

Barataria-Terrebonne Estuary Foundation  
P O Box 1336  
Thibodaux, LA 70302

Financial Statements  
December 31, 2022

Prepared by:

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901 Ridgefield Rd  
Thibodaux, LA 70301

**Ann T Boudreaux CPA  
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To the Board  
Barataria-Terrebonne Estuary Foundation  
Thibodaux, LA

The Organization is responsible for the accompanying financial statements of Barataria-Terrebonne Estuary Foundation (a nonprofit corporation), which comprise the statement of assets, liabilities, and net assets-tax basis as of December 31, 2022, and the related statement of revenues and expenses-tax basis for the four quarters then ended in accordance with the tax basis of accounting, and for determining that the tax basis of accounting is an acceptable financial reporting framework. I have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. I did not audit or review the financial statements nor was I required to perform any procedures to verify the accuracy or completeness of the information provided by management. I do not express an opinion, a conclusion, nor provide any assurance on these financial statements.

The financial statements are prepared in accordance with the tax basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Accordingly, the Organization has not reported the changes in each of those classes of net assets in the accompanying financial statements.

The supplementary information contained in Cash, Program Service Net Assets, and Schedule of Compensation, Benefits, and Other Payments to Agency Head or Chief Executive Officer is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of the organization. The supplementary information was subject to my compilation engagement. I have not audited or reviewed the supplementary information and do not express an opinion, a conclusion, nor provide any assurance on such information.

The Organization has elected to omit substantially all of the disclosures ordinarily included in financial statements prepared in accordance with the tax basis of accounting. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the Organization's assets, liabilities, net assets, revenues, and expenses. Accordingly, the financial statements are not designed for those who are not informed about such matters.

I am not independent with respect to Barataria-Terrebonne Estuary Foundation.

  
Ann T Boudreaux CPA

February 06, 2023

**Barataria-Terrebonne Estuary Foundation**  
**Statement of Assets, Liabilities, and Net Assets**  
**Tax Basis**  
**December 31, 2022**

<b>Assets</b>		
<b>Assets</b>		
Cash	\$ 757,166.05	
Equipment	4,574.58	
Accumulated Depreciation	<u>(3,976.00)</u>	
<b>Assets</b>		<u>\$757,764.63</u>
<b>Assets</b>		<u>\$ 757,764.63</u>
<b>Liabilities</b>		
<b>Liabilities</b>		
Payables	<u>\$ 674.92</u>	
<b>Liabilities</b>		<u>\$674.92</u>
<b>Liabilities</b>		674.92
<b>Net Assets</b>		
Unrestricted Net Assets	444,727.66	
Restricted Net Assets	<u>312,362.05</u>	
<b>Net Assets</b>		<u>\$757,089.71</u>
<b>Liabilities and Net Assets</b>		<u>\$ 757,764.63</u>

See Accountant's Compilation Report

**Barataria-Terrebonne Estuary Foundation**  
**Statement of Revenues and Expenses**  
**Tax Basis**  
**For The Four Quarters Ended December 31, 2022**

**4 Quarters Year-to-Date**  
**\$ Amount**

**Support and Revenue**

BTEF Administrative Income	22,605.88
Interest Income	109.26
Gov Grant-Bayou La	500.00
Bird Research	10,000.00
Bayou Lafourche Paddle	1,262.00
BTNEP General Programs	10,560.50
NSU Farm/Native Plants	2,212.50
Tidal Graph Calendar	3,419.77
Govt Contr-Elmer's Is Mar Deb	47,656.00
Shell Marine Debris	23,000.00
White Boot Gala	9,221.00
Bayou Gives	1,067.95
GiveNOLA Day	603.46
National Park Service Found 2	15,000.00
National Park Services Found 3	97,900.00
Gov Contr-R - Water Quality Sew	53,360.00
Education	10,072.01
EDU Private Grant	1,295.88

<b>Support and Revenue</b>	309,846.21
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**Expenses**

**Management & General**

Accounting & Legal - BTEF	18,800.00
Supplies - BTEF	358.38
Dues & Subscriptions - BTEF	1,479.88
Postage & Shipping - BTEF	108.53
Insurance - BTEF	3,895.18
Meetings & Meals - BTEF	304.41

<b>Management &amp; General</b>	24,946.38
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**Program Services**

**Bayou Lafourche Cleanup**

Prof Serv-Bay Laf Clean	963.00
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<b>Bayou Lafourche Cleanup</b>	963.00
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**Bird Research**

Supplies - Bird Research	1,072.61
Dues & Subscript - Bird Research	42.00
Prof Services - Bird Research	2,385.00
BTEF Admin Fees - Bird Research	1,000.00

<b>Bird Research</b>	4,499.61
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**Paddle Trip**

Pay Pal Exp-Paddle Trip	37.82
Supplies - Paddle Trip	232.82
Dues & Subscript - Paddle Trip	38.00

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**Barataria-Terrebonne Estuary Foundation**  
**Statement of Revenues and Expenses**  
**Tax Basis**  
**For The Four Quarters Ended December 31, 2022**

<b>4 Quarters Year-to-Date</b>	
	<b>\$ Amount</b>
Equip Rent & Maint - Paddle Trip	164.11
Printing & Publ - Paddle Trip	450.00
Insurance - Paddle	592.00
Promotion - Paddle Trip	1,880.00
Prof Services - Bird Researc	800.00
BTEF Admin Fees - Paddle Trip	122.42
	<hr/>
<b>Paddle Trip</b>	<b>4,317.17</b>
<b>BTNEP General Programs</b>	
Bank Charges - BTNEP Gen Prg	161.76
Pay Pal Exp-BTNEP Gen Prg	10.68
Supplies - BTNEP Gen Prg	392.85
Dues & Subscript - BTNEP Gen Prg	164.16
Wrkshps & Train-BTNEP Gen Prg	350.00
Prod Exp - BTNEP Gen Prg	278.27
Promotion - BTNEP Gen Prg	6,663.51
Equip Exp - BTNEP Gen P	10.00
Prof Services - BTNEP Gen	1,665.83
Meetings & Meals - BTNEP Gen Prg	8,582.96
Transportation - BTNEP Gen Prg	50.00
BTEF Admin Fees - BTNEP Gen Prg	1,054.98
	<hr/>
<b>BTNEP General Programs</b>	<b>19,385.00</b>
<b>Farm/Native Plants</b>	
Insurance - Farm/Native Plants	1,574.85
BTEF Adm Fee- Farm/Native Plants	221.25
	<hr/>
<b>Farm/Native Plants</b>	<b>1,796.10</b>
<b>BTNEP Volunteers</b>	
Meetings & Meals - Volunteers	32.68
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<b>BTNEP Volunteers</b>	<b>32.68</b>
<b>Tide Calendar</b>	
Pay Pal Exp-Tide Calendar	64.74
BTEF Admin Fees - Tide Calendar	335.50
	<hr/>
<b>Tide Calendar</b>	<b>400.24</b>
<b>Spahr's Golf Tournament</b>	
	<hr/>
<b>Spahr's Golf Tournament</b>	
<b>Shell Donation</b>	
Bank Charges - Shell	246.75
Supplies-Shell Don	104.45
Prof Service-Shell Don	48,733.95
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<b>Shell Donation</b>	<b>49,085.15</b>
<b>Kerry St Pe'</b>	

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**Barataria-Terrebonne Estuary Foundation**  
**Statement of Revenues and Expenses**  
**Tax Basis**  
**For The Four Quarters Ended December 31, 2022**

	4 Quarters Year-to-Date \$ Amount
<b>Kerry St Pe'</b>	
<b>Sewage System Project</b>	
Prof Serv-Sewage System Project	375.00
	375.00
<b>Sewage System Project</b>	
<b>White Boot Gala</b>	
Paypal Fees - White Boot Gala	132.34
Supplies - White Boot Gala	165.55
Prof Services - White Boot Gala	1,049.00
Meetings/Meals - White Boot Gala	123.48
	1,470.37
<b>White Boot Gala</b>	
<b>Bayou Gives</b>	
Dues & Subs-Bayou Gives	100.00
	100.00
<b>Bayou Gives</b>	
<b>Give Nola Day</b>	
Bank charges - Give NOLA	13.52
	13.52
<b>Give Nola Day</b>	
<b>Invasive Species</b>	
<b>Invasive Species</b>	
<b>NPS 2</b>	
Bank Charges - NPS2	5.25
Workshop & Train - NPS 2	2,000.00
Contract Serv - NPS2	8,583.34
BTEF Admin - NPS2	1,500.00
	12,088.59
<b>NPS 2</b>	
<b>NPS 3</b>	
Bank Chgs - NPS 3	31.50
Insurance - NSP3	4,595.00
Workshop & Train - NPS 3	3,000.00
Contr Serv - NPS 3	48,124.89
BTEF Adm - NPS 3	9,790.00
	65,541.39
<b>NPS 3</b>	
<b>Water Quality Sewage</b>	
Contr Serv-Water Quality Sewer	101,839.00
	101,839.00
<b>Water Quality Sewage</b>	
<b>Education</b>	
BTEF Admin Fees - Education	1,007.20
	1,007.20
<b>Education</b>	

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**Barataria-Terrebonne Estuary Foundation**  
**Statement of Revenues and Expenses**  
**Tax Basis**  
**For The Four Quarters Ended December 31, 2022**

	<b>4 Quarters Year-to-Date</b> <b>\$ Amount</b>
<b>Education-Private Grants</b>	
BTEF Admin -EDU Prvt Grants	117.69
BTNEP Adm -EDU Prvt Grants	1,178.19
	1,295.88
<b>Education-Private Grants</b>	<b>1,295.88</b>
<b>LUMCON Scholarship</b>	
<b>LUMCON Scholarship</b>	
<b>LUMCON Grants</b>	
<b>LUMCON Grants</b>	
<b>Farm/Native Pvt Grants</b>	
Prof Serv-Farm/Native Plnts Pvt	6,000.00
	6,000.00
<b>Farm/Native Pvt Grants</b>	<b>6,000.00</b>
<b>Shell Marine Debris</b>	
BTEF Admin -Shell Marine Debris	2,300.00
	2,300.00
<b>Shell Marine Debris</b>	<b>2,300.00</b>
<b>Elmers Island Debris</b>	
Bank Charges - Elmers Island Deb	66.50
Supplies - Elmers Island Debris	487.30
Prof Serv - Elmers Island Debris	32,600.00
Transp - Elmers Island Debris	48.00
BTEF Admin-Elmer's Island Debris	4,765.60
	37,967.40
<b>Elmers Island Debris</b>	<b>37,967.40</b>
<b>BLCU Govt Grants</b>	
Prod Exp-BLCU Gov Grants	450.00
BTEF Adm-BLCU Gov Grants	50.00
	500.00
<b>BLCU Govt Grants</b>	<b>500.00</b>
<b>Program Services</b>	<b>310,977.30</b>
<b>Expenses</b>	<b>335,923.68</b>
<b>Inc (Decrease) in Net Assets</b>	<b>(26,077.47)</b>

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**Barataria-Terrebonne Estuary Foundation**  
**Supplementary Information**  
**Tax Basis**  
**December 31, 2022**

<b>Item</b>	<b>Balance</b>	<b>Total</b>
<b>Cash</b>		
Capital One	49,935.57	
Chase MM	90,749.47	
Regions Operational	59,878.95	
Regions MM	304,123.74	
Regions Bird Shell	100,000.00	
Regions Bird Habitat MM	152,478.32	
<b>Total Cash</b>	<u>757,166.05</u>	757,166.05

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**Barataria-Terrebonne Estuary Foundation**  
**Supplementary Information**  
**Tax Basis**  
**December 31, 2022**

<b>Item</b>	<b>Balance</b>	<b>Total</b>
<b>Unrestricted Net Assets</b>		
BTEF Administrative	87,710.74	
Bayou Lafourche Cleanup	32.70	
G I Bird Festival	248.44	
Bird Research	39,872.60	
Bayou Lafourche Paddle Trip	21,884.72	
General Programs	37,721.52	
NSU Farm/Native Plants	522.74	
Environmental Response	5,371.21	
BTNEP Volunteer Program	23,354.98	
Tide Calendar	19,251.49	
Spahr's Golf Tournament	5,219.54	
Shell Donation	138,543.95	
Kerry St Pe' Scholarship	241.88	
Sewage System Project	8,625.00	
White Boot Gala	25,822.92	
Bayou Gives	2,147.15	
White Boot Stroll	970.87	
GiveNOLA Day	6,950.12	
Water Quality	(22,549.04)	
Estuary Artworks	3,451.99	
Education	39,332.14	
<b>Total Unrestricted Net Assets</b>	<b>39,332.14</b>	<b>444,727.66</b>

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**Barataria-Terrebonne Estuary Foundation**  
**Supplementary Information**  
Tax Basis  
December 31, 2022

<b>Item</b>	<b>Balance</b>	<b>Total</b>
<b>Restricted Net Assets</b>		
BLCU Prvt Grants	8,860.50	
Bird Research - Govt	26,022.28	
NSU Farm Prvt Grants	3,135.18	
Elmer's Island Debris	15,535.66	
Shell Marine Debris	34,200.00	
Invasive Species	67,616.21	
National Park Services Found 2	12,860.57	
National Park Services Found 3	55,465.82	
Water Quality Sewage	49,370.00	
LUMCON Scholarships	8,673.41	
LUMCON Grants	30,622.42	
<b>Total Restricted Net Assets</b>	<b>312,362.05</b>	<b>312,362.05</b>

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Barrataira-Terrebonne Estuary Foundation

Schedule of Compensation, Benefits and Other Payments to Agency Head or Chief Executive Officer

For the year ended December 31, 2022

Agency Head Name : Gary LaFleur, President receives no compensation, benefits, or other payments.

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