

LAFOURCHE PARISH Dedicated to feeding & fueling america

THIBODAUX, LOUISIANA
FOR THE YEAR END DECEMBER 31, 2022







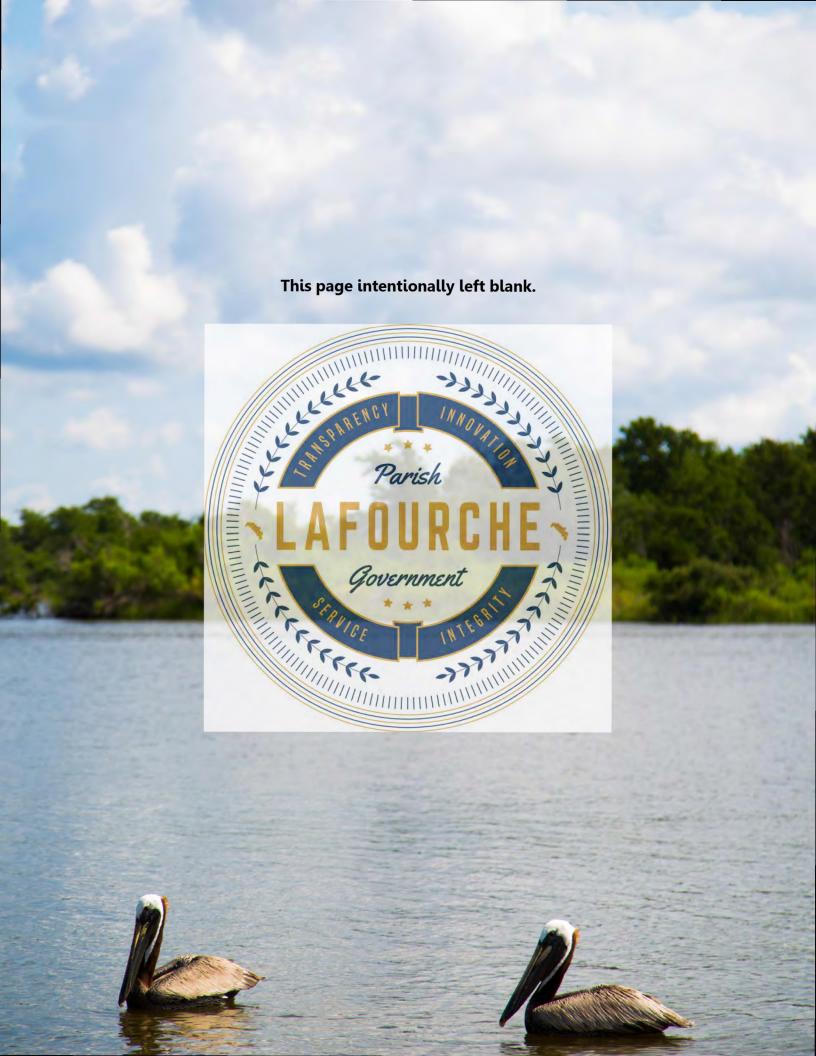
ANNUAL COMPREHENSIVE FINANCIAL REPORT



For The Year Ended December 31, 2022

Lafourche Parish Government Thibodaux, Louisiana

Finance Department Renita Jackson, Finance Director



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Introductory Section





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Archie Chaisson, III, Parish President

Finance Department

June 27, 2023

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, 2022. 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, 2021. This was the fifteenth 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		JimWendell	District 5
Jerry Jones	District 1		Terry Arabie	District 6
William "T-Boo" Adams	District 2		Armand Autin	Datrict 7
Mchael Gros	District 3		Dlynn Chiasson	District 8
Aaron "Bo" Melvin	District 4	7	Daniel Lorraine	District 9

Government's financial statements for the fiscal year ended December 31, 2022, 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 <u>Revised Home Rule Charter of the Parish of Lafourche, Louisiana</u> 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 Masters 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 helps 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 the cost of improvements and maintenance of some of the neighboring levees. The pump stations are regularly checked to ensure 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 (VCCLs) 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 several 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 <u>Home Rule Charter</u>, 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 2021 ACFR, 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%
2022	\$61,730.82	1.67%

Major Accomplishments



Recreation amenities were enhanced in Lafourche Parish through various projects. The scenic byway overlook wharf was constructed from DOTD grant funds. An outdoor fitness court was constructed near the Central Market in Mathews. Throughout 2022, the Parish helped organizations with grants for various recreational activities such as golf camps and Nicholls E Sports camp. Multiple facilities and boat launches will be granted bond funding for repairs from the recovery work still being done after Hurricane Ida's destruction.

Maintaining levees, pumps, and pump stations is an ongoing process to keep Lafourche Parish protected from the many storms that taunt the Gulf Coast. Improvements to Cyprien Pump Station were completed to help alleviate flooding from intense storm events. HMPG grants provided assistance in funding the Industrial Floodwall Drainage Project.



Upcoming Projects



Funding through Ad Valorem taxes are used for building and maintenance of the buildings within the Parish. Insurance money received and multiple bonds are helping with repairs of Parish buildings damage due to Hurricane Ida. Federal grant funds were received to retrofit public buildings to prevent further 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. Ballfields will begin construction at Lockport Recreation.





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 have been 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, 2021

Christopher P. Morrill

Executive Director/CEO

Administration

2022 marks the fruition of a vision of innovation, service, integrity, and transparency, with a mission of quality public service put in motion by Parish President Archie Chaisson and his Administration. From business expansion, to road, bridge, and recreation improvements, to internal organizational upgrades that enhance the customer experience, Lafourche Parish moves forward.

Community achievements this year in business development like that of John Deere Thibodaux Inc. earned the "Community Impact (CiCi) Award" for extraordinary leadership with a skilled workforce that made a \$29.8 million expansion possible. The decision to produce the harvester at the Thibodaux manufacturing plant was a win for Lafourche Parish, the State of Louisiana, and the Country. The expansion created 70 new direct jobs, a significant victory for economic growth and employment opportunities. Business expansions, road and bridge maintenance, and improvements continue, post Hurricane Ida, with the approval of \$4.5 million in funding to fully replace the Valentine Bridge for vehicular and marine use. After years of patience from residents and persistence from elected officials to find a solution, the new bridge will be a reality. A busy year, also focused on rebuilding waterways, highlights the progress of the "Grand Bayou Emergency Dredging Project" which has cleared vegetation and opened channels to boating traffic North and South of Hwy. 24. GIS Engineering, LLC and Weeks Marine, Inc. proceed with work 24/7 as more territory is dredged and progress is made. Parish drainage impacts include proceeding with the Butch Hill Pump Station, an investment towards the future of the Central Lafourche community. Lastly, recreation projects for the southern Lafourche area, like the installation of turf fields in Larose and Golden Meadow, have been completed to enhance and grow local sports programs.

Organizational achievements throughout Parish departments have aimed to provide quality service experiences. Updates to financial accounting systems, server security systems, and paperless online options have all been part of the customer experience improvement process. A new Lafourche Parish Government website with online intuitive ease has helped with emergency alerts, online work order and permit submissions, key announcements, and informational research. Response rates have been reduced as a result. From a recruitment standpoint, hiring new leadership focused on assisting individuals and families in need; as well as, partnering with organizations that give back has produced positive impacts from an education, childcare, and senior citizen assistance level. In addition, organizational recruitment at local job fairs has added significant talent to the growing Lafourche Parish Government workforce with a focus on a safe environment practice with robust benefit offerings to employees. Lastly, emergency services, such as hazmat response, continue to grow with coordination among local fire departments, and environmental cleanup services, like household hazardous waste collection, help with beautification efforts up and down the bayou.

The highlights shared from 2022 thus far are just a snippet of the many projects underway to make Lafourche Parish a better place to live, work, and play. With each new year comes ideas that can change the trajectory of the future. Key partnerships, community involvement, and intentional leadership moves the Parish forward together.

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 Terry Arabie



Council District 7
Armand Autin

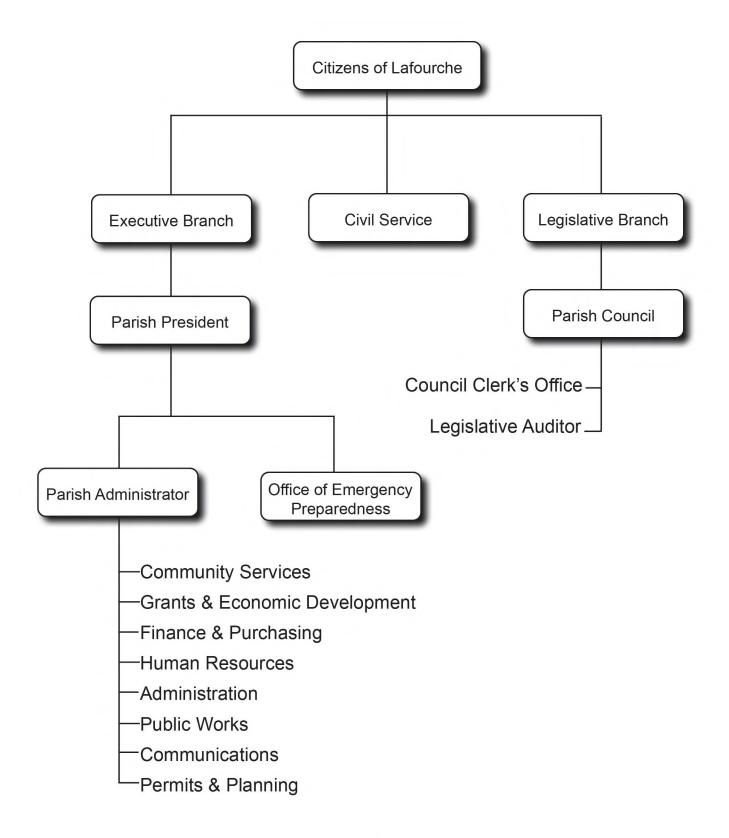


Council District 8 D'Lynn Chiasson

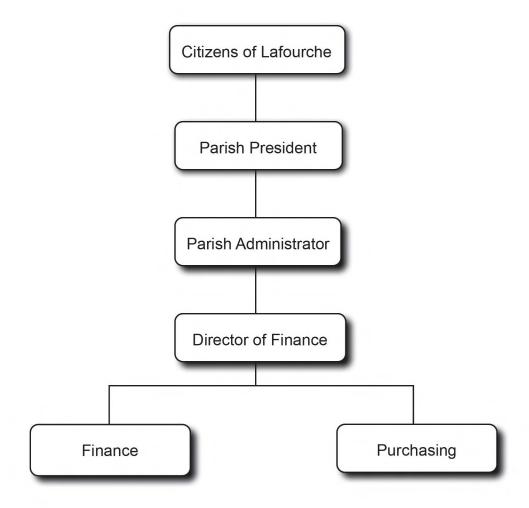


Council District 9 Daniel Lorraine

Lafourche Parish Primary Government Organizational Chart



Lafourche Parish Finance Department Organizational Chart



Financial Section



KOLDER, SLAVEN & COMPANY, LLC

CERTIFIED PUBLIC ACCOUNTANTS

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Robert S. Carter, CPA*
Arthur R. Mixon, CPA*
Stephen J. Anderson, CPA*
Matthew E. Margaglio, CPA*
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INDEPENDENT AUDITOR'S REPORT

WWW.KCSRCPAS.COM

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

* A Professional Accounting Corporation

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, 2022, 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, 2022, 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 18 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 101 through 110 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, 2023, 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, 2023

MANAGEMENT'S DISCUSSION AND ANALYSIS
December 31, 2022

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 \$164,700,732 (net position). Of this amount approximately
 \$52,730,682 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 increased by \$23,930,703 since 2021. Governmental activities net position increased by \$22,986,622 and business-type activities increased by \$944,081.
- At the end of the year governmental funds reported combined ending fund balances of \$196,426,617, an increase of \$129,181,877 in comparison with the prior year.
- The positive effects above are primarily from bonds received for Hurricane Ida recovery efforts.

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 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).

MANAGEMENT'S DISCUSSION AND ANALYSIS
December 31, 2022

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 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.

MANAGEMENT'S DISCUSSION AND ANALYSIS
December 31, 2022

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:

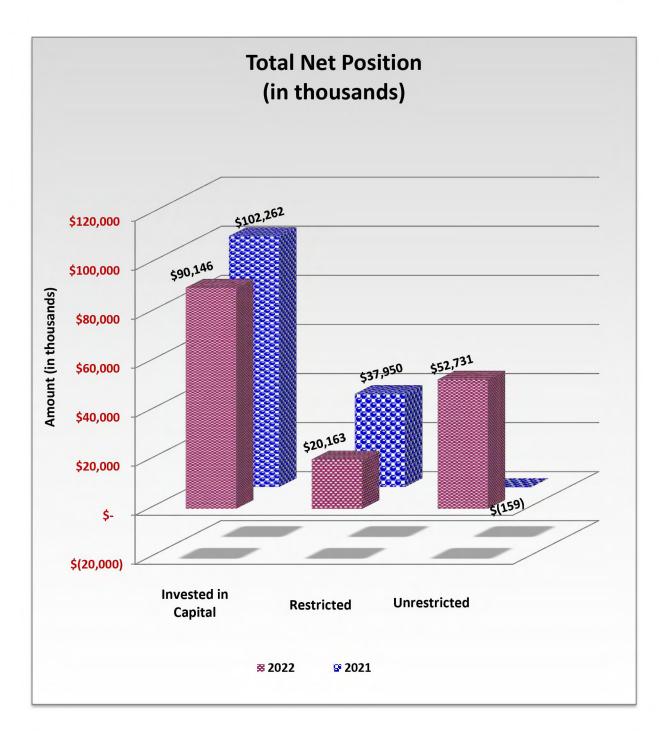
			ent of Net Posit	ion		
		December 31, 2				
		(in mill	lions)			
	L	2021		ļ	2022	
	Governmental Activities	Business-Type Activities	Total	Governmental Activities	Business-Type Activities	Total
Assets:						
Current and Other	\$ 82.346	\$ (0.320)	\$ 82.026	\$ 207.634	\$ (0.366)	\$ 207.269
Capital	130.491	1.064	131.555	130.688	2.046	132.734
Total	212.837	0.744	213.581	338.323	1.680	340.003
Deferred Outflows Of						
Resources Deferred Outflows	0.772		0.772	0.662		0.662
Deferred Outflows	0.772	-	0.772	0.662	-	0.662
Liabilities:						
Current	13.233	0.026	13.259	10.973	0.019	10.992
Long-Term	60.259	-	60.259	164.956	-	164.956
Total	73.492	0.026	73.518	175.929	0.019	175.948
Deferred Inflows Of Resources						
Deferred Inflows	0.065	-	0.065	0.015	-	0.015
Net Position:						
Net Investments in Capital Assets	102.262	1.064	103.326	90.146	2.046	92.192
Restricted	37.950	-	37.950	20.163	-	20.163
Unrestricted (restated)	(0.159)	(0.347)	(0.506)	52.731	(0.385)	52.346
Total	\$ 140.053	\$ 0.717	\$ 140.770	\$ 163.040	\$ 1.661	\$ 164.701

In 2022, \$92.192 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 \$11.096 million of the net position is restricted for debt service, \$2.632 is restricted for special programs, and \$6.435 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.

MANAGEMENT'S DISCUSSION AND ANALYSIS December 31, 2022

The following depicts the composition of total net positions of the governmental activities for 2022 and 2021:



MANAGEMENT'S DISCUSSION AND ANALYSIS
December 31, 2022

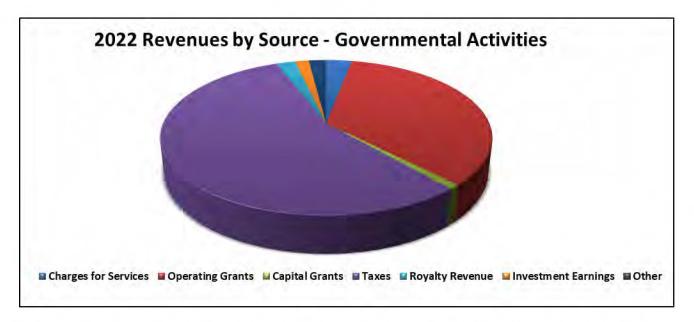
The table following provides a summary of the statement of activities:

			tement of Acti			
	For the		ecember 31, 20 millions)	21 and 2022		
		(un	muuons)			
		2021			2022	
	Governmental Activities	Business-Type Activities	Total	Governmental Activities	Business-Type Activities	Total
Revenues:						
Program Revenue:						
Charges for Services	\$ 2.936	\$ 0.202	\$ 3.138	\$ 3.352	\$ 0.202	\$ 3.554
Operating Grants	21.205	-	21.205	39.320	-	39.320
Capital Grants	0.705	-	0.705	9.990	1.293	11.284
General Revenue:						
Taxes	22.522	-	22.522	63.063	-	63.063
Royalty	1.188	-	1.188	2.449	_	2.449
Investment Earnings	0.033	-	0.033	1.819	_	1.819
Other	0.998	-	0.998	2.303	-	2.303
	49.587	0.202	49.789	122.297	1.495	123.792
Expenses:						
General Government	11.187	-	11.187	12.771	-	12.771
Public Safety	2.876	-	2.876	2.568	-	2.568
Public Works	33.219	-	33.219	60.875	-	60.875
Health & Community Services	10.143	_	10.143	10.004	_	10.004
Culture and Recreation	11.334	-	11.334	9.059	-	9.059
Interest	1.736	-	1.736	4.032	-	4.032
Sewer	-	0.459	0.459	-	0.551	0.551
	70.495	0.459	70.954	99.310	0.551	99.861
Increase (Decrease)	(20.908)	(0.257)	(21.165)	22.987	0.944	23.931
Net Position -						
Beginning,	160.962	0.974	161.936	140.053	0.717	140.770
Net Position - Ending	\$ 140.054	\$ 0.717	\$ 140.771	\$ 163.040	\$ 1.661	\$ 164.701

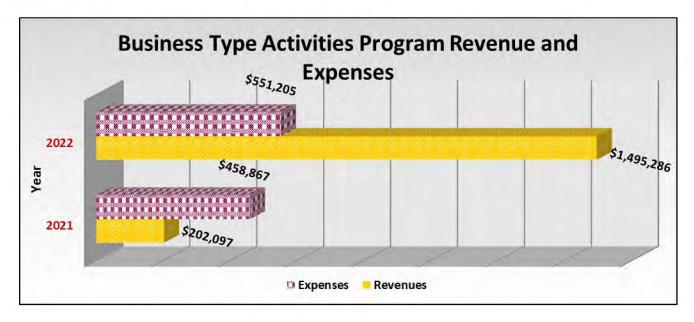
There was an increase to net position of approximately \$23.93 million from 2021. Total revenues increased by \$74.003 million, and expenses increased by \$28.907 million. The significant changes in governmental activities were in the following areas:

- Operating Grants had an increase of \$17.275 million from the prior year due to grant funding received from FEMA from Hurricane Ida.
- Capital Grants increased \$9.285 million since the prior year due to repairs on many buildings, pumps, and recreational equipment from Hurricane Ida.
- Taxes had an increase of \$40.541 million from 2021 due to receiving collections for 2021 and 2022 Ad valorem since a relief was granted in 2021 and postponed until 2022 from Hurricane Ida.
- Public Works had approximately a \$27.656 million increase from 2021 in an effort to repair and restore damages cause from Hurricane Ida on various pumps and pump stations throughout the Parish.

MANAGEMENT'S DISCUSSION AND ANALYSIS December 31, 2022



Business Type Activities – Revenues increased by \$1,293,189 and sewer services expenses increased by \$92,338 since 2021.



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

MANAGEMENT'S DISCUSSION AND ANALYSIS
December 31, 2022

available for spending. The primary government governmental funds reported combined ending fund balances of \$196,426,617.

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 balances can be assigned for other uses only by similar action of the Council. Assigned fund balances are 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 - \$2,111,219

Balances that are *restricted* for:

- Capital Projects \$127,780,708
- Judicial \$29,183
- Federal and State Grant Programs \$2,603,082
- Debt Service \$13,382,178

Balances that are committed for:

- Public Works \$32,319,868
- Culture and Recreation \$11,333,081
- Health and Community Services \$39,562

Other highlights of the Major Governmental Funds were:

General Fund – experienced a surplus of revenues over expenditures before transfers of \$7,502,789. The net change in fund balance for the year in General Fund was \$8,843,382 from receiving ad valorem from 2021 and 2022, insurance money received from Hurricane Ida damage, and FEMA funds received.

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

- Ad valorem collected was \$4,318,417, a \$4,206,294 increase since 2021, from receiving Ad valorem collected for 2021 and 2022.
- Federal grants increased from 2021 by \$463,462 from receiving additional federal money from FFMA
- Investment earnings have increased from 2021 by \$85,510 due to interest rates increasing.
- The General Fund saw an increase in expenses of \$541,311 from 2021 with the major increases being public safety and public works.

Drainage – experienced a surplus of revenues over expenditures before transfers of \$4,894,564 from receiving Ad valorem collected for 2021 and 2022 and federal funds from FEMA.

Solid Waste – experienced a surplus of revenues over expenditures before transfers of \$3,645,105 because sales taxes through the parish increase from the citizens spending on supplies to repair storm damages and federal reimbursements from FEMA for storm damages.

Library Commission Fund – experienced a surplus of revenues over expenditures before transfers of \$3,789,168 from receiving Ad valorem collected for 2021 and 2022

MANAGEMENT'S DISCUSSION AND ANALYSIS
December 31, 2022

Road Sales Tax District A Fund – experienced a surplus of revenues over expenditures before transfers of \$6,809,947 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 (\$131,845) because revenue for this was all received in 2019 when the bond was set up.

LCDA Revenue Bond Ida – experienced a deficit of revenues over expenditures before transfers of (\$240,378) because revenue for this was all received in 2021 when the bond was set up.

Capital Projects Fund – experienced a deficit of revenues over expenditures before transfers of (\$5,338,600) because this funds revenue sources are transfers in from other funds.

Reserve-2012 Road Bond District A— experienced a deficit of revenues over expenditures before transfers of (\$10,440,118) because revenue for this was all received in 2021 when the bond was set up.

Proprietary Funds:

Enterprise Funds - Net position of the Sewerage Funds totaled \$1,661,064, an increase of \$944,081 from the prior year. The Enterprise Funds' net position had net investment in capital assets of \$2,045,910 and a deficit in unrestricted of (\$384,846) 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 \$303,375 to total \$2,117,021. Operating services received from charges for insurance were \$649,848. Expenses amounted to \$374,293 due to an increase in operating services.

GENERAL FUND BUDGETARY HIGHLIGHTS

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

CATEGORY	BUDGET	ACTUAL	VARIANCE	COMMENTS
Gaming & Alcohol	\$1,057,355	\$1,523,747	\$466,392	Gaming collections increase from prior year with more places reopening after storm damage from Hurricane Ida
Franchise	\$968,695	\$864,809	(\$103,886)	With repairs still occurring from Hurricane Ida franchising fees decreased
State in Lieu of Taxes	\$383,146	\$725,805	\$342,659	The Fire Insurance Rebate come to the Parish higher than anticipated
Investment Earnings	\$300	\$87,084	\$86,784	With the increase in interest rates, interest has came in higher than anticipated

MANAGEMENT'S DISCUSSION AND ANALYSIS December 31, 2022

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

Original Budget - Revenues	\$13,693,383	Adjustment was necessary for:
Increase (Decrease) for:		A. 4'-'
Ad Valorem	\$275,157	Anticipated adjustment for storm reassessment collections for 2021 and 2022
Gaming & Alcohol	\$90,373	Increased for anticipated inceases
Severance	\$17,358	Increased for anticipated inceases
Franchise	\$32,390	Increased for anticipated inceases
Federal Government	\$4,377,194	Grants were increased to reflect FEMA funds refunded to the Parish
Other State Grants	(\$409,633)	Grants were decreased because projects were not being completed as anticipated
State Shared Revenue	\$7,332	Anticipated adjustment for storm reassessment collections for 2021 and 2022
State in Lieu of Taxes	\$81	Increased for anticipated inceases
Local Revenues	(\$3,650)	Grants were decreased because projects were not being completed as anticipated
Licenses & Permits	\$14,117	Building permits increase for construction beginning for storm repairs and new construction
Civil Case Fees	\$4,701	Case cost came back higher than anticipated from court cases
Investment Earnings	\$100	Interest rates increased in 2022
Oil & Mineral Leases	\$34,000	Royalty collections came in higher than anticipated
Miscellaneous	\$5,000	Proceeds from the credit card rebates were higher than anticipated
Total Amendments	\$4,444,520	
Final Budget - Revenues	\$18,137,903	
Original Budget - Expenditures Increase (Decrease) for:	\$11,651,170	Adjustment was necessary for:
Legislative	\$29,780	Increase in health insurance in benefits
Judicial	\$277,464	Increases in health insurance benefits and professional services
Elections/Registar of Voters	\$456	Cost of suplies increased
Finance	\$123,573	Increase in Salaies to include and intern and another accountant and increase cost of supplies
Executive	\$2,035	Increase in health insurance in benefits
Property & Risk Mnagement	\$10,000	Increase in first aid supplies
Human Resources	(\$38,480)	Decrease in service contract costs
Civil Service	\$47,342	Increase in professional services to hire someone to redo Civil Service Manual
Communications	\$138,138	Increase in equipment for Parish website and Council Meetings
Information Technology	\$106,679	Increase in equipment for Parish Computers and Servers
Planning & Zoning	\$189,343	Increase in salaries for new hires
911/Justice of the Peace/Constables	\$21,261	Increase in health insurance in benefits
Public Safety	(\$444,316)	Decrease Fire Insurance Rebate budget
Public Works	\$166,917	Increases in health insurance benefits and professional services to for South Central Planning contract
Health & Community Services	(\$12,198)	Travel removed from budget
Culture and Recreation	\$18,848	Increases in Membership dues
Debt Service	\$2,526	Increases budgeted to cover costs of vehicle leases in various departments
Capital Outlay	\$76,050	Increases budgeted to cover costs new equipment
Total Amendments	\$715,418	mercuses budgeted to cover costs flew equipment
rotat Amenaments	\$12,366,588	

MANAGEMENT'S DISCUSSION AND ANALYSIS December 31, 2022

CAPITAL ASSETS

The net book value of capital assets of governmental activities at the end of the year was \$130,688,367 (\$326,485,972 cost less \$195,797,605 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 \$90,146,320.

Governmental Activities	2021	2022
Non-depreciable Capital Assets		
Land	\$1,978,085	\$1,978,085
Construction in progress	15,724,037	21,185,752
Total Non-depreciable Capital Assets	17,702,122	23,163,837
Buildings	39,545,276	39,761,437
Infrastructure	150,944,634	151,417,875
Drainage projects	7,348,724	7,668,134
Pumps & Sewerage	79,848,244	80,150,643
Equipment & Furniture	10,148,086	10,584,011
Vehicles	14,230,701	13,740,035
Total Depreciable Capital Assets	302,065,665	303,322,135
Total cost of assets	319,767,787	326,485,972
Less Accumulated Depreciation:		
Buildings	13,313,555	14,149,035
Infrastructure	113,447,770	116,155,388
Improvements	3,911,072	4,326,579
Pumps	40,892,105	42,673,586
Equipment & Furniture	8,039,742	8,794,686
Vehicles	9,672,501	9,698,331
Total Accumulated Depreciation	189,276,745	195,797,605
Net Capital Assets-Governmental Activities	\$130,491,042	\$130,688,367

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

Additions	
Land	\$ -
Construction in Progress	7,956,230
Buildings	216,161
Infrastructure	473,241
Drainage and Other Improvements	319,410
Pumps and Sewerage	302,399
Equipment and Furniture	435,925
Vehicles and Equipment	306,035
Total additions	\$ 10,009,401
Deletions & Adjustments	
Land	\$ -
Construction in Progress	(2,494,515)
Buildings	-
Infrastructure	-
Drainage and Other Improvements	-
Pumps and Sewerage	-
Equipment and Furniture	-
Vehicles and Equipment	(796,701)
Total Deletions and Adjustments	\$ (3,291,216)

MANAGEMENT'S DISCUSSION AND ANALYSIS December 31, 2022

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

Culture & Recreation	1,098,924 7,317,560
Health & Community	226,052
Public Works	3,853,512
Public Safety	79,263
General Government	\$ 2,059,809

Business-Type Activities – There was an addition of \$1,293,406 for the Marydale Community Sewerage improvements. Depreciation of \$311,365 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 2022 total bonded debt outstanding was \$164,956,007. 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 \$15,226,000. In 2022, the Parish financed two bonds creating a Series 2022 Revenue Bond for \$11,000,000 and a Series 2022A Revenue Bond for \$110,000,000.

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 2023 Budgets have been prepared to maintain all individual funds with a positive fund balance estimated for December 31st of 2023. The 2023 Budgets were enacted by the Assembled Council in regular session on November 22, 2022
- The 2023 Operations and Maintenance Budget was enacted at a value of \$109,926,553 compared to a \$103,817,477 2022 Budget.
- ➤ The 2023 Capital Budget adds \$5,296,998 to existing projects for an estimated \$36,203,670 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 \$15,649,490 and estimated ad valorem tax collections total \$25,275,707.
- Combined funding from grants, charges, licenses, fines, interest, and other sources of expected revenue for 2023 total \$30,302,226
- 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, 2022, was \$50,282,592 and the combined total of annual principal plus interest debt service due in 2023 is \$6.786,670.

MANAGEMENT'S DISCUSSION AND ANALYSIS December 31, 2022

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.

Basic Financial Statements

Basic Financial Statements



Statement of Net Position December 31, 2022

Statement A

	Primary Government					Component Units		
		vernmental Activities		siness Type Activities	Total			Total
ASSETS								
Cash	\$	1,886,156	\$	_	\$	1,886,156	\$	39,302,143
Investments	•	39,181,775	•	_	•	39,181,775	•	45,391,377
Receivables		32,501,033		16,226		32,517,259		73,709,988
Internal balances		382,140		(382,140)		-		-
Other current assets		816,659		-		816,659		231.481.707
Prepaids		2,126,219		_		2,126,219		1,126,174
Restricted Assets		130,740,502		_		130,740,502		4,881,492
Capital Assets		130,140,302				130,140,302		4,001,452
Non-depreciable		23,163,837		_		23,163,837		18,555,163
Depreciable, net		107,524,530		2,045,910		109,570,440		270,797,913
Total assets		338,322,851		1,679,996		340,002,847		685,245,957
Total assets		330,322,031		1,079,990		340,002,047		003,243,331
DEFERRED OUTFLOWS OF RESOURCES								
Deferred outflows - other		-		-		-		2,954,013
Deferred charge on refunding		622,943		-		622,943		-
Deferred outflows - pension		38,802		-		38,802		-
Total deferred outflows of resources		661,745		-		661,745		2,954,013
LIABILITIES								
Accounts payable and accrued expenses		7,903,820		18,932		7,922,752		3,502,036
Other current liabilities				10,932				
		783,224		-		783,224		2,169,756
Accrued Interest Payable		2,286,421		-		2,286,421		1,226,368
Long-term liabilities		6 073 606				(072 (00		2 001 506
Due within one year		6,073,686		-		6,073,686		3,091,586
Due in more than one year		158,882,321		40.032		158,882,321		6,654,001
Total liabilities		175,929,472		18,932		175,948,404		16,643,747
DEFERRED INFLOWS OF RESOURCES								
Deferred inflows - other		_		_		-		136,437,242
Deferred inflows - pension other		15,456		_		15,456		· -
Total deferred inflows of resources		15,456		-		15,456		136,437,242
NET POSITION								
		00 146 220		2.045.010		02 102 220		202 002 076
Net Investment in capital assets		90,146,320		2,045,910		92,192,230		282,983,076
Restricted for:								1 160 455
Customer Deposits		-		-		-		1,163,455
Capital Projects		6,434,644		-		6,434,644		500,000
Debt Service		11,095,757		-		11,095,757		1,278,388
Special Programs		2,632,265		-		2,632,265		
Unrestricted (deficit)		52,730,682		(384,846)		52,345,836		249,194,061
Total net position	\$	163,039,668	\$	1,661,064	\$	164,700,732	\$	535,118,980

Statement of Activities
For the Year Ended December 31, 2022

Statement B

Primary Government

Functions/Programs		Expenses		Charges for Services		ating Grants & ontributions	Capital Grants & Contributions	
Governmental Activities:								
General Government	\$	12,771,140	\$	2,808,450	\$	8,494,590	\$	-
Public Safety		2,567,964		-		1,155,718		-
Public Works		60,874,795		202,197		23,771,964		9,990,340
Health & Community Services		10,004,353		64,529		5,672,601		-
Culture and Recreation		9,059,424		276,924		225,467		-
Interest and Fiscal Charges		4,032,342		-		_		-
Total governmental activities		99,310,018		3,352,100		39,320,340		9,990,340
Business-Type Activities:								
Sewer		551,205		201,880		-		1,293,406
Total business-type activities		551,205		201,880		-		1,293,406
Total primary government	\$	99,861,223	\$	3,553,980	\$	39,320,340	\$	11,283,746
Component Units	\$	86,340,961	\$	47,177,277	\$	3,644,276	\$	8,240,382

Statement of Activities
For the Year Ended December 31, 2022

Statement B

	Primary Government							Component Units		
		et (Expense) Revenue overnmental Activities	Business-Type Activities Total				Total			
Governmental Activities: General Government Public Safety Public Works Health & Community Services Culture and Recreation Interest and Fiscal Charges Total governmental activities	\$	(1,468,100) (1,412,246) (26,910,294) (4,267,223) (8,557,033) (4,032,342) (46,647,238)	\$	- - - - - -	\$	(1,468,100) (1,412,246) (26,910,294) (4,267,223) (8,557,033) (4,032,342) (46,647,238)				
Business-Type Activities: Sewer Total business-type activities Total primary government	\$	(46,647,238)	\$	944,081 944,081 944,081	\$	944,081 944,081 (45,703,157)				
Component Units							\$	(27,279,026)		
General revenues										
Taxes: Ad Valorem Sales Other Royalty revenue Investment Earnings		38,468,067 21,060,235 3,535,160 2,449,038 1,818,783		- - - -		38,468,067 21,060,235 3,535,160 2,449,038 1,818,783		14,301,907 1,262,153 - - 7,040,334		
Other Total general revenues		2,302,577 69,633,860		<u>-</u>		2,302,577 69,633,860		4,893,390 27,497,784		
<u> </u>										
Changes in net position		22,986,622		944,081		23,930,703		218,758		
Net positions, beginning of year		140,053,046		716,983		140,770,029		534,900,222		
Net positions, end of year	_\$	163,039,668	\$	1,661,064	\$	164,700,732	\$	535,118,980		

Balance Sheet - Governmental Funds December 31, 2022

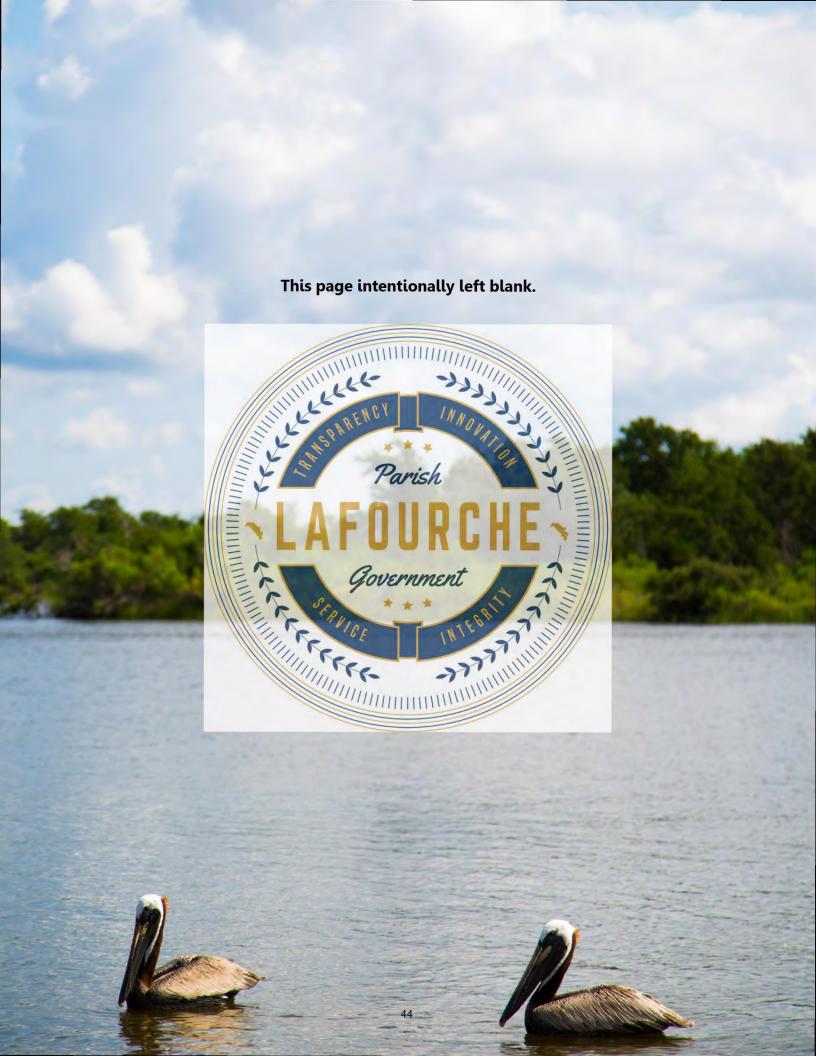
Statement C

				Major	Funds
	001	104	107	119	160
	General	Drainage Maintenance	Solid Waste	Library Commission	Road Sales Tax - District A
ASSETS Cash and Cash Equivalents Investments Receivables Due from Other Funds Other current assets Prepaid Assets Restricted investments TOTAL ASSETS	\$ 1,222,983 4,103,548 2,870,337 10,374,457 - 1,921,092 - \$ 20,492,417	\$ - 2,195 4,133,572 - - - - - - - - - - - - - - - - -	\$ - 252,495 6,448,473 2,122,822 - - - - - \$ 8,823,790	\$ 32,679 2,720,763 4,856,402 - - - - - - - - - - - - - - - - - - -	\$ - 6,230,126 1,064,805 - 4,800 - \$ 7,299,731
		***************************************	=======================================	=======================================	=======================================
LIABILITIES Accounts payable and accrued expenses Contracts and Retainages Payable Salaries and Benefits Payable Due to Other Funds Other Current Liabilities	\$ 68,752 - 385,778 11,200,365 	\$ 297,726 - 144,460 3,408,320	\$ 820,184 1,346,136 9,472 - -	\$ 71,003 - 165,454 20,803	\$ - - - 735,127
TOTAL LIABILITIES	11,654,895	3,850,506	2,175,792	257,260	735,127
FUND BALANCES Non-spendable for Prepaid Assets Restricted:	1,921,092	-	-	-	4,800
Capital Projects Judicial Programs Federal and State Grant Programs Debt Service	- - -	- - -	- - -	- - -	- - -
Committed: Public Works Culture and Recreation Health and Community Services Unassigned	- - - - 6,916,430	- - - - 285,261	6,647,998 - - - -	- 7,352,584 - -	6,559,804 - - -
TOTAL FUND BALANCES	8,837,522	285,261	6,647,998	7,352,584	6,564,604
TOTAL LIABILITIES AND FUND BALANCES	\$ 20,492,417	\$ 4,135,767	\$ 8,823,790	\$ 7,609,844	\$ 7,299,731

Balance Sheet - Governmental Funds December 31, 2022

Statement C

 209		213		299	319			
GOMESA Construction		DA Revenue Bond Ida	Capital Projects		2	Reserved - 012 Road and District A	Non-Major Funds	 Total
\$ 681,399 - 26,395 - 10,712,171	\$	5,000 - 103,213,448	\$	- 50,000 1,007,528 - - -	\$	- 952,192 - 440,086 - - -	\$ 458,143 23,753,502 13,077,444 4,063,413 816,659 185,327 16,814,883	\$ 1,713,805 38,696,220 32,501,033 18,039,701 816,659 2,111,219 130,740,502
\$ 11,419,965	\$	103,218,448	\$	1,057,528	\$	1,392,278	\$ 59,169,371	\$ 224,619,139
\$ 7,639 - - - - - - - 7,639	\$	982,001 - - - - - - - - 982,001	\$	962,424 135,036 - - - - 1,097,460	\$	-	\$ 1,861,685 171,794 470,580 4,144,559 783,224 7,431,842	\$ 5,071,414 1,652,966 1,175,744 19,509,174 783,224 28,192,522
 1,039		902,001		1,097,400			 1,431,042	 20,192,322
-		-		-		-	185,327	2,111,219
11,412,326 - - -		102,236,447 - - -		- - -		- - - 1,392,278	14,131,935 29,183 2,603,082 11,989,900	127,780,708 29,183 2,603,082 13,382,178
 - - - -		- - -		- - - (39,932)		- - -	 19,112,066 3,980,497 39,562 (334,023)	 32,319,868 11,333,081 39,562 6,827,736
11,412,326		102,236,447		(39,932)		1,392,278	51,737,529	196,426,617
\$ 11,419,965	\$	103,218,448	\$	1,057,528	\$	1,392,278	\$ 59,169,371	\$ 224,619,139



Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position December 31, 2022

Statement D Total fund balance - governmental funds 196,426,617 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 23,163,837 Cost of depreciable capital assets 303,322,136 Accumulated Depreciation (195,797,606) 130,688,367 Net accrued interest expense and deferred charge on refunding for bonds are not reported in the funds: Accrued interest payable (2,286,421)Deferred charge on refunding 622,943 Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds. **Bonds Payable:** Net Unamortized (Premium) Discount on bond payable (123,550)Due within one year (5,461,000)(154,761,000) Due in more than one year (160,345,550)Compensated absences: Due within one year (33,161)Due in more than one year (584,484) (617,645)Financed purchases: Due within one year (251,158)Due in more than one year (261,379)(512,537)Claims and Judgements: Other general insurance reserve, net (252.933)Pollution remediation liability (2,751,501)(3,004,434)Pensions: Net pension liability (72,039)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 38,802 Deferred inflows - amortized (15,456)(48,693)The assets and liabilities of the workers compensation internal service fund are included in the governmental activities in the statement of net assets. 2,117,021

163,039,668

Net position - governmental activities

Statement of Revenues, Expenditures, and Changes in Fund Balances Governmental Funds

For the Year Ended December 31, 2022

Statement E

					Major Funds
	001	104	107	119	160
		Drainage		Library	Road Sales
	General	Maintenance	Solid Waste	Commission	Tax - District A
REVENUES					
Taxes:					
Ad Valorem	\$ 4,318,417	\$ 7,226,335	\$ -	\$ 7,993,935	\$ -
Sales	-	-	10,429,193	-	6,906,362
Other	3,535,160	-	-	-	-
Intergovernmental from:					
Federal Government	7,394,108	1,973,956	19,940,977	774	-
State Government	1,197,581	988,730	-	98,806	-
Local Government	5,000	95,330	-	45,924	-
Charges for Services	2,633,552	15,450	1,040	30,235	-
Fines and Forfeitures	12,281	-	-	-	-
Investment Earnings	87,084	40	34,033	60,978	102,048
Other	196,453	76,617	-	689,166	
Total Revenues	19,379,636	10,376,458	30,405,243	8,919,818	7,008,410
EXPENDITURES					
Current:					
General Government	8,356,240	-	-	-	-
Public Safety	2,141,630	-	-	-	-
Public Works	553,445	5,481,894	26,752,388	-	69,397
Health & Community Services	285,709	-	-	-	-
Culture and Recreation	414,690	-	-	5,056,351	-
Capital Outlay	2,384	-	7,750	74,299	-
Debt Service					
Principal	121,292	-	-	-	117,646
Interest	1,457	=	=	-	11,420
Bond issuance costs	-	-	-	-	-
Total Expenditures	11,876,847	5,481,894	26,760,138	5,130,650	198,463
EXCESS (DEFICIENCY) OF REVENUES					
OVER EXPENDITURES	7,502,789	4,894,564	3,645,105	3,789,168	6,809,947
OTHER FINANCING SOURCES (USES)					
Issuance of debt	-	-	-	-	-
Transfers In	2,854,654	1,106,686	-	-	-
Transfers Out	(1,514,061)	(1,974,345)	(24,677)	(595,715)	(6,464,887)
Total other financing sources (uses)	1,340,593	(867,659)	(24,677)	(595,715)	(6,464,887)
NET CHANGE IN FUND BALANCE	8,843,382	4,026,905	3,620,428	3,193,453	345,060
FUND BALANCES -					
BEGINNING OF YEAR	(5,860)	(3,741,644)	3,027,570	4,159,131	6,219,544
END OF YEAR	\$ 8,837,522	\$ 285,261	\$ 6,647,998	\$ 7,352,584	\$ 6,564,604

Statement of Revenues, Expenditures, and Changes in Fund Balances Governmental Funds

For the Year Ended December 31, 2022

Statement E

209		213		299	319		
GOMESA Construction		LCDA Revenue Bond Ida		Capital Projects	Reserved-2012 Road Bond District A	Non-Major Funds	Total
\$	-	\$ -	\$	-	\$ -	\$ 18,929,380	\$ 38,468,067
	-	-		-	-	3,724,680	21,060,235
	-	-		-	-	-	3,535,160
	-	-		-	-	15,365,441	44,675,256
	-	-		-	-	4,455,636	6,740,753
	-	-		-	-	167,455 496,925	313,709 3,177,202
	-	- -		-	- -	162,617	174,898
	121,414	786,623		-	15,676	583,067	1,790,963
	-	-		-	-	1,085,368	2,047,604
	121,414	786,623			15,676	44,970,569	121,983,847
	-	-		-	-	1,487,931	9,844,171
	-	-		-	-	345,919	2,487,549
	253,259	977,001		30,784	-	21,068,985	55,187,153
	-	_		_	_	8,230,870 3,315,500	8,516,579 8,786,541
	-	50,000		5,307,816	-	5,249,402	10,691,651
	_	_		-	10,455,794	4,879,821	15,574,553
	-	_		-	-	1,476,593	1,489,470
	-			-		1,224,303	1,224,303
	253,259	1,027,001		5,338,600	10,455,794	47,279,324	113,801,970
(131,845)	(240,378)		(5,338,600)	(10,440,118)	(2,308,755)	8,181,877
	-	-		-	-	121,000,000	121,000,000
	-	102,476,825		5,338,600	-	25,864,213	137,640,978
	-					(127,067,293)	(137,640,978)
	-	102,476,825		5,338,600		19,796,920	121,000,000
(131,845)	102,236,447		-	(10,440,118)	17,488,165	129,181,877
11,	544,171			(39,932)	11,832,396	34,249,364	67,244,740
\$ 11.	412,326	\$ 102,236,447	\$	(39,932)	\$ 1,392,278	\$ 51,737,529	\$ 196,426,617
			<u></u>				

Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balance to the Statement of Activities For the Year Ended December 31, 2022

Statement F

For the Year Ended December 31, 2022						Statement F
Net changes in fund balances - governmental funds					\$	129,181,877
Amounts reported for <i>governmental activities</i> 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 Current year depreciation included in: General Government Public Safety Public Works Health & Community Services Culture & Recreation	\$	(.	2,059,809) (79,263) 3,853,512) (226,052) 1,098,924)	8,829,426 (7,317,560)	•	1.511.055
The net effect of various miscellaneous transactions involving capital assets and other (i.e. sales. trade-ins. and donations).						1,511,866 (1,314,541)
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 Issuance of debt Financed purchase payments	F					15,226,000 (121,000,000) 242,088
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.						734,968
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.	l					(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 Change in accrued interest payable Change in other general insurance reserve Change in pollution remediation liability				 87,730 (1,822,483) (44,811) 1,005	•	(1,778,559)
Governmental funds report district pension contributions as expenditures. However, in the Statement of Activites, the cost of pension benefits earned net of employee contributions are reported as pension expense Change in net pension liability Change in deferred outflows of resources Change in deferred inflows of resources				(60,576) 14,718 49,995		
The net income (loss) of the internal service fund is included in governmental activities in the	•					4,137
statement of net assets.						303,375
Change in net position of governmental activities					\$	22,986,622

Statement of Net Position Proprietary Funds December 31, 2022

Statement G

	A	siness-type Activites - rprise Funds		vernmental Activities
		l Non-Major rprise Funds	Inte	601 rnal Service Fund
ASSETS Current assets: Cash with Fiscal Agent Investments Receivables	\$	- - 16,226	\$	172,351 485,555 -
Due from Other Funds Prepaid expense Total current assets		27,102 - 43,328		1,851,613 15,000 2,524,519
Noncurrent assets: Capital Assets Property, Plant and Equipment Accumulated Depreciation Total Capital Assets		7,838,916 (5,793,006) 2,045,910		- - -
Total assets	\$	2,089,238	\$	2,524,519
LIABILITIES Current liabilities: Accounts Payable Salaries and Benefits Payable Claims Payable Due to Other Funds	\$	18,932 - - - 409,242	\$	22 3,674 201,901 -
Total current liabilities Long term liabilities: Claims Payable		428,174		205,597 201,901
Total liabilities		428,174	•	407,498
NET POSITION Net Investment in capital assets Unrestricted (deficit)		2,045,910 (384,846)		- 2,117,021
Total Net Position	\$	1,661,064	\$	2,117,021

Statement of Revenues, Expenses, and Changes in Net Position Proprietary Funds For the Year Ended December 31, 2022

Statement H

	A Ente	iness-Type ctivities - rprise Funds	Governmental Activities 601 Internal Service			
OPERATING REVENUES	Ente	rprise Funds		Fund		
Charges for Insurance Charges for Service	\$	- 201,880	\$	649,848		
Total Operating Revenues		201,880		649,848		
OPERATING EXPENSES Personal services Professional services Operating services Other services Supplies Depreciation		22,159 213,942 3,344 394 311,366		102,371 29,775 241,824 - 323		
Total Operating Expenses		551,205		374,293		
Operating Income (Loss)		(349,325)		275,555		
NON-OPERATING REVENUES Investment Earnings		-		27,820		
OPERATING INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS		(349,325)		303,375		
Capital Contributions		1,293,406		-		
CHANGES IN NET POSITION		944,081		303,375		
NET POSITION:						
BEGINNING OF YEAR		716,983		1,813,646		
END OF YEAR	\$	1,661,064	\$	2,117,021		

Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2022

Statement I

	Ad Enter Total	iness-type ctivities - prise Funds Non-Major prise Funds		vernmental activities 601 rnal Service Fund
CASH FLOWS FROM OPERATING ACTIVITIES	Errect	prise runus		1 4114
Cash received from Customers	\$	200,828	\$	-
Cash received for Premiums		· <u>-</u>		649,848
Cash payments to employees for services and benefits		-		(106,320)
Cash payments for Operating Costs		(200,828)		(145,232)
Net Cash Provided by (Used in) Operating Activities	***************************************	-		398,296
CASH FLOWS FROM INVESTING ACTIVITIES				
Purchase of investments		-		(423,672)
Investment Income				27,820
Net Cash Provided by Investing Activities				(395,852)
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS CASH AND CASH EQUIVALENTS & CASH WITH FISCAL AGENT		-		2,444
BEGINNING OF YEAR		<u>-</u>		169,907
END OF YEAR	\$		\$	172,351
RECONCILIATION OF OPERATING LOSS TO NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES: Operating Income (Loss) Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by (Used in) Operating Activities Depreciation (Increase) Decrease in Assets: Receivables Due from Other Funds Increase (Decrease) in Liabilities: Claims Payable Accounts and Other Payables Salaries and Benefits Payable Due to Other Funds Net Cash Provided by (Used In) Operating Activities	<u></u>	(349,325) 311,366 (1,052) (4,384) - (7,637) - 51,032		275,555 - - 10,447 116,247 (4) (3,949) - 398,296
Net Cash Provided by (Osed In) Operating Activities	<u> </u>			398,290
Significant non-cash transactions:				
	-t	1 202 406	<u> </u>	
Capital Contributions	<u> </u>	1,293,406	\$	

Combining Statement of Net Position Discretely Presented Component Units December 31, 2022

Statement J

	Pı	Bayou Blue Fire Protection District		Fire Protection District No. 1		Fire Protection District No. 3		spital Service strict No. 1	pital Service strict No. 2
ASSETS									
Cash	\$	460,152	\$	1,776,601	\$	7,589,120	\$	3,223,666	\$ 1,422,044
Investments		892,115		-		-		33,183,531	-
Receivables		1,184,213		641,107		279,337		12,038,666	26,820,880
Other assets		-		5,029		-		1,017,397	823,467
Prepaids		-		92,034		-		386,887	-
Restricted assets		-		-		-		-	-
Capital Assets		205 200		40E 0E1		107.010		1 210 620	60 522
Non-depreciable Depreciable, net		295,380 1,984,726		405,051 1,948,946		187,019 6,147,320		1,310,638 6,742,678	68,523 860,134
Deprectable, Net		1,904,120		1,940,940		0,147,320		0,742,076	 000,134
Total Assets		4,816,586		4,868,768		14,202,796		57,903,463	 29,995,048
DEFERRED OUTFLOWS OF RESOURCES		-	***************************************	<u>-</u>	***********	2,072,307	***************************************	-	 -
LIABILITIES									
Accounts, salaries and other payables		31,125		35,780		500,933		1,576,011	8,328
Other liabilities		-		-		-		2,134,216	-
Payable from restricted assets		-		-		-		-	-
Long-term Liabilities:									
Due within one year		-		-		-		263,586	-
Due in more than one year		-				2,252,263		1,824,213	
Total Liabilities		31,125		35,780		2,753,196		5,798,026	 8,328
DEFERRED INFLOWS OF RESOURCES		1,174,213		641,107		1,731,836		11,637,320	18,380,363
NET POSITION									
Net Investment in capital assets Restricted for:		2,280,106		2,353,997		6,334,339		5,965,517	928,657
Customer Deposits		-		-		-		-	-
Capital Projects		-		-		-		-	-
Debt Service		-		-		<u>-</u>		127,963	<u>-</u>
Unrestricted		1,331,142		1,837,884		5,455,732		34,374,637	 10,677,700
Total Net Position	\$	3,611,248	\$	4,191,881	\$	11,790,071	\$	40,468,117	\$ 11,606,357

Combining Statement of Net Position Discretely Presented Component Units December 31, 2022

Statement J

		spital Service istrict No. 3		urche Parish District 6	enile Justice ommission	Con	nmunications District	 ater District No. 1
ASSETS								
Cash	\$	2,720,853	\$	358,945	\$ 3,274,325	\$	110,845	\$ 4,566,384
Investments		-		568,118	-		-	8,572,970
Receivables		26,250,175		-	463,534		224,910	1,122,505
Other assets		228,931,175		-	-		-	671,912
Prepaids		-		-	-		9,417	397,065
Restricted assets		-		-	-		-	4,583,613
Capital Assets								
Non-depreciable		9,014,855		22,299	-		-	6,768,736
Depreciable, net		175,979,191		577,437	 1,156,388		3,137,536	 66,718,240
Total Assets		442,896,249		1,526,799	 4,894,247		3,482,708	 93,401,425
DEFERRED OUTFLOWS OF RESOURCES	********	-	***************************************	-	 -		-	 881,706
LIABILITIES								
Accounts, salaries and other payables		272		10,164	184,501		41,371	405,342
Other liabilities		-		-	-		-	-
Payable from restricted assets		-		-	-		-	1,226,368
Long-term Liabilities:								
Due within one year		-		65,000	1,575,000		65,000	1,025,000
Due in more than one year		-		750,000	 174,779		200,000	 941,054
Total Liabilities		272	•	825,164	 1,934,280		306,371	 3,597,764
DEFERRED INFLOWS OF RESOURCES		95,835,878		568,118	 1,218,294			 2,836,153
NET POSITION								
Net Investment in capital assets		184,993,657		599.737	1,156,388		2,872,536	69,781,976
Restricted for:		,,		,	.,,		_,,	
Customer Deposits		_		-	-		-	1,163,455
Capital Projects		-		-	-		-	500,000
Debt Service		-		-	-		-	1,150,425
Unrestricted		162,066,442		(466,220)	 585,285		303,801	 15,253,358
Total Net Position	\$	347,060,099	\$	133,517	\$ 1,741,673	\$	3,176,337	\$ 87,849,214

Combining Statement of Net Position Discretely Presented Component Units December 31, 2022

Statement J

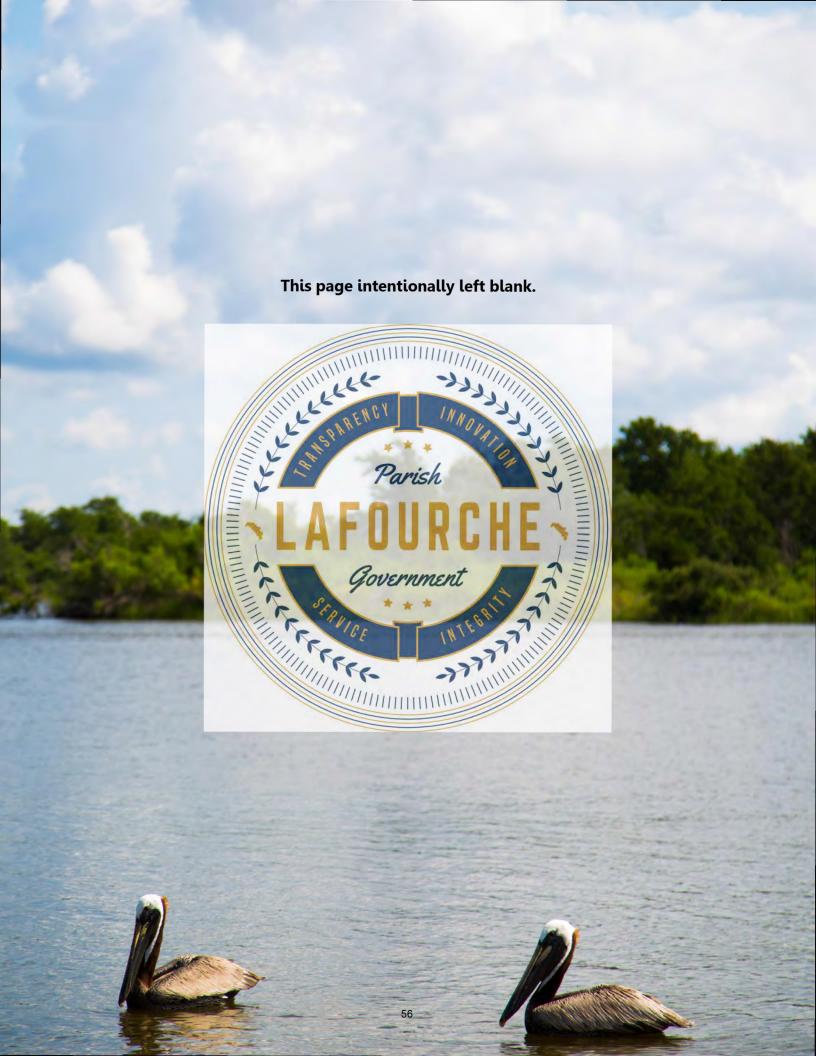
	Orainage Strict No. 1			Ambulance Service District No. 1		LAT Workforce Development Board, Inc.		N	/eterans 1emorial District
ASSETS									
Cash	\$ 1,991,484	\$	3,079,347	\$	6,727,797 256,084	\$	162,145	\$	799,175
Investments Receivables	996,428 317,751		106,475		236,084 1,727,764		60,835		438,480
Other assets	-		31,300		305		00,033		1,062
Prepaids	-		4,484		225,625		4,468		-
Restricted assets	-		-		-		-		-
Capital Assets					472.000				202.470
Non-depreciable Depreciable, net	-		- 60,183		172,890		23,764		303,172
Deprectable, net	 		60,183		2,074,269		23,764		1,481,739
Total Assets	 3,305,663		3,281,789		11,184,734		251,212		3,023,628
DEFERRED OUTFLOWS OF RESOURCES	 -		-				-		-
LIABILITIES									
Accounts, salaries and other payables	13,723		69		390,671		192,880		3,258
Other liabilities	-		35,540		-		-		-
Payable from restricted assets Long-term Liabilities:	-		-		-		-		-
Due within one year	_		_		_		_		_
Due in more than one year			-		-		-		-
Total Liabilities	 13,723	***********	35,609	**********	390,671		192,880	***************************************	3,258
DEFERRED INFLOWS OF RESOURCES	317,751		<u>-</u>						438,480
NET POSITION									
Net Investment in capital assets Restricted for:	-		60,183		2,247,159		23,764		1,784,911
Customer Deposits	_		_		-		_		-
Capital Projects	-		-		-		-		-
Debt Service Unrestricted	 2,974,189		3,185,997		8,546,904		34,568		796,979
Total Net Position	\$ 2,974,189	\$	3,246,180	\$	10,794,063	\$	58,332	\$	2,581,890

Combining Statement of Net Position Discretely Presented Component Units December 31, 2022

Statement J

Central Lafourche Ambulance Service District	Fire Protection District No. 2	Recreation District No. 11	Sewerage District No. 1	Total
\$ 460,239 - 1,194,539 - - - - - - - 1.654.778	\$ 211,661 922,131 367,020 - - - 2,600 1,114,526	\$ 285,450 - 451,052 - - - - 477,682	\$ 81,910 - 20,745 60 6,194 297,879 4,000 313,154	\$ 39,302,143 45,391,377 73,709,988 231,481,707 1,126,174 4,881,492 18,555,163 270,797,913
	-			2,954,013
- - - -	- - - -	104,490 - - - - -	3,118 - - - 98,000 511,692	3,502,036 2,169,756 1,226,368 3,091,586 6,654,001
-		104,490	612,810	16,643,747
1,194,539	367,020	96,170	<u>-</u>	136,437,242
- - - - 460,239 \$ 460,239	1,117,126 - - - 1,133,792 \$ 2,250,918	477,682 - - - - 535,841 \$ 1,013,523	5,341 - - - 105,791 \$ 111,132	282,983,076 1,163,455 500,000 1,278,388 249,194,061 \$ 535,118,980
	Lafourche Ambulance Service District \$ 460,239	Lafourche Ambulance Service District Fire Protection District No. 2 \$ 460,239 \$ 211,661 922,131 1,194,539 367,020 - - - - 2,600 1,114,526 - 1,654,778 2,617,938 - - - - - - - - - - - - - - - - - - 1,194,539 367,020 - 1,117,126 - - - - - - 460,239 1,133,792	Lafourche Ambulance Service District Fire Protection District No. 2 Recreation District No. 11 \$ 460,239 \$ 211,661 \$ 285,450 - 922,131 - 922,131 1,194,539 367,020 451,052 - 2,600	Lafourche Ambulance Service District Fire Protection District No. 2 Recreation District No. 11 Sewerage District No. 1 \$ 460,239 \$ 211,661 \$ 285,450 \$ 81,910 1,194,539 367,020 451,052 20,745 - - - 60 - - - 60 - - - 4,000 - - 2,6600 - 4,000 - - 1,114,526 477,682 313,154 1,654,778 2,617,938 1,214,184 723,942 - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - -

(concluded)



Combining Statement of Activities Discretely Presented Component Units For the Year Ended December 31, 2022

Statement K

	P	Protection District				Fire Protection District No. 1		e Protection strict No. 3		spital Service strict No. 1	pital Service strict No. 2
EXPENSES	\$	976,198	\$	629,177	\$	6,053,780	\$	34,082,199	\$ 2,715,421		
PROGRAM REVENUES Charges for services Operating grants and contributions Capital grants and contributions		55,402 - -		10,254 121,180 -		- - -		27,858,109 2,059,048 8,148,654	2,535,016 - -		
Total program revenues		55,402		131,434		-		38,065,811	 2,535,016		
NET (EXPENSE) REVENUE		(920,796)		(497,743)		(6,053,780)		3,983,612	 (180,405)		
GENERAL REVENUES Taxes: Ad valorem taxes Sales and use taxes		940,895 -		576,630 -		2,979,135 -		1,296,454 -	- -		
Intergovernmental from: Federal Government State of LA Local Governments		- 13,567		- 9,863 -		- 397,583		- -	- -		
Investment earnings (expense) Miscellaneous		13,019 212,659		-		3,489 2,765,588	***************************************	74,143 431	 139,266		
Total general revenues		1,180,140		586,493		6,145,795		1,371,028	 139,266		
CHANGES IN NET POSITIONS		259,344		88,750		92,015		5,354,640	 (41,139)		
NET POSITION BEGINNING OF YEAR		3,351,904		4,103,131		11,698,056		35,113,477	 11,647,496		
NET POSITION END OF YEAR	\$	3,611,248	\$	4,191,881	\$	11,790,071	\$	40,468,117	\$ 11,606,357		

Combining Statement of Activities Discretely Presented Component Units For the Year Ended December 31, 2022

Statement K

		spital Service istrict No. 3	rche Parish District 6		enile Justice ommission	Com	munications District	 ater District No. 1
EXPENSES	\$	11,928,897	\$ 602,637	\$	3,945,692	\$	1,875,521	\$ 13,793,254
PROGRAM REVENUES Charges for services Operating grants and contributions Capital grants and contributions		- - -	- - -		744,180 - -		1,800,957 - -	 11,440,978 - 91,728
Total program revenues		-	-		744,180		1,800,957	 11,532,706
NET (EXPENSE) REVENUE	**********	(11,928,897)	 (602,637)	***************************************	(3,201,512)		(74,564)	 (2,260,548)
GENERAL REVENUES Taxes: Ad valorem taxes Sales and use taxes Intergovernmental from: Federal Government State of LA Local Governments Investment earnings (expense) Miscellaneous Total general revenues		- - - - 6,674,893 - - 6,674,893	 522,368 - - 74,696 - - - - 597,064		2,876,812 - - 148,665 - - 82,564 3,108,041		82,616 - 82,616 - 746 - 83,362	 2,106,787 - - - 52,257 - 24,085 468,915 - 2,652,044
CHANGES IN NET POSITIONS		(5,254,004)	 (5,573)		(93,471)		8,798	 391,496
NET POSITION BEGINNING OF YEAR		352,314,103	 139,090		1,835,144		3,167,539	 87,457,718
NET POSITION END OF YEAR	\$	347,060,099	\$ 133,517	\$	1,741,673	\$	3,176,337	\$ 87,849,214

Combining Statement of Activities Discretely Presented Component Units For the Year Ended December 31, 2022

Statement K

	Drai	Orainage District No. 1		Tourist Commission		Ambulance Service District No. 1		Workforce velopment oard, Inc.	Veterans Memorial District	
EXPENSES	\$	447,331	\$	784,659	\$	4,461,105	\$	1,446,013	\$ 577,941	
PROGRAM REVENUES Charges for services Operating grants and contributions Capital grants and contributions		- - -		- - -		2,404,986 - -		- 1,464,048 -	 - - -	
Total program revenues		-				2,404,986		1,464,048	 	
NET (EXPENSE) REVENUE		(447,331)		(784,659)		(2,056,119)		18,035	 (577,941)	
GENERAL REVENUES Taxes: Ad valorem taxes Sales and use taxes		254,726 -		- 1,262,153		1,394,790 -		- -	361,194 -	
Intergovernmental from: Federal Government State of LA Local Governments		- 15,581 -		- 25,500 -		- 10,555 -		- - -	- - -	
Investment earnings (expense) Miscellaneous		59,707 		46,936 7,343		(12,349) 332,476		-	 - 14,322	
Total general revenues		330,014		1,341,932		1,725,472			 375,516	
CHANGES IN NET POSITIONS		(117,317)		557,273		(330,647)		18,035	 (202,425)	
NET POSITION BEGINNING OF YEAR		3,091,506		2,688,907		11,124,710		40,297	2,784,315	
NET POSITION END OF YEAR	\$	2,974,189	\$	3,246,180	\$	10,794,063	\$	58,332	\$ 2,581,890	

Combining Statement of Activities Discretely Presented Component Units For the Year Ended December 31, 2022

Statement K

	Central Lafourche Ambulance Service District		 Protection trict No. 2		ecreation trict No. 2	ewerage trict No. 1	Total
EXPENSES	\$	477,156	\$ 925,434	\$	389,945	\$ 228,601	\$ 86,340,961
PROGRAM REVENUES Charges for services Operating grants and contributions Capital grants and contributions		- - -	 - - -		84,230 - -	 243,165 - -	 47,177,277 3,644,276 8,240,382
Total program revenues		-	 -		84,230	 243,165	 59,061,935
NET (EXPENSE) REVENUE		(477,156)	 (925,434)		(305,715)	 14,564	 (27,279,026)
GENERAL REVENUES Taxes: Ad valorem taxes		389,143	261,567		341,406	-	14,301,907
Sales and use taxes Intergovernmental from: Federal Government State of LA Local Governments		- - -	- 79,341		- - 89,399	- -	1,262,153 - 910,224 89,399
Investment earnings (expense) Miscellaneous		768 	 14,321 500	***************************************	- - -	 1,310 8,969	 7,040,334 3,893,767
Total general revenues		389,911	 355,729		430,805	 10,279	 27,497,784
CHANGES IN NET POSITIONS		(87,245)	 (569,705)		125,090	24,843	 218,758
NET POSITION BEGINNING OF YEAR		547,484	 2,820,623		888,433	 86,289	 534,900,222
NET POSITION END OF YEAR	\$	460,239	\$ 2,250,918	\$	1,013,523	\$ 111,132	\$ 535,118,980

(concluded)

Notes to Financial Statements



NOTES TO THE FINANCIAL STATEMENTS For the Year Ended December 31, 2022

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 Statue 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.

NOTES TO THE FINANCIAL STATEMENTS For the Year Ended December 31, 2022

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, 2022, 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.

NOTES TO THE FINANCIAL STATEMENTS For the Year Ended December 31, 2022

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:

Component Unit	Fiscal Year End
Bayou Blue Fire Protection District	12/31/2022
Lafourche Parish Fire Protection District No. 1	12/31/2022
Lafourche Parish Fire Protection District No. 2	12/31/2022
Lafourche Parish Fire Protection District No. 3	6/30/2022
Lafourche Parish Fire Protection District No. 6	12/31/2022
Lafourche Parish Hospital Service District No. 1	6/30/2022
Lafourche Parish Hospital Service District No. 2	9/30/2022
Lafourche Parish Hospital Service District No. 3	9/30/2022
Lafourche Parish Juvenile Justice Commission	6/30/2022
Lafourche Parish Communication District	12/31/2022
Lafourche Parish Water District No. 1	6/30/2022
Lafourche Parish Drainage District No. 1	12/31/2022
Lafourche Parish Tourist Commission	12/31/2022
Lafourche Parish Ambulance Service District No. 1	12/31/2022
Central Lafourche Ambulance Service District	12/31/2022
LAT Workforce Development Board, Inc.	6/30/2022
Veterans Memorial District	12/31/2022
Lafourche Parish Sewer District No. 1	12/31/2022

NOTES TO THE FINANCIAL STATEMENTS For the Year Ended December 31, 2022

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.

NOTES TO THE FINANCIAL STATEMENTS For the Year Ended December 31, 2022

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:

NOTES TO THE FINANCIAL STATEMENTS For the Year Ended December 31, 2022

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.
 - 213 LCDA Revenue Bond IDA The bond proceeds are requested as an aggregate of 110 million. The proceeds will be used to finance the construction and acquisition of public infrastructure and public works of all types and to assist political subdivisions in constructing public works and in financing the construction of public infrastructure and public works,

NOTES TO THE FINANCIAL STATEMENTS For the Year Ended December 31, 2022

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

B. BASIS OF PRESENTATION (continued)

Fund Financial Statements (continued)

including, but not limited to, public infrastructure and public works, all defined in the LCDA Act. In addition to the proceeds will pay for financing the cost of the Project, funding capitalized interest and paying the cost of issuance.

• **299 – Capital Projects Fund –** accounts for substantially all of the Parish's non-road capital construction activities.

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.

NOTES TO THE FINANCIAL STATEMENTS For the Year Ended December 31, 2022

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

C. BASIS OF ACCOUNTING AND MEASUREMENT FOCUS (continued)

Fund Financial Statements (FFS) (continued)

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.

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, 2022, was completed and made available for public inspection at the Lafourche Parish Government office. Public hearings were held on November 8

NOTES TO THE FINANCIAL STATEMENTS For the Year Ended December 31, 2022

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

D. BUDGETARY INFORMATION (continued)

and 9, 2021, for suggestions and comments from taxpayers. The proposed budget was formally adopted by the Parish on November 23, 2021. The 2022 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.

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 reappropriation.

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.

NOTES TO THE FINANCIAL STATEMENTS For the Year Ended December 31, 2022

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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

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.

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 report at acquisition value.

NOTES TO THE FINANCIAL STATEMENTS For the Year Ended December 31, 2022

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:

Type of Asset	Years
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.

NOTES TO THE FINANCIAL STATEMENTS For the Year Ended December 31, 2022

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 17th 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.

NOTES TO THE FINANCIAL STATEMENTS For the Year Ended December 31, 2022

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 12. 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.

NOTES TO THE FINANCIAL STATEMENTS For the Year Ended December 31, 2022

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 assets 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 assets 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

NOTES TO THE FINANCIAL STATEMENTS For the Year Ended December 31, 2022

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 decisionmaking 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 96, Subscription-Based Information Technology Arrangements (SBITAs). This standard requires governments to report SBITAs as either a capital asset or an intangible asset and to disclose information about the terms of the arrangement, the costs, and any significant impacts on operations. This standard is effective for reporting periods beginning after June 15, 2022. The Parish will include the requirements of this standard, as applicable, in its December 31, 2023, financial statement. All of the Parish's SBITA 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.

NOTES TO THE FINANCIAL STATEMENTS For the Year Ended December 31, 2022

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:

	Amount
Non-Major Special Revenue Funds	
112 – Criminal Jury	(4,960)
113 – Criminal Court	(136,172)
118 – Planning Commission	(70,386)
129 – Healthy Activity	(18,132)
Non-Major Debt Service Funds	
324 – Hurricane IDA Recovery	(106,379)
Non-Major Enterprise Funds	
503 - Dugas Sewerage	(92,928)
506 – Sewer District No. 2	(79,626)

EXPENSES WITH UNFAVORABLE APPROPRIATIONS

Expenditures exceeded appropriations in the following individual funds:

Fund	Budget	Actual	Unfavorable Variance
Non-Major Special Revenue Funds			
105 – Street Light	\$1,095,639	\$1,327,983	\$(232,344)
129 – Healthy Activity	1,178,987	1,239,742	(60,755)
131 – CACFP Head Start	190,000	205,943	(15,943)
Non-Major Debt Service Funds			
319 – Reserved-2012 Rd Bond Dist A		10,455,794	(10,455,794)
320 – GOMESA Debt Service	284,795	1,079,590	(794,795)
324 – Hurricane Ida Recovery	-	316,768	(316,768)
325 – Hurricane Ida Revenue Bonds	-	1,014,098	(1,014,098)

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

NOTES TO THE FINANCIAL STATEMENTS For the Year Ended December 31, 2022

3. AD VALOREM TAXES (continued)

last Wednesday in June (the lien date). Properties for which the taxes have not been paid are sold for the amount of the taxes.

The following is a summary of authorized and levied ad valorem taxes as of December 31, 2022:

Parish-wide Taxes	Authorized Millage	Levied Millage	Expires
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
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	5.330	2028
Road District No 1	5.000	4.990	2028
Totals	31.280	28.140	

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, 2022, the Parish's carrying amount of deposits was \$1,886,156. 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, 2022, the primary government has \$2,928,791 in deposits (collected bank balances). Custodial credit risk for deposits is the risk that in the event of financial institution failure, the Parish's

NOTES TO THE FINANCIAL STATEMENTS For the Year Ended December 31, 2022

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, 2022, 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)	\$32,444,295	\$32,444,295	AAAm
Government Obligations Funds	6,737,480	6,737,480	AAAm
Restricted assets – Government Obligations Funds	130,740,502	130,740,502	AAAm
Total investments measured at NAV	\$169,922,277	\$169,922,277	

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

NOTES TO THE FINANCIAL STATEMENTS For the Year Ended December 31, 2022

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, 2022.
- 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.

NOTES TO THE FINANCIAL STATEMENTS For the Year Ended December 31, 2022

5. ACCOUNTS RECEIVABLE

Receivables as of December 31, 2022 for the Parish are as follows:

	Revenue Type				
	Ta	эх		Other	
	Ad Valorem	Sales	Federal Government		Total
General Fund	\$2,571,025	\$-	\$38,944	\$260,368	\$2,870,337
Drainage Maintenance Fund	3,964,817	-	168,755	-	4,133,572
Solid Waste Fund	1	1,656,443	4,792,030	-	6,448,473
Library Commission Fund	4,856,402	-	-	-	4,856,402
Capital Projects			-	50,000	50,000
Road Sales Tax – District A	-	1,064,805	-	-	1,064,805
Non-major Governmental Funds	10,354,870	607,288	1,189,145	926,141	13,077,444
Non-major Business- Type Funds	-	_	-	16,226	16,226
Total	\$21,747,144	\$3,328,536	\$6,188,874	\$1,252,735	\$32,517,259

NOTES TO THE FINANCIAL STATEMENTS For the Year Ended December 31, 2022

6. CAPITAL ASSETS

Changes in capital assets during fiscal year ended December 31, 2022 are as follows:

Governmental Activities	Balance 12/31/2021	Additions	Disposals & Adjustments	Balance 12/31/2022	
Non-depreciable Capital Assets:					
Land	\$ 1,978,085	\$ -	\$ -	\$1,978,085	
Construction in Progress	15,724,037	7,956,230	(2,494,515)	21,185,752	
Total Non-depreciable Capital Assets	17,702,122	7,956,230	(2,494,515)	23,163,837	
Depreciable Capital Assets:					
Buildings	39,545,276	216,161	-	39,761,437	
Infrastructure	150,944,634	473,241	-	151,417,875	
Drainage & Other Improvements	7,348,724	319,410	1 -	7,668,134	
Pumps & Sewerage	79,848,244	302,399	-	80,150,643	
Equipment & Furniture	10,148,086	435,925	-	10,584,011	
Vehicles & Equipment	14,230,701	306,035	(796,701)	13,740,035	
Total Depreciable Capital Assets	302,065,665	2,053,171	(796,701)	303,322,135	
Less Accumulated Depreciation:					
Buildings	(13,313,555)	(835,480)	10-1	(14,149,035)	
Infrastructure	(113,447,770)	(2,707,618)	-	(116,155,388)	
Drainage & Other Improvements	(3,911,072)	(415,507)	Ψ.	(4,326,579)	
Pumps & Sewerage	(40,892,105)	(1,781,481)	-	(42,673,586)	
Equipment & Furniture	(8,039,742)	(754,944)		(8,794,686)	
Vehicles & Equipment	(9,672,502)	(822,530)	796,701	(9,698,331)	
Total Accumulated Depreciation	(189,276,746)	(7,317,560)	796,701	(195,797,605)	
Depreciable Capital Assets, Net	112,788,920	(5,264,389)		107,524,530	
Capital Assets, Net	\$ 130,491,042	\$2,691,841	\$(2,494,515)	\$130,688,367	

Depreciation expense was charged to governmental activities functions as follows:

Function	Amount
General Government	\$2,059,809
Public Safety	79,263
Public Works	3,853,512
Health & Community	226,052
Culture & Recreation	1,098,924
Total	\$7,317,560

NOTES TO THE FINANCIAL STATEMENTS For the Year Ended December 31, 2022

6. CAPITAL ASSETS (continued)

Business Type Activities	Balance 12/31/2021	Additions	Disposals & Adjustments	Balance 12/31/2022
Depreciable Capital Assets:				
501 – Marydale Community Sewerage (No. 4)	\$ 667,226	\$1,293,406	\$ -	\$ 1,960,632
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	7-71	-	1,580,190
506 – Sewer District No. 2	187,384	-	-	187,384
Total Depreciable Capital Assets	6,545,510	1,293,406	-	7,838,916
Less Accumulated Depreciation:				
501 – Marydale Community Sewerage (No. 4)	(663,389)	(112,397)	-	(775,786)
502 – Brocatto Community Sewerage	(2,614,192)	(67,255)	-	(2,614,192)
503 – Dugas Community Sewerage (No.14)	(181,981)	_		(181,981)
504 – Rita Community Sewerage	(987,801)	(60,856)	-	(1,048,657)
505 – Morristown Community Sewerage	(914,149)	(70,857)	-	(985,006)
506 – Sewer District No. 2	(187,384)		-	(187,384)
Total accumulated depreciation	(5,481,641)	(311,365)	-	(5,793,006)
Depreciable Capital Assets, Net	\$ 1,063,869	982,041	\$ -	\$ 2,045,910

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, 2022, which represent short-term loans, are as follows:

	Due from Other Funds	Due to Other Funds			
Major Governmental Funds					
General Fund	\$10,374,457	\$11,200,365			
Drainage Maintenance Fund	-	3,408,320			
Solid Waste Fund	2,122,822	-			
Library Commission Fund	-	20,803			
Road Sales Tax District A	-	735,127			
GOMESA Construction	26,395				
LCDA Revenue Bonds Ida	5,000				
Capital Projects Fund	1,007,528	-			
Reserved 2012 Road Bond Dist	440,086	—			
Total Major Governmental Funds	13,976,288	15,364,615			
Non-Major Governmental Funds	4,063,413	4,144,559			
Non-Major Proprietary Funds	27,102	409,242			
Internal Service Fund	1,851,613	-			
Total	\$19,918,416	\$19,918,416			

NOTES TO THE FINANCIAL STATEMENTS For the Year Ended December 31, 2022

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, 2022, were as follows:

	Transfers In	Transfers Out		
Major Governmental Funds				
General Fund	\$2,854,654	\$1,514,061		
Drainage Maintenance Fund	1,106,686	1,974,345		
Solid Waste Fund	-	24,677		
Library Commission Fund	-	595,715		
Road Sales Tax District A	-	6,464,887		
LCDA Revenue Bonds Ida	102,476,825	-		
Capital Projects Fund	5,338,600	-		
Total Major Governmental Funds	111,776,765	10,573,685		
Non-Major Governmental Funds	25,864,213	127,067,293		
Total	\$137,640,978	\$137,640,978		

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, 2022, were as follows:

	Accounts	Contracts & Retainages	Salaries & Benefits	Total
Major Governmental Funds				
General Fund	\$68,752	\$ -	\$385,778	\$454,530
Drainage Maintenance Fund	297,726	-	144,460	442,186
Solid Waste Fund	820,184	1,346,136	9,472	2,175,792
Library Commission Fund	71,003	-	165,454	236,457
GOMESA Construction	7,639	-	-	7,639
LCDA Revenue Bonds Ida	982,001	-	-	982,001
Capital Projects Fund	962,424	135,036		1,097,460
Total Major Governmental Funds	3,209,729	1,481,172	705,164	5,396,065
Non-Major Governmental Funds	1,861,685	171,794	470,580	2,504,059
Non-Major Proprietary Funds	18,932	-	-	18,932
Internal Service Fund	22	-	3,674	3,696
Total	\$5,090,368	\$1,652,966	\$1,179,418	\$7,922,752

NOTES TO THE FINANCIAL STATEMENTS For the Year Ended December 31, 2022

9. LONG-TERM DEBT

Changes in long-term debt for the year ended December 31, 2022, were as follows:

Governmental Activities	Balance 12/31/2021	Increases	Decreases	Balance 12/31/2022	Amounts Due Within One Year
Sales tax revenue bonds	\$ 34,363,000	\$ -	\$(13,751,000)	\$ 20,612,000	\$ 4,011,000
Excess revenue bonds	20,085,000	121,000,000	(1,475,000)	139,610,000	1,450,000
Unamortized bond discount	(250,572)	-	18,241	(232,331)	-
Unamortized bond premium	1,109,090		(753,209)	355,881	-
Total bonds payable	55,306,581	121,000,000	(15,960,968)	160,345,550	5,461,000
Compensated Absences	705,375	-	(87,730)	617,645	33,161
Accrued workers' compensation liability	287,555	376,700	(260,453)	403,802	201,901
Other claims and judgments	440,835	-	(187,902)	252,933	126,466
Pollution remediation liability	2,752,506	-	(1,005)	2,751,501	-
Financed purchases	754,625	_	(242,088)	512,537	251,158
Net Pension Liability	11,463	60,576	-	72,039	-
Total Long-Term Debt	\$ 60,258,940	121,437,276	(16,740,146)	164,956,007	6,073,686

Long-term obligations are liquidated from the following funds:

Long-term Obligation	Liquidating Fund
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 *
Financed purchases	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. Financed purchases are generally liquidated by the fund and department which primarily uses the asset.

NOTES TO THE FINANCIAL STATEMENTS For the Year Ended December 31, 2022

9. LONG-TERM DEBT (continued)

Bonds outstanding at December 31, 2022, 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 2013, Revenue Refunding Bonds	10,675,000	2.00 – 5.00%	1/1/2025	775,000 – 2,620,000	432,750	4,700,000	355,881
Series 2015, Revenue Refunding Bonds	5,703,000	2.39%	11/1/2027	100,000 – 774,000	268,828	3,692,000	<u>.</u>
Series 2019, Revenue Bonds	14,420,000	3.95%	11/1/2043	420,000- 960,000	6,876,562	13,910,000	(185,231)
Series 2020, Revenue Refunding Bonds	9,420,000	.72- 1.65%	3/1/2027	1,850,000- 1,930,000	329,947	9,420,000	(47,100)
Series 2021, Revenue Bonds	3,600,000	1.32%	11/1/2027	135,000- 595,000	148,832	2,905,000	-
Series 2021, Revenue Bonds	5,200,000	1.28%	3/1/2027	605,000- 945,000	116,028	4,595,000	-
Series 2022, Revenue Bonds	11,000,000	2.25%	1/1/2032	1,115,000- 1,335,000	1,398,374	11,000,000	-
Series 2022A, Revenue Bonds	110,000,000	4.20%	7/1/2032	11,850,000- 15,810,000	30,603,160	110,000,000	-
Total	\$170,018,000				\$40,174,481	\$160,222,000	\$123,550

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

Year ending December 31	Total Principal	Total Interest	Total Payments
2023	\$5,461,000	\$5,493,171	\$ 10,954,171
2024	6,695,000	5,783,167	12,478,167
2025	20,196,000	5,590,925	25,786,925
2026	18,186,000	4,921,242	23,107,242
2027	18,819,000	4,288,955	23,107,955
2028-2032	82,200,000	11,886,597	94,086,597
2033-2037	3,515,000	1,462,292	4,977,292
2038-2042	4,280,000	710,212	4,990,212
2043	870,000	37,920	907,920
Total	\$160,222,000	\$40,174,481	\$200,396,481

NOTES TO THE FINANCIAL STATEMENTS For the Year Ended December 31, 2022

9. LONG-TERM DEBT (continued)

Security for the payment of bonded debt is as follows:

Bonded Debt	Outstanding	Secured by
\$10,675,000 Refunding Bonds, Series 2013	\$4,700,000	Excess annual revenues above statutory payments of the General Fund
\$5,703,000 Public Improvement Revenue Refunding Bonds, Series 2015	3,692,000	½%, 20 year Sales taxes collected in Road Tax District 2
\$14,420,000 Revenue Bonds, Series 2019	13,910,000	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	2,905,000	1/2%, 20 year Sales taxes collected in Road Tax District 2
\$5,200,000 Public Improvement Revenue Bonds, Series 2021	4,595,000	1% sales and use tax within District A boundaries
\$11,000,000 LCDA Ida Recovery Bonds, Series 2022	11,000,000	FEMA revenues and insurance proceeds from Hurricane Ida claims
\$110,000,000 LCDA Ida Recovery Bonds, Series 2022A	110,000,000	FEMA revenues and insurance proceeds from Hurricane Ida claims
	\$160,222,000	

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 \$1,077,064,455 which would result in a general obligation debt limit of \$107,706,446.

Financed purchases consisted of the following:

Financed Asset	Issue Date	Maturity Date	Interest Rates	End of Year Liability
Chevy Tahoe	06/01/2020	01/01/2024	5.23%	\$31,026
Chevy Tahoe	11/24/2020	08/01/2024	4.03%	23,777
250GLC Excavator	08/13/2020	07/12/2025	2.70%	143,561
11 - Chevy 4x4 Crew Cabs	1/20/2021	1/20/2025	3.43%	189,493
Chevy 4x4	2/1/2021	2/1/2025	4.44%	17,261
Chevy 4x4	4/29/2021	4/29/2025	4.44%	18,339
Chevy Silverado	5/5/2021	5/5/2025	4.44%	22,677
2 - Chevy Silverado	6/3/2021	6/3/2025	4.44%	38,289
2 - Chevy Traverse	8/9/2021	8/9/2025	4.44%	28,114
Total				\$512,537

NOTES TO THE FINANCIAL STATEMENTS For the Year Ended December 31, 2022

9. LONG-TERM DEBT (continued)

The debt service requirements for the Parish financed purchases are as follows:

Year ending December 31	Total Principal	Total Interest	Total Payments
2023	\$251,158	\$16,655	\$267,813
2024	216,753	14,075	230,828
2025	44,626	1,310	45,936

10. 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:

Year	Beginning of Year Liability	Claims and Changes in Estimates	Claims Paid	End of Year Liability
2020	236,404	333,411	297,288	272,527
2021	272,527	251,401	236,373	287,555
2022	287,555	376,700	260,453	403,802

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 \$252,933 at December 31, 2022 is based on claims incurred but not paid, claims incurred but not reported and out of pocket expenses.

11. 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

NOTES TO THE FINANCIAL STATEMENTS For the Year Ended December 31, 2022

11. POLLUTION REMEDIATION OBLIGATION (continued)

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 \$2,751,501 is reflected in the government-wide financial statements as of December 31, 2022. 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 \$1,005 of current year expenditures.

12. 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.

NOTES TO THE FINANCIAL STATEMENTS For the Year Ended December 31, 2022

12. PENSION PLAN (continued)

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

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.

The age and years of creditable service required in order for a member to retire with full benefits are established by state statue, 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

NOTES TO THE FINANCIAL STATEMENTS For the Year Ended December 31, 2022

12. PENSION PLAN (continued)

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.

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 statue, contribution requirements for all employers are actuarially determined each year.

NOTES TO THE FINANCIAL STATEMENTS For the Year Ended December 31, 2022

12. PENSION PLAN (continued)

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 \$7,320.

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, 2022. 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.

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	\$72,039	6.25%	0%

The Parish recognized pension expense of \$12,681 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 \$9.418.

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	\$3,221	\$5,384
Changes in assumption	6,010	-
Net difference between projected and actual earnings on pension plan investments	24,982	-
Changes in proportion	929	10,072
Differences between contributions and proportionate share of contributions	-	-
Employer contributions subsequent to the measurement date	3,660	-
Totals	\$38,802	\$15,456

NOTES TO THE FINANCIAL STATEMENTS For the Year Ended December 31, 2022

12. PENSION PLAN (continued)

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

The Parish reported a total of \$3,660 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	
2023	\$2,520
2024	3,843
2025	1,260
2026	12,063
Total	\$19,686

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, 2022
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.

NOTES TO THE FINANCIAL STATEMENTS For the Year Ended December 31, 2022

12. 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:

	Expected Rates of Return						
Asset Class	Target Asset Allocation	Real Return Arithmetic Basis	Long-term Expected Portfolio Real Rate of Return				
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				
Totals	100.0%		6.25%				
Inflation			2.50				
Expected Arithmetic Nominal Return			8.75%				

Discount Rate

The discount rate used to measure the total pension liability was 6.25%, which was unchanged 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.

NOTES TO THE FINANCIAL STATEMENTS For the Year Ended December 31, 2022

12. 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%
ROVERS	\$116,469	\$72,039	\$34,248

13. 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, 2022, 2021 and 2020 was \$508,760, \$506,133 and \$492,138, 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.

14. 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, 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.

NOTES TO THE FINANCIAL STATEMENTS For the Year Ended December 31, 2022

15. COMMITMENTS

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

Project Description	Expenditures through December 31, 2022	Remaining Commitment
Camera System	\$36,697	\$ 97,143
IDA Bridge Repairs	958,933	324,669
IDA Emergency Repairs to Pumps (High Tide)	20,290	67,380
Statewide Flood Control	10,580	239,420
HMGP - Industrial Floodwall and Drainage	4,724,914	917,703
HMGP - Timberland Pump Station Project	60,858	475,885
HMGP - Parishwide Pump Station Project	206,452	1,453,026
Alidore Levee and pump Station Improvements	1,280,590	1,856,260
Choctaw Levee	158,073	565,533
Library Thibodaux Branch Renovations	3,493,720	756,280
Lockport Library Entryway	710,967	89,033
Eastside Drainage	2,210,426	3,603,116
Emergency Pumps for All Districts	495,745	1,429,255
Parish Transportation Priority Rd RSTD2	1,675,743	884,257
Parish Transportation Priority Rd RSTDA	472,371	727,629
Eunice Allemand Pump	46,356	32,419
Des Allemand Drainage	49,489	150,511
Nolan Toups	10,818	194,234
Gazzo Canal	113,943	36,057
West Side Drainage	101,038	449,757
West 11th Drainage Improvements	15,543	184,457
Morvant Access Road Improvement	12,855	987,145
Fantastic Acres. Coastal Pump System	4,527,018	64,982
Sugar Ridge Drainage Improvements	297,626	142,874
Cut Off Lift Bridge Electric motors	39,368	93,492
Concrete Road Maintenance RSTD2	106,334	167,358
Airport Road and Bridge project	2,337,500	1,168,750
Fairway Outfall Ditch Improvements	158,444	157,427
Drainage Project in District 1	100,358	297,214
Repairs to Bobcat Pump	5,637	94,363
Valentine Pontoon Bridge	460,812	3,712,323
IDA Emergency Repairs to Pumps (DDG)	60,022	673,982
Butch Hill Pump Station	1,089,756	1,098,024
Cyprien Pump Station	2,041,961	78,520
Future Coastal	640,493	27,172
Grand Bayou Freshwater	290,370	667,662
NSU Resource Center	94,417	405,583
IDA Emergency Repairs	33,475	700,529
IDA Building Repairs	144,397	106,687
Leeville Boat Launch	215,397	904,603
Courthouse Annex	47,689	852,311

NOTES TO THE FINANCIAL STATEMENTS For the Year Ended December 31, 2022

15. COMMITMENTS (continued)

Wind Retrofit of Public Structures	444,184	175,784
Medical Suite Building	958,933	324,669
Mathews Complex Rec Center	39,279	537,919
Lockport Community Center Ballparks	78,772	321,228
Lafourche Parish Rodeo Arena	79,535	170,465
Bus Stop Marydale, Abby, Waverly	29,980	30,020
Repairs to Central Market	72,696	77,304
New Construction of Animal Shelter	30,530	469,470
Fishing Pier at Golden Meadow	44,676	10,000
Larose and Golden Meadow Turf Fields	42,892	357,108
IDA Emergency Repairs to Pump (All South)	18,084	142,760
IDA Building Repairs (DDG)	239,074	518,791
Totals	\$30,680,764	\$29,774,541

16. 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.

17. 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.

NOTES TO THE FINANCIAL STATEMENTS For the Year Ended December 31, 2022

17. TAX ABATEMENTS (continued)

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, 2022, 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 2022 Forfeited Revenue	Specific Forfeited Revenue
General Alimony	49	\$444,958,192	\$230,692,425	\$34,603,864	\$4,336,403	\$92,392
Consolidated	49	444,958,192	230,692,425	34,603,864	4,336,403	691,385
Road District #1	49	444,958,192	230,692,425	34,603,864	4,336,403	172,673
Veterans Memorial District	23	163,504,892	79,406,359	11,910,954	1,579,392	11,792
Special Service #1	49	444,958,192	230,692,425	34,603,864	4,336,403	62,287
					Total	\$1,030,530

18. 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 \$36,890,172.

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:

Investments	Reported Value	Fair Value	
Certificates of Deposit	\$10,254,780	\$10,260,540	
LAMP	38,295,229	38,295,229	
Other Securities	4,134,831	4,134,741	
Total	\$52,684,840	\$52,690,510	

NOTES TO THE FINANCIAL STATEMENTS For the Year Ended December 31, 2022

18. SELECTED DISCLOSURES FOR DISCRETELY PRESENTED COMPONENT UNITS (continued)

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	\$36,890,172
Investments reported	52,684,840
Total	89,575,012
Cash	39,302,143
Investments	45,391,377
Restricted assets	4,881,492
Total	\$89,575,012

CAPITAL ASSETS

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

Discretely Presented Component Units	Balance 12/31/2021	Additions	Disposals & Adjustments	1	Balance 2/31/2022
Non-depreciable Capital Assets:					
Land	\$ 11,302,247	\$ 1,608,502	\$ -	\$	12,910,749
Construction in Progress	50,135,232	4,906,828	(49,397,646)		5,644,414
Total Non-depreciable Capital Assets	61,437,479	6,515,330	(49,397,646)		18,555,163
Depreciable Capital Assets:					
Facilities, Equipment, and Intangibles	579,912,223	55,470,646	(34,474,040)		600,908,829
Less Accumulated Depreciation:					
Facilities, Equipment, and Intangibles	(340,723,158)	(18,648,923)	29,261,165		(330,110,916)
Depreciable Capital Assets, Net	239,189,065	36,821,723	(5,212,875)		270,797,913
Capital Assets, Net	300,626,544	43,337,053	(54,610,521)		289,353,076

LONG-TERM DEBT

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

Long-Term Debt Type	Balance 12/31/2021	Increases	Decreases	Balance 12/31/2022	Amounts Due Within One Year
Bonds and Notes	\$9,712,280	\$ 3,210,459	\$(4,481,361)	\$9,057,491	\$3,225,949
Compensated Absences	373,790	143,539	(139,888)	377,441	-
Pension Liability	3,149,135	-	(3,660,988)	511,853	-
OPEB Liability	1,265,836	-	(240,666)	1,025,170	-
Total Long-Term Debt	\$14,501,041	\$1,778,998	\$(8,509,607)	\$10,971,955	\$3,225,949

NOTES TO THE FINANCIAL STATEMENTS For the Year Ended December 31, 2022

18. 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, 2022, other than compensated absences, pension and OPEB benefits are as follows:

Year ending December 31	Total Payments
2023	\$3,225,949
2024	1,417,467
2025	1,437,176
2026	1,398,647
2027	815,469
2028-2032	762,783
Total	\$9,057,491

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.

The Water District No. 1 of the Parish of Lafourche Parish is a participating employer in 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.

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

Pension Related Balance	Fire Protection District No. 3 of Lafourche Parish	Water District No. 1 of Lafourche Parish
Net pension liability/(asset)	\$2,252,263	\$(2,764,116)
Deferred outflow for pensions	2,072,307	795,426
Deferred inflow for pensions	1,731,836	2,021,864
Pension expense	689,359	467,592

NOTES TO THE FINANCIAL STATEMENTS For the Year Ended December 31, 2022

18. 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:

OPEB Related Balance	Water District No. 1 of Lafourche Parish
OPEB liability	\$1,025,170
Deferred outflow for OPEB	296,944
Deferred inflow for OPEB	216,457
OPEB expense	74,907

Required Supplemental Information



Required Supplementary Information

Budgetary Comparison Schedule - Fund #001 General Fund For the Year Ended December 31, 2022

Schedule 1.1

	Original Budget	Final Budget	Actual Amounts	Variance Positive (Negative)
REVENUES				
Taxes: Ad Valorem	\$ 4,018,571	\$ 4,293,728	\$ 4,318,417	\$ 24,689
Gaming & Alcohol	966,982	1,057,355	1,523,747	466,392
Severance	1,062,547	1,079,905	1,146,604	66,699
Franchise	936,305	968,695	864,809	(103,886)
Total taxes	6,984,405	7,399,683	7,853,577	453,894
Intergovernmental:	2 002 742	7.200.006	7.20.1.400	02.002
Federal Government State of LA:	2,923,712	7,300,906	7,394,108	93,202
Other State Grants	767,115	357,482	360,172	2,690
State Shared Revenue	39,195	46,527	111,604	65,077
State in Lieu of Taxes	383,065	383,146	725,805	342,659
Total State of LA	1,189,375	787,155	1,197,581	410,426
Local Revenue	9,150	5,500	5,000	(500)
Total Intergovernmental	4,122,237	8,093,561	8,596,689	503,128
Charges for Services:				
Licenses & Permits	2,536,316	2,550,433	2,633,552	83,119
Fines and Forfeitures: Civil Case Fees	าาะ	4.026	12 201	7 255
Investment Earnings	225	4,926	12,281 87,084	7,355 86,784
Other:			07,004	00,704
Oil & Mineral Leases	25,000	59,000	134,314	75,314
Miscellaneous	25,000	30,000	62,139	32,139
Total other	50,000	89,000	196,453	107,453
Total Revenues	13,693,383	18,137,903	19,379,636	1,241,733
EXPENDITURES Current - General Government: Legislative:				
Personal services and benefits	499,983	528,763	511,405	17,358
Professional services	96,000	107,450	101,758	5,692
Operating services Other services	34,000 143,334	34,000 138,359	9,317 93,522	24,683 44,837
Operating Supplies	32,650	27,175	10,299	16,876
operating supplies	805,967	835,747	726,301	109,446
Judicial:				
Personal services and benefits	2,588,979	2,764,968	2,568,562	196,406
Professional services	62,250	181,250	185,325	(4,075)
Operating services	600	600	595	5
Other services	88,470	88,570	78,339	10,231
Operating Supplies Miscellaneous	123,158 70,000	25,958 149,575	24,896 147,035	1,062 2,540
Miscellaneous	2,933,457	3,210,921	3,004,752	206,169
Elections/ Registrar of Voters	2,555,151	3,210,321	5,001,752	200,103
Personal services and benefits	115,226	115,682	57,546	58,136
Operating Services	-	-	85	(85)
Other services	45,789	44,789	21,749	23,040
Operating Supplies	21,031	22,031	9,686	12,345
Miscellaneous	32,500	32,500	4,132	28,368
Finance	214,546	215,002	93,198	121,804
Finance Personal services and benefits	691,287	774,161	738,117	36,044
Personal services and benefits Professional services	7,125	10,175	8,662	1,513
Operating services	15,789	20,600	25,370	(4,770)
Other services	141,467	150,305	120,590	29,715
Operating Supplies	27,600	49,600	36,331	13,269
Miscellaneous	8,000	10,000	5,590	4,410
	891,268	1,014,841	934,660	80,181

(continued)

Required Supplementary Information

Budgetary Comparison Schedule - Fund #001 General Fund For the Year Ended December 31, 2022

Schedule 1.1

	Original Budget	Final Budget	Actual Amounts	Variance Positive (Negative)
Executive	520.550	526.005	522.207	4.500
Personal services and benefits Professional services	528,550	536,985	532,397	4,588
	10,150 9,000	53,814 11,034	75,979 17,292	(22,165)
Operating services Other services	104,800	98,738	93,948	(6,258) 4,790
Operating Supplies	21,400	12,700	11,892	808
Miscellaneous	37,700	364	383	(19)
	711,600	713,635	731,891	(18,256)
Property & Risk Management	7 1 1,000	7 15,055	731,031	(10,230)
Professional services	300	300	_	300
Operating services	2,200	1,700	238	1,462
Other services	7,085	7,085	5,299	1,786
Operating Supplies	8,775	19,275	8,069	11,206
Miscellaneous	-	-	366	(366)
	18,360	28,360	13,972	14,388
Human Resources				
Personal services and benefits	298,402	288,980	273,872	15,108
Professional services	11,370	14,555	16,015	(1,460)
Operating services	67,708	33,847	46,384	(12,537)
Other services	24,202	24,740	23,994	746
Operating Supplies	7,630	8,710	8,049	661
	409,312	370,832	368,314	2,518
Civil Service	105 105	450.500		10.020
Personal services and benefits	126,125	152,520	141,688	10,832
Professional services	2.000	65,000	4,611	60,389
Operating services Other services	2,888	2,816	1,034	1,782
	53,961	9,980	10,507	(527)
Operating supplies	4,835 187,809	4,835 235,151	3,943 161,783	892 73,368
Communications	107,005	233,131	101,703	73,300
Personal services and benefits	177,465	197,930	183,788	14,142
Professional services	150	150	52	98
Operating services	6,150	30,502	12,614	17,888
Other services	5,000	8,923	7,622	1,301
Operating Supplies	3,500	92,898	17,236	75,662
	192,265	330,403	221,312	109,091
Information Technology				
Personal services and benefits	253,718	307,900	292,164	15,736
Professional services	15,150	20,150	17,302	2,848
Operating services	175,875	175,390	167,950	7,440
Other services	73,200	51,600	122,048	(70,448)
Operating Supplies	3,280	72,862	53,044	19,818
21	521,223	627,902	652,508	(24,606)
Planning & Zoning	1.056.601	1 100 004	1 000 220	112 555
Personal services and benefits	1,056,601	1,180,894	1,068,339	112,555
Professional services	2,100	22.200	14,780	10 520
Operating services Other services	10,500 116,500	33,300 137,850	139,481	18,520 (1,631)
Operating Supplies	15,500	38,500	26,721	11,779
Operating Supplies	1,201,201	1,390,544	1,249,321	141,223
	1,201,201	1,550,544	1,273,321	171,223
911/Justice of Peace/Const				
Personal services and benefits	201,777	223,038	196,600	26,438
Other services	8,050	8,050	1,628	6,422
	209,827	231,088	198,228	32,860
Total General Government	<i>8,296,835</i>	9,204,426	8,356,240	848,186
Public Safety:				
Personal services and benefits	364,690	378,057	363,323	14,734
Professional services	202,090	235,090	191,485	43,605

(continued)

Required Supplementary Information

Budgetary Comparison Schedule - Fund #001 General Fund For the Year Ended December 31, 2022

Schedule 1.1

For the Y	rear Ended Decemb	er 3 I, 2022		Scriedule 1.1
	Original Budget	Final Budget	Actual Amounts	Variance Positive (Negative)
Operating services	12,000	19,000	12,347	6,653
Other services	22,670	25,170	24,135	1,035
Operating Supplies	266,000	126,000	70,625	55,375
Feeding /Maintenance/Transport of	638,000	694,000	714,227	(20,227)
Fire Insurance Rebate (Misc)	383,065	(49,964)	725,805	(775,769)
Miscellaneous	42,038	58,884	39,683	19,201
Miscellaneous .	1,930,553	1,486,237	2,141,630	(655,393)
Public Works:	1,350,555	1,400,231	2,141,030	(055,555)
Personal services and benefits	304,296	405.920	310,675	95.245
Professional services	68,250	118,500	124,173	(5,673)
Operating services	27,500	37,500	22,542	14,958
Other services	74,000	78,500	70,089	8,411
Operating Supplies	25,000	25,000	5,033	19,967
Miscellaneous	83,980	84,523	20,933	63,590
Miscellaneous .	583,026	749,943	553,445	196,498
Health & Community Services	363,026	149,945	333,443	190,490
Personal services and benefits	252,969	258,152	227,822	30,330
Professional services	232,909	230,132	42	
	100	-	702	(42)
Operating services Other services	13,884	-	17,516	(702)
		- 7,500	5,367	(17,516)
Operating Supplies	8,250			2,133
Miscellaneous	57,083	54,436	34,260	20,176
	332,286	320,088	285,709	34,379
Culture & Recreation				
Personal services and benefits	271,742	262,079	263,056	(977)
Professional services	72,965	65,600	62,890	2,710
Operating services	2,199	1,995	2,042	(47)
Other services	96,605	130,957	79,392	51,565
Operating Supplies	10,322	12,050	7,310	4,740
	453,833	472,681	414,690	57,991
Total Commant	11 506 533	12 222 275	11 751 714	401 661
Total Current	11,596,533	12,233,375	11,751,714	481,661
Total Debt Service	26,687	29,213	122,749	(93,536)
Total Capital Outlay	27,950	104,000	2,384	101,616
Total expenditures	11,651,170	12,366,588	11,876,847	489,741
EXCESS (DEFICIENCY) OF REVENUES				
OVER EXPENDITURES	2,042,213	5,771,315	7,502,789	1,731,474
	2,012,213	3,771,313	7,502,705	177317111
OTHER FINANCING SOURCES (USES) Transfers In from:				
108 Royalty Fund	713,893	1,775,350	1,775,350	_
118 Planning Commission Fund	_	100,000	100,000	_
128 2004 Redidication	659,000	659,000	659,000	-
160 Road Sales Tax Dist A	· -	87,680	70,304	(17,376)
801 BP Oil Spill	250,000	250,000	250,000	-
Total Transfers In	1,622,893	2,872,030	2,854,654	(17,376)
Transfers Out to:		-	· · · · · · · · · · · · · · · · · · ·	
113 Criminal Court Fund	(22,000)	(32,000)	(32,000)	-
123 Cıvil Defense Fund	(86,000)	(86,000)	(86,000)	_
124 IV-D Grant Fund	(39,566)	(79,572)	(25,056)	54,516
130 Head Start Fund	(58,010)	-	-	-
206 2005 Road Construction Dist 3,5 & 6	(1,691,695)	(1,147,901)	(1,088,873)	59,028
299 Capital Projects Fund	(900,327)	(357,567)	(282,132)	75,435
Total Transfers Out	(2,797,598)	(1,703,040)	(1,514,061)	188,979
rotat Hansiers Out	(2,131,330)	(1,100,040)	(1,314,001)	100,515
Total other financing sources (uses)	(1,174,705)	1,168,990	1,340,593	171,603

Required Supplementary Information

Budgetary Comparison Schedule - Fund #001 General Fund For the Year Ended December 31, 2022

Schedule 1.1

	Original Budget		Final Budget		Actual Amounts	Variance Positive (Negative)
NET CHANGE IN FUND BALANCE		867,508		6,940,305	8,843,382	1,903,077
FUND BALANCES BEGINNING OF YEAR		(5,860)		(5,860)	(5,860)	
END OF YEAR	\$	861,648	\$	6,934,445	\$ 8,837,522	\$ 1,903,077

(concluded)

Required Supplementary Information

Budgetary Comparison Schedule - Fund #104 Drainage Maintenance Fund For the Year Ended December 31, 2022

		Original Budget		Final Budget		Actual Amounts		/ariance Positive Negative)
REVENUES	ď	7 071 025	¢	0.014.074	¢	7 226 225	đ	(000 020)
Taxes - Ad Valorem Intergovernmental from:	\$	7,871,835	\$	8,214,374	\$	7,226,335	\$	(988,039)
Federal Government		3,116,279		1,265,264		1,973,956		708.692
State of LA		4,436,991		1,203,204		988,730		(194,521)
Local		297,075		142,632		95,330		(47,302)
Charges for Services		12,000		12,000		15,450		3,450
Other Revenue		-		-		76,617		76,617
Investment Earnings		100		100		40		(60)
T. 10	-	15 72 4 200		10.017.631		10.376.450		
Total Revenues		15,734,280		10,817,621		10,376,458		(441,163)
EXPENDITURES								
Current - General Government - Public Works:								
Personal services and benefits		3,342,241		3,925,173		3,047,292		877,881
Professional services		39,000		287,112		161,892		125,220
Operating services		1,156,094		1,156,431		869,807		286,624
Other services		162,500		286,000		193,042		92,958
Operating Supplies		1,950,500		1,846,000		1,207,338		638,662
Miscellaneous		5,000		60,000		2,523		57,477
Total current expenditures	_	6,655,335		7,560,716		5,481,894		2,078,822
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		9,078,945		3,256,905		4,894,564		1,637,659
OTHER FINANCING SOURCES (USES)								
Transfers In from:								
128 2004 Rededication		-		492,057		492,057		-
160 Road Sales Tax District A Fund		570,450		1,152,247		614,629		(537,618)
181 Costal Zone Management Fund		250,000		-		· <u>-</u>		-
Total Transfers In		820,450		1,644,304		1,106,686		(537,618)
Transfers Out to:	-							
201 Road District 2		(3,406,236)		(955,261)		(799,751)		155,510
206 Road Construction District		(405,000)		(546,631)		(158,392)		388,239
299 Capital Projects Fund		(3,395,212)		(650,668)		(1,016,202)		(365,534)
Total Transfers Out		(7,206,448)		(2,152,560)		(1,974,345)		178,215
Total other financing sources (uses)		(6,385,998)		(508,256)		(867,659)		(359,403)
NET CHANGE IN FUND BALANCE		2,692,947		2,748,649		4,026,905		1,278,256
FUND BALANCES								
BEGINNING OF YEAR		(3,741,644)		(3,741,644)		(3,741,644)		-
END OF YEAR	_\$	(1,048,697)	\$	(992,995)	\$	285,261	\$	1,278,256

Required Supplementary Information

Budgetary Comparison Schedule - Fund #107 - Solid Waste Fund For the Year Ended December 31, 2022

	Original Budget	Final Budget	Actual Amounts	Variance Positive (Negative)
REVENUES Taxes - Sales & Use Intergovernmental Federal Charges for Services Investment Earnings	\$ 6,795,310 1,602,726 1,500 150	\$ 6,795,310 19,881,915 1,500 150	\$ 10,429,193 19,940,977 1,040 34,033	\$ 3,633,883 59,062 (460) 33,883
Total Revenues	8,399,686	26,678,875	30,405,243	3,726,368
EXPENDITURES Current - General Government - Public Works: Personal services and benefits Professional services Operating services Other services Operating Supplies Total current expenditures Capital outlay Total expenditures	194,612 106,158 7,126,050 58,250 11,050 7,496,120 - 7,496,120	204,167 127,152 28,233,296 64,566 18,250 28,647,431 8,000 28,655,431	168,827 155,917 26,345,690 64,345 17,609 26,752,388 7,750 26,760,138	35,340 (28,765) 1,887,606 221 641 1,895,043 250 1,895,293
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	903,566	(1,976,556)	3,645,105	5,621,661
OTHER FINANCING SOURCES (USES) Transfers Out to: 193 Marydale Sewerage NET CHANGE IN FUND BALANCE		(24,677)	<u>(24,677)</u> 3,620,428	<u>-</u> 5,621,661
	903,300	(2,001,233)	3,020,420	3,021,001
FUND BALANCES				
BEGINNING OF YEAR	3,027,570	3,027,570	3,027,570	-
END OF YEAR	\$ 3,931,136	\$ 1,026,337	\$ 6,647,998	\$ 5,621,661

Required Supplementary Information

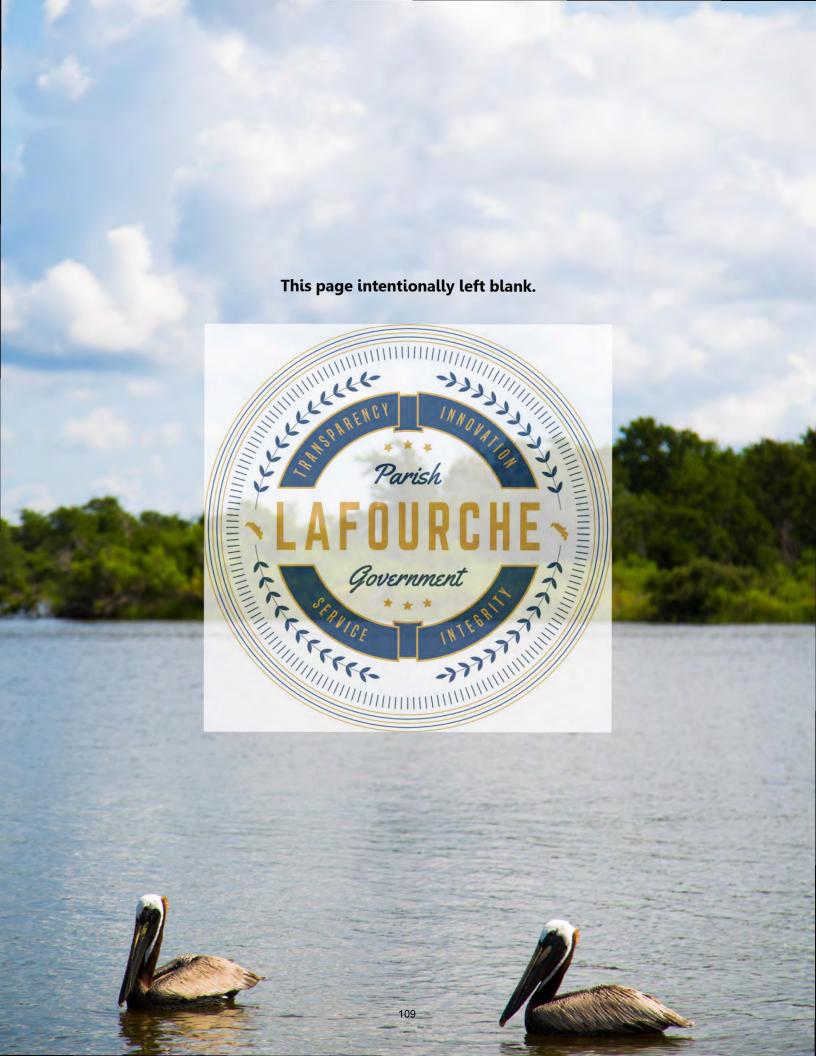
Budgetary Comparison Schedule - Fund #119 Library Commission Fund For the Year Ended December 31, 2022

	Original Budget	*******	Final Budget	 Actual Amounts	Variance Positive (Negative)
REVENUES Taxes - Ad Valorem	\$ 8,925,000	\$	10,642,799	\$ 7,993,935	\$ (2,648,864)
Intergovernmental Federal State Local Charges for Services Investment Earnings Other Revenues	 - 113,200 10,000 47,500 5,000 28,500		113,200 10,000 47,500 5,000 28,500	 774 98,806 45,924 30,235 60,978 689,166	 774 (14,394) 35,924 (17,265) 55,978 660,666
Total Revenues	 9,129,200		10,846,999	 8,919,818	 (1,927,181)
EXPENDITURES Current - General Government - Culture and Recreation: Personal services and benefits Professional services Operating services Other services Operating Supplies Miscellaneous Capital outlay	 4,330,000 82,000 326,000 461,000 1,227,000 101,000 6,527,000 75,348		4,330,000 18,221 454,000 567,500 906,500 11,000 6,287,221 103,280	 3,463,026 13,667 416,608 415,405 747,645 - 5,056,351 74,299	 866,974 4,554 37,392 152,095 158,855 11,000 1,230,870 28,981
Total expenditures	 6,602,348		6,390,501	5,130,650	1,259,851
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	2,526,852		4,456,498	3,789,168	(667,330)
OTHER FINANCING SOURCES (USES) Transfers Out to: 299 Capital Projects Fund	 (1,104,551)		(711,028)	 (595,715)	 115,313
NET CHANGE IN FUND BALANCE	1,422,301		3,745,470	3,193,453	(552,017)
FUND BALANCES					
BEGINNING OF YEAR	 4,159,131		4,159,131	 4,159,131	 -
END OF YEAR	\$ 5,581,432	\$	7,904,601	\$ 7,352,584	\$ (552,017)

Required Supplementary Information

Budgetary Comparison Schedule - Fund #160 Road Sales Tax District A For the Year Ended December 31, 2022

DEVENUES	Original Budget	Final Budget	Actual Amounts	Variance Positive (Negative)
REVENUES Taxes - Sales & Use	\$ 4,498,801	\$ 5,498,801	\$ 6,906,362	\$ 1,407,561
Intergovernmental:	J 4,430,001	\$ 5,490,001	\$ 0,500,302	\$ 1,407,501
Federal Government	1,192,288	_	_	_
Investment Earnings	28,812	2,000	102,048	100,048
Total Revenues	5,719,901	5,500,801	7,008,410	1,507,609
EXPENDITURES				
Current - General Government - Public Works:				
Professional services	40,489	78,489	69,066	9,423
Other Services	-	-	331	(331)
Total current	40,489	78,489	69,397	9,092
Debt Service	124,474	135,408	129,066	6,342
Total expenditures	164,963	213,897	198,463	15,434
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	5,554,938	5,286,904	6,809,947	1,523,043
OTHER FINANCING SOURCES (USES) Transfers Out to:				
001 General Fund	- /F((F20)	(87,680)	(70,304)	17,376
103 Steet Lights 104 Drainage Maintenance Fund	(566,538) (570,450)	(1,124,320) (1,152,247)	(227,594) (614,629)	896,726 537,618
206 Construction - RSTD 3 5 & 6	(319,197)	(747,365)	(124,152)	623,213
211 Construction - 2021 Bond RSTD A	(315,151)	(1,762,335)	(1,145,642)	616,693
299 Capital Projects Fund	(753,822)	(1,815,000)	(43,862)	1,771,138
314 Bond Sinking Fund - RSTD 3 5 & 6	(1,248,250)	(1,250,000)	(1,250,000)	-
317 Consolidated STD A Sinking Fund	(2,487,608)	(2,013,968)	(2,013,968)	-
323 2021 Sinking Fund	(974,736)	(974,736)	(974,736)	
Total Transfers Out	(6,920,601)	(10,927,651)	(6,464,887)	4,462,764
NET CHANGE IN FUND BALANCE	(1,365,663)	(5,640,747)	345,060	5,985,807
FUND BALANCES				
BEGINNING OF YEAR	6,219,544	6,219,544	6,219,544	
END OF YEAR	\$ 4,853,881	\$ 578,797	\$ 6,564,604	\$ 5,985,807



Required Supplemental Information Registrar of Voters Employees' Retirement System (ROVERS) For the Year Ended December 31, 2022

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
2022	0.2938%	\$ 72,039	\$ 48,128	149.6821%	82.465%
2021	0.3614%	11,463	53,639	21.3706%	97.683%
2020	0.3727%	80,297	51,547	155.7743%	83.321%
2019	0.3753%	70,182	49,176	136.1515%	84.826%
2018	0.3645%	83,673	49,515	170.1501%	80.568%
2017	0.3615%	79,360	46,464	160.2747%	80.510%
2016	0.3383%	95,987	48,278	206.5836%	73.860%
2015	0.3559%	87,157	48,278	180.5315%	76.857%

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

Schedule of the Employer's Contributions

Year	Contractually Required Contribution ¹	Contributions in Relation to Contractually Required Contribution ²	Contribution Deficiency (Excess)	Em	ployer's Covered Payroll ³	Contributions as a Percentage of Covered Payroll
2022	\$ 7,568	\$ 7,568	\$ -	\$	42,045	18.00%
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 inteded to show information for 10 years. Additional years will be displayed as they become available.

For Reference Only

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

Employer contribution rate multiplied by employer's covered payroll

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

³ Employer's covered payroll amount for the fiscal year ended December 31

Notes to Required Supplemental Information



LAFOURCHE PARISH GOVERNMENT REQUIRED SUPPLEMENTAL INFORMATION

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION For the Year Ended December 31, 2022

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.

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.

LAFOURCHE PARISH GOVERNMENT REQUIRED SUPPLEMENTAL INFORMATION

NOTES TO BUDGETARY COMPARISON SCHEDULES For the Year Ended December 31, 2022

NOTE 2 – MAJOR FUND DESCRIPTIONS (continued)

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

	Discount Rate	Investment Rate of Return	Inflation Rate	Expected Remaining Service Lives	Projected Salary Increase
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%
2022	6.25%	6.25%	2.3%	5	5.25%

Non-Major Governmental Funds

Non-Major Governmental Funds



Combining Balance Sheet - by Fund Type Non-Major Governmental Funds December 31, 2022

	Special Revenue	Debt Service	Capital Projects	Total	
ASSETS					
Cash and Equivalents	\$ 243,734	\$ -	\$ 214,409	\$ 458,143	
Investments	15,166,282	5,649,127	2,938,093	23,753,502	
Receivables	13,077,444	-	-	13,077,444	
Due from Other Funds	2,203,269	40,907	1,819,237	4,063,413	
Prepaid Expenses	185,327	-	-	185,327	
Other Current Assets	816,659	-	-	816,659	
Restricted investments	-	6,556,445	10,258,438	16,814,883	
Total Assets	\$ 31,692,715	\$ 12,246,479	\$ 15,230,177	\$ 59,169,371	
LIABILITIES					
Accounts Payable	\$ 770,313	\$ 123,874	\$ 967,498	\$ 1,861,685	
Contracts and Retainage Payable	41,050	-	130,744	171,794	
Salaries and Benefits Payable	470,580	-	-	470,580	
Due to Other Funds	3,907,481	237,078	-	4,144,559	
Other Current Liabilities	783,224	-		783,224	
Total Liabilities	5,972,648	360,952	1,098,242	7,431,842	
FUND BALANCES					
Non-spendable: Prepaid	185,327	-	-	185,327	
Restricted:					
Capital Projects	-	-	14,131,935	14,131,935	
Judicial	29,183	-	-	29,183	
Federal and State Grant Programs	2,603,082	-	-	2,603,082	
Debt Service	-	11,989,900	-	11,989,900	
Committed:					
Public Works	19,112,066	-	-	19,112,066	
Culture and Recreation	3,980,497	-	-	3,980,497	
Health and Community Services	39,562	-	-	39,562	
Unassigned	(229,650)	(104,373)	-	(334,023)	
Total Fund Balances	25,720,067	11,885,527	14,131,935	51,737,529	
Total Liabilities and Fund Balances	\$ 31,692,715	\$ 12,246,479	\$ 15,230,177	\$ 59,169,371	

Combining Statement of Revenue, Expenditures, and Changes in Fund Balance - by Fund Type
Non-Major Governmental Funds
For the Year Ended December 31, 2022

	Special Revenue	Debt Service	Capital Projects	Total
REVENUES				
Taxes: Ad Valorem	\$ 18.929.380	¢	\$ -	\$ 18.929.380
Sales and Use	\$ 18,929,380 3,724,680	\$ -) -	\$ 18,929,380 3,724,680
Intergovernmental from:	3,724,000	-	-	3,724,000
Federal Government	14,301,420	1,064,021	_	15,365,441
State of LA	4,455,636	1,004,021	_	4,455,636
Local Governments	167,455	_	_	167,455
Charges for Services	496,925	_	_	496,925
Fines and Forfeitures	162,617	-	_	162,617
Investment Earnings	287,994	131.473	163,600	583,067
Other	1,085,368	-	-	1,085,368

Total Revenues	43,611,475	1,195,494	163,600	44,970,569
EXPENDITURES				
Current General Government:				
Judicial	1,487,931	-	-	1,487,931
Public Safety	345,919	-	-	345,919
Public Works	16,613,612	-	4,455,373	21,068,985
Health & Community Services	8,230,870	=	=	8,230,870
Culture and Recreation	3,315,500	-	-	3,315,500
Debt Service				
Principal	109,413	4,770,408	-	4,879,821
Interest	-	1,476,593	-	1,476,593
Bond issuance costs	-	1,224,303	-	1,224,303
Capital Outlay	5,230	-	5,244,172	5,249,402
Total Expenditures	30,108,475	7,471,304	9,699,545	47,279,324
EXCESS (DEFICIENCY) OF REVENUES				
OVER EXPENDITURES	13,503,000	(6,275,810)	(9,535,945)	(2,308,755)
OTHER FINANCING SOURCES (USES)				
Proceeds from issuance of debt	-	121,000,000	-	121,000,000
Transfers In	4,371,254	5,635,278	15,857,681	25,864,213
Transfers Out	(13,800,673)	(113,266,620)		(127,067,293)
Total other financing sources (uses)	(9,429,419)	13,368,658	15,857,681	19,796,920
NET CHANGE IN FUND BALANCE	4,073,581	7,092,848	6,321,736	17,488,165
FUND BALANCES -				
BEGINNING OF YEAR	21,646,486	4,792,679	7,810,199	34,249,364
END OF YEAR	\$ 25,720,067	\$ 11,885,527	\$ 14,131,935	\$ 51,737,529

Non-Major Special Revenue Funds



NON-MAJOR SPECIAL REVENUE FUNDS December 31, 2022

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 31st of each year be transferred to the Parish's General Fund.

NON-MAJOR SPECIAL REVENUE FUNDS December 31, 2022

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.

NON-MAJOR SPECIAL REVENUE FUNDS December 31, 2022

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.

NON-MAJOR SPECIAL REVENUE FUNDS December 31, 2022

193 LCDBG MARYDALE SEWERAGE PROJECT FUND

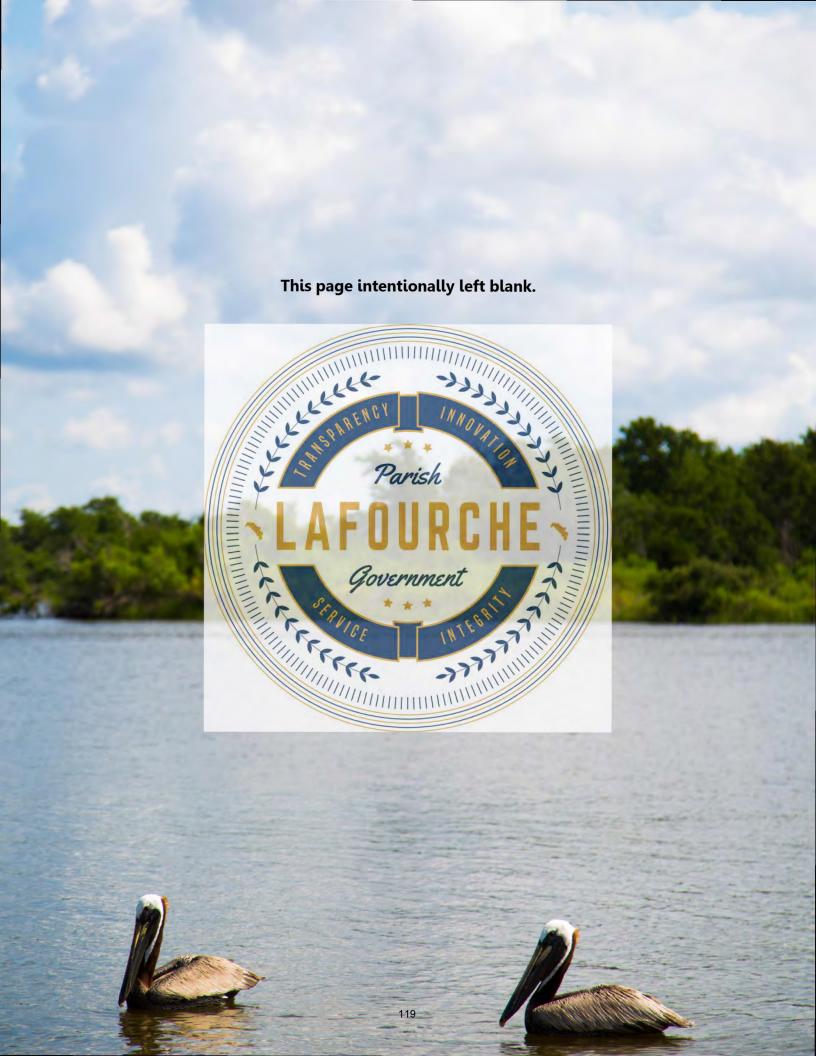
The purpose of the State of Louisiana, Office of Community Development, Local Government Assistance Program (LGAP) is to assist units of local government with funding for needed infrastructure and long-term capital improvements in Marydale Sewer System Improvement.

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.



Combining Balance Sheet Non-Major Special Revenue Funds December 31, 2022

102

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101

Schedule 3.1

108

ACCETC	-	Animal Control	ilding and aintenance		Roads & Bridges	Stı	reet Light	Royalty
ASSETS Cash and Equivalents Investments	\$	- 13	\$ - 3,334,963	\$	- 439	\$	- 271,800	\$ - 208,893
Receivables Due from Other Funds		9,039 79,219	2,197,799 162,600		3,353,779		18,833 555,175	655,092 302,777
Prepaid expenses Other Current Assets			 164,319		-			
Total Assets		88,271	\$ 5,859,681	\$	3,354,218	\$	845,808	\$ 1,166,762
LIABILITIES								
Accounts Payable	\$	40,876	\$ 85,226	\$	207,774	\$	101,210	\$ -
Contracts and Retainages Payable Salaries and Benefits Payable		- 13,688	41,050 28,632		- 169,072		4.038	-
Due to Other Funds		-	-		872,886		-	-
Other Current Liabilities			 					
Total Liabilities		54,564	154,908	_	1,249,732		105,248	-
FUND BALANCES								
Nonspendable - Prepaid Restricted:		-	164,319		-		-	-
Judicial		-	-		-		-	-
Federal and State Grant Programs Committed:		-	-		-		-	-
Public Works		_	5,540,454		2,104,486		740,560	1,166,762
Culture and Recreation		-	-		-		-	-
Health and Community Services Unassigned		33,707	- -		-		-	 -
Total Fund Balances (Accumulated		22.707	F 704 773		2.104.496		740.560	1 166 763
Deficits)		33,707	 5,704,773		2,104,486		740,560	 1,166,762
Total Liabilities and Fund Balances	\$	88,271	\$ 5,859,681	\$	3,354,218	\$	845,808	\$ 1,166,762

Combining Balance Sheet Non-Major Special Revenue Funds December 31, 2022

Schedule 3.1

109	110	112	113	114
109	110	112	113	11

		Board of Health	R	ecreation	 riminal Jury	_	Triminal Court	Dis	Special strict No. 1
ASSETS Cash and Equivalents Investments Receivables Due from Other Funds Prepaid expenses Other Current Assets	\$	476,965 605,340 132,214 - -	\$	- 1,056,455 1,439,370 - - -	\$ 1,807 - 1,372 - - -	\$	- 1 14,567 - - -	\$	- 1,156,434 1,140,471 289,629 - 783,165
Total Assets	\$	1,214,519	\$	2,495,825	\$ 3,179	\$	14,568	_\$_	3,369,699
LIABILITIES Accounts Payable Contracts and Retainages Payable Salaries and Benefits Payable Due to Other Funds Other Current Liabilities	\$	4,134 - 20,722 - -	\$	42,497 - 30,376 95,039 -	\$ - - - 8,139 	\$	14,099 - 11,484 125,157 -	\$	24,446 - 7,986 - 783,165
Total Liabilities	_	24,856		167,912	8,139		150,740		815,597
FUND BALANCES Nonspendable - Prepaid Restricted: Judicial Federal and State Grant Programs		- - -		- - -	- - -		- - -		- - -
Committed: Public Works Culture and Recreation Health and Community Services Unassigned		1,189,663 - -		2,327,913 - -	 - - - (4,960)		- - - (136,172)		2,554,102 - - - -
Total Fund Balances (Accumulated Deficits)		1,189,663		2,327,913	 (4,960)		(136,172)		2,554,102
Total Liabilities and Fund Balances	\$	1,214,519	\$	2,495,825	\$ 3,179	\$	14,568	\$	3,369,699

Combining Balance Sheet Non-Major Special Revenue Funds December 31, 2022

118

115

Schedule 3.1

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	110				,_,		,,,,		124	
		ff Duty Vitness	lanning nmission	S	ig Court - upreme Court	Civ	il Defense	IV-	D Grant	
ASSETS			 							
Cash and Equivalents	\$	-	\$ -	\$	-	\$		\$	-	
Investments		14,915	3,663		-		6		-	
Receivables		2,615	-		54,621		71,703		72,969	
Due from Other Funds		11,703	-		-		194,132		-	
Prepaid expenses		-	-		-		1,008		-	
Other Current Assets		-	 -		-		-		-	
Total Assets	\$	29,233	 3,663	\$	54,621	\$	266,849	\$	72,969	
LIABILITIES										
Accounts Payable	\$	50	\$ -	\$	363	\$	8,078	\$	=	
Contracts and Retainages Payable		-	-		-				=	
Salaries and Benefits Payable		-	-		17,299		7,724		22,280	
Due to Other Funds		-	74,049		36,959		-		50,689	
Other Current Liabilities			 							
Total Liabilities		50	 74,049		54,621		15,802		72,969	
FUND BALANCES										
Nonspendable - Prepaid		-	_		_		1,008		_	
Restricted:										
Judicial		29,183	-		-		-		-	
Federal and State Grant Programs		-	-		-		250,039		-	
Committed:							•			
Public Works		-	-		-		-		-	
Culture and Recreation		-	-		-		-		-	
Health and Community Services		-	-		-		-		-	
Unassigned			 (70,386)		-		-		-	
Total Fund Balances (Accumulated										
Deficits)		29,183	(70,386)		_		251,047		_	
			 -							
Total Liabilities and Fund Balances	\$	29,233	\$ 3,663	\$	54,621	\$	266,849	\$	72,969	

Combining Balance Sheet Non-Major Special Revenue Funds December 31, 2022

Schedule 3.1

	126		127		128	129		130
	 nission of omen	c	enior itizen ctivity	Re	2004 dedication	Health Activity	He	ead Start
ASSETS Cash and Equivalents Investments Receivables Due from Other Funds Prepaid expenses Other Current Assets	\$ - - - - -	\$	- 1,728 - 926 - -	\$	- 757 2,030,788 - - -	\$ - 28 6,591 70,048 - -	\$	41,802 - 241,049 15,260 - -
Total Assets	\$ -	\$	2,654	\$	2,031,545	\$ 76,667	\$	298,111
LIABILITIES Accounts Payable Contracts and Retainages Payable Salaries and Benefits Payable Due to Other Funds Other Current Liabilities	\$ - - - -	\$	- - - -	\$	- - - 1,571,278	\$ 94,799 - - - -	\$	65,852 - 112,079 120,180 -
Total Liabilities	 				1,571,278	 94,799		298,111
FUND BALANCES Nonspendable - Prepaid Restricted: Judicial Federal and State Grant Programs Committed:	- - -		- - -		- - -	- - -		- - -
Public Works Culture and Recreation Health and Community Services Unassigned	 - - - -		- 2,654 - -		460,267 - -	 - - - (18,132)		- - -
Total Fund Balances (Accumulated Deficits)	 -		2,654		460,267	 (18,132)		-
Total Liabilities and Fund Balances	\$ -	\$	2,654	\$	2,031,545	\$ 76,667	\$	298,111

Combining Balance Sheet Non-Major Special Revenue Funds December 31, 2022

Schedule 3.1

CACFP Head Start 15,260 15,260	\$ \$	387 - 26,592 		18,235 - 7,906 9,374	LIHE	- - 76,458 - -	\$	18,530 - 67,078
- - -		- 26,592 - - -	\$	- 7,906	\$	- - 76,458 - -	\$	-
- - -		- 26,592 - - -		- 7,906		76,458 - - -	Þ	-
- - -	\$	- - -				76,458 - -		67,078 -
- - -	\$	- - -				-		-
- - 15,260	\$	- - - 26 979		<u>-</u>		-		
15,260	\$	- 26 979				_		_
15,260	\$	26 979						-
		20,515	\$	35,515	\$	76,458	\$	85,608
-	\$	10.772	\$	1	\$	3,267	\$	6,890
-		-		-		· -		· -
-		2,781		730		7,842		8,071
15,260		13,367		-		59,494		68,198
-		59		-		-		-
15,260		26,979		731		70,603		83,159
-		-		-		-		-
-		-		-		-		-
-		-		34,784		-		2,449
_		_		_		_		_
_		_		_		_		_
_		_		_		5.855		_
-		-				-		-
-		-		34,784		5,855		2,449
15,260	\$	26,979	\$	35,515	\$	76,458	\$	85,608
		- \$ 	- \$ 10,772 - 2,781 15,260 13,367 - 59 15,260 26,979	- \$ 10,772 \$ - 2,781 15,260 13,367 - 59 15,260 26,979	- \$ 10,772 \$ 1 - 2,781 730 15,260 13,367 - 59 - 59 - 15,260 26,979 731	- \$ 10,772 \$ 1 \$ - 2,781 730 15,260 13,367 59 - 15,260 26,979 731	- \$ 10,772 \$ 1 \$ 3,267 2,781 730 7,842 15,260 13,367 - 59,494 - 59 15,260 26,979 731 70,603	- \$ 10,772 \$ 1 \$ 3,267 \$ - 2,781 730 7,842 15,260 13,367 - 59,494 - 59

Combining Balance Sheet Non-Major Special Revenue Funds December 31, 2022

Schedule 3.1

161	174	181	193	196

		oad Sales x District 2		ite of rgency		astal Zone anagement	LC	DBG		FEMA quisition
ASSETS Cash and Equivalents	\$	_	\$	_	\$	162,921	\$	1	\$	_
Investments	¥	6,965,890	4	34	Ψ	1,673,298	₽	_ '	¥	_
Receivables		607,288		-		30,129		-		330,735
Due from Other Funds		-		-		267,712		-		· -
Prepaid expenses		-		-		20,000		-		-
Other Current Assets		-		-		-				33,494
Total Assets	\$	7,573,178	\$	34	\$	2,154,060	\$	1	\$	364,229
LIABILITIES										
Accounts Payable	\$	-	\$	-	\$	59,979	\$	-	\$	-
Contracts and Retainages Payable		_		-		-		-		-
Salaries and Benefits Payable		-		-		5,776		-		-
Due to Other Funds		680,027		34		-		1		116,724
Other Current Liabilities		-		-		-		-		-
Total Liabilities		680,027		34		65,755		1		116,724
FUND BALANCES										
Nonspendable - Prepaid		-		-		20,000		-		-
Restricted:										
Judicial		-		-		-		-		-
Federal and State Grant Programs		-		-		2,068,305		-		247,505
Committed:		6 002 151								
Public Works		6,893,151		-		-		-		-
Culture and Recreation		-		-		-		-		-
Health and Community Services Unassigned		-		-		-		-		
Total Fund Balances (Accumulated										
Deficits)		6,893,151		-		2,088,305				247,505
Total Liabilities and Fund Balances	\$	7,573,178	\$	34	\$	2,154,060	\$	1	\$	364,229

Combining Balance Sheet Non-Major Special Revenue Funds December 31, 2022

Schedule 3.1

801

	BF	Oil Spil Fund	Total
ASSETS			
Cash and Equivalents	\$	51	\$ 243,734
Investments		-	15,166,282
Receivables		-	13,077,444
Due from Other Funds		112,500	2,203,269
Prepaid expenses		-	185,327
Other Current Assets		-	 816,659
Total Assets	\$	112,551	\$ 31,692,715
LIABILITIES			
Accounts Payable	\$	-	\$ 770,313
Contracts and Retainages Payable		-	41,050
Salaries and Benefits Payable		-	470,580
Due to Other Funds		-	3,907,481
Other Current Liabilities			 783,224
Total Liabilities			 5,972,648
FUND BALANCES			
Nonspendable - Prepaid		-	185,327
Restricted:			
Judicial		-	29,183
Federal and State Grant Programs Committed:		-	2,603,082
Public Works		112,551	19,112,066
Culture and Recreation		-	3,980,497
Health and Community Services		-	39,562
Unassigned		-	(229,650)
Total Fund Balances (Accumulated			
Deficits)		112,551	 25,720,067
Total Liabilities and Fund Balances	\$	112,551	\$ 31,692,715

(concluded)

Combining Statement of Revenue, Expenditures, and Changes in Fund Balance Non-Major Special Revenue Funds For the Year Ended December 31, 2022

Schedule 3.2

	101		102		103		105		108
		nimal ontrol	ilding and intenance		Roads & Bridges	Str	eet Light		Royalty
REVENUES									
Taxes									
Ad Valorem	\$	-	\$ 3,588,280	\$	6,145,125	\$	-	\$	-
Sales and Use		-	-		-		-		-
Intergovernmental from:									
Federal		-	7,119,026		1,072,683		-		-
State of LA		-	100,814		799,962		67,137		2,449,038
Local		107,230	-		-		-		-
Charges for Services		31,495	-		-		-		-
Fines and Forfeitures		-	-		-		-		-
Investment Earnings		3	46,460		4,271		4,712		11,903
Other		10,582	 29,739		14,411		500		<u> </u>
Total Revenues		149,310	10,884,319		8,036,452		72,349		2,460,941
EXPENDITURES									
Current - General Government:									
Judicial		-	-		-		-		-
Public Safety		-	-				-		-
Public Works		-	8,824,624		5,579,497		1,327,983		-
Health & Community Services		683,324	-		-		-		-
Culture and Recreation		-	-		-		-		-
Debt service		-	20,219		-		-		-
Capital Outlay		-	 -				-		-
T - 15 Pr		602.224	0.044.043		F F70 407		1 227 002		
Total Expenditures		683,324	 8,844,843		5,579,497		1,327,983		
EXCESS (DEFICIENCY) OF REVENUES									
OVER EXPENDITURES		(534,014)	2,039,476		2,456,955		(1,255,634)		2,460,941
OVER EXICIONES		(334,014)	 2,033,410		2,430,333		(1,233,034)		2,400,541
OTHER FINANCING SOURCES (USES)									
Transfers In		567,721	_		227,594		940,736		_
Transfers Out		-	(159,637)		(1,111,852)		-		(2,686,617)
Transfers out			 (133/031)		(1/111/932)				(2,000,017)
Total other financing sources (uses)		567,721	 (159,637)		(884,258)		940,736		(2,686,617)
NET CHANGE IN FUND BALANCE		33,707	1,879,839		1,572,697		(314,898)		(225,676)
FUND BALANCES									
TOND BALANCES									
BEGINNING OF YEAR		-	3,824,934		531,789		1,055,458		1,392,438
END OF VEAD	<i>t</i>	22.707	 E 704 772	•			740.560	•	
END OF YEAR	<u></u>	33,707	\$ 5,704,773	<u> </u>	2,104,486	\$	740,560	\$	1,166,762

Combining Statement of Revenue, Expenditures, and Changes in Fund Balance Non-Major Special Revenue Funds For the Year Ended December 31, 2022

Schedule 3.2

	109		110		112		113	114
DEVENUES	Board of Health		Recreation	Crim	ninal Jury	_	Criminal Court	Special trict No. 1
REVENUES Taxes								
Ad Valorem Sales and Use Intergovernmental from:	\$ 1,186,27 -	'9	\$ 2,387,373 -	\$	-	\$	-	\$ 1,662,561 -
Federal State of LA Local	- 35,06 -	59	- 79,963 -		- - -		- - -	- - -
Charges for Services Fines and Forfeitures Investment Earnings	- - 10,61	4	246,689 - 23,833		- 21,006 10		- 103,522 -	185,707 - 25,674
Other			235,894		<u>-</u>			 26
Total Revenues	1,231,96	52	2,973,752		21,016		103,522	 1,873,968
EXPENDITURES Current - General Government:					00.251		43E 067	
Judicial Public Safety Public Works	-	. =	- - -		99,251 - -		425,967 - -	- - 357,231
Health & Community Services Culture and Recreation Debt service	1,068,02 - -	!5	2,044,798 -		- - -		- - -	- - -
Capital Outlay			-		-		-	
Total Expenditures	1,068,02	!5	2,044,798		99,251		425,967	 357,231
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	163,93	<u> 7</u>	928,954		(78,235)		(322,445)	 1,516,737
OTHER FINANCING SOURCES (USES) Transfers In Transfers Out			165,000 (518,532)		73,275 -		186,273	- (940,736)
Total other financing sources (uses)			(353,532)		73,275		186,273	 (940,736)
NET CHANGE IN FUND BALANCE	163,93	37	575,422		(4,960)		(136,172)	576,001
FUND BALANCES								
BEGINNING OF YEAR	1,025,72	!6	1,752,491					 1,978,101
END OF YEAR	\$ 1,189,66	<u>3</u>	\$ 2,327,913	\$	(4,960)	\$	(136,172)	\$ 2,554,102

Combining Statement of Revenue, Expenditures, and Changes in Fund Balance Non-Major Special Revenue Funds For the Year Ended December 31, 2022

Schedule 3.2

	115	118	121	123	124
	Off Duty	Planning Commission	Drug Court - Supreme	Civil Defense	IV D Count
REVENUES	Witness	Commission	Court	Civil Defense	IV-D Grant
Taxes					
Ad Valorem	\$ -	\$ -	\$ -	\$ -	\$ -
Sales and Use Intergovernmental from:	-	-	· -	-	-
Federal	_	_	_	69,741	_
State of LA	-	-	509,942	-	413,711
Local	-	-	=	-	10,225
Charges for Services	-	31,112	-	-	-
Fines and Forfeitures	38,089	-	-	-	-
Investment Earnings Other	263 -	62 -	-	- 4,500	-
Total Revenues	38,352	31,174	509,942	74,241	423,936
EXPENDITURES					
Current - General Government:					
Judicial	2,069	-	509,942	-	450,702
Public Safety Public Works	-	-	-	345,919	-
Health & Community Services	-	1,560	_	_	_
Culture and Recreation	-	-	-	-	-
Debt service	-	-	-	33,309	-
Capital Outlay			-	-	
Total Expenditures	2,069	1,560	509,942	379,228	450,702
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	36,283	29,614		(304,987)	(26,766)
OVER EXPENDITORES	30,203	29,014		(304,987)	(20,700)
OTHER FINANCING SOURCES (USES)					
Transfers In	-	- (4.00.000)	-	556,034	25,056
Transfers Out	(20,000)	(100,000)			
Total other financing sources (uses)	(20,000)	(100,000)		556,034	25,056
NET CHANGE IN FUND BALANCE	16,283	(70,386)	-	251,047	(1,710)
FUND BALANCES					
BEGINNING OF YEAR	12,900				1,710
END OF YEAR	\$ 29,183	\$ (70,386)	\$ -	\$ 251,047	\$ -

Combining Statement of Revenue, Expenditures, and Changes in Fund Balance Non-Major Special Revenue Funds For the Year Ended December 31, 2022

Schedule 3.2

	126	127	128	129	130
	Commission of Women	Senior Citizen Activity	2004 Rededication	Health Activity	Head Start
REVENUES					
Taxes					
Ad Valorem	\$ -	\$ -	\$ 3,959,762	\$ -	\$ -
Sales and Use	=	-	=	=	=
Intergovernmental from: Federal					3,282,526
State of LA	_	_	-	-	3,202,320
Local	-	_	50,000	_	_
Charges for Services	=	-	-	=	-
Fines and Forfeitures	-	-	-	-	-
Investment Earnings	-	30	9,582	-	-
Other					789,716
Total Revenues		30	4,019,344		4,072,242
EXPENDITURES					
Current - General Government:					
Judicial	-	-	-	-	-
Public Safety	=	-	=	=	-
Public Works	-	-	-	-	-
Health & Community Services Culture and Recreation	10,000	20.060	-	1 220 742	4,003,200
Debt service	10,000	20,960	-	1,239,742	-
Capital Outlay	_	_	- -		_
cupital outlay		•	•		•
Total Expenditures	10,000	20,960		1,239,742	4,003,200
EXCESS (DEFICIENCY) OF REVENUES					
OVER EXPENDITURES	(10,000)	(20,930)	4,019,344	(1,239,742)	69,042
OTHER FINANCING SOURCES (USES)					
Transfers In	10,000	-	-	1,221,610	-
Transfers Out			(3,559,077)		(69,042)
Total other financing sources (uses)	10,000	-	(3,559,077)	1,221,610	(69,042)
NET CHANGE IN FUND BALANCE	-	(20,930)	460,267	(18,132)	-
FUND BALANCES					
BEGINNING OF YEAR		23,584			
END OF YEAR	\$ -	\$ 2,654	\$ 460,267	\$ (18,132)	\$ -
			, ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	, (.S/.SE)	

Combining Statement of Revenue, Expenditures, and Changes in Fund Balance Non-Major Special Revenue Funds For the Year Ended December 31, 2022

Schedule 3.2

	131 CACFP Head Start		141 CACFP OCA		142 Community Action Operating		144 LIHEAP Grant		150 CSBG	
REVENUES		<u> </u>		TOCA		cruturg	LITTLE	- Granc		
Taxes Ad Valorem Sales and Use Intergovernmental from:	\$	-	\$	-	\$	-	\$	-	\$	-
Federal State of LA Local Charges for Services	20)5,943 - - -		142,981 - - -		112,587 - - -	1,	,587,309 - - -		463,384 - - -
Fines and Forfeitures Investment Earnings Other		-		- - -		- - -				- - -
Total Revenues	20	5,943		142,981		112,587	1,	,587,309		463,384
EXPENDITURES Current - General Government: Judicial Public Safety Public Works		- - -		- - -		- - -		- - -		- - 486,403
Health & Community Services Culture and Recreation Debt service Capital Outlay)5,943 - - - 		176,470 - - - -		133,041 - - - -		,587,308 - - - -		- - - -
Total Expenditures	20	5,943		176,470		133,041	1	,587,308		486,403
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES				(33,489)		(20,454)		1		(23,019)
OTHER FINANCING SOURCES (USES) Transfers In Transfers Out		-		33,278 -		-		-		-
Total other financing sources (uses)		-		33,278				-		
NET CHANGE IN FUND BALANCE		-		(211)		(20,454)		1		(23,019)
FUND BALANCES										
BEGINNING OF YEAR				211		55,238		5,854		25,468
END OF YEAR	\$	-	\$		\$	34,784	\$	5,855	\$	2,449

Combining Statement of Revenue, Expenditures, and Changes in Fund Balance Non-Major Special Revenue Funds For the Year Ended December 31, 2022

Schedule 3.2

	161	174	181	193	196 FEMA Acquisition	
	Road Sales Tax District 2	State of Emergency	Coastal Zone Management	LCDBG		
REVENUES						
Taxes	*	•	*	.	.	
Ad Valorem	\$ -	\$ -	\$ -	\$ -	\$ -	
Sales and Use Intergovernmental from:	3,724,680	-	-	-	-	
Federal	_	_	168,956	76,284	_	
State of LA	_	_	100,550	70,204	_	
Local	-	_	_	_	_	
Charges for Services	-	_	1,922	-	_	
Fines and Forfeitures	-	-	-	-	-	
Investment Earnings	122,744	34	27,799	-	-	
Other						
Total Revenues	3,847,424	34	198,677	76,284		
EXPENDITURES						
Current - General Government:						
Judicial	-	-	-	-	-	
Public Safety	-	-	-	-	-	
Public Works	37,874	-	-	-	-	
Health & Community Services	-	-	371,999	-	-	
Culture and Recreation	-	-	-	-	-	
Debt service	55,885	-	-	-	-	
Capital Outlay			5,000		230	
Total Expenditures	93,759		376,999		230	
EXCESS (DEFICIENCY) OF REVENUES						
OVER EXPENDITURES	3,753,665	34	(178,322)	76,284	(230)	
OTHER FINANCING SOURCES (USES)						
Transfers In	_	_	340,000	24,677	_	
Transfers Out	(4,181,024)	(34)	(160,198)	(43,924)	-	
				(
Total other financing sources (uses)	(4,181,024)	(34)	179,802	(19,247)		
NET CHANGE IN FUND BALANCE	(427,359)	-	1,480	57,037	(230)	
FUND BALANCES						
BEGINNING OF YEAR	7,320,510		2,086,825	(57,037)	247,735	
DEGINNING OF TEAK	1,320,310		2,000,023	(37,037)		
END OF YEAR	\$ 6,893,151	<u>\$</u> -	\$ 2,088,305	<u>\$</u> -	\$ 247,505	

Combining Statement of Revenue, Expenditures, and Changes in Fund Balance Non-Major Special Revenue Funds For the Year Ended December 31, 2022

Schedule 3.2

801

	BP Oil Spil Fund		Total	
REVENUES				
Taxes	•		•	10.000.000
Ad Valorem	\$	-	\$	18,929,380
Sales and Use		-		3,724,680
Intergovernmental from:				
Federal		-		14,301,420
State of LA		-		4,455,636
Local		-		167,455
Charges for Services		-		496,925
Fines and Forfeitures		-		162,617
Investment Earnings		-		287,994
Other		-		1,085,368
Total Revenues		-		43,611,475
EXPENDITURES				
Current - General Government:				
Judicial		-		1,487,931
Public Safety		-		345,919
Public Works		-		16,613,612
Health & Community Services		-		8,230,870
Culture and Recreation		-		3,315,500
Debt service		_		109,413
Capital Outlay		_		5,230
y				
Total Expenditures			_	30,108,475
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		-		13,503,000
OTHER FINANCING COURCES (LICES)				
OTHER FINANCING SOURCES (USES) Transfers In				4 271 254
Transfers In Transfers Out		(250,000)		4,371,254
Transfers Out		(250,000)		(13,800,673)
Total other financing sources (uses)		(250,000)		(9,429,419)
NET CHANGE IN FUND BALANCE		(250,000)		4,073,581
FUND BALANCES				
BEGINNING OF YEAR		362,551		21,646,486
END OF YEAR	\$	112,551	\$	25,720,067
			=	-,:==,:=
			(concluded)

Fund #101 - Animal Control

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual For the Year Ended December 31, 2022

REVENUES	Original Budget	Final Budget	Actual Amounts	Variance Positive (Negative)
Intergovernmental Rev - Local	\$ -	\$ 104,900	\$ 107,230	\$ 2,330
Charges for Services	30,000	26,000	31,495	5,495
Investment Earnings	50,000	10	31,453	(7)
Other (Revenue)	60,000	12,020	10,582	(1,438)
,				
Total Revenues	90,005	142,930	149,310	6,380
EXPENDITURES				
Current - General Government - Health & Community Service	es:			
Personal services and benefits	282,835	303,593	303,928	(335)
Professional services	193,000	197,700	172,417	25,283
Operating services	21,000	28,500	21,491	7,009
Other services	132,103	102,937	97,685	5,252
Operating Supplies	56,028	115,837	87,803	28,034
Total current expenditures	684,966	748,567	683,324	65,243
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(594,961)	(605,637)	(534,014)	71,623
OTHER FINANCING SOURCES (USES) Transfers In				
128 2004 Rededication	635,658	755,721	567,721	(188,000)
Transfers Out		<u> </u>	<u> </u>	
299 Capital Projects Fund	(40,697)	(125,660)		125,660
Total other financing sources (uses)	594,961	630,061	567,721	(62,340)
NET CHANGE IN FUND BALANCE	-	24,424	33,707	9,283
FUND BALANCES				
BEGINNING OF YEAR				
END OF YEAR	\$ -	\$ 24,424	\$ 33,707	\$ 9,283

Fund #102 - Building and Maintenance Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual For the Year Ended December 31, 2022

DEMEANUE	Original Budget	Final Budget	Actual Amounts	Variance Positive (Negative)	
REVENUES Taxes - Ad Valorem	f 2,022,000	\$ 4,088,905	¢ 3.500.300	\$ (500.625)	
Intergovernmental from:	\$ 3,922,690	\$ 4,088,905	\$ 3,588,280	\$ (500,625)	
Federal	577,849	7,772,011	7,119,026	(652,985)	
State of LA	107,353	140,153	100.814	(39,339)	
Investment Earnings	30,126	2.126	46,460	44,334	
Other	50,120	12,960,292	29,739	(12,930,553)	
Other		12,300,232		(12,330,333)	
Total Revenues	4,638,018	24,963,487	10,884,319	(14,079,168)	
EXPENDITURES					
Current - General Government - Public Works:					
Personal services and benefits	614,464	793,016	655,948	137,068	
Professional services	150	150	356	(206)	
Operating services	1,478,100	23,300,273	7,356,930	15,943,343	
Other services	360,150	742,150	737,532	4,618	
Operating Supplies	80,025	72,025	73,858	(1,833)	
Total current expenditures	2,532,889	24,907,614	8,824,624	16,082,990	
Debt service	1,400	10,110	20,219	(10,109)	
Total expenditures	2,534,289	24,917,724	8,844,843	16,072,881	
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	2,103,729	45,763	2,039,476	1,993,713	
OTHER FINANCING SOURCES (USES) Transfers Out					
299 Capital Projects Fund	(1,097,433)	(3,478,975)	(159,637)	3,319,338	
NET CHANGE IN FUND BALANCE	1,006,296	(3,433,212)	1,879,839	5,313,051	
FUND BALANCES					
BEGINNING OF YEAR	3,824,934	3,824,934	3,824,934		
END OF YEAR	\$ 4,831,230	\$ 391,722	\$ 5,704,773	\$ 5,313,051	

Fund #103 - Roads and Bridges

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual For the Year Ended December 31, 2022

Taxes		Original Final Budget Budget			Actual Amounts		Variance Positive (Negative)		
National Section Sec									
Intergovernmental from:		σ	6.072.255	σ	7 150 130	Œ	6 145 135	Œ	(1.005.003)
Tenderal 1,072,683 1,072,683 7,072		Þ	0,913,333	Þ	7,130,120	Þ	0,143,123	Þ	(1,003,003)
State of LA 791,777 741,283 799,962 586,799 Investment Earnings 500 500 4,271 3,771 Other Income 2,000 - 14,411 14,411 Total Revenues 8,840,315 8,964,594 8,036,452 (928,142) EXPENDITURES			1 072 682		1 072 682		1 072 682		
Investment Earnings									58 679
Other Income 2,000 - 14,411 14,411 Total Revenues 8,840,315 8,964,594 8,036,452 (928,142) EXPENDITURES Current - General Government - Public Works: 4,102,174 4,758,224 3,950,905 807,319 Personal services and benefits 161,750 555,750 554,553 11,197 Operating services 364,000 562,000 379,778 182,222 Other services 195,000 204,000 187,602 16,398 Operating Supplies 905,000 960,000 506,097 453,903 Other - Miscellaneous 5,747,924 7,119,974 5,579,497 1,540,477 EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES 3,092,391 1,844,620 2,456,955 612,335 OVER EXPENDITURES 3,092,391 1,844,620 2,456,955 612,335 Transfers In 26,354 1 227,594 (896,726) 150 Road Sales Tax District A 566,538 1,124,320 227,594 (896,726)									
Total Revenues 8,840,315 8,964,594 8,036,452 (928,142)	3								
EXPENDITURES Current - General Government - Public Works: 4,102,174 4,758,224 3,950,905 807,319 Personal services and benefits 4,102,174 4,758,224 3,950,905 807,319 Porfessional services 364,000 565,750 554,553 11,197 Operating services 364,000 562,000 379,778 182,222 Other services 195,000 906,000 566,097 453,903 Operating Supplies 905,000 906,000 566,097 453,903 Other - Miscellaneous 20,000 70,000 562 69,438 Total current expenditures 5,747,924 7,119,974 5,579,497 1,540,477 EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES 3,092,391 1,844,620 2,456,955 612,335 OTHER FINANCING SOURCES (USES) Transfers In 26,354 - - - - - - - - - - - - - - - - - -<	o the meaning		2,000				,		,
Current - General Government - Public Works: Personal services and benefits 4,102,174 4,758,224 3,950,905 807,319 Personal services 161,750 565,750 554,553 11,197 Operating services 364,000 562,000 379,778 182,222 Other services 195,000 204,000 187,602 16,398 Operating Supplies 905,000 960,000 506,097 453,903 Other - Miscellaneous 20,000 70,000 562 69,438 Total current expenditures 5,747,924 7,119,974 5,579,497 1,540,477 EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES 3,092,391 1,844,620 2,456,955 612,335 OTHER FINANCING SOURCES (USES) Transfers In 26,354 - <t< td=""><td>Total Revenues</td><td></td><td>8,840,315</td><td></td><td>8,964,594</td><td></td><td>8,036,452</td><td></td><td>(928,142)</td></t<>	Total Revenues		8,840,315		8,964,594		8,036,452		(928,142)
Current - General Government - Public Works: Personal services and benefits 4,102,174 4,758,224 3,950,905 807,319 Personal services 161,750 565,750 554,553 11,197 Operating services 364,000 562,000 379,778 182,222 Other services 195,000 204,000 187,602 16,398 Operating Supplies 905,000 960,000 506,097 453,903 Other - Miscellaneous 20,000 70,000 562 69,438 Total current expenditures 5,747,924 7,119,974 5,579,497 1,540,477 EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES 3,092,391 1,844,620 2,456,955 612,335 OTHER FINANCING SOURCES (USES) Transfers In 26,354 - <t< td=""><td>FYPENDITURES</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></t<>	FYPENDITURES								
Personal services and benefits 4,102,174 4,758,224 3,950,905 807,319 Professional services 161,750 565,750 554,553 11,197 Operating services 364,000 562,000 379,778 182,222 Other services 195,000 204,000 187,602 16,398 Operating Supplies 905,000 960,000 566,007 453,903 Other - Miscellaneous 20,000 70,000 562 69,438 Total current expenditures 5,747,924 7,119,974 5,579,497 1,540,477 EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES 3,092,391 1,844,620 2,456,955 612,335 OTHER FINANCING SOURCES (USES) 5,747,924 7,119,974 5,579,497 1,540,477 Tansfers In 108 Royalty Fund 26,354 - <td< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></td<>									
Professional services 161,750 565,750 554,553 11,197 Operating services 364,000 562,000 379,778 182,222 Other services 195,000 204,000 187,602 16,398 Operating Supplies 905,000 960,000 506,097 453,903 Other - Miscellaneous 20,000 70,000 562 69,438 Total current expenditures 5,747,924 7,119,974 5,579,497 1,540,477 EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES 3,092,391 1,844,620 2,456,955 612,335 OTHER FINANCING SOURCES (USES) Transfers In 26,354 -			4.102.174		4.758.224		3.950.905		807.319
Other services 195,000 204,000 187,602 16,398 Operating Supplies 905,000 960,000 506,097 453,903 Other - Miscellaneous 20,000 70,000 562 69,438 Total current expenditures 5,747,924 7,119,974 5,579,497 1,540,477 EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES 3,092,391 1,844,620 2,456,955 612,335 OTHER FINANCING SOURCES (USES) Transfers In 108 Royalty Fund 26,354 - <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>									
Operating Supplies Other - Miscellaneous 905,000 20,000 960,000 70,000 506,097 562 453,903 69,438 Total current expenditures 5,747,924 7,119,974 5,579,497 1,540,477 EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES 3,092,391 1,844,620 2,456,955 612,335 OTHER FINANCING SOURCES (USES) Transfers In 108 Royalty Fund 26,354 -	Operating services		364,000		562,000		379,778		182,222
Other - Misceillaneous 20,000 70,000 562 69,438 Total current expenditures 5,747,924 7,119,974 5,579,497 1,540,477 EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES 3,092,391 1,844,620 2,456,955 612,335 OTHER FINANCING SOURCES (USES) Transfers In 108 Royalty Fund 26,354 -<	Other services		195,000		204,000		187,602		16,398
Total current expenditures 5,747,924 7,119,974 5,579,497 1,540,477 EXCESS (DEFICIENCY) OF REVENUES 3,092,391 1,844,620 2,456,955 612,335 OTHER FINANCING SOURCES (USES) Transfers In 108 Royalty Fund 26,354	Operating Supplies		905,000		960,000		506,097		453,903
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES 3,092,391 1,844,620 2,456,955 612,335 612,335 OTHER FINANCING SOURCES (USES) Transfers In	Other - Miscellaneous		20,000		70,000		562		69,438
OVER EXPENDITURES 3,092,391 1,844,620 2,456,955 612,335 OTHER FINANCING SOURCES (USES) Transfers In 108 Royalty Fund 26,354 - </td <td>Total current expenditures</td> <td></td> <td>5,747,924</td> <td></td> <td>7,119,974</td> <td></td> <td>5,579,497</td> <td></td> <td>1,540,477</td>	Total current expenditures		5,747,924		7,119,974		5,579,497		1,540,477
OVER EXPENDITURES 3,092,391 1,844,620 2,456,955 612,335 OTHER FINANCING SOURCES (USES) Transfers In 108 Royalty Fund 26,354 - </td <td>EVERSE (DEFICIENCY) OF DEVENIUE</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>	EVERSE (DEFICIENCY) OF DEVENIUE								
Transfers In 26,354 - - - 108 Royalty Fund 26,354 - - - 160 Road Sales Tax District A 566,538 1,124,320 227,594 (896,726) Total Transfers In 592,892 1,124,320 227,594 (896,726) Transfers Out - (1,123,315) (226,589) 896,726 299 Transfers Out to Road Construction Dist, 3,5,6 - (1,620,515) (1,486,759) (885,263) 601,496 299 Transfers Out to Capital Projects Fund Total Transfers Out (1,620,515) (1,486,759) (885,263) 601,496 Total other financing sources (uses) (1,027,623) (1,485,754) (884,258) 601,496 NET CHANGE IN FUND BALANCE 2,064,768 358,866 1,572,697 1,213,831 FUND BALANCES BEGINNING OF YEAR 531,789 531,789 531,789 -			3,092,391		1,844,620		2,456,955		612,335
108 Royalty Fund 26,354 -									
160 Road Sales Tax District A 566,538 1,124,320 227,594 (896,726) Total Transfers In 592,892 1,124,320 227,594 (896,726) Transfers Out 206 Transfers Out to Road Construction Dist, 3,5,6 - (1,123,315) (226,589) 896,726 299 Transfers Out to Capital Projects Fund Total Transfers Out (1,620,515) (1,486,759) (885,263) 601,496 Total other financing sources (uses) (1,027,623) (1,485,754) (884,258) 601,496 NET CHANGE IN FUND BALANCE 2,064,768 358,866 1,572,697 1,213,831 FUND BALANCES BEGINNING OF YEAR 531,789 531,789 531,789 -									
Total Transfers In 592,892 1,124,320 227,594 (896,726) Transfers Out 206 Transfers Out to Road Construction Dist, 3,5,6 - (1,123,315) (226,589) 896,726 299 Transfers Out to Capital Projects Fund Total Transfers Out (1,620,515) (1,486,759) (885,263) 601,496 Total other financing sources (uses) (1,027,623) (1,485,754) (884,258) 601,496 NET CHANGE IN FUND BALANCE 2,064,768 358,866 1,572,697 1,213,831 FUND BALANCES BEGINNING OF YEAR 531,789 531,789 531,789 -					-		-		-
Transfers Out 206 Transfers Out to Road Construction Dist, 3,5,6 - (1,123,315) (226,589) 896,726 299 Transfers Out to Capital Projects Fund Total Transfers Out (1,620,515) (1,486,759) (885,263) 601,496 Total other financing sources (uses) (1,027,623) (1,485,754) (884,258) 601,496 NET CHANGE IN FUND BALANCE 2,064,768 358,866 1,572,697 1,213,831 FUND BALANCES BEGINNING OF YEAR 531,789 531,789 531,789 -									
206 Transfers Out to Road Construction Dist, 3,5,6 - (1,123,315) (226,589) 896,726 299 Transfers Out to Capital Projects Fund Total Transfers Out (1,620,515) (1,486,759) (885,263) 601,496 Total other financing sources (uses) (1,027,623) (1,485,754) (884,258) 601,496 NET CHANGE IN FUND BALANCE 2,064,768 358,866 1,572,697 1,213,831 FUND BALANCES BEGINNING OF YEAR 531,789 531,789 531,789 -			592,892		1,124,320		227,594		(896,726)
299 Transfers Out to Capital Projects Fund (1,620,515) (1,486,759) (885,263) 601,496 (1,620,515) (2,610,074) (1,111,852) 1,498,222 Total other financing sources (uses) (1,027,623) (1,485,754) (884,258) 601,496 NET CHANGE IN FUND BALANCE 2,064,768 358,866 1,572,697 1,213,831 FUND BALANCES BEGINNING OF YEAR 531,789 531,789 531,789 -					(1 133 315)		(226 E00)		906 736
Total Transfers Out (1,620,515) (2,610,074) (1,111,852) 1,498,222 Total other financing sources (uses) (1,027,623) (1,485,754) (884,258) 601,496 NET CHANGE IN FUND BALANCE 2,064,768 358,866 1,572,697 1,213,831 FUND BALANCES BEGINNING OF YEAR 531,789 531,789 531,789 -	200 Transfers Out to Capital Projects Fund		(1.620.515)						
Total other financing sources (uses) (1,027,623) (1,485,754) (884,258) 601,496 NET CHANGE IN FUND BALANCE 2,064,768 358,866 1,572,697 1,213,831 FUND BALANCES BEGINNING OF YEAR 531,789 531,789 531,789 -									
NET CHANGE IN FUND BALANCE 2,064,768 358,866 1,572,697 1,213,831 FUND BALANCES BEGINNING OF YEAR 531,789 531,789 531,789 -	Total Transfers Out		(1,020,313)		(2,010,014)		(1,111,032)		1,430,222
FUND BALANCES BEGINNING OF YEAR 531,789 531,789 531,789 -	Total other financing sources (uses)		(1,027,623)		(1,485,754)		(884,258)		601,496
BEGINNING OF YEAR 531,789 531,789 -	NET CHANGE IN FUND BALANCE		2,064,768		358,866		1,572,697		1,213,831
	FUND BALANCES								
END OF YEAR \$ 2,596,557 \$ 890,655 \$ 2,104,486 \$ 1,213,831	BEGINNING OF YEAR		531,789		531,789		531,789		
	END OF YEAR	\$	2,596,557	\$	890,655	\$	2,104,486	\$	1,213,831

Fund #105 - Street Light

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual For the Year Ended December 31, 2022

	Original Budget	Final Budget	Actual Amounts	Variance Positive (Negative)	
REVENUES					
Intergovernmental from:					
State of LA	\$ 73,534	\$ 73,534	\$ 67,137	\$ (6,397)	
Investment Earnings	-	200	4,712	4,512	
Miscellaneous	-	-	500	500	
Total Revenues	73,534	73,734	72,349	(1,385)	
EXPENDITURES					
Current - General Government - Public Works:					
Personal services and benefits	81,948	82,839	80,537	2,302	
Professional services	30,000	30,000	21,251	8,749	
Operating services	1,026,200	976,200	1,222,052	(245,852)	
Other services	6,500	6,500	4,143	2,357	
Operating Supplies	100	100		100	
Total current expenditures	1,144,748	1,095,639	1,327,983	(232,344)	
EXCESS (DEFICIENCY) OF REVENUES					
OVER EXPENDITURES	(1,071,214)	(1,021,905)	(1,255,634)	(233,729)	
OTHER FINANCING SOURCES (USES) Transfers In					
114 Transfers In from Special District 1	858,030	940,736	940,736		
NET CHANGE IN FUND BALANCE	(213,184)	(81,169)	(314,898)	(233,729)	
FUND BALANCES					
BEGINNING OF YEAR	1,055,458	1,055,458	1,055,458		
END OF YEAR	\$ 842,274	\$ 974,289	\$ 740,560	\$ (233,729)	

Fund #108 - Royalty Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual For the Year Ended December 31, 2022

DEMENUE	Original Final Budget Budget		Actual Amounts	Variance Positive (Negative)	
REVENUES					
Intergovernmental from: Federal	\$ 323,810	\$ -	\$ -	\$ -	
State of LA	1,350,000	1,350,000	2,449,038	1,099,038	
Investment Earnings	1,000	500	11,903	11,403	
wirestment Editiongs	1,000		11/203	11/105	
Total Revenues	1,674,810	1,350,500	2,460,941	1,110,441	
EXCESS (DEFICIENCY) OF REVENUES					
OVER EXPENDITURES	1,674,810	1,350,500	2,460,941	1,110,441	
OTHER FINANCING SOURCES (USES) Transfers Out					
001 General Fund	(713,893)	(1,775,350)	(1,775,350)	-	
103 Roads & Bridges	(26,354)	-	-	-	
110 Recreation Fund	-	(165,000)	(165,000)	-	
112 Criminal Jury 113 Criminal Court	-	(73,275)	(73,275)	-	
126 Commission of Women	-	(134,273) (10,000)	(134,273) (10,000)	-	
141 OCA CACEP	- -	(35,000)	(33,278)	1,722	
181 Coastal Zone Management	-	(340,000)	(340,000)	-	
299 Capital Projects Fund	(119,963)	(383,839)	(155,441)	228,398	
801 BP Oil Spill Fund	(96,000)	(96,000)		96,000	
Total Transfers Out	(956,210)	(3,012,737)	(2,686,617)	326,120	
Total other financing sources (uses)	(956,210)	(3,012,737)	(2,686,617)	326,120	
NET CHANGE IN FUND BALANCE	718,600	(1,662,237)	(225,676)	1,436,561	
FUND BALANCES					
BEGINNING OF YEAR	1,392,438	1,392,438	1,392,438	-	
END OF YEAR	\$ 2,111,038	\$ (269,799)	\$ 1,166,762	\$ 1,436,561	

Fund #109 - Board of Health

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual For the Year Ended December 31, 2022

	Original Budget		Final Budget		Actual Amounts		Variance Positive (Negative)	
REVENUES								
Taxes: Ad valorem	\$	1,271,149	\$	1,359,590	\$	1,186,279	\$	(173,311)
Intergovernmental from: State of I.A		52,722		52,722		35,069		(17,653)
Investment Earnings	_	600		600		10,614		10,014
Total Revenues		1,324,471		1,412,912		1,231,962		(180,950)
EXPENDITURES	051							
Current - General Government - Health & Community Service Personal services and benefits	es.	444.475		469.250		437.701		31,549
Professional services		510,140		511,140		510,558		582
Operating services		48,720		56,420		63,494		(7,074)
Other services		26,001		56,515		56,272		243
Operating Supplies		2,100		2,100		-		2,100
Total Community Services		1,031,436		1,095,425		1,068,025		27,400
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		293,035		317,487		163,937		(153,550)
FUND BALANCES								
BEGINNING OF YEAR		1,025,726		1,025,726		1,025,726		-
END OF YEAR	\$	1,318,761	\$	1,343,213	\$	1,189,663	\$	(153,550)

Fund #110 - Recreation

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual For the Year Ended December 31, 2022

	Original Budget	Final Budget	Actual Amounts	Variance Positive (Negative)	
REVENUES Taxes - ad valorem	\$ 2,557,252	\$ 2,736,022	\$ 2,387,373	\$ (348,649)	
Intergovernmental from:	\$ 2,331,232	\$ 2,730,022	\$ 2,301,313	\$ (340,049)	
Federal	402,165	26,563	-	(26,563)	
State of LA	87,582	87,582	79,963	(7,619)	
Charges for Services	11,805	233,801	246,689	12,888	
Investment Earnings	1,000	1,000	23,833	22,833	
Other		37,450	235,894	198,444	
Total Revenues	3,059,804	3,122,418	2,973,752	(148,666)	
EXPENDITURES					
Current - General Government - Culture and Recreation:					
Personal services and benefits	481,181	540,003	660,481	(120,478)	
Professional services	30,086	10,586	19,470	(8,884)	
Operating services	100,200	92,445	97,403	(4,958)	
Other services	48,300	78,267	144,048	(65,781)	
Operating Supplies Other - Miscellaneous	101,212	119,663	65,040	54,623	
Other - Miscellaneous	707,860	1,356,198	1,058,356	297,842	
Total Culture and Recreation	1,468,839	2,197,162	2,044,798	152,364	
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	1,590,965	925,256	928,954	3,698	
OTHER FINANCING SOURCES (USES) Transfers In					
108 Transfer in from Royalty Transfers Out	-	165,000	165,000	-	
299 Transfers Out to Capital Projects Fund	(1,685,601)	(2,431,740)	(518,532)	1,913,208	
Total other financing sources (uses)	(1,685,601)	(2,266,740)	(353,532)	1,913,208	
NET CHANGE IN FUND BALANCE	(94,636)	(1,341,484)	575,422	1,916,906	
FUND BALANCES					
BEGINNING OF YEAR	1,752,491	1,752,491	1,752,491		
END OF YEAR	\$ 1,657,855	\$ 411,007	\$ 2,327,913	\$ 1,916,906	

Fund #112 - Criminal Jury

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual For the Year Ended December 31, 2022

	riginal udget	Final Budget	Actual Amounts		Variance Positive (Negative)	
REVENUES Fines & Forfeitures Investment Earnings	\$ 20,000	\$ 20,000	\$	21,006 10	\$	1,006 5
Total Revenues	20,005	20,005		21,016		1,011
EXPENDITURES Current - General Government - Judicial: Personal services and benefits	 40,000	 102,777		99,251		3,526
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(19,995)	(82,772)		(78,235)		4,537
OTHER FINANCING SOURCES (USES) Transfers In Royalty Fund NET CHANGE IN FUND BALANCE	 <u>-</u> (19,995)	 73,275		73,275 (4,960)		 4,537
FUND BALANCES	(13,333)	(3,431)		(4,500)		4,337
BEGINNING OF YEAR	 	 -		-		
END OF YEAR	\$ (19,995)	\$ (9,497)	\$	(4,960)	\$	4,537

Fund #113 - Criminal Court

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual For the Year Ended December 31, 2022

	Original Budget	Final Budget	Actual Amounts	Variance Positive (Negative)	
REVENUES	¢ 274266	¢ 216.117	¢ 102.522	¢ (110 FOF)	
Fines & Forfeitures Investment Earnings	\$ 374,266 20	\$ 216,117 -	\$ 103,522 -	\$ (112,595) -	
investment carriags		•		•	
Total Revenues	374,286	216,117	103,522	(112,595)	
EXPENDITURES					
Current - General Government - Judicial:					
Personal services and benefits	239,816	280,468	203,780	76,688	
Professional services	35,350	39,350	93,403	(54,053)	
Operating services	16,300	17,300	16,559	741	
Other services	56,700	64,200	59,183	5,017	
Operating Supplies	36,000	46,000	41,042	4,958	
Miscellaneous	12,000	12,000	12,000	-	
Total current expenditures	396,166	459,318	425,967	33,351	
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(21,880)	(243,201)	(322,445)	(79,244)	
OTHER FINANCING SOURCES (USES) Transers in					
001 General Fund	22,000	32,000	32,000	-	
108 Royalty	-	134,273	134,273	-	
115 Off Duty Witness Fund	20,000	20,000	20,000	-	
Total transfers in	42,000	186,273	186,273		
NET CHANGE IN FUND BALANCE	20,120	(56,928)	(136,172)	(79,244)	
FUND BALANCES					
BEGINNING OF YEAR					
END OF YEAR	\$ 20,120	\$ (56,928)	\$ (136,172)	\$ (79,244)	

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, 2022

DEVENUES	Original Final Budget Budget		Actual Amounts	Variance Positive (Negative)
REVENUES Taxes - Ad Valorem Charges for Services Investment Earnings Other	\$ 2,545,286 30,045 34,199 -	\$ 3,727,269 30,045 13,061	\$ 1,662,561 185,707 25,674 26	\$ (2,064,708) 155,662 12,613 26
Total Revenues	2,609,530	3,770,375	1,873,968	(1,896,433)
EXPENDITURES Current - General Governement - Public Works Personal services and benefits Professional services Operating services Other services Operating supplies Total current expenditures EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	165,715 205,000 5,500 21,300 10,750 408,265	179,821 305,000 5,500 21,300 15,750 527,371	157,231 172,667 2,409 16,952 7,972 357,231	22,590 132,333 3,091 4,348 7,778 170,140
OTHER FINANCING SOURCES (USES)				<u> </u>
Transfers Out 105 Street Lights Fund	(858,030)	(940,736)	(940,736)	
NET CHANGE IN FUND BALANCE	1,343,235	2,302,268	576,001	(1,726,267)
FUND BALANCES				
BEGINNING OF YEAR	1,978,101	1,978,101	1,978,101	
END OF YEAR	\$ 3,321,336	\$ 4,280,369	\$ 2,554,102	\$ (1,726,267)

Fund #115 - Off Duty Witness

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual For the Year Ended December 31, 2022

DT-17-11-7-	Original Budget		Final Budget		Actual Amounts		Variance Positive (Negative)	
REVENUES Fines & Forfeitures Investment Earnings	\$	54,000 500	\$	31,970 50	\$	38,089 263	\$	6,119 213
Total Revenues		54,500		32,020		38,352		6,332
EXPENDITURES Current - General Government - Judicial: Personal services and benefits		10,000		14,450_		2,069		12,381
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		44,500		17,570		36,283		18,713
OTHER FINANCING SOURCES (USES) Transfers Out 113 Criminal Court NET CHANGE IN FUND BALANCE		(20,000)		(20,000)		(20,000) 16,283		 18,713
FUND BALANCES								
BEGINNING OF YEAR		12,900		12,900		12,900		-
END OF YEAR	\$	37,400	\$	10,470	\$	29,183	\$	18,713

Fund #118 - Planning Commission

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual For the Year Ended December 31, 2022

	Original Budget		Final Budget		Actual Amounts		Variance Positive (Negative)	
REVENUES								
Charges for Services	\$	27,866	\$	27,866	\$	31,112	\$	3,246
Investment Earnings		20		20		62		42_
Total Revenues		27,886		27,886		31,174		3,288
EXPENDITURES								
Current - General Government - Health & Community								
Services:								
Personal services and benefits		3,109		3,112		1.426		1,686
Professional services		10,000		10,000		-		10,000
Operating services		1,000		500		-		500
Operating Supplies		2,400		1,400		-		1,400
Other services		1,120		500		134		366
Total current expenditures		17,629		15,512		1,560		13,952
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		10,257		12,374		29,614		17,240
OTHER FINANCING SOURCES (USES)								
Transfers out								
General Fund		_		(100,000)		(100,000)		_
ourier arta				(100/000)		(100,000)		
NET CHANGE IN FUND BALANCE		10,257		(87,626)		(70,386)		17,240
FUND BALANCES								
BEGINNING OF YEAR	***************************************	-	•	-	•••••	<u>-</u>	************	-
END OF YEAR	\$	10,257	\$	(87,626)	\$	(70,386)	\$	17,240

Fund #121 - Drug Court - Supreme Court Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual For the Year Ended December 31, 2022

		Original Budget		Final Budget		Actual Amounts		'ariance Positive Jegative)
REVENUES Intergovernmental from: State	\$	616,005	\$	536,346	\$	509,942	\$	(26,404)
EXPENDITURES Current - General Government - Judicial: Personal services and benefits		616,004		536,346		509,942	***********	26,404
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		1		-		-		-
FUND BALANCES								
BEGINNING OF YEAR		-				-		
END OF YEAR	_\$	1_	\$		\$	<u>-</u>	\$	<u>-</u>

Fund #123 - Civil Defense

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual For the Year Ended December 31, 2022

DEMENTER	Original Budget	Final Budget	Actual Amounts	Variance Positive (Negative)	
REVENUES					
Intergovernmental Federal	\$ 51,500	\$ 54,352	\$ 69,741	\$ 15,389	
Other Income	\$ 51,500 500	\$ 54,352 500	4,500	4,000	
Other income			4,300	4,000	
Total Revenues	52,000	54,852	74,241	19,389	
EXPENDITURES					
Current - General Government - Public Safety:					
Personal services and benefits	304,642	306,951	202,162	104,789	
Professional services	8,453	300	-	300	
Operating services	31,000	38,500	31,363	7,137	
Other services	86,200	95,041	90,649	4,392	
Operating Supplies	62,200	101,153	21,745	79,408	
Total public safety	492,495	541,945	345,919	196,026	
Debt Service	38,172	42,914	33,309	9,605	
Total expenditures	530,667	584,859	379,228	205,631	
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(478,667)	(530,007)	(304,987)	225,020	
OTHER FINANCING SOURCES (USES)					
Transfers In					
001 General Fund	86,000	86,000	86,000	-	
128 2004 Rededication Fund	· -	470,000	470,000	_	
174 State of Emergency Fund	391,000	34	34		
Total Transfers In	477,000	556,034	556,034	-	
	·		·		
NET CHANGE IN FUND BALANCE	(1,667)	26,027	251,047	225,020	
FUND BALANCES					
BEGINNING OF YEAR					
END OF YEAR	\$ (1,667)	\$ 26,027	\$ 251,047	\$ 225,020	

Fund #124 - IV-D Grant

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual For the Year Ended December 31, 2022

REVENUES	Original Budget		Final Budget		Actual Amounts		Variance Positive (Negative)	
Intergovernmental from:								
State of LA Local	\$	344,478 	\$	362,848 18,500	\$	413,711 10,225	\$	50,863
Total Revenues		344,478		381,348		423,936		42,588
EXPENDITURES Current - General Government - Judicial: Personal services and benefits		384,044		460,920		450,702		10,218_
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		(39,566)		(79,572)		(26,766)		52,806
OTHER FINANCING SOURCES (USES) Transfers In								
001 General Fund		39,566		79,572		25,056		(54,516)
NET CHANGE IN FUND BALANCE		-		-		(1,710)		(1,710)
FUND BALANCES								
BEGINNING OF YEAR		1,710		1,710		1,710		-
END OF YEAR	\$	1,710	\$	1,710	\$	-	\$	(1,710)

Fund #126 - Commission of Women Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual For the Year Ended December 31, 2022

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

Fund #127 - Senior Citizen Activity

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual For the Year Ended December 31, 2022

	Original Budget		Final Budget		Actual Amounts		Variance Positive (Negative)	
REVENUES Investment Earnings	\$	10	\$	(395)	\$	30	\$	425
EXPENDITURES Current - Culture and Recreation: Miscellaneous		23,586		20,960		20,960		<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		(23,576)		(21,355)		(20,930)		425
FUND BALANCES								
BEGINNING OF YEAR		23,584		23,584		23,584		-
END OF YEAR	\$	8	\$	2,229	\$	2,654	\$	425

Fund #128 - 2004 Rededication

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual For the Year Ended December 31, 2022

	Original Budget	Final Budget	Actual Amounts	Variance Positive (Negative)	
REVENUES	f 2.414.400	f 4.051.751	¢ 2.050.762	¢ (601,000)	
Taxes - Ad Valorem Intergovernmental:	\$ 2,414,408	\$ 4,651,751	\$ 3,959,762	\$ (691,989)	
Federal Government	564,086	_	_	_	
Local	-	-	50,000	50,000	
Investment Earnings	686	<u> </u>	9,582	9,582	
Total Revenues	2,979,180	4,651,751	4,019,344	(632,407)	
EXCESS (DEFICIENCY) OF REVENUES					
OVER EXPENDITURES	2,979,180	4,651,751	4,019,344	(632,407)	
OTHER FINANCING SOURCES (USES) Transfers Out					
001 General Fund	(659,000)	(659,000)	(659,000)	-	
101 Animal Control Fund	(635,658)	(755,721)	(567,721)	188,000	
104 Drainage Maintenance	-	(492,057)	(492,057)	-	
123 Civil Defense Fund 129 Health Activity Fund	-	(470,000)	(470,000) (1,221,610)	-	
299 Capital Projects		(1,221,610) (150,000)	(148,689)	1,311	
Total transfers out	(1,294,658)	(3,748,388)	(3,559,077)	189,311	
NET CHANGE IN FUND BALANCE	1,684,522	903,363	460,267	(443,096)	
FUND BALANCES					
BEGINNING OF YEAR		-			
END OF YEAR	\$ 1,684,522	\$ 903,363	\$ 460,267	\$ (443,096)	

Fund #129 - Health Activity

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual For the Year Ended December 31, 2022

EXPENDITURES	Original Budget	Final Budget	Actual Amounts	Variance Positive (Negative)
Current - General Government - Health & Community Services	·			
Personal services and benefits	30,475	33,012	32,610	402
Professional services	843,708	1,135,200	1,197,422	(62,222)
Operating services	2,600	5,375	5,210	165
Operating Supplies	25,600	600	-	600
Miscellaneous .	-	4,800	4,500	300
Total current expenditures	902,383	1,178,987	1,239,742	(60,755)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(902,383)	(1,178,987)	(1,239,742)	(60,755)
OTHER FINANCING SOURCES (USES) Transfers in				
128 2004 Rededication Fund		1,221,610	1,221,610	
NET CHANGE IN FUND BALANCE	(902,383)	42,623	(18,132)	(60,755)
FUND BALANCES				
BEGINNING OF YEAR	-			<u> </u>
END OF YEAR	\$ (902,383)	\$ 42,623	\$ (18,132)	\$ (60,755)

Fund #130 - Head Start

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual For the Year Ended December 31, 2022

	Original Budget	Final Budget	Actual Amounts	Variance Positive (Negative)	
REVENUES Intergovernmental - Federal Other Income	\$ 3,338,529 739,169	\$ 3,378,190 778,085	\$ 3,282,526 789,716	\$ (95,664) 11,631	
Total Revenues	4,077,698	4,156,275	4,072,242	(84,033)	
EXPENDITURES Current - General Government - Health & Community Service Personal services and benefits Professional services Operating services Other services Operating Supplies Other - Miscellaneous	es: 2,563,221 9,100 349,162 239,026 212,669 762,533	2,496,971 2,882 278,789 242,991 324,472 765,128	2,453,389 2,882 202,891 242,991 324,473 776,574	43,582 - 75,898 - (1) (11,446)	
Total current expenditures	4,135,711	4,111,233	4,003,200	108,033	
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES OTHER FINANCING SOURCES (USES)	(58,013)	45,042	69,042	24,000	
Transfers Out 299 Capital Project		(69,042)	(69,042)		
NET CHANGE IN FUND BALANCE	(58,013)	(24,000)	-	-	
FUND BALANCES					
BEGINNING OF YEAR		-			
END OF YEAR	\$ (58,013)	\$ (24,000)	\$ -	\$ -	

Fund #131 - CACFP Head Start

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual For the Year Ended December 31, 2022

		Original Budget		Final Budget		Actual Amounts		ariance ositive egative)
REVENUES Intergovernmental - Federal	\$	235,000	\$	190,000	\$	205,943	\$	15,943
EXPENDITURES Current - General Government - Health & Community Service Operating Supplies	s:	235,000		190,000		205,943		(15,943)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		<u>-</u>		<u>-</u>				-
FUND BALANCES								
BEGINNING OF YEAR								
END OF YEAR	\$		\$		\$		\$	

Fund #141 - CACFP OCA Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual For the Year Ended December 31, 2022

	Original Budget		Final Budget		Actual Amounts		Variance Positive (Negative)	
REVENUES Intergovernmental - Federal	\$	219,240	_\$	143,366	\$	142,981	\$	(385)
EXPENDITURES Current - General Government - Health & Community Service	es:	50.074		54.055		53.35 <i>t</i>		4.600
Personal services and benefits		58,071		64,966		63,364		1,602
Operating services		248		248		228		20
Other services		3,568		3,368		3,384		(16)
Operating Supplies		164,581		109,574		109,494		80
Total Community Services		226,468		178,156		176,470		1,686
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		(7,228)		(34,790)		(33,489)		1,301
OTHER FINANCING SOURCES (USES) Transfers In 108 Royalty			**********	35,000		33,278	*************	1,722
NET CHANGE IN FUND BALANCE		(7,228)		210		(211)		(421)
FUND BALANCES								
BEGINNING OF YEAR		211		211		211		
END OF YEAR	\$	(7,017)	\$	421	\$	-	\$	(421)

Fund #142 - Community Action Operating Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual For the Year Ended December 31, 2022

DEVENUES		Original Budget		Final Budget		Actual Amounts		Variance Positive (Negative)	
REVENUES Intergovernmental: Federal	\$	<u>-</u>	\$	114,000	_\$	112,587	_\$		
EXPENDITURES Current - General Government - Health & Community Service	es:								
Personal services and benefits		-		13,709		12,719		990	
Other Services		-		86,143		100,248		(14,105)	
Operating Supplies		-		19,985		-		19,985	
Operating Services		-		=		7		(7)	
Miscellaneous		-		33,725		20,067		13,658	
Total expenditures			_	153,562		133,041		20,521	
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		-		(39,562)		(20,454)		19,108	
FUND BALANCES									
BEGINNING OF YEAR		55,238		55,238		55,238			
END OF YEAR	\$	55,238	\$	15,676	\$	34,784	\$	19,108	

Fund #144 - LIHEAP Grant

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual For the Year Ended December 31, 2022

		Original Budget		Final Budget		Actual Amounts		Variance Positive (Negative)	
REVENUES									
Intergovernmental:		050404		4.500.050		4 507 300	•	(2.644)	
Federal	-\$	959,124	3	1,589,950		1,587,309	\$	(2,641)	
EXPENDITURES									
Current - General Government - Health & Community Service	es:								
Personal services and benefits		125,333		178,060		179,139		(1,079)	
Operating services		799,328		1,384,889		1,383,778		1,111	
Other services		32,713		17,443		16,792		651	
Operating supplies		1,750		9,560		7,599		1,961	
Total expenditures		959,124		1,589,952		1,587,308		2,644	
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		-		(2)		1		3	
FUND BALANCES									
BEGINNING OF YEAR		5,854		5,854		5,854			
END OF YEAR	\$	5,854	\$	5,852	\$	5,855	\$	3	

Fund #150 - CSBG

Schedule of Revenues, Expenditures, Changes in Fund Balance - Budget and Actual For the Year Ended December 31, 2022

DEMEANAGE	Original Budget	Final Budget	Actual Amounts	Variance Positive (Negative)	
REVENUES Intergovernmental - Federal	\$ 251,848	\$ 507,739	\$ 463,384	\$ (44,355)	
EXPENDITURES					
Current - General Government - Public Works:					
Personal services and benefits	198,729	153,114	146,150	6,964	
Professional services	-	400	-	400	
Operating services	5,106	9,331	5,582	3,749	
Other services	17,642	67,809	47,145	20,664	
Operating Supplies	8,233	19,656	16,709	2,947	
Miscellaneous	22,140	257,430	270,817	(13,387)	
Total Expenditures	251,850	507,740	486,403	21,337	
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(2)	(1)	(23,019)	(23,018)	
FUND BALANCES					
BEGINNING OF YEAR	25,468	25,468	25,468		
END OF YEAR	\$ 25,466	\$ 25,467	\$ 2,449	\$ (23,018)	

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, 2022

	Original Final Budget Budget		Actual Amounts	Variance Positive (Negative)
REVENUES Taxes Sales and Use	\$ 2,272,937	\$ 2,772,937	\$ 3,724,680	\$ 951,743
Intergovernmental:	\$ 2,212,931	\$ 2,112,931	\$ 3,724,000	\$ 931,743
Federal Government	543,891	-	-	-
Investment Earnings	2,500	2,500	122,744	120,244
Total Revenues	2,819,328	2,775,437	3,847,424	1,071,987
EXPENDITURES				
Current - General Government - Public Works:				
Professional services	24,159	119,159	37,874	81,285
Debt Service		55,000	55,885	(885)
Total expenditures	24,159	174,159	93,759	80,400
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	2,795,169	2,601,278	3,753,665	1,152,387
OTHER FINANCING SOURCES (USES) Transfers Out				
201 Construction RSTD2	(2,872,545)	(2,226,429)	(1,364,289)	862,140
299 Capital Projects Fund	(176,093)	(2,323,033)	(1,420,161)	902,872
318 208 Sinking Fund 322 2021 Sinking Fund	(794,911) (605,339)	(794,911) (605,339)	(791,235) (605,339)	3,676
322 2021 Sinking Fund	(603,339)	(605,339)	(003,339)	
Total Transfers Out	(4,448,888)	(5,949,712)	(4,181,024)	1,768,688
NET CHANGE IN FUND BALANCE	(1,653,719)	(3,348,434)	(427,359)	2,921,075
FUND BALANCES				
BEGINNING OF YEAR	7,320,510	7,320,510	7,320,510	
END OF YEAR	\$ 5,666,791	\$ 3,972,076	\$ 6,893,151	\$ 2,921,075

Fund #174 - State of Emergency

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual For the Year Ended December 31, 2022

		Original Budget	inal dget	tual ounts	Po	riance sitive gative)
REVENUES Investment Earnings	\$	-	\$ 34	\$ 34	\$	-
EXPENDITURES Current - General Government: Public Safety: Professional services		26,190_				
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		(26,190)	34	34		-
OTHER FINANCING SOURCES (USES) Transfers Out to: 123 Civil Defense		(391,000)	 (34)	 (34)		<u>-</u>
NET CHANGE IN FUND BALANCE		(417,190)	 -	 -		-
FUND BALANCES						
BEGINNING OF YEAR			-	-		-
END OF YEAR	_\$_	(417,190)	\$ _	\$ 	\$	

Fund #181 - Coastal Zone Management

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual For the Year Ended December 31, 2022

DENTANCE	Original Budget	Final Budget	Actual Amounts	Variance Positive (Negative)
REVENUES	\$ 45,511	\$ 120,511	\$ 168,956	\$ 48,445
Intergovernmental - Federal Charges for Services	\$ 45,511 -	\$ 120,311	1,922	3 40,445 1,922
Investment Earnings	20	_	27,799	27,799
investment Lamings			21,133	21,133
Total Revenues	45,531	120,511	198,677	78,166
EXPENDITURES				
Current - General Government - Health & Community Service	ces:			
Personal services and benefits	147,942	131,084	131,084	-
Professional services	439,424	18,204	18,204	-
Operating services	102,550	29,850	29,850	_
Other services	39,824	15,329	15,333	(4)
Operating Supplies	10,800	3,164	3,164	- ` ´
Miscellaneous	343,922	810,847	174,364	636,483
Total Health & Community Services	1,084,462	1,008,478	371,999	636,479
Capital Outlay	-	5,000	5,000	-
Total expenditures	1,084,462	1,013,478	376,999	636,479
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(1,038,931)	(892,967)	(178,322)	714,645
OTHER FINANCING SOURCES (USES) Transfers in				
108 Royalty Fund	-	340,000	340,000	-
Transfers out				245.55
211 Road Construction A		(1,076,725)	(160,198)	916,527
Total other financing sources (uses)	-	(736,725)	179,802	916,527
NET CHANGE IN FUND BALANCE	(1,038,931)	(1,629,692)	1,480	1,631,172
FUND BALANCES				
BEGINNING OF YEAR	2,086,825	2,086,825	2,086,825	
END OF YEAR	\$ 1,047,894	\$ 457,133	\$ 2,088,305	\$ 1,631,172

Fund #193 - LCDBG

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual For the Year Ended December 31, 2022

REVENUES	Original Budget	Final Budget	Actual Amounts	Variance Positive (Negative)
Intergovernmental: Federal	\$	\$ 76,285	\$ 76,284	\$ (1)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		76,285	76,284	(1)
OTHER FINANCING SOURCES (USES) Transfers In 107 Solid Waste Fund Transfers Out 299 Capital Projects	-	24,677 (43,924)	24,677 (43,924)	<u>-</u>
Total other financing sources (uses)		(19,247)	(19,247)	
NET CHANGE IN FUND BALANCE	-	57,038	57,037	-
FUND BALANCES				
BEGINNING OF YEAR	(57,037)	(57,037)	(57,037)	
END OF YEAR	\$ (57,037)	\$ 1	\$ -	\$ -

Fund #196 - FEMA Acquisition Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual For the Year Ended December 31, 2022

REVENUES	Original Budget	Final Budget	Actual Amounts	Variance Positive (Negative)
Intergovernmental: Federal Local Total Revenues	\$ 3,237,326 499,864 3,737,190	\$ 3,238,206 504,959 3,743,165	\$ - -	\$ (3,238,206) (504,959) (3,743,165)
EXPENDITURES Capital Outlay	3,742,541	3,746,684	230	3,746,454
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(5,351)	(3,519)	(230)	3,289
FUND BALANCES				
BEGINNING OF YEAR	247,735	247,735	247,735	
END OF YEAR	\$ 242,384	\$ 244,216	\$ 247,505	\$ 3,289

Fund #801 - BP Oil Spill Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual For the Year Ended December 31, 2022

DEVENUES		Original Budget		Final Budget		Actual Amounts		Variance Positive (Negative)	
REVENUES Investment Earnings	\$	200	_\$_	-	\$		\$		
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		200				<u>-</u>		<u>-</u>	
OTHER FINANCING SOURCES (USES)									
Transfers In 001 General Fund 108 Royalty Fund Total Transfer In Transfer Out		96,000 96,000		70,000 96,000 166,000		- - -		(70,000) (96,000) (166,000)	
001 General Fund 299 Capital Projects Total Transfer Out		(250,000) (200,000) (450,000)		(250,000) (270,000) (520,000)		(250,000)		270,000 270,000	
Total other financing sources (uses)		(354,000)		(354,000)		(250,000)		104,000	
NET CHANGE IN FUND BALANCE		(353,800)		(354,000)		(250,000)		104,000	
FUND BALANCES									
BEGINNING OF YEAR		362,551		362,551		362,551			
END OF YEAR	\$	8,751	\$	8,551	_\$	112,551	\$	104,000	

Non-Major Debt Service Funds

Non-Major Debt Service Funds



NON-MAJOR DEBT SERVICE FUNDS December 31, 2022

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").

324 LCDA- HURRICANE IDA RECOVERY PROJECT

All payments of principal of and interest of the Bonds are expected to be made from proceeds transferred from collectively, the funds, income, revenue, fees, receipts or charges of any nature from any source whatsoever on deposit with or accruing from time to time to the Borrower, including insurance proceeds and FEMA reimbursements.

NON-MAJOR DEBT SERVICE FUNDS December 31, 2022

325 LCDA-REVENUE BOND DEBT ACCOUNT

All payments of principal of and interest of the Bonds are expected to be made from proceeds transferred from collectively, the funds, income, revenue, fees, receipts or charges of any nature from any source whatsoever on deposit with or accruing from time to time to the Borrower, including insurance proceeds and FEMA reimbursements.

Non-Major Debt Service Funds Combining Balance Sheet December 31, 2022

Schedule 4.1

	Indebtedness, Road Sales Ta		314	317 Sinking Fund - Consolidated Sales Tax District A		318 Sinking Fund - Road Sales Tax District 2- 2008		
			Sinking Fund - Road Sales Tax District 3, 5 & 6					
ASSETS Cash and Cash Equivalents Investments Due from Other Funds Restricted investment	\$	- 147 - -	\$	- 1,875,852 - -	\$	- 1,812,925 - -	\$	- 68,745 - -
Total Assets	\$	147	\$	1,875,852	\$	1,812,925	\$	68,745
LIABILITIES Accounts Payable Due to Other Funds		-		-		202		- 66,739
Total Liabilities						202		66,739
FUND BALANCES Restricted for Debt Service Unassigned		147 		1,875,852 		1,812,723		- 2,006
Total Fund Balances	***************************************	147		1,875,852	*************	1,812,723	***************************************	2,006
Total Liabilities and Fund Balances	\$	147	\$	1,875,852	\$	1,812,925	\$	68,745

(continued)

Non-Major Debt Service Funds Combining Balance Sheet December 31, 2022

Schedule 4.1

	320 322 Sinking Fund - Road Sales Tax District 2- GOMESA 2021		323		324			
			Road Sales Tax District 2-		Sinking Fund - Road Sales Tax District A- 2021		Hurricane IDA Recovery Project	
ASSETS Cash and Cash Equivalents Investments Due from Other Funds Restricted investment	\$	- 922,491 - -	\$	- 68,732 40,907 	\$	- 773,782 - -	\$	- 123,856 - -
Total Assets	\$	922,491	\$	109,639	\$	773,782	\$	123,856
LIABILITIES Accounts Payable Due to Other Funds Total Liabilities		63,776 63,776		- - -		- - -		123,672 106,563 230,235
FUND BALANCES Restricted for Debt Service Unassigned		858,715 -		109,639 -		773,782		(106,379)
Total Fund Balances		858,715		109,639		773,782		(106,379)
Total Liabilities and Fund Balances	\$	922,491	\$	109,639	\$	773,782	\$	123,856

(continued)

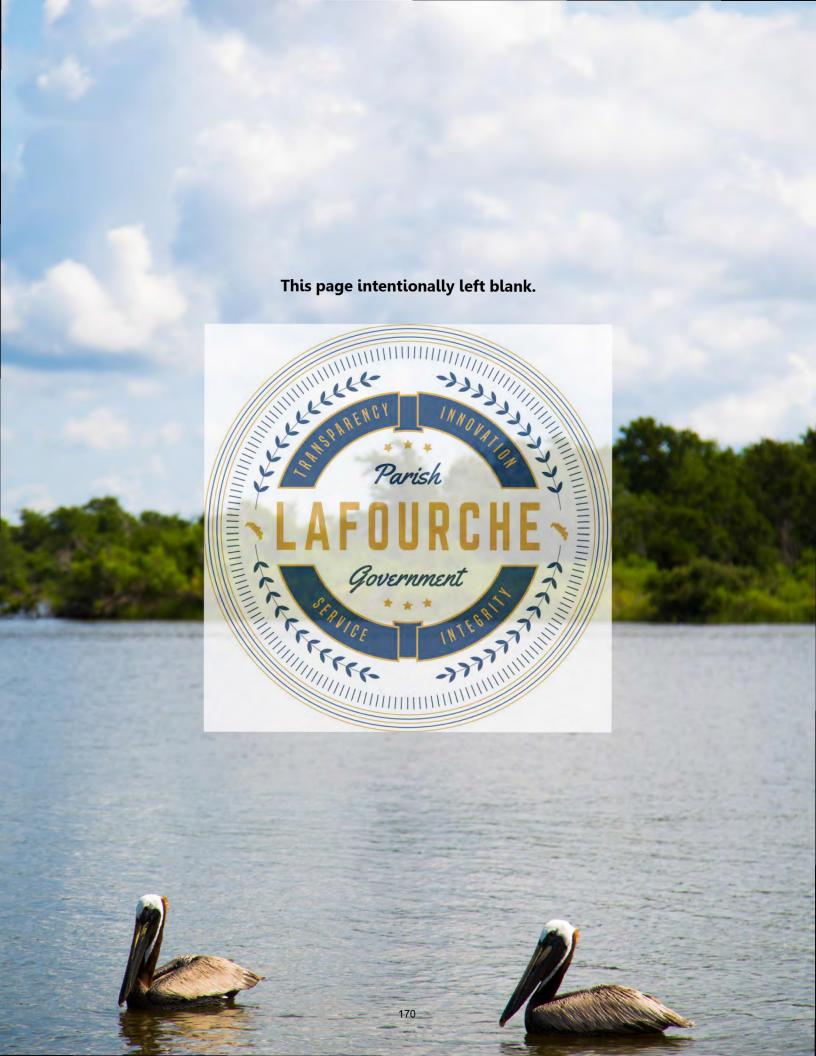
Non-Major Debt Service Funds Combining Balance Sheet December 31, 2022

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Schedule 4.1

	LCDA Revenue Bond Debt Account	Total
ASSETS Cash and Cash Equivalents Investments Due from Other Funds Restricted investment	\$ - 2,597 - 6,556,445	\$ - 5,649,127 40,907 6,556,445
Total Assets	\$ 6,559,042	\$ 12,246,479
LIABILITIES Accounts Payable Due to Other Funds Total Liabilities	-	123,874 237,078 360,952
FUND BALANCES Restricted for Debt Service Unassigned	6,559,042 	11,989,900 (104,373)
Total Fund Balances Total Liabilities and Fund Balances	6,559,042 \$ 6,559,042	\$ 12,246,479
		(concluded)

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Non-Major Debt Service Funds Statement of Revenues, Expenditures and Changes in Fund Balances For the Year-Ended December 31, 2022

Schedule 4.2

	302	2	314			317	318		
	Sinking Certifica Indebted Series	tes of dness,	Sinking Fund - Road Sales Tax District 3, 5 & 6		Sinking Fund - Consolidated Sales Tax District A		Road	ing Fund - d Sales Tax ict 2- 2008	
REVENUES									
Intergorvernmental - Federal	\$		\$		\$		\$		
Investment Earnings		3		22,316		22,105		6,181	
Total Revenues	***************************************	3		22,316		22,105		6,181	
EXPENDITURES									
Principal Payments		-		965,000		1,444,408		686,000	
Interest Payments		-		259,125		322,339		104,634	
Bond issuance costs		-		<u>-</u>		<u>-</u>		· -	
Total Expenditures		-		1,224,125	•	1,766,747	***************************************	790,634	
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		3		(1,201,809)		(1,744,642)		(784,453)	
OTHER FINANCING SOURCES (USES) Debt of issuance Transfers In Transfers Out		- -		1,250,000		2,013,968		791,235 	
Total other financing sources (uses)		_		1,250,000		2,013,968		791,235	
NET CHANGE IN FUND BALANCE		3		48,191		269,326		6,782	
FUND BALANCES - BEGINNING OF YEAR		144_		1,827,661		1,543,397		(4,776)	
FUND BALANCES - END OF YEAR	\$	147	\$	1,875,852	\$	1,812,723	\$	2,006	

(continued)

Non-Major Debt Service Funds Statement of Revenues, Expenditures and Changes in Fund Balances For the Year-Ended December 31, 2022

Schedule 4.2

	320	322	323	324
	GOMESA Debt Service	Sinking Fund - Road Sales Tax District 2- 2021	Sinking Fund - Road Sales Tax District A- 2021	Hurricane IDA Recovery Project
REVENUES				
Intergorvernmental - Federal Investment Earnings	\$ 1,064,021 16,170	\$ - 5,581	\$ - 8,968	\$ - 184_
Total Revenues	1,080,191	5,581	8,968	184
EXPENDITURES				
Principal Payments Interest Payments	510,000 569,590	560,000 45,738	605,000 68,604	- 106,563
Bond issuance costs				210,205
Total Expenditures	1,079,590	605,738	673,604	316,768
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	601	(600,157)	(664,636)	(316,584)
OTHER FINANCING SOURCES (USES) Debt of issuance Transfers In Transfers Out	- - -	605,339	97 4 ,736	11,000,000 - (10,789,795)
Total other financing sources (uses)		605,339	974,736	210,205
NET CHANGE IN FUND BALANCE	601	5,182	310,100	(106,379)
FUND BALANCES - BEGINNING OF YEAR	858,114	104,457	463,682	
FUND BALANCES - END OF YEAR	\$ 858,715	\$ 109,639	\$ 773,782	\$ (106,379)

(continued)

Non-Major Debt Service Funds Statement of Revenues, Expenditures and Changes in Fund Balances For the Year-Ended December 31, 2022

Schedule 4.2

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	LCDA Revenue Bond Debt Account	Total		
REVENUES				
Intergorvernmental - Federal Investment Earnings	\$ - 49,965	\$ 1,064,021 131,473		
Total Revenues	49,965	1,195,494		
EXPENDITURES				
Principal Payments	-	4,770,408		
Interest Payments	-	1,476,593		
Bond issuance costs	1,014,098	1,224,303		
Total Expenditures	1,014,098	7,471,304		
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(964,133)	(6,275,810)		
OTHER FINANCING SOURCES (USES) Debt of issuance Transfers In	110,000,000	121,000,000 5,635,278		
Transfers Out	(102,476,825)	(113,266,620)		
Total other financing sources (uses)	7,523,175	13,368,658		
NET CHANGE IN FUND BALANCE	6,559,042	7,092,848		
FUND BALANCES - BEGINNING OF YEAR		4,792,679		
FUND BALANCES - END OF YEAR	\$ 6,559,042	\$ 11,885,527		
		(concluded)		

(concluded)

Fund #302 - Sinking, COI, Series 1999 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual For the Year Ended December 31, 2022

		iginal ıdget	Final Budget		Actual Amounts		Variance Positive (Negative)	
REVENUES Investment Earnings	\$	-	\$	-	\$	3	\$	3
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		-		-		3		3
FUND BALANCES								
BEGINNING OF YEAR		144		144		144		
END OF YEAR	\$	144_	\$	144	\$	147	\$	3

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, 2022

	Original Final Budget Budget		Actual Amounts	Variance Positive (Negative)	
REVENUES Investment Earnings	\$ 550	\$ 550	\$ 22,316	\$ 21,766	
EXPENDITURES Debt Service:					
Principal Payments Interest Payments & Bank Charges	920,000 306,250	920,000 306,250	965,000 259,125	(45,000) 47,125	
Total expenditures	1,226,250	1,226,250	1,224,125	2,125	
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(1,225,700)	(1,225,700)	(1,201,809)	23,891	
OTHER FINANCING SOURCES (USES) Transfers In	1 2 10 2 5 0	4 252 222	4 252 222		
160 Road Sales Tax District	1,248,250	1,250,000	1,250,000		
NET CHANGE IN FUND BALANCE	22,550	24,300	48,191	23,891	
FUND BALANCES					
BEGINNING OF YEAR	1,827,661	1,827,661	1,827,661		
END OF YEAR	\$ 1,850,211	\$ 1,851,961	\$ 1,875,852	\$ 23,891	

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, 2022

DEVENUES	Original Final Budget Budget		Actual Amounts	Variance Positive (Negative)	
REVENUES Investment Earnings	\$ 650	\$ 650	\$ 22,105	\$ 21,455	
EXPENDITURES Principal Payments Interest Payments	1,990,000 457,475	1,990,000 457,475	1,444,408 322,339	545,592 135,136	
Total expenditures	2,447,475	2,447,475	1,766,747	680,728	
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(2,446,825)	(2,446,825)	(1,744,642)	702,183	
OTHER FINANCING SOURCES (USES) Transfers In 160 Sales Tax District A	2,487,608	2,013,967	2,013,968	1	
NET CHANGE IN FUND BALANCE	40,783	(432,858)	269,326	702,184	
FUND BALANCES					
BEGINNING OF YEAR	1,543,397	1,543,397	1,543,397	-	
END OF YEAR	\$ 1,584,180	\$ 1,110,539	\$ 1,812,723	\$ 702,184	

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, 2022

	Original Final Budget Budget		Actual Amounts		Variance Positive (Negative)		
REVENUES Investment Earnings	\$	1,000	\$ 1,000	\$	6,181	\$	5,181
EXPENDITURES							
Principal Payments Interest Payments		75,000 20,767	 675,000 120,767		686,000 104,634		(11,000) 16,133
Total expenditures	79	95,767	 795,767		790,634		5,133
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(79	94,767)	(794,767)		(784,453)		10,314
OTHER FINANCING SOURCES (USES) Transfers In							
161 Road Sales Tax District 2	79	94,911	 794,911		791,235		(3,676)
NET CHANGE IN FUND BALANCE		144	144		6,782		6,638
FUND BALANCES							
BEGINNING OF YEAR		(4,776)	 (4,776)		(4,776)		-
END OF YEAR	\$	(4,632)	\$ (4,632)	\$	2,006	\$	6,638

Fund #320 - GOMESA Debt Service

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual For the Year Ended December 31, 2022

	Original Budget	Final Budget	Actual Amounts	Variance Positive (Negative)	
REVENUES Intergovernmental - Federal Investment Earnings	\$ 1,143,535 250	\$ 1,143,535 250	\$ 1,064,021 16,170	\$ (79,514) 15,920	
Total Revenues	1,143,785	1,143,785	1,080,191	(63,594)	
EXPENDITURES Principal Payments Interest Payments	- 284,795	- 284,795	510,000 569,590	(510,000) (284,795)	
Total expenditures	284,795	284,795	1,079,590	(794,795)	
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	858,990	858,990	601	(858,389)	
OTHER FINANCING SOURCES (USES) Issuance of debt	1,143,535	1,143,535		(1,143,535)	
NET CHANGE IN FUND BALANCE	2,002,525	2,002,525	601	(2,001,924)	
FUND BALANCES					
BEGINNING OF YEAR	858,114	858,114	858,114		
END OF YEAR	\$ 2,860,639	\$ 2,860,639	\$ 858,715	\$ (2,001,924)	

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, 2022

	Original Budget	Final Budget	Actual Amounts	Variance Positive (Negative)
REVENUES Investment Earnings	\$ -	\$ -	\$ 5,581	\$ 5,581
EXPENDITURES Principal Payments Interest Payments	560,000 45,738	560,000 45,738	560,000 45,738	<u>-</u>
Total expenditures	605,738	605,738	605,738	
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(605,738)	(605,738)	(600,157)	5,581
OTHER FINANCING SOURCES (USES) Transfers In 161 Road Sales Tax District 2 Fund	605,339	605,339	605,339	
NET CHANGE IN FUND BALANCE	(399)	(399)	5,182	5,581
FUND BALANCES				
BEGINNING OF YEAR	104,457	104,457	104,457	-
END OF YEAR	\$ 104,058	\$ 104,058	\$ 109,639	\$ 5,581

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, 2022

	Origin Budge		Final Budget		Actual Amounts		Variance Positive (Negative)	
REVENUES Investment Earnings	\$		\$		\$	8,968	\$	8,968
EXPENDITURES Principal Payments Interest Payments		605,000 68,604		605,000 68,604		605,000 68,604		-
Total expenditures		673,604		673,604		673,604		
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		(673,604)		(673,604)		(664,636)		8,968
OTHER FINANCING SOURCES (USES) Transfers in 160 Road Sales Tax District A Fund		974,736		974,736		974,736		
NET CHANGE IN FUND BALANCE		301,132		301,132		310,100		8,968
FUND BALANCES								
BEGINNING OF YEAR		463,682		463,682		463,682		<u>-</u>
END OF YEAR	\$	764,814	\$	764,814	\$	773,782	\$	8,968

Fund #324 - Hurricane IDA Recovery

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual For the Year Ended December 31, 2022

	iginal dget		Final Budget		Actual Amounts		Variance Positive (Negative)	
REVENUES Investment Earnings	\$ 	\$		\$	184	_\$	184	
EXPENDITURES Interest Payments Bond Issue Costs	- -		- -		106,563 210,205		(106,563) (210,205)	
Total expenditures	_		-		316,768		(316,768)	
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	 -			((316,584)		(316,584)	
OTHER FINANCING SOURCES (USES) Issuance of debt Transfers Out	-		-	11,	,000,000	1	1,000,000	
212 Hurricane IDA Capital Outlay	 -		-	(10,	,789,795)	(1	0,789,795)	
Total other financing sources (uses)	 				210,205		210,205	
NET CHANGE IN FUND BALANCE	-		-	((106,379)		(106,379)	
FUND BALANCES								
BEGINNING OF YEAR	 -	***************************************	-	***************************************	-	************	-	
END OF YEAR	\$ 	\$		\$ ((106,379)	\$	(106,379)	

Fund #325 - LCDA Revenue Bond Debt Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual For the Year Ended December 31, 2022

	Original Final Budget Budget			Actual Amounts		Variance Positive (Negative)		
REVENUES Investment Earnings	\$		\$		\$	49,965	_\$	49,965
EXPENDITURES Bond Issue Costs		<u>-</u>				1,014,098	((1,014,098)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES				_		(964,133)		(964,133)
OTHER FINANCING SOURCES (USES) Issuance of debt Transfers Out 213 Hurricane IDA Revenue Bonds		-		-		0,000,000		0,000,000
Total other financing sources (uses)						2,476,825) 7,523,175		7,523,175
NET CHANGE IN FUND BALANCE		-		-		6,559,042		6,559,042
FUND BALANCES								
BEGINNING OF YEAR		-		-		-		-
END OF YEAR	\$		\$		\$	6,559,042	\$	6,559,042

Non-Major Capital Project Funds



NON-MAJOR CAPITAL PROJECT FUNDS December 31, 2022

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 Statues 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 Statues of 1950, as amended, and other constitutional and statutory authority.

212 CONSTRUCTION FUND- HURRICANE IDA RECOVERY REVENUE BONDS

The 11 million bond proceeds are used to finance the construction and acquisition of public infrastructure and public works of all types and to assist political subdivisions in constructing public works and in financing the construction of public infrastructure and public works, including, but not limited to, public infrastructure and public works, all defined in the LCDA Act.

213 CONSTRUCTION FUND- LCDA REVENUE BONDS IDA

The 110 million bond proceeds are used to finance the construction and acquisition of public infrastructure and public works of all types and to assist political subdivisions in constructing public works and in financing the construction of public infrastructure and public works, including, but not limited to, public infrastructure and public works, all defined in the LCDA Act.

Non-Major Capital Projects Funds Combining Balance Sheet December 31, 2022

Schedule 5.1

	201 Road District No. 2 Construction		206 Road Construction District 3, 5, 6		210 Road Construction District 2		211 Road Instruction District A
ASSETS Cash Investments Due from Other Funds Restricted investments	\$	214,040 20,132 371,372	\$	369 2 805,578 -	\$	923,437 - 1,573,495	\$ - 1,511,597 605,569 2,100,957
Total Assets	\$	605,544	\$	805,949	\$	2,496,932	\$ 4,218,123
LIABILITIES Accounts Payable Contracts and Retainages Payable Total Liabilities	\$	112,392 - 112,392	\$	100,464 94,026 194,490	\$	199,274 199,274	\$ 167,417 - 167,417
FUND BALANCES							
Restricted for Capital Projects Total Liabilities and Fund Balances	\$	493,152 605,544	\$	611,459 805,949	\$	2,297,658 2,496,932	\$ 4,050,706 4,218,123
	***************************************		=====		-		

(continued)

Non-Major Capital Projects Funds Combining Balance Sheet December 31, 2022

Schedule 5.1

	212 Hurricane IDA Recovery Projects			Total
ASSETS Cash Investments Due from Other Funds Restricted investments	\$	- 482,925 36,718 6,583,986	\$	214,409 2,938,093 1,819,237 10,258,438
Total Assets	\$	7,103,629	\$	15,230,177
LIABILITIES Accounts Payable Contracts and Retainages Payable	\$	387,951 36,718	\$	967,498 130,744
Total Liabilities		424,669		1,098,242
FUND BALANCES				
Restricted for Capital Projects		6,678,960		14,131,935
Total Liabilities and Fund Balances	\$	7,103,629	\$	15,230,177
			(-	concluded)

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Non-Major Capital Projects Funds Combining Statement of Revenues, Expenditures and Changes in Fund Balance For the Year Ended December 31, 2022

	201	206	210	211		
	Road District No. 2 Construction	Road Construction District 3, 5, 6	Road Construction District 2	Road Construction District A		
REVENUES						
Investment Earnings	\$ 1,238	\$ 1	\$ 28,890	\$ 38,497		
EXPENDITURES						
Public Works	87,247	3,920	-	1,022,593		
Capital Outlay	2,094,793	1,621,859	430,176	233,148		
Total Expenditures	2,182,040	1,625,779	430,176	1,255,741		
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(2,180,802)	(1,625,778)	(401,286)	(1,217,244)		
OTHER FINANCING SOURCES (USES) Transfers In	2,164,040	1,598,006		1,305,840		
NET CHANGE IN FUND BALANCE	(16,762)	(27,772)	(401,286)	88,596		
FUND BALANCES - BEGINNING OF YEAR	509,914	639,231	2,698,944	3,962,110		
FUND BALANCES - END OF YEAR	\$ 493,152	\$ 611,459	\$ 2,297,658	\$ 4,050,706		

Non-Major Capital Projects Funds Combining Statement of Revenues, Expenditures and Changes in Fund Balance For the Year Ended December 31, 2022

Schedule 5.2

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	Hurricane IDA Recovery Projects	Total		
REVENUES		f 162.600		
Investment Earnings	\$ 94,974	\$ 163,600		
EXPENDITURES Public Works	3,341,613	4,455,373		
Capital Outlay	864,196	5,244,172		
Total Expenditures	4,205,809	9,699,545		
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(4,110,835)	(9,535,945)		
OTHER FINANCING SOURCES (USES) Transfers In	10,789,795	15,857,681		
NET CHANGE IN FUND BALANCE	6,678,960	6,321,736		
FUND BALANCES - BEGINNING OF YEAR	<u>-</u>	7,810,199		
FUND BALANCES - END OF YEAR	\$ 6,678,960	\$ 14,131,935		

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, 2022

	Original Budget	Final Budget	Actual Amounts	Variance Positive (Negative)	
REVENUES Investment Earnings	\$ 455	\$ 455	\$ 1,238	\$ 783	
EXPENDITURES Current - General Government - Public Works: Operating services Capital Outlay	176,606 6,102,174	236,606 2,945,084	87,247 2,094,793	149,359 850,291	
Total expenditures	6,278,780	3,181,690	2,182,040	999,650	
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(6,278,325)	(3,181,235)	(2,180,802)	1,000,433	
OTHER FINANCING SOURCES (USES) Transfers In 104 Drainage Maintenance 161 Road Sales Tax District 2	3,406,236 2,872,545	955,261 2,226,429	799,751 1,364,289	(155,510) (862,140)	
Total other financing sources (uses)	6,278,781	3,181,690	2,164,040	(1,017,650)	
NET CHANGE IN FUND BALANCE	456	455	(16,762)	(17,217)	
FUND BALANCES					
BEGINNING OF YEAR	509,914	509,914	509,914		
END OF YEAR	\$ 510,370	\$ 510,369	\$ 493,152	\$ (17,217)	

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, 2022

DEMENMEN	Original Budget			Variance Positive (Negative)	
REVENUES					
Intergovernmental: Local	f 100,000	\$ -	\$ -	\$ -	
	\$ 100,000	\$ -	-	•	
Investment Earnings			1_	1	
Total Revenues	100,000	-	1	1	
EXPENDITURES					
Current - General Government - Public Works:					
Professional services	345,082	91,514	3,920	87,594	
Operating Service	205_				
Total current	345,287	91,514	3,920	87,594	
Capital Outlay	2,628,654	4,012,930	1,621,859	2,391,071	
Total expenditures	2,973,941	4,104,444	1,625,779	2,478,665	
EXCESS (DEFICIENCY) OF REVENUES					
OVER EXPENDITURES	(2,873,941)	(4,104,444)	(1,625,778)	2,478,666	
OTHER FINANCING SOURCES (USES)					
Transfers In					
001 General Fund	1,691,695	1,147,901	1,088,873	(59,028)	
103 Roads & Bridges	=	1,123,315	226,589	(896,726)	
104 Drainage Fund	405,000	546,631	158,392	(388,239)	
160 Road Sales Tax District A	319,197	747,366	124,152	(623,214)	
Total other financing sources (uses)	2,415,892	3,565,213	1,598,006	(1,967,207)	
NET CHANGE IN FUND BALANCE	(458,049)	(539,231)	(27,772)	511,459	
FUND BALANCES					
BEGINNING OF YEAR	639,231	639,231	639,231		
END OF YEAR	\$ 181,182	\$ 100,000	\$ 611,459	\$ 511,459	

Fund #210 - Rd Const District 2 Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Year December 31, 2022

	Original Budget	Final Budget	Actual Amounts	Variance Positive (Negative)	
REVENUES Investment Earnings	\$ -	\$ -	\$ 28,890	\$ 28,890	
EXPENDITURES Capital Outlay	2,568,665	2,698,945	430,176	2,268,769	
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(2,568,665)	(2,698,945)	(401,286)	2,297,659	
FUND BALANCES					
BEGINNING OF YEAR	2,698,944	2,698,944	2,698,944		
END OF YEAR	\$ 130,279	\$ (1)	\$ 2,297,658	\$ 2,297,659	

Fund #211 - Rd Const District A Fund Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual For the Year December 31, 2022

REVENUES	Original Budget	Final Budget	Actual Amounts	Variance Positive (Negative)
Investment Earnings	\$ -	\$ -	\$ 38,497	\$ 38,497
EXPENDITURES Current - General Government - Public Works: Professional services Capital Outlay	- 4,059,716	2,839,060 3,962,110	1,022,593 233,148	1,816,467 3,728,962
Total expenditures	4,059,716	6,801,170	1,255,741	5,545,429
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(4,059,716)	(6,801,170)	(1,217,244)	5,583,926
OTHER FINANCING SOURCES (USES) Transfers In				
160 Road Sales Tax District A 181 Costal Zone Management	-	1,762,335 1,076,725	1,145,642 160,198	(616,693) (916,527)
Total other financing sources (uses)	-	2,839,060	1,305,840	(1,533,220)
NET CHANGE IN FUND BALANCE	(4,059,716)	(3,962,110)	88,596	4,050,706
FUND BALANCES				
BEGINNING OF YEAR	3,962,110	3,962,110	3,962,110	
END OF YEAR	\$ (97,606)	\$ -	\$ 4,050,706	\$ 4,050,706

Fund #212 - Hurricane IDA Recovery Project Revenue Bonds Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual For the Year December 31, 2022

REVENUES	Original Budget	Final Budget	Actual Amounts	Variance Positive (Negative)	
Investment Earnings	\$ -	\$ -	\$ 94,974	\$ 94,974	
EXPENDITURES Current - General Government - Public Works: Professional services Capital Outlay		9,603,599 1,183,602	3,341,613 864,196	6,261,986 319,406	
Total expenditures		10,787,201	4,205,809	6,581,392	
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		(10,787,201)	(4,110,835)	6,676,366	
OTHER FINANCING SOURCES (USES) Transfers In 324 Hurricane IDA Debt Service NET CHANGE IN FUND BALANCE	<u>-</u>	10,787,200	10,789,795	<u>2,595</u> 6,678,961	
FUND BALANCES		.,,	-,	-,	
BEGINNING OF YEAR					
END OF YEAR	\$ -	\$ (1)	\$ 6,678,960	\$ 6,678,961	

Non-Major Enterprise Funds



ENTERPRISE FUNDS December 31, 2022

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.

Non-Major Enterprise Funds Combining Statement of Net Position December 31, 2022

Schedule 6.1

	501 Sewerage District 4 - Marydale Community		502 Brocatto Community Sewerage		503 Sewerage District 14 Dugas Community		504 Rita Community Sewerage		505 Morristown Community Sewerage	
ASSETS										
Current assets:										
Due from other funds	\$	27,102	\$	-	\$	-	\$	-	\$	-
Receivables		3,272		5,648		1,155		972		1,775
Total current assets		30,374		5,648		1,155		972		1,775
Noncurrent assets:										
Capital Assets Property, Plant and Equipment		1.960,632		2.694.833		181.981		1.233,896		1,580,190
Accumulated Depreciation		(775,787)		(2,614,192)		(181,981)		(1,048,657)		(985,005)
Total Capital Assets		1,184,845		80,641		-		185,239		595,185
Total assets		1,215,219		86,289		1,155		186,211		596,960
LIABILITIES										
Current liabilities:										
Accounts Payable		3,749		7,261		2,721		1,870		2,754
Due to Other Funds		-		41,070		91,362		110,184		84,173
Total current liabilities		3,749		48,331		94,083		112,054		86,927
NET POSITION										
Net Investment in capital assets		1,184,845		80,641		_		185,239		595,185
Unrestricted (deficit)		26,625		(42,683)		(92,928)		(111,082)		(85,152)
- · · · - · · · · · · · · · · · · · · ·				(,)		(32/323)		(,002)		(33).32/
Total Net Position	\$	1,211,470	\$	37,958	\$	(92,928)	\$	74,157	\$	510,033
	-									

(continued)

Non-Major Enterprise Funds Combining Statement of Net Position December 31, 2022

Schedule 6.1

506

	Sewer District No. 2		Total		
ASSETS					
Current assets:					
Due from other funds	\$	-	\$	27,102	
Receivables		3,404		16,226	
Total current assets		3,404		43,328	
Noncurrent assets:					
Capital Assets					
Property, Plant and Equipment		187,384		7,838,916	
Accumulated Depreciation		(187,384)		(5,793,006)	
Total Capital Assets		-		2,045,910	
Total assets		3,404		2,089,238	
LIABILITIES					
Current liabilities:					
Accounts Payable		577		18,932	
Due to Other Funds		82,453		409,242	
Total current liabilities		83,030		428,174	
		<u> </u>			
NET POSITION					
Net Investment in capital assets		-		2,045,910	
Unrestricted (deficit)		(79,626)		(384,846)	
Total Net Position	\$	(79,626)	\$	1,661,064	
			100	andudad)	

(concluded)

Non-Major Enterprise Funds Combining Statement of Revenues, Expenses and Changes in Net Position For the Year Ended December 31, 2022

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	
OPERATING REVENUES Sewerage Charges and Assessments	\$ 42,088	\$ 71,757	\$ 20,144	\$ 12,408	\$ 15,623	
OPERATING EXPENSES Professional services Operating services Other services Supplies Depreciation	6,504 27,527 986 306 112,398	8,913 68,861 967 59 67,255	2,953 21,423 733 - -	1,229 19,663 435 29 60,856	927 21,809 62 - 70,857	
Total operating expenses	147,721	146,055	25,109	82,212	93,655	
OPERATING INCOME (LOSS) BEFORE CONTRIBUTIONS Contributed assets	(105,633)	(74,298)	(4,965)	(69,804)	(78,032)	
CHANGE IN NET POSITION	1,187,773	(74,298)	(4,965)	(69,804)	(78,032)	
NET POSITION:						
BEGINNING OF YEAR	23,697	112,256	(87,963)	143,961	588,065	
END OF YEAR	\$ 1,211,470	\$ 37,958	\$ (92,928)	\$ 74,157	\$ 510,033	

(continued)

Non-Major Enterprise Funds Combining Statement of Revenues, Expenses and Changes in Net Position For the Year Ended December 31, 2022

Schedule 6.2

506

OPERATING REVENUES Sewerage Charges and Assessments		er District No. 2	Total		
		39,860	\$	201,880	
OPERATING EXPENSES Professional services Operating services Other services Supplies Depreciation		1,633 54,659 161 - -		22,159 213,942 3,344 394 311,366	
Total operating expenses		56,453		551,205	
OPERATING INCOME (LOSS) BEFORE CONTRIBUTIONS Contributed assets		(16,593) -		(349,325) 1,293,406	
CHANGE IN NET POSITION		(16,593)		944,081	
NET POSITION:					
BEGINNING OF YEAR		(63,033)		716,983	
END OF YEAR	\$	(79,626)	\$	1,661,064	
			(c	oncluded)	

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Non-Major Enterprise Funds Combining Statement of Cash Flows For the Year Ended December 31, 2022

Schedule 6.3

	501	502	503	504	505	
	Sewerage District 4 - Marydale Community	Sewerage Brocatto District 14 Community Dugas Sewerage Community		Rita Community Sewerage	Morristown Community Sewerage	
CASH FLOWS FROM OPERATING ACTIVITIES Cash Received from Customers Cash Payments for Operating Costs	\$ 42,116 (42,116)	\$ 71,006 (71,006)	\$ 20,606 (20,606)	\$ 12,360 (12,360)	\$ 15,019 (15,019)	
Net Cash Provided by (Used in) Operating Activities						
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	-	-	-	-	-	
CASH AND CASH EQUIVALENTS:						
BEGINNING OF YEAR						
END OF YEAR	\$ -	\$ -	\$	\$ -	\$ -	
RECONCILIATION OF OPERATING LOSS TO NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES: Operating income (loss) Adjustments to Reconcile Operating income (loss) to	(105,633)	(74,298)	(4,965)	(69,804)	(78,032)	
Net Cash Provided by (Used in) Operating Activities Depreciation (Increase) Decrease in Assets:	112,398	67,255	-	60,856	70,857	
Due from other funds Receivables Increase (Decrease) in Liabilities:	(4,384) 28	- (751)	- 462	- (48)	- (604)	
Accounts Payable Due to Other Funds	(2,409)	(678) 8,472	173 4,330	(785) 9,781	344 7,435	
Net Cash Provided by (Used In) Operating Activities	\$ -	\$ -	\$ -	\$ -	<u>\$</u> -	
Significant non-cash transactions: Capital contributions	\$ 1,293,406	\$ -	\$ -	\$ -	\$ -	

(continued)

Non-Major Enterprise Funds Combining Statement of Cash Flows For the Year Ended December 31, 2022

Schedule 6.3

506

		er District No. 2	Total		
CASH FLOWS FROM OPERATING ACTIVITIES Cash Received from Customers Cash Payments for Operating Costs		39,721 (39,721)	\$	200,828 (200,828)	
Net Cash Provided by (Used in) Operating Activities					
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS		-		-	
CASH AND CASH EQUIVALENTS:					
BEGINNING OF YEAR				-	
END OF YEAR	<u>\$</u>	-	\$	-	
RECONCILIATION OF OPERATING LOSS TO NET CA: PROVIDED BY (USED IN) OPERATING ACTIVITIE Operating income (loss) Adjustments to Reconcile Operating income (loss) Net Cash Provided by (Used in) Operating Activities Depreciation (Increase) Decrease in Assets: Due from other funds Receivables Increase (Decrease) in Liabilities: Accounts Payable Due to Other Funds		(16,593) - - (139) (4,282) 21,014		(349,325) 311,366 (4,384) (1,052) (7,637) 51,032	
Net Cash Provided by (Used In) Operating Activities	\$	_	\$	-	
Significant non-cash transactions: Capital contributions	\$		\$ (co	1,293,406 oncluded)	

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Supplementary Financial Information

Supplementary Financial Information



SCHEDULE OF COMPENSATION PAID TO COUNCIL AND PRESIDENT For the Year Ended December 31, 2022

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.

COUNCIL MEMBERS:					
Jerry Jones	\$19,502.07				
William Adams	\$19,502.07				
Michael Gros	\$19,502.07				
Aaron "Bo" Melvin	\$19,502.07				
James Wendell	\$21,737.99				
Terry Arabie	\$19,502.07				
Armand Autin	\$19,709.77				
D'Lynn Boudreaux	\$19,502.07				
Daniel Lorraine	\$19,502.07				
PARISH PRESIDENT:					
Archie Chaisson	\$147,251.00				

SCHEDULE OF COMPENSATION, BENEFITS, AND OTHER PAYMENTS TO AGENCY HEAD OR
CHIEF EXECUTIVE OFFICER
For the Year Ended December 31, 2022

Agency Head Name: Archie Chaisson III, Parish President

Purpose	Amount
Salary	\$147,251.00
Benefits-insurance	\$22,834.80
Benefits-retirement	\$8,835.06
Fuel	\$3,839.90
Vehicle provided by government	\$2,552.99
Per diem	\$0.00
Reimbursements	\$417.29
Travel	\$9,491.20
Registration fees	\$3,900.00
Conference travel	\$0.00
Continuing professional education fees	\$2,441.00
Housing	\$0.00
Unvouchered expenses*	\$0.00
Special meals	\$180.00

^{*}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.

Fund #209 - GOMESA Const Fund Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual For the Year December 31, 2022

REVENUES	Original Budget	Final Budget	Actual Amounts	Variance Positive (Negative)	
Investment Earnings	_\$	\$ 35,000	\$ 121,414	\$ 86,414	
EXPENDITURES Current - General Government - Public Works:					
Professional services	5,583	583,270	583,270 198,495		
Miscellaneous	1,200,000	10,291,674	54,764	10,236,910	
Total current	1,205,583	10,874,944	253,259	10,621,685	
Capital Outlay	9,042,086				
Total expenditures	10,247,669	10,874,944	253,259	10,621,685	
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(10,247,669)	(10,839,944)	(131,845)	10,708,099	
FUND BALANCES					
BEGINNING OF YEAR	11,544,171	11,544,171	11,544,171		
END OF YEAR	\$ 1,296,502	\$ 704,227	\$ 11,412,326	\$ 10,708,099	

Fund #213 - LCDA Revenue Bonds IDA Fund Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual For the Year December 31, 2022

DEVENUES	iginal dget	Final Budget		Actual Amounts		Variance Positive (Negative)	
REVENUES Investment Earnings	\$ 	\$		\$	786,623	\$	786,623
EXPENDITURES Current - General Government - Public Works: Professional services Capital Outlay	 - -		735,000 741,825		977,001 50,000		6,757,999 4,691,825
Total expenditures	-	1,027,001				10	1,449,824
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	 	(102,	476,825)		(240,378)	10	2,236,447
OTHER FINANCING SOURCES (USES) Transfers In 325 Hurricane IDA Revenue Bonds	 		-	10	02,476,825	10	2,476,825
NET CHANGE IN FUND BALANCE	-	(102,	476,825)	10	2,236,447	20	4,713,272
FUND BALANCES							
BEGINNING OF YEAR	 		<u>-</u>		-		-
END OF YEAR	\$ -	\$ (102,	476,825)	\$ 10)2,236,447	\$ 20	4,713,272

Fund #299 - Capital Projects Fund Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual For the Year December 31, 2022

EXPENDIT		Original Budget	Final Budget	Actual Amounts	Variance Positive (Negative)
	General Government - Public Works:	4 007.606	. 20.701		*
Profe Capital Ou	ssional services	\$ 237,626 10,825,587	\$ 30,784	\$ 30,784 5,307,816	\$ - 9 907 179
Capital Ou	litay	10,023,301	14,204,994	3,307,610	8,897,178
	Total expenditures	11,063,213	14,235,778	5,338,600	8,897,178
EXCESS (E	DEFICIENCY) OF REVENUES				
	OVER EXPENDITURES	(11,063,213)	(14,235,778)	(5,338,600)	8,897,178
	NANCING SOURCES (USES) fers In				
001	General Fund	900,327	437,567	282,132	(155,435)
101	Animal Control Fund	40,697	45,660	-	(45,660)
102	Building Maintenance	1,097,433	3,478,975	159,637	(3,319,338)
103	Roads & Bridges	1,620,515	1,486,759	885,263	(601,496)
104	Drainage Maintenance	3,395,212	650,668	1,016,202	365,534
108	Royalty	119,963	322,382	155,441	(166,941)
110	Recreation	1,685,601	2,431,740	518,532	(1,913,208)
119	Library	1,104,551	711,028	595,715	(115,313)
128	2004 Rededication	-	150,000	148,689	(1,311)
130	Headstart	-	69,042	69,042	-
160	Road Sales Tax District A	753,822	1,815,000	43,862	(1,771,138)
161	Road Sales Tax District 2	176,093	2,323,033	1,420,161	(902,872)
193	LCDBG	-	43,924	43,924	- (070.000)
801	BP Oil Spill Fund	200,000	270,000		(270,000)
	Total other financing sources (uses)	11,094,214	14,235,778	5,338,600	(8,897,178)
NET CHAI	NGE IN FUND BALANCE	31,001	-	-	-
FUND BAI	LANCES				
BEGI	NNING OF YEAR	(39,932)	(39,932)	(39,932)	
END	OF YEAR	\$ (8,931)	\$ (39,932)	\$ (39,932)	_\$

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, 2022

	Original Budget	Final Budget	Actual Amounts	Variance Positive (Negative)
REVENUES Investment Earnings	\$ 100	\$ 100	\$ 15,676	\$ 15,576
EXPENDITURES Principal Payments			10,455,794	(10,455,794)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	100	100	(10,440,118)	10,471,370
FUND BALANCES				
BEGINNING OF YEAR	11,832,396	11,832,396	11,832,396	
END OF YEAR	\$ 11,832,496	\$ 11,832,496	\$ 1,392,278	\$ 10,471,370

LCDBG Balance Sheet For the Year Ended December 31, 2022

ASSETS Due from Other Agency Grant Revenue Receivables	\$	30,677 542,030
TOTAL ASSETS	\$	572,707
LIABILITIES Accounts payable and accrued expenses Contracts and Retainages Payable	\$	515,669 57,038
TOTAL LIABILITIES	<u></u>	572,707
FUND BALANCES		-
TOTAL LIABILITIES AND FUND BALANCES	\$	572,707

LCDBG Statement of Revenues, Expenditures Changes in Fund Balance For the Year Ended December 31, 2022

	LCDBG Projects	
REVENUES		
LCDBG Program	\$	572,707
Total Revenues	\$	572,707
EXPENDITURES Current:		4.000
Administrative Services		4,080
Engineering Services		10,106
Project Construction		558,521
Total Expenditures		572,707
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES		-
FUND BALANCE, BEGINNING		-
FUND BALANCE, ENDING	\$	-

FUND 001 General Fund	First Six Month Period Ended 06/30/22		Second Six Month Period Ended 12/31/22	
City of Thibodaux, Criminal Fines - Other Lafourche Clerk of Court, Civil Fees Lafourche Parish Sheriff, Criminal Fines - Other	\$	- 7,623 151,117	\$	- 4,658 148,335
Subtotal Receipts	\$	158,740	\$	152,993
Ending Balance of Amounts Assessed but Not Received (only applies to those agencies that assess on behalf of themselves, such as courts)				

FUND 112 Criminal Jury Fund	First Six Month Period Ended 06/30/22		Second Six Month Period Ended 12/31/22	
Lafourche Parish Sheriff, Criminal Court Costs/Fees	\$	10,374	\$	10,797
Subtotal Receipts	\$	10,374	\$	10,797
Ending Balance of Amounts Assessed but Not Received (only applies to those agencies that assess on behalf of themselves, such as courts)				

FUND 113 Criminal Court Fund	First Six Month Period Ended 06/30/22		Second Six Month Period Ended 12/31/22	
Lafourche Parish Sheriff, Criminal Fines - Other LA Dept of Revenue - Asset Forfeiture/Sale City of Thibodaux - Asset Forfeiture/Sale Lafourche Parish Sheriff, Asset Forfeiture/Sale	\$	37,066 2,000 6,223 13,661	\$	43,747 1,575 1,038 2,603
Subtotal Receipts	\$	58,951	\$	48,962
Ending Balance of Amounts Assessed but Not Received (only applies to those agencies that assess on behalf of themselves, such as courts)				

FUND 115 Off-Duty Witness Fund	First Six Month Period Ended 06/30/22		Second Six Month Period Ended 12/31/22	
Lafourche Parish Sheriff, Criminal Court Costs/Fees	\$	18,500	\$	19,489
Subtotal Receipts	\$	18,500	\$	19,489
Ending Balance of Amounts Assessed but Not Received (only applies to those agencies that assess on behalf of themselves, such as courts)		_		-

Statistical Section (Unaudited)

Statistical Section (Unaudited)



Statistical Section December 31, 2022

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.

Contents	Page
Financial Trends These schedules contain trend information to help the reader understand how Lafourche Parish's financial performance and well-being have changed over time.	213-222
Revenue Capacity Information These schedules contain information to help the reader assess factors affecting one of Lafourche Parish's revenue sources, ad valorem tax.	223-231
Debt Capacity Information 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.	232-238
Demographic and Economic Information These schedules offer demographic and economic indicators to help the reader understand the environment within which Lafourche Parish's financial activities take place.	239-241
Operating Information 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.	242-247

NET POSITION BY COMPONENT TEN FISCAL YEARS (accrual basis of accounting) (in thousands)

Exhibit X-1

				Fiscal Y	ear
	2022	2021	2020	2019	2018
Governmental Activities					
Net Investments in Capital Assets	90,146	102,262	103,312	97,111	85,423
Restricted	20,163	37,950	33,547	24,511	10,999
Unrestricted (deficit)	52,731	(159)	24,102	36,691	51,400
Total governmental activities net position	\$ 163,040	\$ 140,053	\$ 160,962	\$ 158,312	\$ 147,822
Business Type Activities					
Net Investments in Capital Assets	2,046	1,064	1,284	1,505	1,725
Restricted	- (2.05)	- (2.47)	-	- (275)	-
Unrestricted (deficit)	(385)	(347)	(310)	(275)	(244)
Total business type activities net position	\$ 1,661	\$ 717	\$ 974	\$ 1,229	\$ 1,480
Primary Government					
Net Investment in Capital Assets	92,192	103,326	104,596	98,615	87,148
Restricted	20,163	37,950	33,547	24,511	10,999
Unrestricted (deficit)	52,346	(506)	23,792	36,416	51,156
Total primary government net position	\$ 164,701	\$ 140,770	\$ 161,936	\$ 159,541	\$ 149,303

Source: Audited Annual Comprehensive Financial Reports

^{*}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.

NET POSITION BY COMPONENT TEN FISCAL YEARS (accrual basis of accounting) (in thousands)

2017	2016	2015	2014	2013
86,479 24,865 35,730 \$ 147,075	80,101 24,865 38,530 \$ 143,496	65,175 25,523 39,408 \$ 130,106	40,589 18,787 62,760 \$ 122,135	34,851 37,495 32,301 \$ 104,647
				
1,960	2,209	2,477	2,762	3,063
- (220)	- (212)	- (221)	- (221)	- (100)
\$ 1,739	\$ 1,997	\$ 2,247	\$ 2,541	\$ 2,864
88,439 24,865 35,510	82,309 24,865 38,318	67,652 25,523 39,177	43,351 18,787 62,539	37,914 37,495 32,103
\$ 148,814	\$ 145,493	\$ 132,352	\$ 124,677	\$ 107,512

CHANGES IN NET POSITION TEN FISCAL YEARS (accrual basis of accounting) (in thousands)

<u>2022</u> <u>2021</u> <u>2020</u> <u>2019</u> <u>EXPENSES</u>	2018
	
Governmental Activities	
General Government 12,771 11,187 10,580 10,445	10,170
Public Safety 2,568 2,876 2,230 2,226	2,907
Public Works 60,875 33,219 28,303 27,194	32,043
Health & Community Services 10,004 10,143 8,656 8,200	7,827
Culture and Recreation 9,059 11,334 8,686 8,092	7,744
Intergovernmental 18	-
Interest and Fiscal Charges <u>4,032</u> 1,736 1,696 1,350	1,151
Total governmental activities expenses \$ 99,310 \$ 70,495 \$ 60,151 \$ 57,524 \$	61,842
Business-Type Activities	
Sewer 551 459 463 455	468
Total primary government expenses \$ 99,861 \$ 70,954 \$ 60,614 \$ 57,979 \$	62,309
PROGRAM REVENUES	
Governmental Activities	
Charges for services:	
General Government 2,808 2,747 2,925 3,122	3,106
Public Safety	-
Public Works 202 45 41 45	69
Health & Community Services 65 59 56 120	111
Culture and Recreation 277 86 40 79	74
Operating grants and contributions 39,320 21,205 11,502 9,110	8,184
Capital grants and contributions 9,990 705 4,830 7,205	9,248
Total governmental activities revenues \$ 52,663 \$ 24,846 \$ 19,394 \$ 19,681 \$	20,792
Business-Type Activities	
Charges for services:	
Sewer 202 202 207 204	209
Capital grants and contributions 1,293	-
Total business-type activities revenues \$ 1,495 \$ 202 \$ 207 \$ 204 \$	209
Total primary government revenues \$ 54,158 \$ 25,048 \$ 19,601 \$ 19,886 \$	21,001

CHANGES IN NET POSITION TEN FISCAL YEARS (accrual basis of accounting) (in thousands)

2017	2016	2015	2014	2013
2017				2013
9,998	5,174	12,709	10,854	9,683
2,876	2,708	3,337	1,239	10,239
28,064	28,665	30,782	29,576	24,463
8,308	8,430	10,304	9,085	8,598
8,228	8,082	7,510	6,889	8,154
-	-	-	-	-
1,429	1,162	1,439	1,759	1,900
\$ 58,903	\$ 54,221	\$ 66,080	\$ 59,403	\$ 63,036
			50.5	
472	465	524	536	517
\$ 59,375	\$ 54,686	\$ 66,605	\$ 59,939	\$ 63,553
				
3,030	3,284	3,650	3,939	3,619
-	_	_	13	92
45	37	18	44	55
52	39	42	52	51
84	86	57	149	1
7,863	12,000	8,105	9,614	14,843
4,581	3,006	5,980	11,162	9,554
\$ 15,655	\$ 18,452	\$ 17,852	\$ 24,974	\$ 28,215
215	215	218	213	208
Z 13 -	213	12	Z 13	208 64
\$ 215	\$ 215	\$ 230	\$ 213	\$ 272
<u> </u>				* 212
\$ 15,870	\$ 18,667	\$ 18,082	\$ 25,187	\$ 28,488
			,	

CHANGES IN NET POSITION TEN FISCAL YEARS (accrual basis of accounting) (in thousands)

Exhibit X-2

				Fiscal Year	
	2022	2021	2020	2019	2018
Net (expense)/revenue	***************************************	***************************************	***************************************	***************************************	***************************************
Governmental activities	(46,647)	(45,649)	(40,757)	(37,842)	(41,049)
Business-type activities	944	(257)	(256)	(251)	(259)
Total primary government net expense	\$ (45,703)	\$ (45,906)	\$ (41,013)	\$ (38,093)	\$ (41,308)
General Revenues and Other Changes in Net Posit	ion				
Governmental Activities					
Taxes:					
Ad Valorem (property) taxes	38,468	1,116	23,656	25,168	25,979
Sales and use taxes	21,060	18,112	14,526	14,311	14,558
Other	3,535	3,294	2,980	3,044	2,936
Royalty Revenue	2,449	1,188	1,428	2,055	1,760
Interest and investment earnings	1,819	33	320	966	682
Other	2,303	998	497	2,789	311
Total governmental activities gen revenues	\$ 69,634	\$ 24,740	\$ 43,407	\$ 48,332	\$ 46,228
Business-Type Activities	-	-	-	-	-
Total primary governmental gen revenues	\$ 69,634	\$ 24,740	\$ 43,407	\$ 48,332	\$ 46,228
Change in Net Position					
Governmental activities	22,987	(20,909)	2,650	10,489	5,178
Business-type activities	944	(257)	(256)	(251)	(259)
Total primary government net expense	\$ 23,931	\$ (21,166)	\$ 2,395	\$ 10,238	\$ 4,920

Source: Audited Annual Comprehensive Financial Reports

^{*}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.

CHANGES IN NET POSITION
TEN FISCAL YEARS
(accrual basis of accounting)
(in thousands)

2017		2016		2015	 2014		2013
(43,24 (25 \$ (43,50	7)	(35,769) (250) (36,019)	\$	(48,228) (295) (48,523)	\$ (34,429) (323) (34,751)	\$	(34,821) (245) (35,065)
26,47 12,94 2,69 2,45 49 1,77 \$ 46,82	2 5 7 0	25,815 13,562 2,845 4,212 214 1,638 48,286	-\$	25,653 15,354 2,885 8,184 55 3,479 55,611	\$ 25,400 16,623 3,023 478 9 6,392 51,925	-\$	24,019 16,480 3,246 4,911 31 625 49,313
-		-		-	-	_	-
\$ 46,82	6 \$	48,286	\$	55,611	\$ 51,925	\$	49,313
3,57 (25 \$ 3,32	7)	12,517 (250) 12,267	\$	7,383 (295) 7,088	\$ 17,496 (323) 17,173	\$	14,492 (245) 14,248

FUND BALANCES OF GOVERNMENTAL FUNDS TEN FISCAL YEARS (modified accrual basis of accounting) (in thousands)

Exhibit X-3

				Fiscal Y	ear	
_	2022	2021	2020	2019	2018	2017
GENERAL FUND						
Non-spendable	1,921	1,889	1,221	1,085	908	885
Restricted	-	-	-	-	-	-
Committed	-	-	-	-	-	-
Assigned	-	-	-	-	-	-
Unassigned	6,916	(1,895)	782_	(730)	586_	170_
Total	\$ 8,838	\$ (6)	\$ 2,003	\$ 355	\$ 1,495	\$ 1,055
ALL OTHER GOVERNMENTAL FUNDS						
Non-spendable	190	17	43	45	9	12
Restricted*	143,795	38,411	34,007	25,010	11,579	12,144
Committed	43,693	32,663	48,647	52,780	51,894	49,838
Assigned	-	-	-	-	-	-
Unassigned	(89)	(3,844)	(205)	(75)	(71)	1,009
Total	\$ 187,589	\$ 67,248	\$ 82,493	\$ 77,760	\$ 63,412	\$ 63,003

Note: Includes Prepaid Insurance, Capital Projects, and Debt Service Funds.

Source: Audited Annual Comprehensive Financial Reports

^{*}All fund balances in Debt Service Funds are restricted to pay future debt service.

FUND BALANCES OF GOVERNMENTAL FUNDS TEN FISCAL YEARS (modified accrual basis of accounting) (in thousands)

 2016		2015		2014		2013
860		956		1,089		17
-		1,820		61		-
-		-		-		-
-		-		-		-
 1,920		1,762		2,806		2,904
\$ 2,780	\$	4,538	\$	3,956	\$	2,922
10		-		-		-
15,724		25,697		22,996		41,273
52,770		43,229		44,024		31,158
-		-		-		-
 (33)		(41)		(261)		(531)
\$ 68,472	_\$_	68,885	_\$_	66,759	_\$_	71,900

CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TEN FISCAL YEARS (modified accrual basis of accounting) (in thousands)

Exhibit X-4

				Fiscal Y	'ear
	2022	2021	2020	2019	2018
REVENUES					
Taxes	63,063	22,521	41,162	42,522	43,474
Federal Grants	44,675	17,093	11,622	11,374	9,047
State Funds	6,741	5,413	5,270	5,388	4,849
Local Revenues	314	571	148	277	905
Charges for Services	3,177	2,666	2,773	2,783	2,769
Fines and Forfeitures	175	270	290	584	592
Investment	1,791	33	317	949	670
Other	2,048	732	640	2,785	361
Total Revenues	\$ 121,984	\$ 49,300	\$ 62,222	\$ 66,662	\$ 62,667
EXPENDITURES					
General Government	9,844	9,525	8,493	8,953	9,487
Public Safety	2,488	2,822	2,155	2,163	2,872
Public Works	55,187	29,391	22,522	23,496	24,494
Community Services	8,517	8,919	7,575	7,073	7,718
Culture and Recreation	8,787	11,338	8,568	7,922	6,891
Intergovernmental	-	-	· -	18	137
Debt Service					
Principal	15,575	3,970	3,505	3,305	3,200
Interest	1,489	1,562	1,689	1,172	1,283
Bond Issuance Costs	1,224	240	120	441	-
Capital Outlay	10,692	8,191	11,003	13,334	4,995
Total Expenditures	\$ 113,802	\$ 75,958	\$ 65,630	\$ 67,877	\$ 61,076
5 (D. (C.)) - (C.)					
Excess (Deficiency) of revenues	£ 0.403	¢ (26.650)	đ (2.400)	¢ (4.24.1)	¢ 4.504
over (under) expenditures	\$ 8,182	\$ (26,659)	\$ (3,408)	\$ (1,214)	\$ 1,591
OTHER FINANCING SOURCES (USES)					
Bond Discount	-	-	(75)	-	-
Issuance of Debt	121,000	9,409	9,866	14,420	-
Certificate of indebtedness proceeds	-	-	-	-	-
Premium on Refunded Bonds	-	-	-	-	-
Issuance costs	-	-	-	-	-
Refunding of Bonds	-	-	-	-	-
Transfers In	137,641	21,210	21,851	21,045	21,742
Transfers Out	(137,641)	(21,210)	(21,851)	(21,045)	(21,742)
Proceeds from capital lease	-	-			-
Total other financing sources (uses)	\$ 121,000	\$ 9,409	\$ 9,791	\$ 14,420	\$ -
Net change in fund balances	\$ 129,182	\$ (17,250)	\$ 6,383	\$ 13,206	\$ 1,591
Debt service as a percentage of noncapital expenditures	16.3%	8.2%	9.7%	8.3%	8.4%

Source: Audited Annual Comprehensive Financial Reports

CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TEN FISCAL YEARS (modified accrual basis of accounting) (in thousands)

	2017		2016		2015		2014		2013
	42,108		42,222		43,892		45,045		43,745
	8,517		6,713		9,700		10,382		14,500
	4,371		4,653		6,454		9,803		9,022
	850		5,124		9,356		1,350		4,900
	2,609		2,726		2,899		3,328		2,925
	602		720		869		870		893
	490		214		55		9		31
_	477	<u> </u>	154	_	238		647		625
\$	60,024	\$	62,526	\$	73,463	\$	71,435	\$	76,643
	9,007		8,936		9,696		8,850		8,160
	2,820		2,705		3,326		1,228		2,785
	23,633		22,724		25,112		24,207		24,449
	8,117		8,211		10,055		8,705		8,388
	6,870		7,354		6,339		6,539		7,209
	-		-		-		-		-
	3,110		3,020		3,400		3,040		2,915
	1,389		1,482		1,539		1,847		1,647
	, -		-		-		-		1,525
	12,274		11,137		11,969		21,125		17,838
\$	67,218	\$	65,569	\$	71,434	\$	75,541	\$	74,916
\$	(7.104)	\$	(2.042)	\$	2 020	\$	(4 106)	\$	1 726
	(7,194)	<u></u>	(3,042)	<u></u>	2,028	<u></u>	(4,106)	<u></u>	1,726
	-		-		-		-		-
	-		-		-		-		-
	_		-		-		-		10,675
	-		-		-		-		1,592
	-		-		-		-		- (12.267)
	- 21,128		- 19,251		- 21,496		- 26,982		(12,267) 32,830
	(21,128)		(19,251)		(21,496)		(26,982)		(32,830)
	(Z 1, 1ZO) -		(1 <i>3</i> ,431)		(Z 1, 4 30) -		(20,302)		(32,030)
\$	-	\$	-	\$	-	\$		\$	-
	(7,194)	<u> </u>	(3,042)	<u> </u>	2,028	<u> </u>	(4,106)	\$	1,726
Ψ		Ψ		Ψ		¥		¥	
	8.5%		9.9%		8.5%		9.1%		8.5%

TAX REVENUES BY SOURCE, GOVERNMENTAL FUNDS

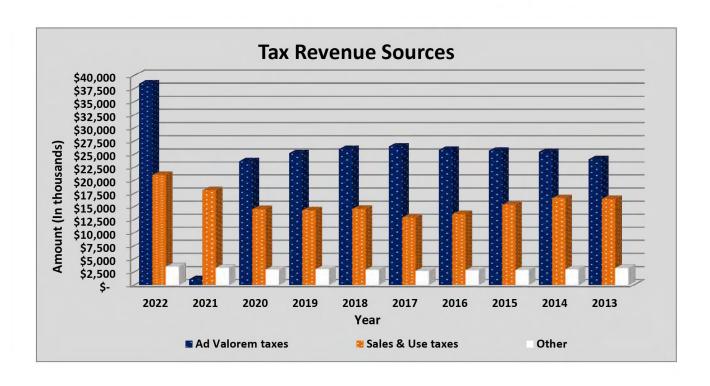
TEN FISCAL YEARS

(modified accrual basis of accounting)

(in thousands)

Exhibit X-5

	Fiscal Year											
	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013		
Taxes:												
Ad Valorem taxes	38,468	1,116	23,656	25,168	25,979	26,470	25,815	25,653	25,400	24,019		
Sales & Use taxes	21,060	18,112	14,526	14,311	14,558	12,942	13,562	15,354	16,623	16,480		
Other	3,535	3,294	2,980	3,044	2,936	2,695	2,845	2,885	3,023	3,246		
Total	\$ 63,063	\$ 22,521	\$41,162	\$42,522	\$43,474	\$ 42,108	\$42,222	\$43,892	\$ 45,045	\$43,745		



Source: Audited Annual Comprehensive Financial Reports

ASSESSED VALUE AND ESTIMATED ACTUAL VALUE OF PROPERTY TEN FISCAL YEARS (unaudited) (in thousands)

Exhibit X-6

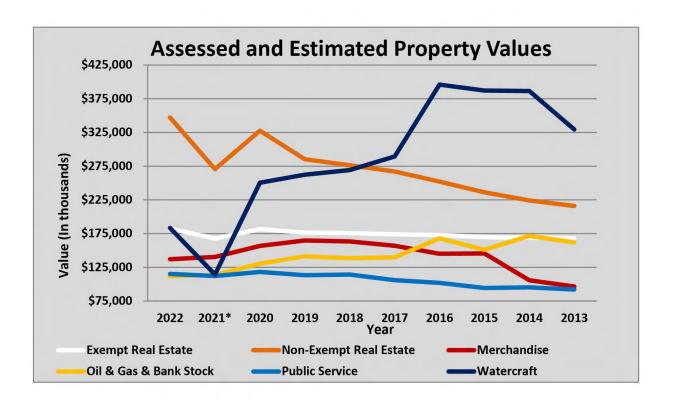
	Exempt	Non- Exempt Real		Oil & Gas & Bank	Public		Total Assessed	Total Direct Tax	Estimated Actual	Ratio of Total Assessed Value to Total Estimated
<u>Year</u>	Real Estate	Estate	Merchandise	Stock	Service	Watercraft	Value	Rate	Value	Actual Value*
2022	182,446	347,176	136,952	111,996	115,269	183,225	1,077,064	28.14	8,638,452	12.47%
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%

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

^{*}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.

ASSESSED VALUE AND ESTIMATED ACTUAL VALUE OF PROPERTY
TEN FISCAL YEARS
(unaudited)
(in thousands)



PROPERTY TAX RATES
DIRECT AND OVERLAPPING GOVERNMENTS*
TEN YEARS
(unaudited)

Exhibit X-7

		(Overlapping Rates	i			
Year	Parish Direct Operating Millage•	Parish Operating Millage∳	School Millage	Special Districts Millage∳	Direct Special Districts Millage∎	Total Direct & Overlapping Rates	Total Parish Direct Millage
2022	10.13	18.01	36.00	17.99	43.84	125.97	28.14
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

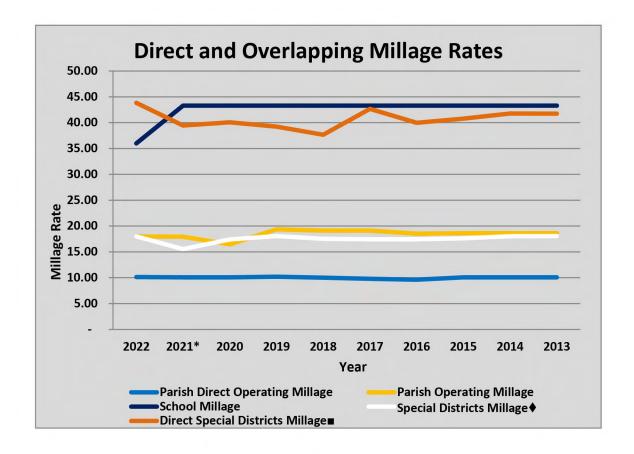
Note: Not included are the following: Central Lafourche Ambulance, Drainage District 1, Drainage District 5, Hospital District 2, Fire District 2, Fire District 4, Forestry Tax .08/AC, Fire District 9, Fire District 7, Fire T&L #6, Bayou Blue Fire District, LTC Fee (Finance), LTC (Public Service), Fire 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

PROPERTY TAX RATES
DIRECT AND OVERLAPPING GOVERNMENTS*
TEN YEARS
(unaudited)



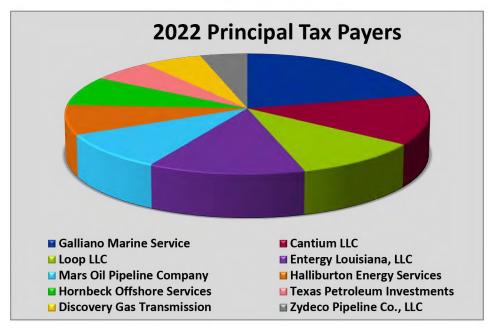
PRINCIPAL PROPERTY TAX PAYERS CURRENT YEAR AND TEN YEARS AGO (unaudited) (in thousands)

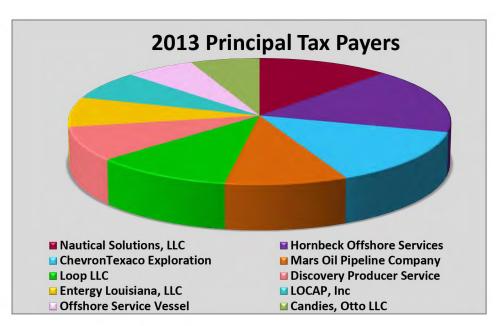
Exhibit X-8

						EXNID
		2022	Percentage		2013	Percentage
Taxpayer	Assessed Valuation	Rank	of Total Assessed Valuation	Assessed Valuation	Rank	of Total Assessed Valuation
Galliano Marine Service	42,568	1	4.63%			
Cantium LLC	26,771	2	2.91%			
Entergy Louisiana, LLC	25,575	3	2.78%	12,214	8	1.13%
Loop LLC	21,076	4	2.29%	17,298	5	1.61%
Mars Oil Pipeline Company	19,514	5	2.12%	15,157	6	1.41%
Halliburton Energy Services	15,967	6	1.74%			
Hornbeck Offshore Services	15,736	7	1.71%	27,267	1	2.53%
Texas Petroleum Investments	11,663	8	1.27%			
Discovery Gas Transmission	11,452	9	1.25%			
Zydeco Pipeline Co., LLC	9,082	10	0.99%			
ChevronTexaco Exploration				22,300	2	2.07%
Nautical Solutions, LLC				19,343	3	1.80%
Candies, Otto LLC				10,187	4	0.95%
Discovery Producer Service				13,736	7	1.28%
LOCAP, Inc				11,911	9	1.11%
Offshore Service Vessel	\$ 199,403		21.70%	10,197 137,502	10	0.95% 12.77%

Source: Lafourche Parish Assessor's Office

PRINCIPAL PROPERTY TAX PAYERS
CURRENT YEAR AND TEN YEARS AGO
(unaudited)
(in thousands)





PROPERTY TAX LEVIES AND COLLECTIONS
TEN YEARS
(unaudited)

Exhibit X-9

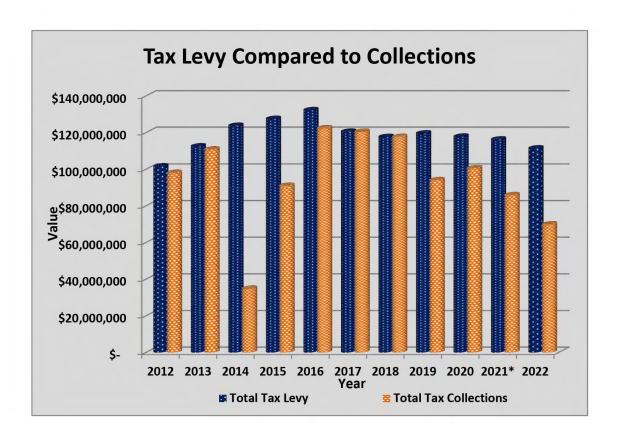
Collected With Fiscal Year of t				Total Collections to Date			
Fiscal Year Ended December 31	Collection Year Ended December 31	Total Tax Levy◆	Collections	Percent of Levy	Collections in Subsequent Years	Total Tax Collections	Percent of Levy
2022	2023	111,432,525	69,920,755	62.7%	-	69,920,755	62.7%
2021*	2022	116,304,975	85,928,735	73.9%	-	85,928,735	73.9%
2020	2021	117,863,166	96,950,670	82.3%	3,651,406	100,602,076	85.4%
2019	2020	119,612,378	93,040,589	77.8%	1,042,956	94,083,545	78.7%
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%	26,960,913	122,395,934	92.5%
2015	2016	127,527,104	57,306,689	44.9%	33,722,504	91,029,193	71.4%
2014	2015	123,775,643	34,420,426	27.8%	445,006	34,865,432	28.2%
2013	2014	112,542,421	110,868,703	98.5%	(35,302)	110,833,401	98.5%
2012	2013	101,625,026	97,963,905	96.4%	110,351	98,074,256	96.5%

Source: Lafourche Parish Tax Collector (Sheriff's Office)

^{♦ &}quot;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.

^{*}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.

PROPERTY TAX LEVIES AND COLLECTIONS
TEN YEARS
(unaudited)



RATIOS OF OUTSTANDING DEBT BY TYPE TEN FISCAL YEARS

(in thousands, except per capita amount) (unaudited)

Exhibit X-10

	Public	Special			Total Primary	Percentage of	EXHIBIT X-10
Year	Improvement Bonds	Assessment Bonds	Finance Purchases	Other Payable	Government (1)	Personal Income (2)	Per Capita* (2)
2022	25,312	-	513	-	25,825	N/A	259
2021	40,887	-	755	-	41,641	0.86%	419
2020	36,013	-	385	-	36,397	0.77%	370
2019	30,314	-	-	-	30,314	0.68%	311
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

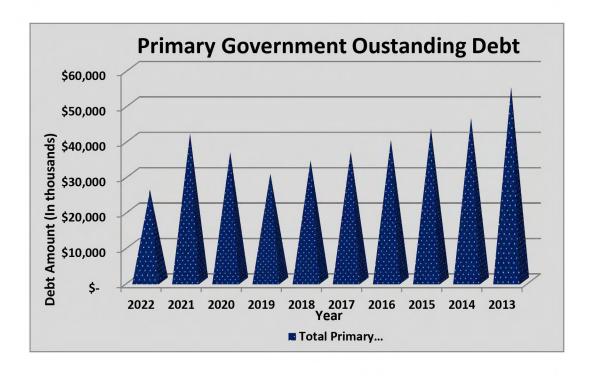
N/A = not available

Note: Details regarding the Parish's outstanding debt can be found in the notes to the financial

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.

^{*}Per Capita column illustrates net general bonded debt per capita.

RATIOS OF OUTSTANDING DEBT BY TYPE
TEN FISCAL YEARS
(in thousands, except per capita amount)
(unaudited)



DIRECT, OVERLAPPING AND UNDERLYING BONDED DEBT AS OF DECEMBER 31, 2022 (unaudited)

Exhibit X-11

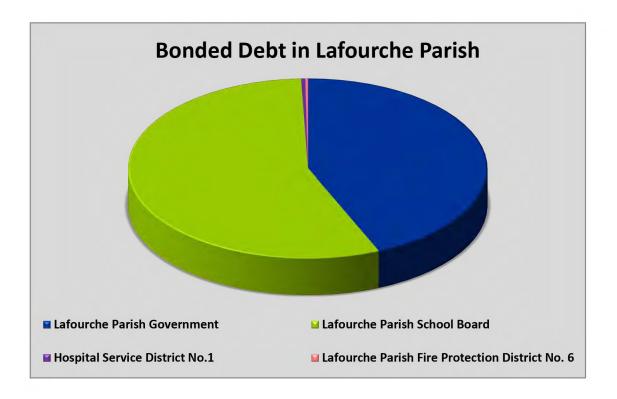
Jurisdiction	Bonds Payable Oustanding Balance	Percentage Applicable to Government	Ap	Amount plicable to evernment
Direct:				
Lafourche Parish Government	160,858,087	100%		160,858,087
Overlapping and Underlying:				
Lafourche Parish School Board Hospital Service District No.1 Lafourche Parish Fire Protection District No. 6	206,225,000 1,385,000 880,000	7% 100% 100%		14,435,750 1,385,000 880,000
Total Overlapping and Underlying debt:	208,490,000			16,700,750
Total Debt:	369,348,087			177,558,837
		2022 Population		97,677
		Per Capita	\$	1,817.82

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 operlapping 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.

^{*}Overlapping and underlying debt of each governmental entity listed can be found in their audited financials on the Legislative Auditor's website.

DIRECT, OVERLAPPING AND UNDERLYING BONDED DEBT AS OF DECEMBER 31, 2022 (unaudited)



LEGAL DEBT MARGIN INFORMATION
TEN FISCAL YEARS
(unaudited)
(in thousands)

Exhibit X-12

					Fiscal \	/ear
_	2022	2021*	2020	2019	2018	2017
Total assessed value	1,077,064	918,864	1,165,337	1,143,572	1,137,402	1,133,345
Debt Limit (10% of total assessed value)	107,706	91,886	116,534	114,357	113,740	113,335
General obligation bonds	25,312	40,887	36,013	30,314	34,055	36,489
Less: Repayment amount	5,461	5,306	4,580	6,604	6,099	5,955
Total net debt applicable to limit	19,851	35,581	31,433	23,710	27,956	30,534
Legal debt margin	\$87,855	\$56,306	\$85,101	\$90,647	\$85,784	\$82,800
Total net debt applicable to limit as a percent of debt limit	18%	39%	27%	21%	25%	27%

Note: Under RS 39:521, the Lafourche Parish Government's outstanding general obligation debt should not exceed 10 percent of total assed 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.

Source: Lafourche Parish Assessor's Office

^{*}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.

^{*}General bonded debt is repaid through sales tax collected in the Parish.

LEGAL DEBT MARGIN INFORMATION
TEN FISCAL YEARS
(unaudited)
(in thousands)

2016	2015	2014	2013	
1,235,945	1,183,904	1,151,994	1,064,241	
123,594	118,390	115,199	106,424	
39,842 5,955	43,106 5,995	45,996 6,338	49,279 6,243	
33,887	37,111	39,657	43,036	
\$89,707	\$81,280	\$75,542	\$63,388	
27%	31%	34%	40%	

PLEDGED-REVENUE COVERAGE
TEN FISCAL YEARS
(unaudited)
(in thousands)

Exhibit X-13

Debt Service

Fiscal Year	Special Assessment Collections	Principal	Interest	Total	Coverage
2022	-	4,770	1,477	6,247	0%
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%

Source: Non-Major Debt Service Funds - Special Assessment, Combining Statement of Revenue, Expenditures and Changes

DEMOGRAPHIC AND ECONOMIC STATISTICS
TEN YEARS
(unaudited)

Exhibit X-14

Year	Population (3)	Personal Income (1)	F	er Capita Personal come (1)	Median Age (3)	Public School Enrollment (2)	Unemployment Rate (1)
2022	97,677	N/A		N/A	38.7	13,601	3.00%
2021	97,504	\$ 4,837,524,000	\$	49,614	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%

N/A - Data was not available at the time the report was published.

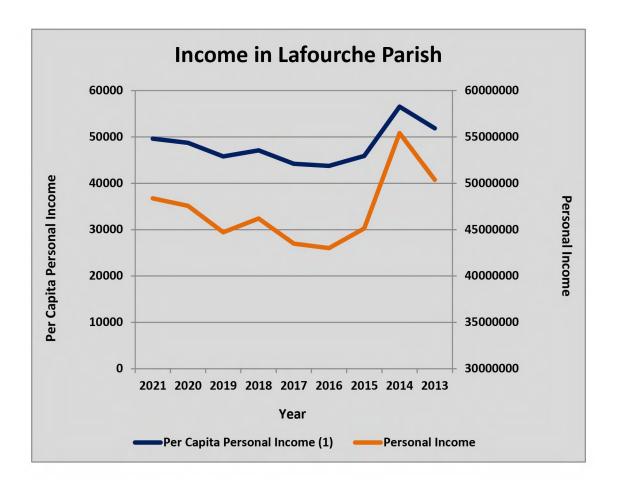
Source: (1) US Bureau of Labor Statistics

(2) Lafourche Parish School Board representative

(3) US Census Bureau

DEMOGRAPHIC AND ECONOMIC STATISTICS
TEN YEARS
(unaudited)

Exhibit X-14



PRINCIPAL EMPLOYERS CURRENT YEAR AND TEN YEARS PRIOR (unaudited)

Exhibit X-15

	2022			2013			
Employer	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	6	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	3	500-999	Schools - University	
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

FULL-TIME EQUIVALENT PARISH EMPLOYEES
TEN YEARS
(unaudited)

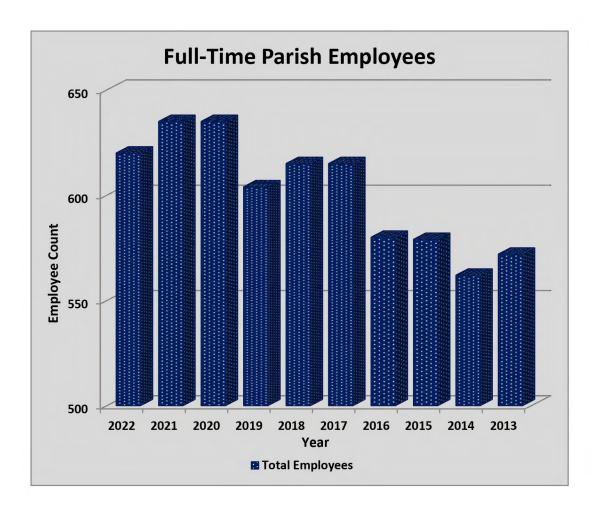
Exhibit X-16

Ceneral Fund Cene				Full-time E	quivalent	Employee	s Allotted	in Annua	l Budget		
Legistative		2022								2014	2013
Cify Court 3 2 2	General Fund										
17th Judicial District Court			12	13	13	14	14		14	14	15
District Attorney	City Court			3	3	3	3	3	3	3	3
Clerk of Court	17Th Judicial District Court	9	7	6	8	8	8		8	8	8
Court Reporters	District Attorney	42	42	42	42	42	42	35	36	42	37
Registrar Of Voters	Clerk of Court	1	1	0	0	0	0	0	0	0	0
Finance	Court Reporters	10	10	11	11	11	11	6	6	6	6
Executive	Registrar Of Voters	6	10	10	10	6	6	6	6	5	5
Purchasing	Finance	10	9	10	-	9	9	11	9	9	10
Risk Management		5	6	10	11	9	9		6	6	6
Human Resources	Purchasing	0	0	2	2	2	2	2	2	2	2
Civil Service	Risk Management	0	2	2	2	2	2	2	2	2	2
Communications	Human Resources	6	5	5	4	5	5	6	5	5	6
Information Technology	Civil Service			2	2	2	2	2	2	2	2
Dustice of the Peace/Constables	Communications	2	2	0	0	0	0		0	0	0
Planning	Information Technology	4	4	5	5	5	5	5	5	5	5
Planning	Justice of the Peace/Constables	8	8	8	8	8	8	8	8	8	8
Public Works 5 8 6 9 8 8 9 8 8 9 Community Services 6 6 6 0 0 5 5 8 5 4 2 Economic Development 3 3 0 0 0 0 3 3 4 4 Special Revenue Animal Control 7 8 8 6 6 6 4 5 5 Building And Maintenance 13 17 14 14 17 17 15 15 13 16 Roads 72 83 82 77 79 79 80 82 81 84 Drainage 61 105 105 94 97 97 90 92 84 89 Street Lights 1 2 1 0 0 0 0 0 0 0 0 <		14	14	14	13	14	14	16	15	14	14
Community Services	Coroner	14	11	11	9	9	9	9	8	8	7
Special Revenue 3 3 3 0 0 0 0 3 3 3	Public Works	5	8	6	9	8	8	9	8	8	9
Special Revenue Special Roads Special	Community Services	6	6	0	0	5	5	8	5	4	2
Special Revenue		3	3	0	0	0	0	3	3	4	4
Building And Maintenance 13 17 14 14 17 17 15 15 13 16 Roads 72 83 82 77 79 79 80 82 81 84 Drainage 61 105 105 94 97 97 90 92 84 89 Street Lights 1 2 1 0											
Roads 72 83 82 77 79 79 80 82 81 84 Drainage 61 105 105 94 97 97 90 92 84 89 Street Lights 1 2 1 0<	Animal Control	7	8	8	6	6	6	6	4	5	5
Drainage 61 105 105 94 97 97 90 92 84 89 Street Lights 1 2 1 0 <	Building And Maintenance	13	17	14	14	17	17	15	15	13	16
Street Lights 1 2 1 0 <	Roads	72	83	82	77	79	79	80	82	81	84
Street Lights 1 2 1 0 <	Drainage	61	105	105	94	97	97	90	92	84	89
Health Unit 7 10 9 9 8 8 8 8 8 7 Recreation 99 28 30 26 23 23 2 2 3 2 Criminal Court 6 5 5 5 5 5 5 5 5 6 5 Special District #1 4 7 3 4 <		1	2	1	0	0	0	0	0	0	0
Recreation 99 28 30 26 23 23 2 2 3 2 Criminal Court 6 5 5 5 5 5 5 5 5 6 5 Special District #1 4 7 3 4 1 1 1 1	Solid Waste	5	4	8	10	10	10	10	10	10	10
Criminal Court 6 5 5 5 5 5 5 6 5 Special District #1 4 7 3 4 1 1 1 1 1	Health Unit	7	10	9	9			8	8	8	7
Special District #1 4 7 3 4	Recreation	99	28	30	26	23	23	2	2	3	2
Planning Commission 4 6 6 5 5 5 5 6 1 1 Library 64 70 73 70 74 74 73 74 68 68 Drug Court 13 12 12 12 12 12 12 12 12 12 12 12 12 12 12 12 12 15 15 15 15 15 17 IV-D 12 8 10 11 11 11 11 12 12 12 11 19 Health Activity 0 1 0 0 0 0 0 1 2 1 1 Head Start 68 77 77 76 75 75 74 74 73 76 CACFP 1 1 2 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 <th< td=""><td>Criminal Court</td><td>6</td><td>5</td><td>5</td><td>5</td><td>5</td><td>5</td><td>5</td><td>5</td><td>6</td><td>5</td></th<>	Criminal Court	6	5	5	5	5	5	5	5	6	5
Library 64 70 73 70 74 74 73 74 68 68 Drug Court 13 12 12 12 12 12 12 12 11 9 Office Of Emergency Preparedness 12 18 17 15 16 16 15 15 15 17 IV-D 12 8 10 11 11 11 12 12 12 12 11 Health Activity 0 1 0 0 0 0 1 2 12 1 11 1 Head Start 68 77 77 76 75 75 74 74 73 76 CACFP 1 1 1 2 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	Special District #1	4	7	3	4	4	4	4	4	4	4
Drug Court 13 12 12 12 12 12 12 12 12 12 11 9 Office Of Emergency Preparedness 12 18 17 15 16 16 15 15 15 17 IV-D 12 8 10 11 11 11 11 12 12 12 11 Health Activity 0 1 0 0 0 0 0 1 2 1 1 Head Start 68 77 77 76 75 75 74 74 73 76 CACFP 1 1 2 1 <t< td=""><td>Planning Commision</td><td>4</td><td>6</td><td>6</td><td>5</td><td>5</td><td>5</td><td></td><td>6</td><td>1</td><td>1</td></t<>	Planning Commision	4	6	6	5	5	5		6	1	1
Office Of Emergency Preparedness 12 18 17 15 16 16 15 15 15 17 IV-D 12 8 10 11 11 11 12 12 12 12 11 Health Activity 0 1 0 0 0 0 0 1 2 1 1 1 Head Start 68 77 77 76 75 75 74 74 73 76 CACFP 1 1 1 2 1 1 1 1 1 1 1 1 1 1 1 3 Office of Community Action 0 0 0 0 0 2 2 0 0 0 0 3 LIHEAP 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	Library	64								68	68
IV-D 12 8 10 11 11 11 12 12 12 11 Health Activity 0 1 0 0 0 0 1 2 1 1 Head Start 68 77 77 76 75 75 74 74 73 76 CACFP 1 1 2 1 1 1 1 1 1 1 1 Office of Community Action 0 0 0 0 2 2 0 0 0 3 LIHEAP 1 1 4 0 0 0 0 1 1 1 CSBG 5 5 5 5 4 4 4 3 2 3 3 CZM 2 2 2 2 2 2 2 2 2 2 Workers' Compensation 1 0 2 2 2 2 2 2 2 2 2		13	12	12		12	12			11	9
Health Activity 0 1 0 0 0 0 1 2 1 1 Head Start 68 77 77 76 75 75 74 74 73 76 CACFP 1<	Office Of Emergency Preparedness	12	18	17	15	16	16	15		15	17
Head Start 68 77 77 76 75 75 74 74 73 76 CACFP 1 1 1 2 1	IV-D	12	8	10	11	11	11	12	12	12	11
CACFP 1 1 1 2 1 1 1 1 1 1 3 Office of Community Action 0 0 0 0 0 2 2 0 0 0 0 3 LIHEAP 1 1 1 4 0 0 0 0 0 1 1 1 1 1 CSBG 5 5 5 4 4 4 4 3 2 3 3 3 CZM 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	Health Activity	0			0			1	2	1	1
Office of Community Action 0 0 0 0 2 2 0 0 0 3 LIHEAP 1 1 4 0 0 0 0 1 1 1 CSBG 5 5 5 4 4 4 3 2 3 3 CZM 2 2 2 2 2 2 5 5 5 4 Workers' Compensation 1 0 2	Head Start	68	77	77	76	75	75	74	74	73	76
LIHEAP 1 1 1 4 0 0 0 0 1 1 1 1 CSBG 5 5 5 4 4 4 4 3 2 3 3 3 CZM 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	CACFP	1	1	2	1	1	1	1	1	1	3
CSBG 5 5 5 4 4 4 3 2 3 3 CZM 2 2 2 2 2 2 5 5 5 4 Workers' Compensation 1 0 2 2 2 2 2 2 2 2 2 2 2 2	Office of Community Action	0	0	0	0	2	2	0	0	0	3
CZM 2 2 2 2 2 5 5 5 4 Workers' Compensation 1 0 2 2 2 2 2 2 2 2 2 2 2	LIHEAP	1	1	4	0	0	0	0	1	1	1
Workers' Compensation 1 0 2 2 2 2 2 2 2 2 2	CSBG	5		5	4	4	4		2	3	3
Workers' Compensation 1 0 2 2 2 2 2 2 2 2 2	CZM	2	2	2	2			5	5	5	4
620 635 635 604 615 615 580 579 562 572	Workers' Compensation					2					
		620	635	635	604	615	615	580	579	562	572

Source: Lafourche Parish Government Budget

FULL-TIME EQUIVALENT PARISH EMPLOYEES
TEN YEARS
(unaudited)

Exhibit X-16



CAPITAL ASSET STATISTICS BY FUNCTION TEN YEARS (unaudited)

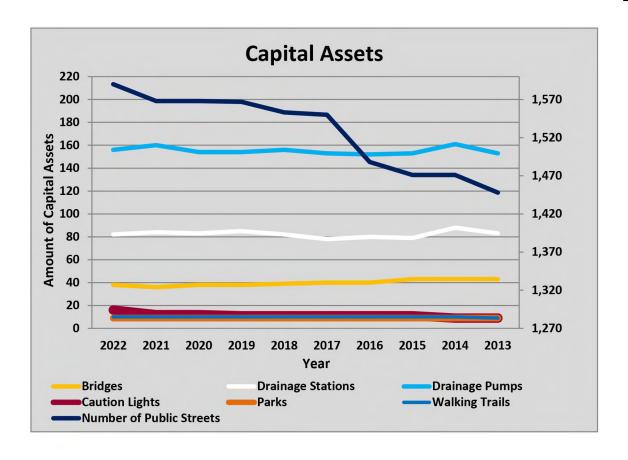
Exhibit X-17

<u>FUNCTION</u>	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
Roads & Bridges										
Number of Public Streets	1,590	1,568	1,568	1,567	1,553	1,550	1,488	1,471	1,471	1,448
Bridges	38	36	38	38	39	40	40	43	43	43
Drainage										
Drainage Stations	82	84	83	85	82	78	80	79	88	83
Drainage Pumps	156	160	154	154	156	153	152	153	161	153
Street Lights										
Caution Lights	16	12	12	11	11	11	11	11	9	9
Recreation										
Parks	9	9	9	9	9	9	9	9	9	9
Walking Trails	10	10	10	10	10	10	10	10	10	9

Source: Lafourche Parish Government - respective departments

CAPITAL ASSET STATISTICS BY FUNCTION
TEN YEARS
(unaudited)

Exhibit X-17



OPERATING INDICATORS BY FUNCTION LAST TEN FISCAL YEARS (unaudited)

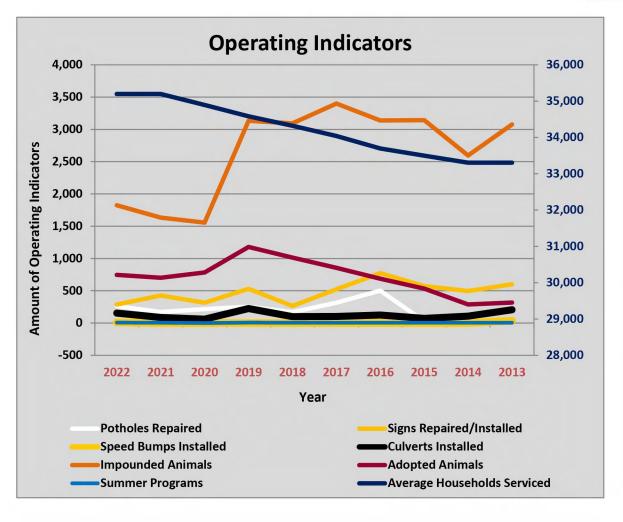
Exhibit X-18

FUNCTION	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
Roads & Bridges										
Potholes Repaired	264	172	216	252	168	314	502	27	43	24
Signs Repaired/Installed	287	427	315	531	265	524	773	572	495	601
Speed Bumps Installed	10	0	0	1	0	0	0	0	0	35
Drainage										
Culverts Installed	155	86	60	225	100	101	124	72	106	206
Solid Waste Average Households										
Serviced	35,197	35,197	34,896	34,580	34,321	34,041	33,697	33,500	33,305	33,305
Animal Shelter										
Impounded Animals	1,824	1,633	1,556	3,133	3,094	3,400	3,138	3,143	2,596	3,076
Adopted Animals	747	702	783	1,179	1,014	856	688	532	288	318
Recreation										
Summer Programs	7	6	0	7	6	5	5	5	5	5

Source: Lafourche Parish Government - respective departments

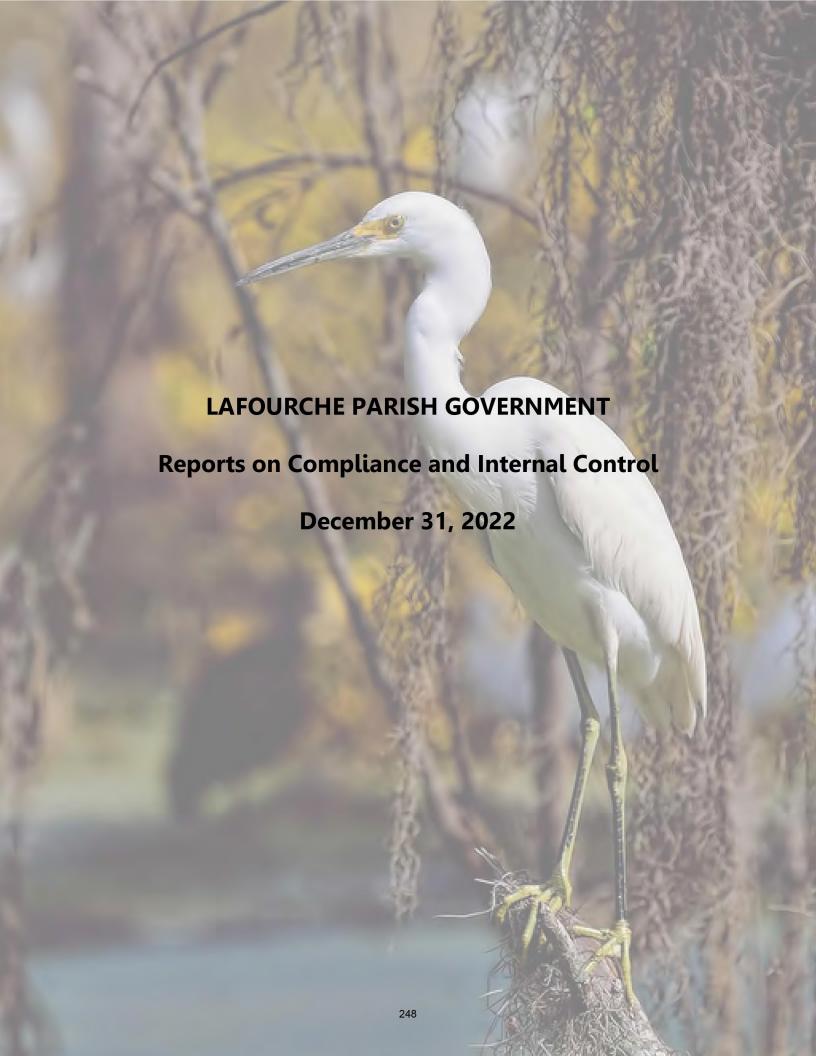
OPERATING INDICATORS BY FUNCTION LAST TEN FISCAL YEARS (unaudited)

Exhibit X-18



Single Audit Section





KOLDER, SLAVEN & COMPANY, LLC

CERTIFIED PUBLIC ACCOUNTANTS

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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, 2022, 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, 2023. 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 instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying schedule of findings and questioned costs as items 2022-001 and 2022-002.

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, 2023

KOLDER, SLAVEN & COMPANY, LLC

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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, 2022. 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, 2022. 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, 2022.

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, 2023

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS December 31, 2022

	FUND		Federal Award/Pass- Through Entity Identifying Number	Federal Expenditures	Amounts Provided to Subrecipients
FEDERAL GRANTING AGENCY DEPARTMENT OF AGRICULTURE					
LA Department of Education - Pass through payments Child and Adult Care Food Program Child and Adult Care Food Program-Headstart Total Department of Agriculture		10.558 10.558	FDCHFP 102 FY2022/ FDCHFP 102/2023 93-261	143,189 205,943 349,132	
rola. Department of rightentare				0 73, 102	
DEPARTMENT OF COMMERCE Department of Natural Resource - Pass through payments Coastal Zone Management Administration Awards Total Department of Commerce	181	11.419	LA 20004266636	45,511 45,511	
DEPARTMENT OF HEALTH AND HUMAN SERVICES Direct Payments					
Head Start ****	130	93.600	06CH011302	3,073,082	
Head Start CRRSA Total 93.600	130	93.600	06HE000733-01-00	209,445	3,282,527
Department of Labor - Pass through payments					
Community Services Block Grant ***		93.569	210LACOSR/ 2201LACOSR	297,810	
Community Services Block Grant COVID-19 *** Total 93.569	150	93.569	2001LACSC3	188,591	486,401
Department of Social Services - Pass through payments				-	
Low Josepha Hama Engray Assistance	144	93.568	FY2021 DHHS, FY2022 DHHS, FY2023 DHHS	1,139,659	
Low Income Home Energy Assistance Low Income Home Energy Assistance-COVID-19		93.568	DHHS-LARPA FY2021	447,648	
Total 93.568				· -	1,587,308
Low Income Household Water Assistance - Consolidated Appropriations Act Total 93.568 DHH Office of Public Health Center for Community	142	93.499	2101LALWC5	112,587	
Preparedness - Pass through payments					
Community Readiness Total Department of Health and Human Services	123	93.074	LAGOV [·] 2000447404	10,370 5,479,193	
rotal Department of Frediti, and Framan Services				3, 113, 133	
DEPARTMENT OF HOMELAND SECURITY 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 1786-057-0002, 1786-057- 0007, 1786-057-0003, FMA- PJ-06-LA-2016-003,FMA-PJ-	25,227	
Hazard Mitigation Grants	196	97.039	06-LA-2017-023	230	
Total 97.039 Public Assistance Disaster Grants-Zeta	110	97.036	4577-057-99057-00	10,185	25,457
Public Assistance Disaster Grants-Ida		97.036	4577-057-99057-00	7,036,388	
Public Assistance Disaster Grants-Ida Total 97.036		97.036	4577-057-99057-00	18,161,595	25,208,168
Emergency Management Performance Grants Total Department of Homeland Security	123	97.042	EMT-2018-EP-00003-S01	32,240 == 25,265,865	23,200,100
DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT Department of Community Development, Disaster Recovery Unit - Pass through payments					
Community Development Block Grants/Entıtlement Grants Marydale Sewer System Improvements	193	14.228	2000425420	35,738	
Community Development Block Grant - Disaster Recovery Lafourche Parish Emergency Backup-Pumps	104	14.228	2000643169	465,745	
Total Department of Housing and Urban Development	104	17.220		501,483	
DEPARTMENT OF INTERIOR					
Direct Payments GOMESA	101	15.435		144,688	
GOMESA		15.435		1,079,590	

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

December 31, 2022

GOMESA Bond	209 15.435		270,161	
Total Department of Interior			1,494,439	
DEPARTMENT OF TRANSPORTATION				
Office of Justice Programs - Pass through payments				
Edward Byrne Memorial Justice Assistance Grant		15PBJA-22-GG-08686-		
Program	001 16.738	JAGX	16,847	
Total Department of Justice			16,847	
DEPARTMENT OF TRANSPORTATION				
Department of Transportation - Pass through payments				
Safe Routes to School	110 20.205	H.010109	3,231	
Scenic Byway Overlook	001/110 20.205	H.001461	253,647	
Total Department of Transportation			256,878	
DEPARTMENT OF TREASURY				
Department of Treasury - Pass through payments				
Grand Bayou Freshwater Reintroduction Project Phase II a	and			
III	181 21.015	GNTSP20LA0081	23,516	
Direct Payments				
Grand Bayou Freshwater Reintroduction Project Phase II a	and			
III	181 21.015	RDCGR330122-01-01	11,160 _	34,676
Fiscal Recovery Funds-COVID-19	001 21.027	FRF02	1,088,873	
Fiscal Recovery Funds-COVID-19	001 21.027	FRF22	7,142,240	
Fiscal Recovery Funds-COVID-19	103 21.027	FRF22	1,072,683	
Fiscal Recovery Funds-COVID-19	104 21.027	FRF22	1,265,264	10,569,060
Total Department of Treasury			10,603,736	
TOTAL FEDERAL AWARDS			\$ 44,013,084	<u> </u>
Clusters				
477 Cluster ***	93.569		486,401	
Headstart Cluster *****	93.600		3,282,527	

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS December 31, 2022

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	\$ 44,013,084
Expenditures Not Yet Requested for Reimbursement:	
Hazard Mitigation	(230)
Expenditures Reflected in Prior Year:	
CSBG	1,169
CDBG Marydale Sewer System Improv	40,547
HMGP Wind Retrofit	41,061
FEMA-Cristobal	1,991
FEMA-Isaac	398,449
FEMA-Ike	(344)
Federal Expenditures for Prior Year Revenue:	(1.4.4.6.00)
GOMESA	(144,688)
GOMESA Bond	(270,161)
Federal Revenue Reflected in Prior Year:	(10.636)
FEMA-Harvey	(18,626)
Fiscal Recovery Funds Federal Expenditures Supported by other	(1,088,873)
Revenue Sources:	
GOMESA	(1 = = 60)
FEMA-Zeta	(15,569)
Safe Routes to School	(124,291) (27,500)
CACFP	(27,300)
Federal Revenue Received During the Year, Not Yet Expended:	(211)
United Way (will not be expended because	
funds were returned in 2022)	(24,188)
GOMESA	88.769
GOMESA	00,709
Emergency Management Performance Grants	14.000
Community Readiness	11,482
FEMA-Ida	1,779,382
i LinA-ida	 44,675,256
	 77,013,230
Federal Revenues per Statement (Statement E)	 44,675,256

Note 5 - Amounts Passed Through to Subrecipients

The Parish had no amounts passed through to subrecipients during the year.

LAFOURCHE PARISH COUNCIL Thibodaux, Louisiana

Schedule of Findings and Questioned Costs Year Ended December 31, 2022

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? Significant deficiencies identified?	Yesx_NoYesx_None reported
Noncompliance material to financial statements noted?	x_YesNo
Federal Awards	
Internal control over major programs:	
Material weakness(es) identified? Significant deficiencies identified?	Yesx_NoYesx_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)? Major programs:	Yes <u>x</u> No
Assistance Listing Numbers	Name of Federal Program or Cluster
21.027	Coronavirus State and Local Fiscal Recovery Funds
Dollar threshold used to distinguish between type A and	l type B programs: \$1,320,393
Auditee qualified as low-risk auditee?	x Yes No

LAFOURCHE PARISH COUNCIL

Thibodaux, Louisiana

Schedule of Findings and Questioned Costs Year Ended December 31, 2022

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 –

2022-001 Budget Law

Fiscal year finding initially occurred: 2018

Condition: Budgeted revenues in the Lafourche Parish Library exceeded actual

revenues by more than 5%.

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.

<u>Cause:</u> The Parish amended their budget throughout the year in accordance with

state law; however, estimated property tax revenues were not received by

the Parish to the full extent budgeted.

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: Library staff 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.

2022-002 Continuing Disclosures

Fiscal year finding initially occurred: 2022

Condition: The Parish failed to submit their continued disclosure requirements to the

EMMA system in a timely manner, as mandated by their bond

agreements.

<u>Criteria:</u> Louisiana state law and the bond agreements stipulated that specific

information must be made available to the public in a timely manner

through the EMMA system.

Cause: Although the necessary information was gathered and prepared, it was

not submitted to the EMMA system within the required timeframe.

LAFOURCHE PARISH COUNCIL

Thibodaux, Louisiana

Schedule of Findings and Questioned Costs Year Ended December 31, 2022

Effect: The Parish is potentially in violation of both Louisiana state law and their

bond agreements due to the failure to meet the timely submission

requirement.

Recommendation: The Parish should consult work with their bond attorney and banker to

ensure that continuing disclosures required by their debt obligations are

performed timely.

Management's Response: Upon discovery, we submitted the required information to EMMA. We

are currently establishing a login for Lafourche Parish Government and

will assign multiple positions to receive the reminders.

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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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

2021-001 Budget Law

Fiscal Year Finding Initially Occurred: 2018

CONDITION: Several of the Parish's major funds may not be in compliance with the Louisiana Budget Act.

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

Parish President		Jim Wéndell	District 5
District 1		Terry Arabie	District 6
District 2		Armand Autin	District 7
District 3		Dlynn Chiasson	District 8
District 4	260	Daniel Lorraine	District 9
	District 1 District 2 District 3	District 1 District 2 District 3	District 1 Terry Arabie District 2 Armand Autin District 3 Dlynn Chiasson



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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, 2022

The finding from the December 31, 2022, 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

2022-001 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. In addition, the assessor told us to use the reassessment taxable base when calculating the 2022 Ad Valorem. By the time, we realized that the tax was not going to be received as expected, it was too late to do year end supplements.

2022-002 Continuing Disclosures

RECOMMENDATION: The Parish should consult work with their bond attorney and banker to ensure that continuing disclosures required by their debt obligations are performed timely.

CORRECTIVE ACTION PLAN:

Upon reviewing the information provided from EMMA representative, I learned that the former accountant set up the login as an individual instead of setting up the login as the organization Lafourche Parish Government. At that point, the former accountant only had access to email alerts and the parish documentation for previous years. We are currently establishing a login for the

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Dstrict 1		Terry Arabie	District 6
District 2		Armand Autin	District 7
District 3		Dlynn Chiasson	District 8
District 4	261	Daniel Lorraine	District 9
	District 1 District 2 District 3	District 1 District 2 District 3	District 1 Terry Arabie District 2 Armand Autin District 3 Dlynn Chiasson

organization, Lafourche Parish Government and will assign multiple positions to receive the reminders. The recommended employees that will get the reminder will be an Accountant III that works with Audit, an Account Manager, and the Finance Director.

If there are questions regarding the plan, please call Renita Jackson, Finance Director at 985-446-8427.

Sincerely,

Renita Jackson

Finance Director



Lafourche Parish Government

Thibodaux, Louisiana

Statewide Agreed-Upon Procedures

Fiscal period January 1, 2022 through December 31, 2022

KOLDER, SLAVEN & COMPANY, LLC

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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, 2022 through December 31, 2022. Lafourche 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, 2022 through December 31, 2022. 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.
- 1) *Prevention of 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

- 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.

d) Observe whether the board/finance committee received written updates of the progress of resolving audit finding(s), according to management's corrective action plan at each meeting until the findings are considered fully resolved.

Bank Reconciliations

- 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)

- 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)

- 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.
 - e) Only employees/officials authorized to sign checks approve the electronic disbursement (release) of funds, whether through automated clearinghouse (ACH), electronic funds transfer (EFT), wire transfer, or some other electronic means.

[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.
- 11. Using the entity's main operating account and the month selected in Bank Reconciliations procedure #3A, randomly select 5 non-payroll-related electronic disbursements (or all electronic disbursements if less than 5) and observe that each electronic disbursement was (a) approved by only those persons authorized to disburse funds (e.g., sign checks) per the entity's policy, and (b) approved by the required number of authorized signers per the entity's policy. Note: If no electronic payments were made from the main operating account during the month selected the practitioner should select an alternative month and/or account for testing that does include electronic disbursements.

Credit Cards/Debit Cards/Fuel Cards/P-Cards

- 12. 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.
- 13. 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.
- 14. 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.

Travel and Travel-Related Expense Reimbursements (excluding card transactions)

- 15. 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).
 - 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.

Contracts

16. 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

- 17. 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.
- 18. 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.
 - 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.
- 19. 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.
- 20. 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

- 21. 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.
- 22. Inquire and/or observe whether the agency has appointed an ethics designee as required by R.S. 42:1170.

Debt Service

- 23. 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.
- 24. 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

- 25. 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.
- 26. 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

- 27. 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.
- 28. Randomly select 5 terminated employees (or all terminated employees if less than 5) using the list of terminated employees obtained in procedure #19. Observe evidence that the selected terminated employees have been removed or disabled from the network.

Prevention of Sexual Harassment

29. 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.

- 30. 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).
- 31. 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:

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.

Collections (excluding electronic funds transfers):

Employees responsible for cash collections are not covered by theft bonding at one (1) of the two (2) collection locations selected.

Two (2) 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.

Credit Cards/Debit Cards/Fuel Cards/Purchase Cards (Cards):

One (1) credit card selected for testing did not have receipts or written documentation of the purpose regarding one (1) out of four (4) transactions.

Management's Response:

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 (AICPA) 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 for the information and use of the Parish and the LLA and is not intended to be and should not be used by anyone other than those specified parties. 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, 2023