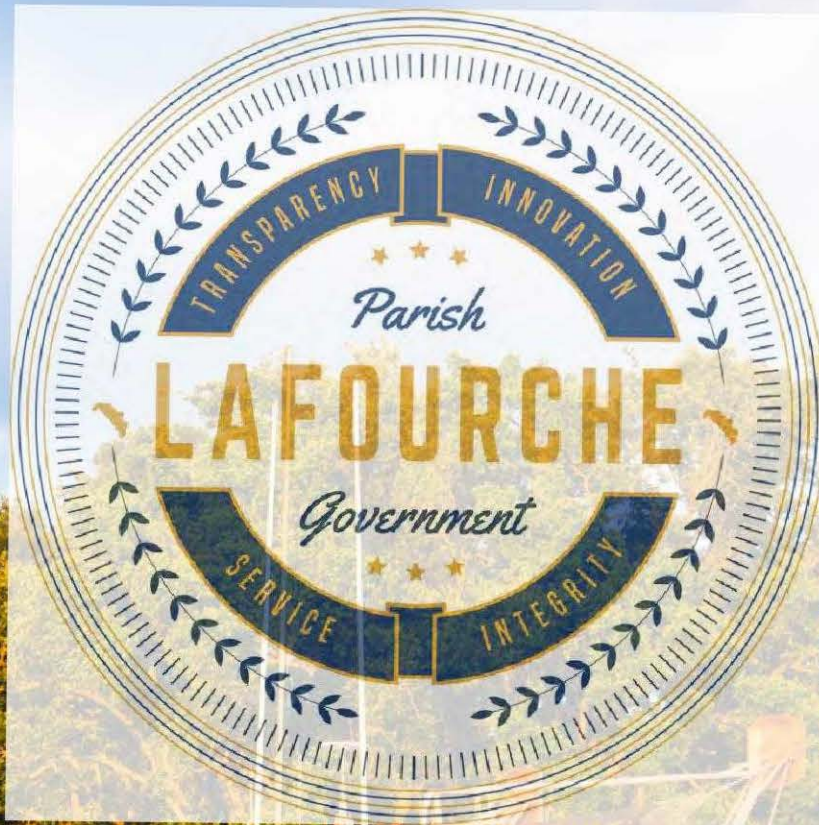
**LAFOURCHE PARISH GOVERNMENT**  
 OPERATING INDICATORS BY FUNCTION  
 LAST TEN FISCAL YEARS  
 (unaudited)

**Exhibit X-18**





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# Single Audit Section





**LAFOURCHE PARISH GOVERNMENT**  
**Reports on Compliance and Internal Control**  
**December 31, 2021**





# KOLDER, SLAVEN & COMPANY, LLC

CERTIFIED PUBLIC ACCOUNTANTS

Brad E. Kolder, CPA, JD\*  
Gerald A. Thibodeaux, Jr., CPA\*  
Robert S. Carter, CPA\*  
Arthur R. Mixon, CPA\*  
Stephen J. Anderson, CPA\*  
Matthew E. Margaglio, CPA\*  
Casey L. Ardoin, CPA, CFE\*  
Wanda F. Arcement, CPA  
Bryan K. Joubert, CPA  
Nicholas Fowlkes, CPA

C. Burton Kolder, CPA\*  
Of Counsel

Victor R. Slaven, CPA\* - retired 2020  
Christine C. Doucet, CPA – retired 2022

\* A Professional Accounting Corporation

183 S. Beadle Rd.  
Lafayette, LA 70508  
Phone (337) 232-4141

11929 Bricksome Ave.  
Baton Rouge, LA 70816  
Phone (225) 293-8300

1428 Metro Dr.  
Alexandria, LA 71301  
Phone (318) 442-4421

450 E. Main St.  
New Iberia, LA 70560  
Phone (337) 367-9204

200 S. Main St.  
Abbeville, LA 70510  
Phone (337) 893-7944

1201 David Dr.  
Morgan City, LA 70380  
Phone (985) 384-2020

434 E. Main St.  
Ville Platte, LA 70586  
Phone (337) 363-2792

332 W. Sixth Ave.  
Oberlin, LA 70655  
Phone (337) 639-4737

WWW.KCSRCPAS.COM

## INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

To the Members of the  
Lafourche Parish Council  
Thibodaux, Louisiana

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, business-type activities, aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the Lafourche Parish Government, (the Parish) as of and for the year ended December 31, 2021, and the related notes to the financial statements, which collectively comprise the Parish's basic financial statements and have issued our report thereon dated June 27, 2022. Our report includes a reference to other auditors who audited the financial statements of the aggregate discretely presented component units, as described in our report on the Parish's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

### Report on Internal Control over Financial Reporting

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

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



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

### **Report on Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the Parish's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. 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 an instance of noncompliance or other matters that is required to be reported under *Government Auditing Standards* and which is described in the accompanying schedule of findings and questioned costs as item 2021-001.

### **Lafourche Parish Government's Response to Finding**

Government Auditing Standards requires the auditor to perform limited procedures on the Parish's response to the finding identified in our audit and described in the accompanying schedule of findings and questioned costs. The Parish's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

### **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose. However, under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

***Kolder, Slaven & Company, LLC***  
Certified Public Accountants

Abbeville, Louisiana  
June 27, 2022



# KOLDER, SLAVEN & COMPANY, LLC

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Brad E. Kolder, CPA, JD\*  
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434 E. Main St.  
Ville Platte, LA 70586  
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332 W. Sixth Ave.  
Oberlin, LA 70655  
Phone (337) 639-4737

WWW.KCSRCPAS.COM

## INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

To the Members of the Lafourche Parish Council  
Thibodaux, Louisiana

### Report on Compliance for Each Major Federal Program

#### *Opinion on Each Major Federal Program*

We have audited Lafourche Parish Government's (the Parish) compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* that could have a direct and material effect on each of the Parish's major federal programs for the year ended December 31, 2021. The Parish's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

The Parish's basic financial statements include the operations of its discretely presented component units which may have expended federal awards which are not included in the Parish's schedule of expenditures of federal awards during the year ended December 31, 2021. Our audit, described below, did not include the operations of the discretely presented component units because they engaged other auditors to perform their audit.

In our opinion, the Parish complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2021.

#### *Basis for Opinion on Each Major Federal Program*

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the Parish and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the Parish's compliance with the compliance requirements referred to above.



## ***Responsibilities of Management for Compliance***

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the Parish's federal programs.

## ***Auditor's Responsibilities for the Audit of Compliance***

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the Parish's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the Parish's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the Parish's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the Parish's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the Parish's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

## **Report on Internal Control Over Compliance**

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.



Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose. However, under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

***Kolder, Slaven & Company, LLC***  
Certified Public Accountants

Abbeville, Louisiana  
June 27, 2022



**LAFORCHE PARISH GOVERNMENT**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
December 31, 2021

FEDERAL GRANTING AGENCY	FUND	Assistance Listing	Federal Award/Pass-Through Entity Identifying Number	Federal Expenditures	Amounts Provided to Subrecipients
<b>DEPARTMENT OF AGRICULTURE</b>					
LA Department of Education - Pass through payments					
Child and Adult Care Food Program	141	10.558	FDCHFP 102 FY2020/ FDCHFP 102/2021	193,058	
Child and Adult Care Food Program-Headstart	131	10.558	93-261	192,606	
<i>Total Department of Agriculture</i>				<u>385,664</u>	
<b>DEPARTMENT OF COMMERCE</b>					
Department of Natural Resource - Pass through payments					
Coastal Zone Management Administration Awards	181	11.419	LA 20004266636	45,511	
<i>Total Department of Commerce</i>				<u>45,511</u>	
<b>DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>					
Direct Payments					
Head Start ****	130	93.600	06CH011302	2,992,341	
Head Start COVID-19 ****	130	93.600	06CH011302	12,879	
Head Start CRRSA	130	93.600	06HE000733-01-00	76,747	
Total 93.600					<u>3,081,967</u>
Department of Labor - Pass through payments					
Community Services Block Grant ***	150	93.569	2020P0043/ 2021P0043	270,219	
Community Services Block Grant COVID-19 ***	150	93.569	201LACSC3	96,304	
Total 93.569					<u>366,523</u>
Department of Social Services - Pass through payments					
Low Income Home Energy Assistance	144	93.568	FY2019 DHHS, FY2020 DHHS, FY2021 DHHS	565,354	
Low Income Home Energy Assistance COVID-19	144	93.568	2001LACOSR	34,200	
Low Income Home Energy Assistance ARPA	144	93.568	DHHS-LARPA FY2020	88,033	
Total 93.568					<u>687,587</u>
DHH Office of Public Health Center for Community Preparedness - Pass through payments					
Community Readiness	123	93.074	LAGOV:2000447404	11,816	
<i>Total Department of Health and Human Services</i>				<u>4,147,893</u>	
<b>DEPARTMENT OF HOMELAND SECURITY</b>					
Emergency Food and Shelter Nation Board Program - Pass through payments					
United Way	150	97.024	LRO ID: 364400-003	11,788	
LA Governor's Office of Homeland Security & Emergency Preparedness - Pass through payments					
Hazard Mitigation Grants-Wind Retrofit Public Structures	102	97.039	1603-057-0004 1/86-057-0002, 1/86-057-0007, 1786-057-0003, FMA-PJ-06-LA-2016-003, FMA-PJ-06-LA-2017-023	410,974	
Hazard Mitigation Grants	196	97.039		129,376	
Total 97.039					<u>552,138</u>
Public Assistance Disaster Grants-Zeta	001	97.036	4577-057-99057-00	19,238	
Public Assistance Disaster Grants-Zeta	101	97.036	4577-057-99057-00	521	
Public Assistance Disaster Grants-Zeta	102	97.036	4577-057-99057-00	103,715	
Public Assistance Disaster Grants-Zeta	103	97.036	4577-057-99057-00	31,483	
Public Assistance Disaster Grants-Zeta	104	97.036	4577-057-99057-00	35,099	
Public Assistance Disaster Grants-Zeta	105	97.036	4577-057-99057-00	729	
Public Assistance Disaster Grants-Zeta	107	97.036	4577-057-99057-00	1,021,260	
Public Assistance Disaster Grants-Zeta	110	97.036	4577-057-99057-00	41,396	
Public Assistance Disaster Grants-Zeta	114	97.036	4577-057-99057-00	243	
Public Assistance Disaster Grants-Zeta	123	97.036	4577-057-99057-00	13,593	



**LAFOURCHE PARISH GOVERNMENT**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
December 31, 2021

Public Assistance Disaster Grants-Zeta	130	97.036	4577-057-99057-00	1,246	
Public Assistance Disaster Grants-Zeta	601	97.036	4577-057-99057-00	245	
Public Assistance Disaster Grants-Zeta - Force Account Equip	104	97.036	4577-057-99057-00	120,739	
Public Assistance Disaster Grants-Ida	109	97.036	4577-057-99057-00	805,235	
Total 97.036					<u>2,196,494</u>
Emergency Management Performance Grants	123	97.042	S01	<u>32,419</u>	
Total Department of Homeland Security				<u>2,781,051</u>	
<b>DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</b>					
Department of Community Development, Disaster Recovery					
Unit - Pass through payments					
Community Development Block Grants/Entitlement Grants					
Marydale Sewer System Improvements	193	14.228	2000425420	<u>70,026</u>	
Total Department of Housing and Urban Development				<u>70,026</u>	
<b>DEPARTMENT OF INTERIOR</b>					
Direct Payments					
GOMESA	181	15.435		775,502	
GOMESA	320	15.435		569,590	
GOMESA Bond	209	15.435		<u>2,067,238</u>	
Total Department of Interior				<u>3,412,330</u>	
<b>DEPARTMENT OF TRANSPORTATION</b>					
Department of Transportation - Pass through payments					
Safe Routes to School	110	20.205	H.010109	<u>70,437</u>	
Total Department of Transportation				<u>70,437</u>	
<b>DEPARTMENT OF TREASURY</b>					
Department of Treasury - Pass through payments					
Grand Bayou Freshwater Reintroduction Project Phase II and III	181	21.015	GNTSP20LA0081	93,807	
Direct Payments					<u>93,807</u>
Grand Bayou Freshwater Reintroduction Project Phase II and III	181	21.015	RDCGR330122-01-01	44,519	
Fiscal Recovery Funds	001	21.027	FRF21	7,134,188	
Fiscal Recovery Funds	001	21.027	FRF02	953,089	
Fiscal Recovery Funds	001	21.027	FRF07	<u>54,000</u>	<u>54,000</u>
Total Department of Treasury				<u>8,279,602</u>	<u>54,000</u>
<b>TOTAL FEDERAL AWARDS</b>				<u>\$ 19,192,513</u>	<u>\$ 54,000</u>
<b>Clusters</b>					
<b>477 Cluster ***</b>		<b>93.569</b>		<b>366,523</b>	
<b>Headstart Cluster *****</b>		<b>93.600</b>		<b>3,081,967</b>	



**LAFOURCHE PARISH GOVERNMENT**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
December 31, 2021

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

**Note 1 - Basis of Presentation**

The accompanying Schedule of Expenditures of Federal Awards includes the federal award activity of the Primary Government of the Lafourche Parish Government (the Parish), under programs of the federal government in accordance with the requirements of Title 2 U. S. code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal awards (Uniform Guidance). All federal financial assistance received directly from federal agencies is included on the schedule, as well as federal financial assistance passed through other agencies.

**Note 2 - Summary of Significant Accounting Policies**

The accompanying schedule of expenditures of federal awards is presented on the modified accrual basis of accounting, which is described in Note 1 to the Parish's financial statements. Such expenditures are recognized following the cost principles in the Uniform Guidance, wherein certain types of expenditures are not allowed or are limited as to reimbursement.

**Note 3 - Indirect Cost Rate**

The Parish has elected not to use the 10 percent de minimum indirect cost rate as allowed under 2 CFR 200.414 Indirect (F&A) costs.

**Note 4 - Relationship to the Financial Statements**

The Schedule of Expenditures of Federal Awards (SEFA) was prepared from the same accounting records as were used to prepare the financial statements. Differences between amounts reported in the SEFA and the financial statement may exist due to different accounting bases used for financial reporting. A reconciliation of the federal expenditures to the federal revenues presented in the financial statements is outlined below:

Federal Expenditures per the Schedule of Federal Awards	\$ 19,192,513
Expenditures Not Yet Requested for Reimbursement:	
HMGP Wind Retrofit	(41,061)
CDBG Marydale Sewer System Improv	(3,501)
Expenditures Reflected in Prior Year:	
FEMA-Cristobal	664
FEMA-Laura	9,815
FEMA-Ike	22,618
Federal Expenditures for Prior Year Revenue:	
GOMESA	(775,502)
GOMESA Bond	(2,067,328)
Federal Revenue Reflected in Prior Year:	
FEMA-Barry	(58,967)
FEMA-Harvey	(7,439)
Federal Expenditures Supported by other	
Revenue Sources:	
HMPG	738
Federal Revenue Received During the Year, Not Yet Expended:	
United Way	25,439
GOMESA	573,945
Fiscal recovery funds	1,338,910
Community Readiness	7,661
Expenditures incurred during FY 2020, obligated	
by FEMA after FY 2020 report in 2021 SEFA	
FEMA - Zeta	(1,125,561)
	<u>17,092,945</u>
Federal Revenues per Statement (Statement E)	<u>17,092,945</u>

**Note 5 - Amounts Passed Through to Subrecipients**

The Parish received the Fiscal Recovery Fund money and had a passthrough to the Lafourche Parish Tourist Commission.



LAFOURCHE PARISH COUNCIL  
Thibodaux, Louisiana

Schedule of Findings and Questioned Costs  
Year Ended December 31, 2021

Part I. Summary of Auditor's Results:

**Financial Statements**

Type of auditor's report issued: Unmodified

Internal control over financial reporting:

Material weakness(es) identified? \_\_\_\_\_ Yes      x   No  
Significant deficiencies identified? \_\_\_\_\_ Yes      x   None reported

Noncompliance material to financial statements noted?   x   Yes    \_\_\_\_\_ No

**Federal Awards**

Internal control over major programs:

Material weakness(es) identified? \_\_\_\_\_ Yes      x   No  
Significant deficiencies identified? \_\_\_\_\_ Yes      x   None reported

Type of auditor's report issued on compliance for major programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR section 200.516(a)? \_\_\_\_\_ Yes      x   No

Major programs:

<u>Assistance Listing Numbers</u>	<u>Name of Federal Program or Cluster</u>
97.036	Public Assistance Disaster Grants
15.435	GOMESA
21.027	Coronavirus State and Local Fiscal Recovery Funds

Dollar threshold used to distinguish between type A and type B programs: \$750,000

Auditee qualified as low-risk auditee?   x   Yes    \_\_\_\_\_ No



LAFOURCHE PARISH COUNCIL  
Thibodaux, Louisiana

Schedule of Findings and Questioned Costs  
Year Ended December 31, 2021

Part II. Findings which are required to be reported in accordance with generally accepted *Governmental Auditing Standards*:

A. Internal Control Findings –

There are no findings to be reported under this section.

B. Compliance Findings –

**2021-001**      **Budget Law**

Fiscal year finding initially occurred:    2018

**Condition:**                      Several major funds of the Parish may not be in compliance with the Louisiana Budget Act.

**Criteria:**                         R.S 39:1311 et seq, requires that the Parish amend the budget when total revenue plus projected revenue is failing to meet total budgeted revenues by 5% or more, total expenditures plus projected expenditures exceed budgeted expenditures by more than 5% or when budgeted revenues plus available fund balance fail to exceed budgeted expenditures.

**Cause:**                             The Parish amended their budget for all funds throughout the year in accordance with state law. Due to the financial repercussion caused by Hurricane Ida, the Parish was unable to accurately predict the amount of property tax revenue and federal and state grant revenue that would be received and/or accrued by year end. Additionally, they were unable to accurately predict the amount of operating and capital expenditures that would be incurred or accrued by year end.

**Effect:**                            The Parish is in violation of R.S 39:1311.

**Recommendation:**           The Parish should monitor budgeted amounts and make appropriate adjustments prior to the end of the year.

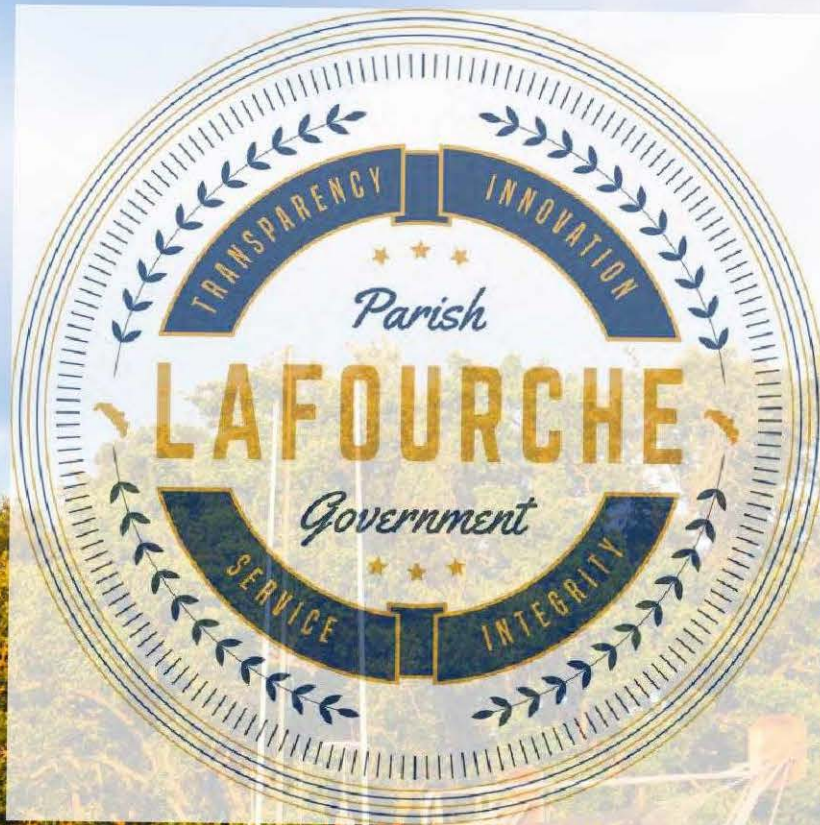
**Management's Response:** Finance Fund Accountants will closely monitor all funds throughout the year and make necessary adjustments via Supplemental Appropriations, with Council Approval, as needed to comply with R.S 39:1311.

Part III. Findings and questioned costs for Federal awards which include audit findings as defined in 2 CFR section 200 of the Uniform Guidance:

There are no findings to be reported under this section.



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402 Green Street - Thibodaux, LA 70301  
P.O. Drawer 5548 - Thibodaux, LA 70301  
985-446-8427 - 800-834-8832 - FAX 985-449-4012

[www.lafourchegov.org](http://www.lafourchegov.org)

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**Archie Chaisson, III, Parish President**

**Finance Department**

Lafourche Parish Government respectfully submits the following schedule of prior audit findings for the year ended December 31, 2021.

**Audit conducted by:**

Kolder, Slaven & Company, LLC  
200 S. Main Street  
Abbeville, LA 70510

**2020-001 Budget Law**

Fiscal Year Finding Initially Occurred: 2018

CONDITION: Actual revenues were less than the amended budget revenues by more than 5% in the general fund.

CORRECTIVE ACTION TAKEN: Throughout the year, the Parish monitors budget to actual information and presents the Council with supplemental proposed budget revisions when variances exceed thresholds established by state law.

Sincerely,

Renita Jackson  
Director of Finance

---

Archie Chaisson, III	Parish President
Jerry Jones	District 1
William "T-Bo" Adams	District 2
Michael Gros	District 3
Aaron "Bo" Melvin	District 4

Jim Wendell	District 5
Terry Arabie	District 6
Armand Autin	District 7
Dlynn Chiasson	District 8
Daniel Lorraine	District 9





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P.O. Drawer 5548 - Thibodaux, LA 70301  
985-446-8427 - 800-834-8832 - FAX 985-449-4012

[www.lafourchegov.org](http://www.lafourchegov.org)

**Archie Chaisson, III, Parish President**

**Finance Department**

Lafourche Parish Government respectfully submits the following corrective action plan.

**Audit conducted by:**

Kolder, Slaven & Company, LLC  
200 S. Main Street  
Abbeville, LA 70510

Audit Period: Fiscal year ended December 31, 2021

The finding from the December 31, 2021 schedule of findings and questioned costs is discussed below. The finding is numbered consistently with the number assigned in the schedule.

**FINDING – FINANCIAL AUDIT**

Compliance

**20201-001 Budget Law**

**RECOMMENDATION:** The Parish should monitor budgeted amounts and make appropriate adjustments prior to the end of the year.

**CORRECTIVE ACTION PLAN:** Each year after the Budget Process is completed which is at month end of September and prior to year-end, the Finance Director will review the Parish Funds with the fund accountants to assure that the 5% ratio of expected verses actual is adjusted by Ordinance.

If there are questions regarding the plan, please call Renita Jackson, Finance Director at 985-446-8427.

Sincerely,

Renita Jackson  
Finance Director

Archie Chaisson, III	Parish President
Jerry Jones	District 1
William "T-Bo" Adams	District 2
Michael Gros	District 3
Aaron "Bo" Melvin	District 4

Jim Wendell	District 5
Terry Arabie	District 6
Armand Autin	District 7
Dlynn Chiasson	District 8
Daniel Lorraine	District 9







**Lafourche Parish Government**  
Thibodaux, Louisiana

Statewide Agreed-Upon Procedures

Fiscal period January 1, 2021 through December 31, 2021



# KOLDER, SLAVEN & COMPANY, LLC

CERTIFIED PUBLIC ACCOUNTANTS

Brad E. Kolder, CPA, JD\*  
Gerald A. Thibodeaux, Jr., CPA\*  
Robert S. Carter, CPA\*  
Arthur R. Mixon, CPA\*  
Stephen J. Anderson, CPA\*  
Matthew E. Margaglio, CPA\*  
Casey L. Ardoin, CPA, CFE\*  
Wanda F. Arcement, CPA  
Bryan K. Joubert, CPA  
Nicholas Fowlkes, CPA

C. Burton Kolder, CPA\*  
Of Counsel

Victor R. Slaven, CPA\* - retired 2020  
Christine C. Doucet, CPA – retired 2022

183 S. Beadle Rd. 11929 Bricksome Ave.  
Lafayette, LA 70508 Baton Rouge, LA 70816  
Phone (337) 232-4141 Phone (225) 293-8300

1428 Metro Dr. 450 E. Main St.  
Alexandria, LA 71301 New Iberia, LA 70560  
Phone (318) 442-4421 Phone (337) 367-9204

200 S. Main St. 1201 David Dr.  
Abbeville, LA 70510 Morgan City, LA 70380  
Phone (337) 893-7944 Phone (985) 384-2020

434 E. Main St. 332 W. Sixth Ave.  
Ville Platte, LA 70586 Oberlin, LA 70655  
Phone (337) 363-2792 Phone (337) 639-4737

WWW.KCSRCPAS.COM

## INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

M. Archie Chaisson, Parish President  
and Lafourche Parish Council  
and the Louisiana Legislative Auditor:

We have performed the procedures enumerated below on the control and compliance (C/C) areas identified in the Louisiana Legislative Auditor's (LLA's) Statewide Agreed-Upon Procedures (SAUPs) for the fiscal period January 1, 2021 through December 31, 2021. Iberia Parish Government's (the Parish) management is responsible for those C/C areas identified in the SAUPs.

The Parish has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of the engagement, which is to perform specified procedures on the C/C areas identified in LLA's SAUPs for the fiscal period January 1, 2021 through December 31, 2021. Additionally, LLA has agreed to and acknowledged that the procedures performed are appropriate for its purposes. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and associated findings are as follows:

### Written Policies and Procedures

1. Obtain and inspect the entity's written policies and procedures and observe whether they address each of the following categories and subcategories (if applicable to public funds and the entity's operations):
  - a) **Budgeting**, including preparing, adopting, monitoring, and amending the budget.
  - b) **Purchasing**, including (1) how purchases are initiated; (2) how vendors are added to the vendor list; (3) the preparation and approval process of purchase requisitions and purchase orders; (4) controls to ensure compliance with the Public Bid Law; and (5) documentation required to be maintained for all bids and price quotes.
  - c) **Disbursements**, including processing, reviewing, and approving.
  - d) **Receipts/Collections**, including receiving, recording, and preparing deposits. Also, policies and procedures should include management's actions to determine the completeness of all collections for each type of revenue or agency fund additions (e.g. periodic confirmation with outside parties, reconciliation to utility billing after cutoff procedures, reconciliation of traffic ticket number sequences, agency fund forfeiture monies confirmation).



- e) **Payroll/Personnel**, including (1) payroll processing, and (2) reviewing and approving time and attendance records, including leave and overtime worked, and (3) approval process for employees(s) rate of pay or approval and maintenance of pay rate schedules.
- f) **Contracting**, including (1) types of services requiring written contracts, (2) standard terms and conditions, (3) legal review, (4) approval process, and (5) monitoring process.
- g) **Credit Cards (and debit cards, fuel cards, P-Cards, if applicable)**, including (1) how cards are to be controlled, (2) allowable business uses, (3) documentation requirements, (4) required approvers of statements, and (5) monitoring card usage (e.g., determining the reasonableness of fuel card purchases).
- h) **Travel and expense reimbursement**, including (1) allowable expenses, (2) dollar thresholds by category of expense, (3) documentation requirements, and (4) required approvers.
- i) **Ethics**, including (1) the prohibitions as defined in Louisiana Revised Statute (R.S.) 42:1111-1121, (2) actions to be taken if an ethics violation takes place, (3) system to monitor possible ethics violations, and (4) a requirement that documentation is maintained to demonstrate that all employees and officials were notified of any changes to the entity's ethics policy.
- j) **Debt Service**, including (1) debt issuance approval, (2) continuing disclosure/EMMA reporting requirements, (3) debt reserve requirements, and (4) debt service requirements.
- k) **Information Technology Disaster Recovery/Business Continuity**, including (1) identification of critical data and frequency of data backups, (2) storage of backups in a separate physical location isolated from the network, (3) periodic testing/verification that backups can be restored, (4) use of antivirus software on all systems, (5) timely application of all available system and software patches/updates, and (6) identification of personnel, processes, and tools needed to recover operations after a critical event.
- l) **Sexual Harassment**, including R.S. 42:342-344 requirements for (1) agency responsibilities and prohibitions, (2) annual employee training, and (3) annual reporting.

#### ***Board or Finance Committee***

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- 2. Obtain and inspect the board/finance committee minutes for the fiscal period, as well as the board's enabling legislation, charter, bylaws, or equivalent document in effect during the fiscal period, and:
  - a) Observe that the board/finance committee met with a quorum at least monthly, or on a frequency in accordance with the board's enabling legislation, charter, bylaws, or other equivalent document.
  - b) For those entities reporting on the governmental accounting model, observe that the minutes referenced or included monthly budget-to-actual comparisons on the general fund, quarterly budget-to-actual, at a minimum, on proprietary funds, and semi-annual budget-to-actual, at a minimum on all special revenue funds. *Alternatively, for those entities reporting on the non-profit accounting model, observe that the minutes referenced or included financial activity relating to public funds if those public funds comprised more than 10% of the entity's collections during the fiscal period.*
  - c) For governmental entities, obtain the prior year audit report and observe the unassigned fund balance in the general fund. If the general fund had a negative ending unassigned fund balance in the prior year audit report, observe that the minutes for at least one meeting during the fiscal period referenced or included a formal plan to eliminate the negative unassigned fund balance in the general fund.



### ***Bank Reconciliations***

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3. Obtain a listing of entity bank accounts for the fiscal period from management and management's representation that the listing is complete. Ask management to identify the entity's main operating account. Select the entity's main operating account and randomly select 4 additional accounts (or all accounts if less than 5). Randomly select one month from the fiscal period, obtain and inspect the corresponding bank statement and reconciliation for each selected account, and observe that:
  - a) Bank reconciliations include evidence that they were prepared within 2 months of the related statement closing date (e.g., initialed and dated, electronically logged);
  - b) Bank reconciliations include evidence that a member of management/board member who does not handle cash, post ledgers, or issue checks has reviewed each bank reconciliation (e.g., initialed and dated, electronically logged); and
  - c) Management has documentation reflecting that it has researched reconciling items that have been outstanding for more than 12 months from the statement closing date, if applicable.

### ***Collections (excluding EFTs)***

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4. Obtain a listing of deposit sites for the fiscal period where deposits for cash/checks/money orders (cash) are prepared and management's representation that the listing is complete. Randomly select 5 deposit sites (or all deposit sites if less than 5).
5. For each deposit site selected, obtain a listing of collection locations and management's representation that the listing is complete. Randomly select one collection location for each deposit site (i.e. 5 collection locations for 5 deposit sites), obtain and inspect written policies and procedures relating to employee job duties (if no written policies and procedures, inquire of employees about their job duties) at each collection location, and observe that job duties are properly segregated at each collection location such that:
  - a) Employees that are responsible for cash collections do not share cash drawers/registers.
  - b) Each employee responsible for collecting cash is not responsible for preparing/making bank deposits, unless another employee/official is responsible for reconciling collection documentation (e.g. pre-numbered receipts) to the deposit.
  - c) Each employee responsible for collecting cash is not responsible for posting collection entries to the general ledger or subsidiary ledgers, unless another employee/official is responsible for reconciling ledger postings to each other and to the deposit.
  - d) The employee(s) responsible for reconciling cash collections to the general ledger and/or subsidiary ledgers, by revenue source and/or agency fund additions, are not responsible for collecting cash, unless another employee/official verifies the reconciliation.
6. Obtain from management a copy of the bond or insurance policy for theft covering all employees who have access to cash. Observe that the bond or insurance policy for theft was enforced during the fiscal period.
7. Randomly select two deposit dates for each of the 5 bank accounts selected for procedure #3 under "Bank Reconciliations" above (select the next deposit date chronologically if no deposits were made on the dates randomly selected and randomly select a deposit if multiple deposits are made on the same day). *Alternately, the practitioner may use a source document other than bank statements when selecting the deposit dates for testing, such as a cash collection log, daily revenue report, receipt book, etc.* Obtain supporting documentation for each of the 10 deposits and:
  - a) Observe that receipts are sequentially pre-numbered.
  - b) Trace sequentially pre-numbered receipts, system reports, and other related collection documentation to the deposit slip.



- c) Trace the deposit slip total to the actual deposit per the bank statement.
- d) Observe that the deposit was made within one business day of receipt at the collection location (within one week if the depository is more than 10 miles from the collection location or the deposit is less than \$100 and the cash is stored securely in a locked safe or drawer).
- e) Trace the actual deposit per the bank statement to the general ledger.

***Non-Payroll Disbursements (excluding card purchases/payments, travel reimbursements, and petty cash purchases)***

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- 8. Obtain a listing of locations that process payments for the fiscal period and management's representation that the listing is complete. Randomly select 5 locations (or all locations if less than 5).
- 9. For each location selected under #8 above, obtain a listing of those employees involved with non-payroll purchasing and payment functions. Obtain written policies and procedures relating to employee job duties (if the agency has no written policies and procedures, inquire of employees about their job duties), and observe that job duties are properly segregated such that:
  - a) At least two employees are involved in initiating a purchase request, approving a purchase, and placing an order/making the purchase.
  - b) At least two employees are involved in processing and approving payments to vendors.
  - c) The employee responsible for processing payments is prohibited from adding/modifying vendor files, unless another employee is responsible for periodically reviewing changes to vendor files.
  - d) Either the employee/official responsible for signing checks mails the payment or gives the signed checks to an employee to mail who is not responsible for processing payments.

[Note: Exceptions to controls that constrain the legal authority of certain public officials (e.g., mayor of a Lawrason Act municipality); should not be reported.]
- 10. For each location selected under #8 above, obtain the entity's non-payroll disbursement transaction population (excluding cards and travel reimbursements) and obtain management's representation that the population is complete. Randomly select 5 disbursements for each location, obtain supporting documentation for each transaction and:
  - a) Observe that the disbursement matched the related original itemized invoice and that supporting documentation indicates that deliverables included on the invoice were received by the entity.
  - b) Observe that the disbursement documentation included evidence (e.g., initial/date, electronic logging) of segregation of duties tested under #9, as applicable.

***Credit Cards/Debit Cards/Fuel Cards/P-Cards***

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- 11. Obtain from management a listing of all active credit cards, bank debit cards, fuel cards, and P-cards (cards) for the fiscal period, including the card numbers and the names of the persons who maintained possession of the cards. Obtain management's representation that the listing is complete.
- 12. Using the listing prepared by management, randomly select 5 cards (or all cards if less than 5) that were used during the fiscal period. Randomly select one monthly statement or combined statement for each card (for a debit card, randomly select one monthly bank statement), obtain supporting documentation and:
  - a) Observe that there is evidence that the monthly statement or combined statement and supporting documentation (e.g., original receipts for credit/debit card purchases, exception reports for excessive fuel card usage) was reviewed and approved, in writing (or electronically approved), by someone other than the authorized card holder. [Note: requiring such approval may constrain the legal authority of certain public officials (e.g., mayor of a Lawrason Act municipality); these instances should not be reported]



- b) Observe that finance charges and late fees were not assessed on the selected statements.
- 13. Using the monthly statements or combined statements selected under #12 above, excluding fuel cards, randomly select 10 transactions (or all transactions if less than 10) from each statement, and obtain supporting documentation for the transactions (i.e. each card should have 10 transactions subject to testing). For each transaction, observe that it is supported by (1) an original itemized receipt that identifies precisely what was purchased, (2) written documentation of the business/public purpose, and (3) documentation of the individuals participating in meals (for meal charges only). For missing receipts, the practitioner should describe the nature of the transaction and note whether management had a compensating control to address missing receipts, such as a “missing receipt statement” that is subject to increased scrutiny.

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#### ***Travel and Travel-Related Expense Reimbursements (excluding card transactions)***

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- 14. Obtain from management a listing of all travel and travel-related expense reimbursements during the fiscal period and management’s representation that the listing or general ledger is complete. Randomly select 5 reimbursements, obtain the related expense reimbursement forms/prepaid expense documentation of each selected reimbursement, as well as the supporting documentation. For each of the 5 reimbursements selected:
  - a) If reimbursed using a per diem, observe that the approved reimbursement rate is no more than those rates established either by the State of Louisiana or the U.S. General Services Administration ([www.gsa.gov](http://www.gsa.gov)).
  - b) If reimbursed using actual costs, observe that the reimbursement is supported by an original itemized receipt that identifies precisely what was purchased.
  - c) Observe that each reimbursement is supported by documentation of the business/public purpose (for meal charges, observe that the documentation includes the names of those individuals participating) and other documentation required by written policy (procedure #1h).
  - d) Observe that each reimbursement was reviewed and approved, in writing, by someone other than the person receiving reimbursement.

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#### ***Contracts***

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- 15. Obtain from management a listing of all agreements/contracts for professional services, materials and supplies, leases, and construction activities that were initiated or renewed during the fiscal period. *Alternately, the practitioner may use an equivalent selection source, such as an active vendor list.* Obtain management’s representation that the listing is complete. Randomly select 5 contracts (or all contracts if less than 5) from the listing, excluding the practitioner’s contract, and:
  - a) Observe that the contract was bid in accordance with the Louisiana Public Bid Law (e.g., solicited quotes or bids, advertised), if required by law.
  - b) Observe that the contract was approved by the governing body/board, if required by policy or law (e.g. Lawrason Act, Home Rule Charter).
  - c) If the contract was amended (e.g. change order), observe that the original contract terms provided for such an amendment and that amendments were made in compliance with the contract terms (e.g. if approval is required for any amendment was approval documented).
  - d) Randomly select one payment from the fiscal period for each of the 5 contracts, obtain the supporting invoice, agree the invoice to the contract terms, and observe that the invoice and related payment agreed to the terms and conditions of the contract.



### ***Payroll and Personnel***

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16. Obtain a listing of employees and officials employed during the fiscal period and management's representation that the listing is complete. Randomly select 5 employees or officials, obtain related paid salaries and personnel files, and agree paid salaries to authorized salaries/pay rates in the personnel files.
17. Randomly select one pay period during the fiscal period. For the 5 employees or officials selected under #16 above, obtain attendance records and leave documentation for the pay period, and:
  - a) Observe that all selected employees or officials documented their daily attendance and leave (e.g., vacation, sick, compensatory). (Note: Generally, officials are not eligible to earn leave and do not document their attendance and leave. However, if the official is earning leave according to policy and/or contract, the official should document his/her daily attendance and leave.)
  - b) Observe that supervisors approved the attendance and leave of the selected employees/officials.
  - c) Observe that any leave accrued or taken during the pay period is reflected in the entity's cumulative leave records.
  - d) Observe that the rate paid to the employees or officials agree to the authorized salary/pay rate found within the personnel file.
18. Obtain a listing of those employees or officials that received termination payments during the fiscal period and management's representation that the list is complete. Randomly select two employees or officials, obtain related documentation of the hours and pay rates used in management's termination payment calculations and the entity policy on termination payments. Agree the hours to the employee or officials' cumulate leave records, agree the pay rates to the employee or officials' authorized pay rates in the employee or officials' personnel files, and agree the termination payment to entity policy.
19. Obtain management's representation that employer and employee portions of third-party payroll related amounts (e.g. payroll taxes, retirement contributions, health insurance premiums, garnishments, workers' compensation premiums, etc.) have been paid, and any associated forms have been filed, by required deadlines.

### ***Ethics***

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20. Using the 5 randomly selected employees/officials from procedure #16 under "Payroll and Personnel" above, obtain ethics documentation from management, and:
  - a. Observe that the documentation demonstrates each employee/official completed one hour of ethics training during the fiscal period.
  - b. Observe that the entity maintains documentation which demonstrates each employee and official were notified of any changes to the entity's ethics policy during the fiscal period, as applicable.

### ***Debt Service***

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21. Obtain a listing of bonds/notes and other debt instruments issued during the fiscal period and management's representation that the listing is complete. Select all debt instruments on the listing, obtain supporting documentation, and observe that State Bond Commission approval was obtained for each bond/note issued.
22. Obtain a listing of bonds/notes outstanding at the end of the fiscal period and management's representation that the listing is complete. Randomly select one bond/note, inspect debt covenants, obtain supporting documentation for the reserve balance and payments, and agree actual reserve balances and payments to those required by debt covenants (including contingency funds, short-lived asset funds, or other funds required by the debt covenants).



### ***Fraud Notice***

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23. Obtain a listing of misappropriations of public funds and assets during the fiscal period and management's representation that the listing is complete. Select all misappropriations on the listing, obtain supporting documentation, and observe that the entity reported the misappropriation(s) to the legislative auditor and the district attorney of the parish in which the entity is domiciled.
24. Observe that the entity has posted on its premises and website, the notice required by R.S. 24:523.1 concerning the reporting of misappropriation, fraud, waste, or abuse of public funds.

### ***Information Technology Disaster Recovery/Business Continuity***

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25. Perform the following procedures, verbally discuss the results with management, and report "We performed the procedure and discussed the results with management."
  - a. Obtain and inspect the entity's most recent documentation that it has backed up its critical data (if no written documentation, inquire of personnel responsible for backing up critical data) and observe that such backup occurred within the past week. If backups are stored on a physical medium (e.g., tapes, CDs), observe evidence that backups are encrypted before being transported.
  - b. Obtain and inspect the entity's most recent documentation that it has tested/verified that its backups can be restored (if no written documentation, inquire of personnel responsible for testing/verifying backup restoration) and observe evidence that the test/verification was successfully performed within the past 3 months.
  - c. Obtain a listing of the entity's computers currently in use, and their related locations, and management's representation that the listing is complete. Randomly select 5 computers and observe while management demonstrates that the selected computers have current and active antivirus software and that the operating system and accounting system software in use are currently supported by the vendor.

### ***Sexual Harassment***

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26. Using the 5 randomly selected employees/officials from procedure #16 under "Payroll and Personnel" above, obtain sexual harassment training documentation from management, and observe that the documentation demonstrates each employee/official completed at least one hour of sexual harassment training during the calendar year.
27. Observe that the entity has posted its sexual harassment policy and complaint procedure on its website (or in a conspicuous location on the entity's premises if the entity does not have a website).
28. Obtain the entity's annual sexual harassment report for the current fiscal period, observe that the report was dated on or before February 1, and observe that it includes the applicable requirements of R.S. 42:344:
  - a. Number and percentage of public servants in the agency who have completed the training requirements;
  - b. Number of sexual harassment complaints received by the agency;
  - c. Number of complaints which resulted in a finding that sexual harassment occurred;
  - d. Number of complaints in which the finding of sexual harassment resulted in discipline or corrective action; and
  - e. Amount of time it took to resolve each complaint.



### ***Findings:***

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No exceptions were found as a result of procedures list above with the exception of:

#### **Written Policies and Procedures:**

*Written policies and procedures could not be obtained addressing annual Sexual Harassment Reporting.*

*Written policies and procedures could not be obtained addressing requirements for debt reserve and debt service requirements.*

*Written policies and procedures could not be obtained addressing requirements for the use of antivirus software, timely application of software updates or the identification of personnel, processes and tools needed to recover operations after a critical event.*

#### **Collections (excluding electronic funds transfers):**

*Employees responsible for cash collections are not covered by theft bonding at one (1) of the five (5) collection locations selected.*

*Four (4) of the ten (10) deposits selected were not deposited within one business day.*

*Sequentially pre-numbered receipts were not provided for two (2) of the deposits tested.*

#### **Ethics:**

*The Parish is missing training completion certification and documentation that the employees are notified of any changes to the entity's ethics policy for 1 of the 5 employees selected.*

#### **Sexual Harassment:**

*The Parish did not submit an annual sexual harassment report for the current fiscal period by February 1<sup>st</sup> in accordance with R.S 42:344.*

*The Parish is missing sexual harassment training completion certification for 2 of the 5 employees selected.*

### ***Management's Response:***

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*Management of the Parish concurs with the exceptions noted and is working to address the deficiencies identified.*

We were engaged by the Parish to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants and applicable standards of *Government Auditing Standards*. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on those C/C areas identified in the SAUPs. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of the Parish and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.



This report is intended solely to describe the scope of testing performed on those C/C areas identified in the SAUPs, and the result of that testing, and not to provide an opinion on control or compliance. Accordingly, this report is not suitable for any other purpose. Under Louisiana Revised Statute 24:513, this report is distributed by the LLA as a public document.

***Kolder, Slaven & Company, LLC***  
Certified Public Accountants

Abbeville, Louisiana  
June 27, 2022