



2020

Comprehensive Annual Financial Report

For the year ended December 31, 2020

LAFOURCHE PARISH

Dedicated to Feeding & Fueling America

Thibodaux, LA

COMPREHENSIVE ANNUAL FINANCIAL REPORT



For The Year Ended
December 31, 2020

Lafourche Parish Government
Thibodaux, Louisiana

Finance Department
Renita Jackson, Finance Director



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Introductory Section





402 GREEN STREET • THIBODAUX, LA 70301
P.O. DRAWER 5548 • THIBODAUX, LA 70302
985.446.8427 • 800.834.8832 • FAX 985.492.6006

www.lafourchegov.org

Archie Chaisson, III, Parish President

Finance Department

June 18, 2021

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 Comprehensive Annual Financial Report (CAFR) for the Lafourche Parish Government for the fiscal year ended December 31, 2020. 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, 2019. This was the thirteenth 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 comprehensive annual 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 comprehensive annual 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.

ARCHIE CHAISSON, III **PARISH PRESIDENT**
JERRY JONES **DISTRICT 1**
WILLIAM "T-BOO" ADAMS **DISTRICT 2**
MICHAEL GROS **DISTRICT 3**
AARON "BO" MELVIN **DISTRICT 4**

JIM WENDELL **DISTRICT 5**
BOBBY GRABERT **DISTRICT 6**
ARMAND AUTIN **DISTRICT 7**
D'LYNN CHAISSON **DISTRICT 8**
DANIEL LORRAINE **DISTRICT 9**

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 Government's financial statements for the fiscal year ended December 31, 2020, 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 immediately after the report of the independent auditors.

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

PROFILE OF LAFOURCHE PARISH

History

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



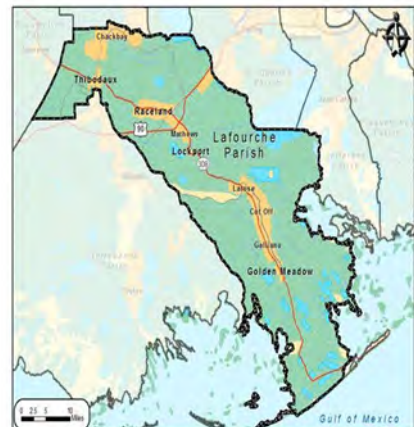
Valued for its strategic location to New Orleans, Lafourche Parish escaped most of the destruction associated with the Civil War. In 1896, the United States Post Office established along Bayou Lafourche, one of the first rural, free-delivery mail routes in the nation. Given the fact that most of the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



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

Location/Geography

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



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

Lafourche Parish Today

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



Profile of Government

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

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

Administration
Human Resources
Permits & Planning
Community Services



Finance
Public Works
Communications
Economic Development

REPORTING ENTITY

A determination of the financial reporting entity to be included in this CAFR 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 CAFR includes the financial activities of the Primary Government and its component units. The Parish provides a full range of services including general government, public safety, planning, sustainability, public health, public recreation and culture, and support to agencies within the Parish which provide services to the elderly, disadvantaged citizens, and the business and educational communities of the Parish.



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

MAJOR INITIATIVES

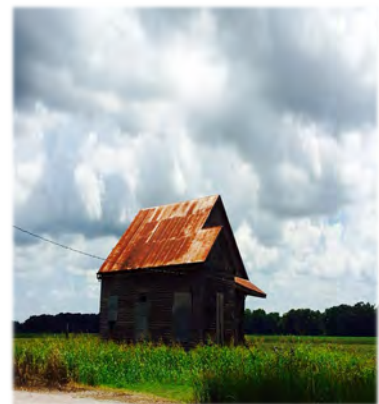
Higher Education



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

Hurricanes

Programs and projects assisting with the ongoing recovery from Hurricanes Katrina, Rita, Gustav, Ike, and Isaac are visible throughout the Parish. Several pump station and levee projects are a direct result of Federal funding received by the Parish for damages sustained from the above 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. The resiliency of the citizens of Lafourche Parish is evident by the spirit exhibited during the Parish's response and recovery to all emergency situations. Special thanks to those Lafourche Parish Government employees remaining in harm's way during natural disasters to safeguard the Parish's assets and property along with assisting those citizens in need during these challenging times.



Levee, Pump Stations, and Drainage Projects



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

Roads and Bridges

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



Buildings



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

Port Fourchon

The Parish is home to Port Fourchon on the Gulf Coast. Port Fourchon's primary service market is domestic oil and gas exploration, drilling and production in the Gulf of Mexico. Fourchon plays a strategic role in furnishing the country with about 18% of its entire oil supply with over 250 companies utilizing the port as the base of operations. There are over 400 supply vessels that travel through the port's channels and on average 1,200 trucks travel in and out daily. Approximately 15,000 people per month are flown to various offshore locations through the port. Currently Port Fourchon services over 90% of the Gulf of Mexico deepwater 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 deepwater 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 over-burdened two-lane highway continuously threatened by coastal erosion and often inundated with water during inclement weather.



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

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

Tourism



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

FINANCIAL MANAGEMENT

Local Economy

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



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

Internal Controls and Budgetary Control

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

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



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

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

Cash Management

Lafourche Parish's investment policy is to minimize credit and market risk while maintaining a competitive portfolio yield. Approved by the Council in 1999, the Parish investments are held in a local government investment pool which is administered by LAMP. Louisiana Asset Management Pool, LAMP, is a non-profit corporation organized under the laws of the state to provide a safe environment for the placement of public funds in short-term, high quality investments. The following table illustrates the investment earnings yearly since 2009 in the LAMP accounts for Lafourche Parish.

Year	Interest Earnings	Average Investment Rate
2009	\$96,441.00	0.38%
2010	\$41,741.95	0.17%
2011	\$29,305.69	0.11%
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%

Major Accomplishments



Recreation amenities were enhanced in Lafourche Parish through various projects. 2020 saw the completion of the \$4 million Community Development Block Grant funded Lockport Community Center. Bayou Beouf received new restrooms for the ballpark area. Improvements were also made to the Theriot boat launch, Raceland Roping Arena, Hero's Park lighting, and the Larose Civic Center.

Maintaining levees, pumps, and pump stations is an ongoing process to keep Lafourche Parish protected from the many storms that taunt the Gulf Coast. The construction of the over \$4 million CDBG funded Dugas Canal pump station and drainage improvements project was completed in 2020. The system assists in prevention of the flow of water from Bayou Lafourche into the Dugas Canal drainage channel during high water events such as hurricanes.



Upcoming Projects



Funding through Ad Valorem taxes are used for building and maintenance of the buildings within the Parish. Money has been put aside for equipment and upgrades for Parish owned courthouses. Federal funds were received to retrofit public buildings to prevent storm damage. The Parish is working to provide new facilities for the Animal Shelter and Coroners office.

Lafourche Parish's recreational activities help attract tourist to the Parish. Various boat launches are receiving renovations and repairs. Floating dockings are being purchased and placed at different boat launches across the Parish to allow more accessibility for fishing. Construction of a pavilion will be coming for the Bayou Blue Recreation and restroom improvements are underway for Raceland Recreation. A Scenic Byway Overlook will begin construction in 2021.



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

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



Long Term Financial Planning

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

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

Respectfully submitted,

Handwritten signature of Renata Jackson

Finance Director



Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

**Lafourche Parish Government
Louisiana**

For its Comprehensive Annual
Financial Report
For the Fiscal Year Ended

December 31, 2019

Christopher P. Morill

Executive Director/CEO

Administration

Lafourche Parish feeds and fuels America. Coined as Sportsman's Paradise by tourists that tout our fishing and hunting as world class, we also have an abundance of natural resources which include oil, agriculture and marine life. As a community, we have weathered many storms and take care of our neighbors in times of need. Despite economic challenges leading to significant job loss and lean revenue streams, our people and industries are resilient. The recent lifting of regulation nationally has sparked industry growth and investment. While looking towards economic recovery, the Administration has made the best use of every tax payer dollar investing in drainage infrastructure by restoring pump stations throughout Lafourche Parish with new construction, and transportation repairs and rebuilds. A program targeting additional grant funding will support coastal restoration and capital improvements for a safe and prosperous coastal community for years to come. We remain focused on providing the highest levels of service to residents of Lafourche Parish through the efficient delivery of services and prudent management of resources.



Lafourche Parish Council 2020-2023



Council District 1
Jerry Jones



Council District 2
William Adams



Council District 3
Michael Gros



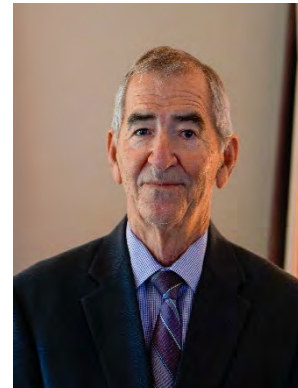
Council District 4
Aaron "Bo" Melvin



Council District 5
James Wendell



Council District 6
Corey Perrillioux
(Jan to Oct 2020)



Council District 6
Bobby Grabert
(Nov to Dec 2020)



Council District 7
Armand Autin

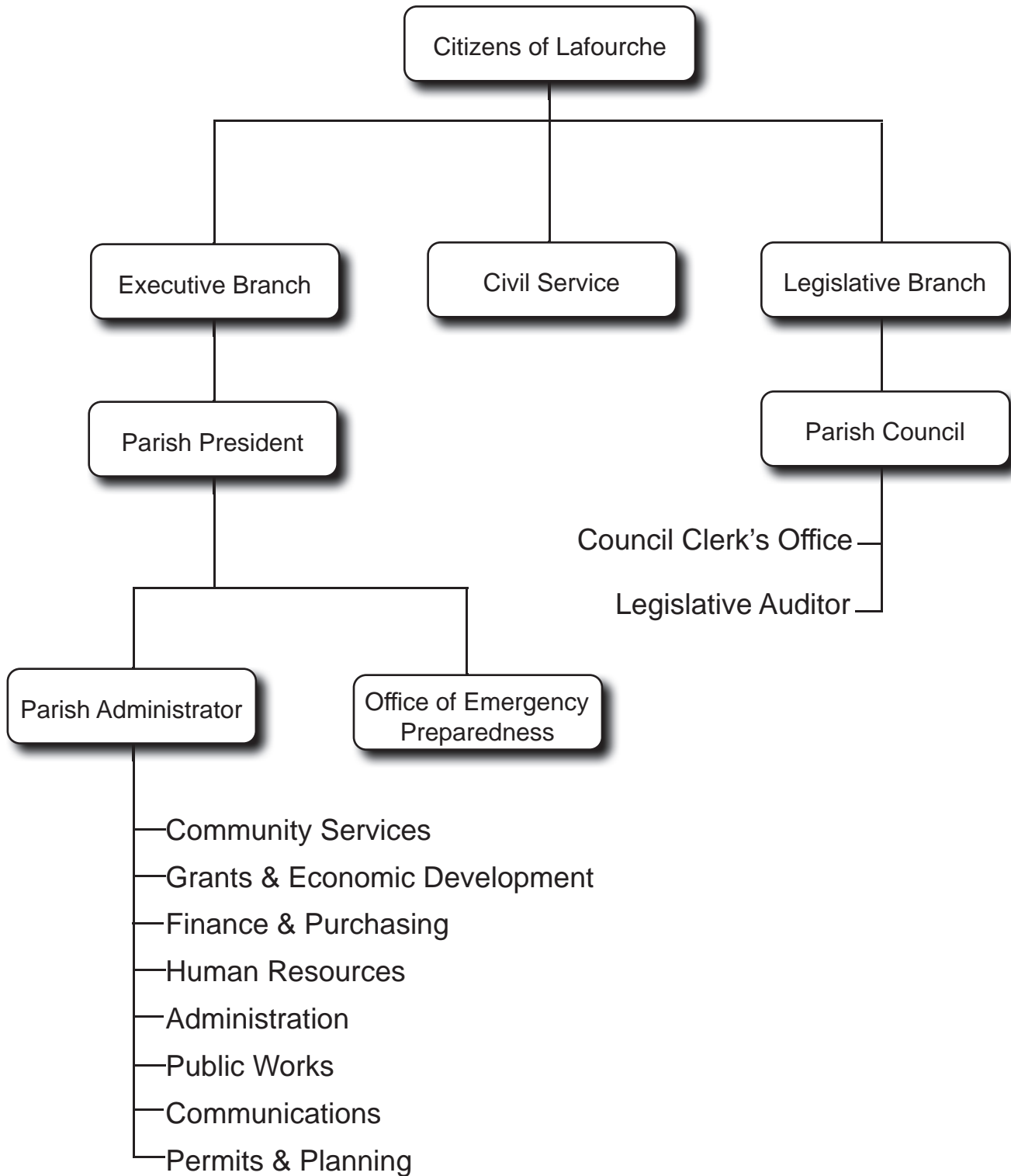


Council District 8
D'Lynn Boudreaux

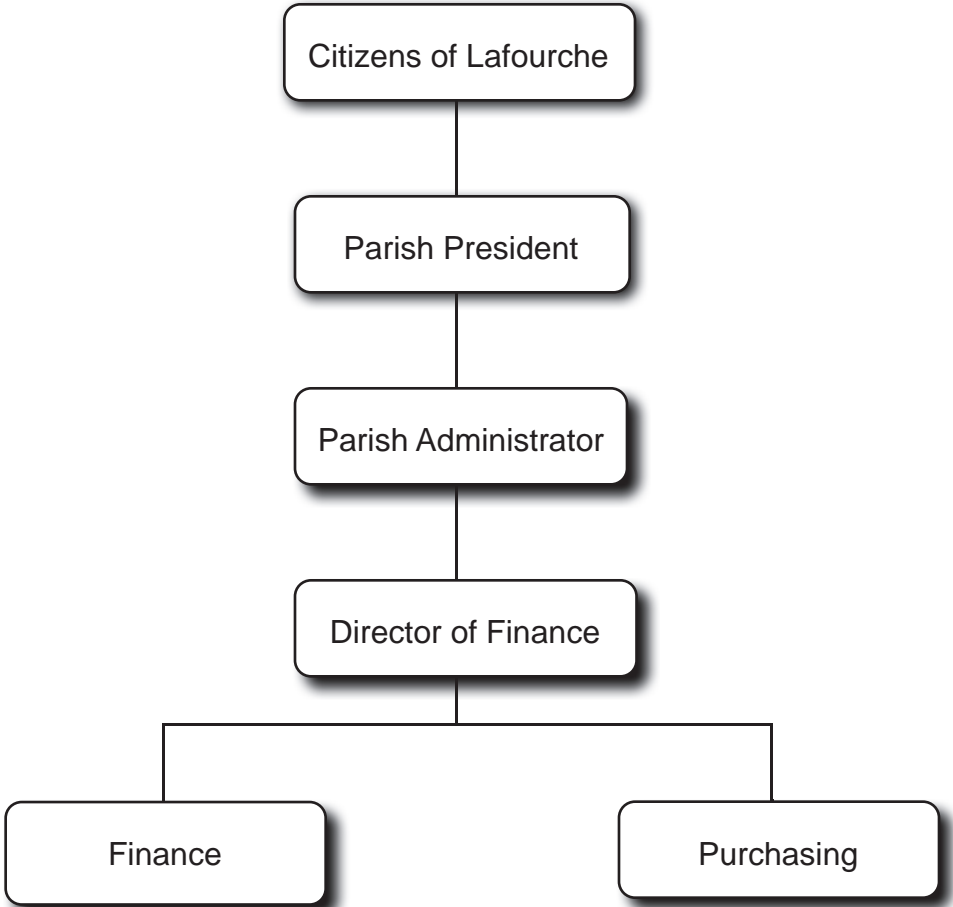


Council District 9
Daniel Lorraine

Lafourche Parish Primary Government Organizational Chart



Lafourche Parish
Finance Department
Organizational Chart



Financial Section



KOLDER, SLAVEN & COMPANY, LLC

CERTIFIED PUBLIC ACCOUNTANTS

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

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

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

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

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

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

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

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

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

INDEPENDENT AUDITOR'S REPORT

Victor R. Slaven, CPA* - retired 2020

* A Professional Accounting Corporation

WWW.KCSRCPAS.COM

To the Members of the Lafourche Parish Council
Thibodaux, Louisiana

Report on the Financial Statements

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, 2020, and the related notes to the financial statements, which collectively comprise the Parish's basic financial statements as listed in the table of contents.

Management's Responsibility 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; this includes 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.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of component units discretely presented as described in note 19 to the financial statements, which represents 100 percent of the assets, net position, and revenues of the discretely presented component units. Those financial statements were audited by other auditors, whose reports have been furnished to us, and our opinion, insofar as it relates to the amounts included for these entities, is based solely on the reports of the other auditors. 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 *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

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, 2020, 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.

Other Matters

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 109 be presented to supplement the basic financial statements. Such information, 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.

Other 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 introductory section and statistical section, 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, and schedule of compensation, benefits and other payments to agency head, are presented for purposes of additional analysis and are not a required part of the basic financial statements. The schedule of expenditures of federal awards is presented for purposes of additional analysis 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 is also not a required part of the 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 are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such 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 financial statements or to the 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.

The introductory and statistical sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on it.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated June 18, 2021, 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 18, 2021



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LAFOURCHE PARISH GOVERNMENT
MANAGEMENT'S DISCUSSION AND ANALYSIS
December 31, 2020

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 \$161,935,729 (net position). Of this amount approximately \$24 million 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 \$2,394,532 since 2019. Governmental activities net position increased by \$2,650,219 and business-type activities decreased by \$255,687.
- At the end of the year governmental funds reported combined ending fund balances of \$84,495,170, an increase of \$6,383,012 in comparison with the prior year.

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).

LAFOURCHE PARISH GOVERNMENT
MANAGEMENT'S DISCUSSION AND ANALYSIS
December 31, 2020

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.

LAFOURCHE PARISH GOVERNMENT
MANAGEMENT'S DISCUSSION AND ANALYSIS
December 31, 2020

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:

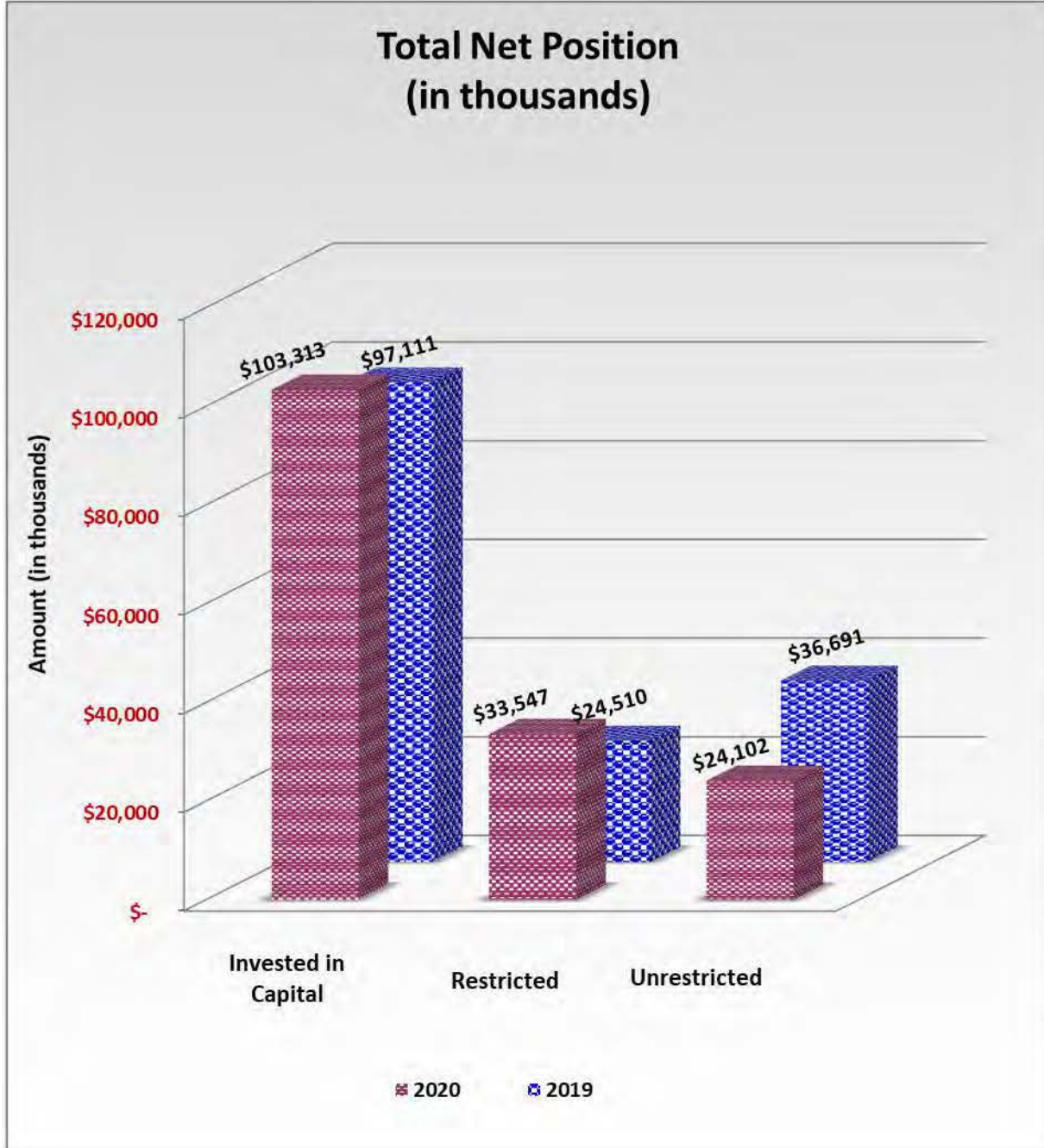
Condensed Statement of Net Position						
December 31, 2019 and 2020						
(in millions)						
	2019			2020		
	Governmental Activities	Business-Type Activities	Total	Governmental Activities	Business-Type Activities	Total
Assets:						
Current and Other	\$ 85.763	\$ (0.259)	\$ 85.505	\$ 91.871	\$ (0.289)	\$ 91.581
Capital	126.428	1.505	127.933	129.302	1.284	130.586
Total	212.191	1.246	213.437	221.172	0.995	222.167
Deferred Outflows Of Resources						
Deferred Outflows	1.017	-	1.017	0.898	-	0.898
Liabilities:						
Current	6.262	0.016	6.278	6.024	0.021	6.045
Long-Term	48.612	-	48.612	55.070	-	55.070
Total	54.874	0.016	54.890	61.094	0.021	61.115
Deferred Inflows Of Resources						
Deferred Inflows	0.023	-	0.023	0.014	-	0.014
Net Position:						
Net Investments in Capital Assets	97.111	1.505	98.615	103.312	1.284	104.596
Restricted	24.510	-	24.510	33.547	-	33.547
Unrestricted (restated)	36.691	(0.275)	36.416	24.102	(0.310)	23.792
Total	\$ 158.312	\$ 1.229	\$ 159.541	\$ 160.962	\$ 0.974	\$ 161.936

In 2020, \$104.596 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 \$15.944 million of the net position is restricted for debt service, \$2.652 is restricted for special programs, and \$14.951 million for capital projects.

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

LAFOURCHE PARISH GOVERNMENT
MANAGEMENT'S DISCUSSION AND ANALYSIS
December 31, 2020

The following depicts the composition of total net positions of the governmental activities for 2020 and 2019:



LAFOURCHE PARISH GOVERNMENT
MANAGEMENT'S DISCUSSION AND ANALYSIS
December 31, 2020

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

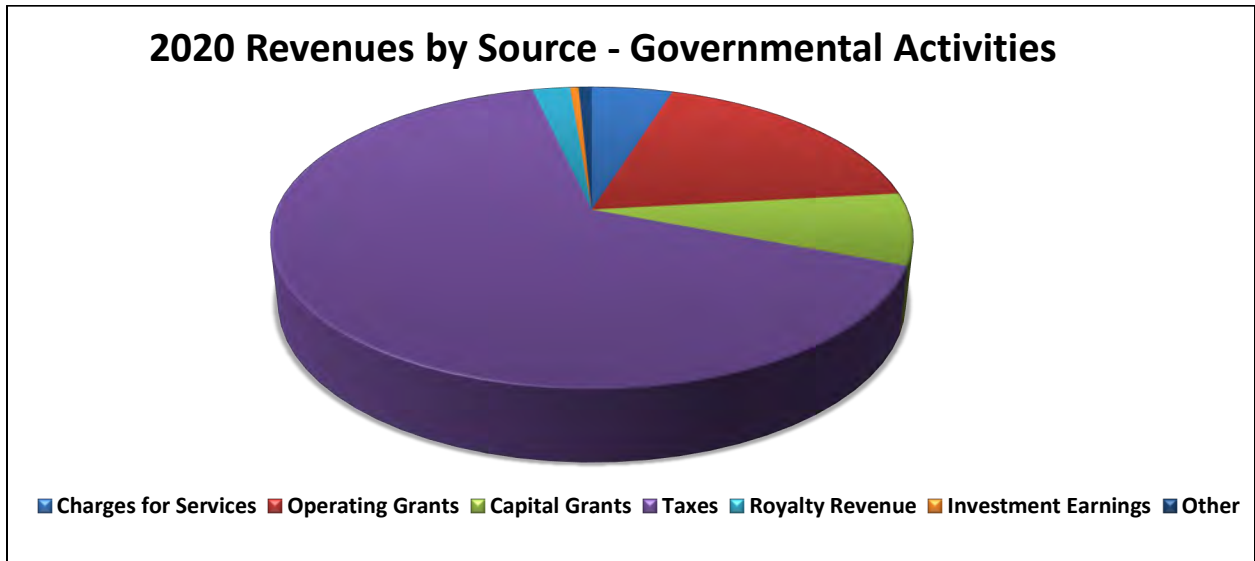
	2019			2020		
	Governmental Activities	Business-Type Activities	Total	Governmental Activities	Business-Type Activities	Total
Revenues:						
<i>Program Revenue:</i>						
Charges for Services	\$ 3.367	\$ 0.204	\$ 3.571	\$ 3.063	\$ 0.207	\$ 3.270
Operating Grants	9.110	-	9.110	11.502	-	11.502
Capital Grants	7.205	-	7.205	4.830	-	4.830
<i>General Revenue:</i>						
Taxes	42.522	-	42.522	41.162	-	41.162
Non-specific Grants	-	-	-	-	-	-
Royalty	2.055	-	2.055	1.428	-	1.428
Investment Earnings	0.966	-	0.966	0.320	-	0.320
Other	2.789	-	2.789	0.497	-	0.497
	68.013	0.204	68.218	62.801	0.207	63.008
Expenses:						
General Government	10.445	-	10.445	10.580	-	10.580
Public Safety	2.226	-	2.226	2.230	-	2.230
Public Works	27.194	-	27.194	28.303	-	28.303
Sewer	-	0.455	0.455	-	0.463	0.463
Health & Community Services	8.200	-	8.200	8.656	-	8.656
Culture and Recreation	8.092	-	8.092	8.686	-	8.686
Intergovernmental	0.018	-	0.018	-	-	-
Interest	1.350	-	1.350	1.696	-	1.696
	57.524	0.455	57.979	60.151	0.463	60.614
Increase (Decrease)	10.489	(0.251)	10.238	2.650	(0.256)	2.395
Net Position - Beginning,	147.822	1.480	149.303	158.312	1.229	159.541
Net Position - Ending	\$ 158.312	\$ 1.229	\$ 159.541	\$ 160.962	\$ 0.974	\$ 161.936

There was an increase to net position of approximately \$2.395 million from 2019. Total revenues decreased by \$5.210 million and expenses increased by \$2.635 million. The significant changes in governmental activities were in the following areas:

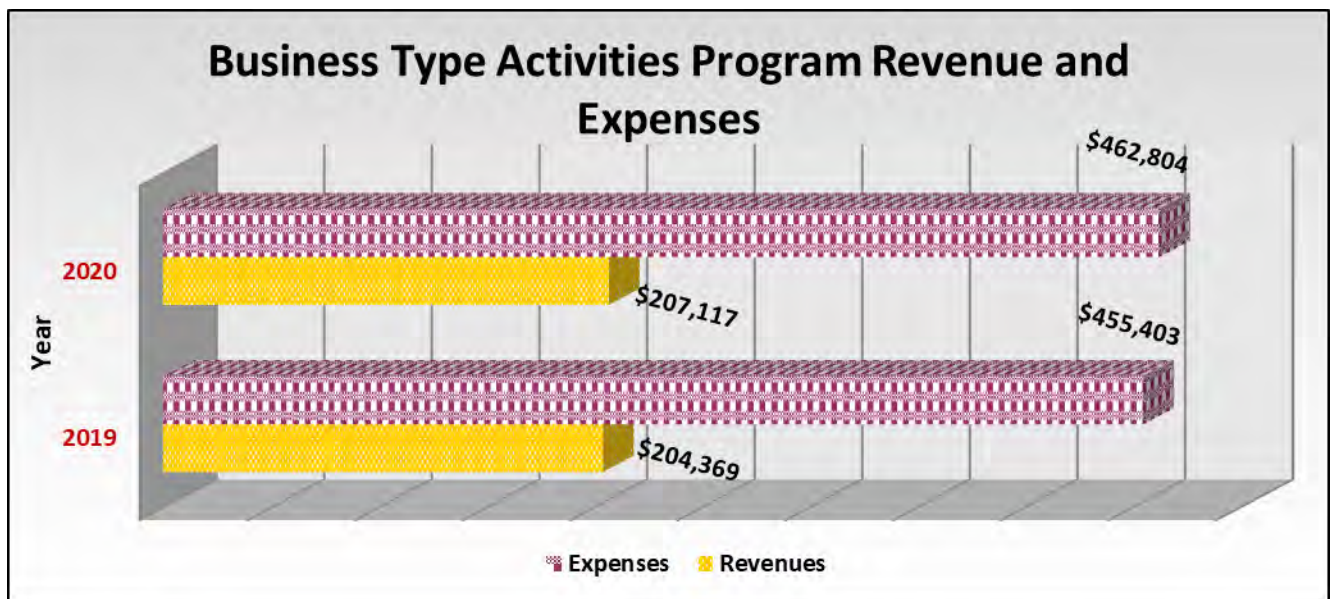
- Operating Grants had an increase of \$2.39 million from the prior year due to money received for shut downs, and health supplies during the COVID19 pandemic and a large number of storms that occurred during the year.
- Capital Grants decreased of \$2.375 since the prior year because multiple projects were completed in 2019 for the CDBG program.
- Taxes had a decrease of \$1.36 million from 2019 from due to lockdowns from COVID19, the Council not approving all Ad Valorem Taxes for reassessment year 2020 and the Parish unconsolidated the Recreation Districts; therefore, the parish was no longer collecting taxes on their behalf.
- Other Revenue had a decrease of \$2.292 million since 2019 also due to COVID19 restrictions and the unconsolidation of the Recreation Districts cause the Parish to no longer receive fees collected for sports and other activities that were not shut down from the pandemic.
- Public Works had approximately a \$1.109 million increase from 2019 with the large number of storms causing State of Emergency events throughout the Parish and State.

LAFOURCHE PARISH GOVERNMENT
 MANAGEMENT'S DISCUSSION AND ANALYSIS
 December 31, 2020

- Health & Community increased by \$0.456 from 2019 with action taken to create a sanitized and safer work environment after the COVID19 lockdown restrictions were lifted and employees returned to work.
- Culture and Recreation had an increase of \$0.594 from the prior year due to additional capital outlay projects



Business Type Activities – Revenues increased by \$2,748 from 2019, and sewer services expenses increased by \$7,401 since 2019 due to the new subdivision developments added throughout the parish.



LAFOURCHE PARISH GOVERNMENT
MANAGEMENT'S DISCUSSION AND ANALYSIS
December 31, 2020

FINANCIAL ANALYSIS OF THE GOVERNMENTAL FUNDS

Governmental Funds:

The focus of the Parish's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the financing requirement. In particular, *unassigned fund balance* may serve as a useful measure of a government's net resources available for spending. The primary government governmental funds reported combined ending fund balances of \$84,495,170.

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

Balances that are *non-spendable* for:

- Prepaid Assets - \$1,264,411

Balances that are *restricted* for:

- Capital Projects - \$14,951,388
- Judicial - \$41,603
- Federal and State Grant Programs - \$2,610,609
- Debt Service - \$16,403,839

Balances that are *committed* for:

- Public Works - \$29,812,583
- Culture and Recreation - \$18,570,862
- Health and Community Services - \$263,510

Other highlights of the Major Governmental Funds were:

General Fund – experienced a surplus of revenues over expenditures before transfers of \$633,032. The net change in fund balance for the year in General Fund was \$1,647,746 due to estimated expenses coming in lower than anticipated due to the shutdown of COVID19.

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

- Intergovernmental Revenue collected for the year were \$2,729,221, a decrease from 2019 of \$3,104,955 due to the completion of a few large CDBG projects in 2019.
- Fines and forfeitures decreased by \$10,822 from 2019 due to the COVID19 pandemic shutdowns because the court cases were not held throughout this time.
- The General Fund saw an increase in expenses of \$369,565 from 2019 due to the added health measures for employee's protection against COVID19.

Drainage – experienced a surplus of revenues over expenditures before transfers of \$702,316 through the money received through grants for the multiple storms that caused State of Emergencies throughout the Parish.

LAFOURCHE PARISH GOVERNMENT
MANAGEMENT'S DISCUSSION AND ANALYSIS
 December 31, 2020

Solid Waste – experienced a deficit of revenues over expenditures before transfers of (\$82,444) due to the collected sales tax not covering the cost of garbage collections throughout the Parish.

Library Commission Fund – experienced a deficit of revenues over expenditures before transfers of (\$1,681,472) in response to the decrease in ad valorem tax collection passed by the Parish Council and a reduction in interest earned throughout the year.

GOMESA Construct Fund – was created in 2019 for the GOMESA bond funds and has an overall fund balance of \$13,606,117 at year end 2020.

Capital Projects Fund – experienced a deficit of revenues over expenditures before transfers of (\$9,511,227) because revenue for these projects is reflected within the individual funds.

Proprietary Funds:

Enterprise Funds - Net position of the Sewerage Funds totaled \$973,753, a decrease of \$255,687 from the prior year. The Enterprise Funds' net position had net investment in capital assets of \$1,284,230 and a deficit in unrestricted of (\$310,477) 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 decreased from the prior year by \$108,861 to total \$1,539,146. Operating services received from charges for insurance were \$507,462. Expenses amounted to \$619,641 because our workmen's compensation rate went down due our loss calculated through LOCA.

GENERAL FUND BUDGETARY HIGHLIGHTS

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

CATEGORY	BUDGET	ACTUAL	VARIANCE	COMMENTS
Ad Valorem	\$2,352,099	\$2,415,773	\$63,674	Ad Valorem was reduced in anticipation of reduction caused by the pandemic but were received higher than anticipated.
Gaming & Alcohol	\$1,065,500	\$898,899	(\$166,601)	As most bars and casinos were closed for months through 2020 during the pandemic there was a reduction in collections.
Federal Grants	\$1,955,046	\$1,831,191	(\$123,855)	Revenues were not received as anticipated due to Federally granted projects not completing as anticipated.
State Grants	\$902,974	\$828,803	(\$78,611)	Revenues were not received as anticipated due to State granted projects not completing as anticipated.
Oil & Mineral Lease	\$46,256	\$31,357	(\$14,899)	There was a decrease in leases in 2020 due to the COVID19 shutdowns across the Parish.

LAFOURCHE PARISH GOVERNMENT
MANAGEMENT'S DISCUSSION AND ANALYSIS
December 31, 2020

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

Original Budget - Revenues	\$11,862,150	Adjustment was necessary for:
Increase (Decrease) for:		
Ad Valorem	(\$209,763)	Anticipated adjustment for pandemic
Federal Government	(\$628,742)	Grants were reduced to be carried forward to the next year due to projects not completing as anticipated
Other State Grants	(\$90,717)	Grants were reduced to be carried forward to the next year due to projects not completing as anticipated
Local Revenues	\$10,000	Grants were added to budget throughout the year
Licenses & Permits	\$45,000	Building permits increased with the expansion of new neighborhoods in the Parish
Court Fines	(\$26,178)	Due to COVID19 court cases were cancelled
Oil & Mineral Leases	\$25,000	Budget increased to cover unanticipated revenue increase
Total Amendments	(\$875,400)	
Final Budget - Revenues	<u>\$10,986,750</u>	
Original Budget - Expenditures	\$11,446,283	Adjustment was necessary for:
Increase (Decrease) for:		
Judicial	(\$2)	Difference reflect in rounding
Finance	\$37,498	Increase in Salaries and Benefits due to position changes
Executive	(\$411,963)	Decrease in Salary and Fringe and other services as the Economic Development and Community Services departments were reestablished and budgets were moved to those areas
Property and Risk Management	(\$76,500)	Reduction in Professional Services and Operating Supplies
Human Resources	(\$2,530)	Reduction in Professional Services and Other Services
Civil Service	\$10,000	Increase in Operating Supplies
Communications	\$45,000	Department reestablished
Information Technology	(\$7,200)	Reduction in Other Services
Planning & Zoning	(\$54,844)	Reductions in Operating Services and Other Services
Public Safety	\$48,636	Increase in Professional Services and Operating Supplies
Public Works	(\$47,043)	Reduction in Operating Services and Other Services
Health & Community Services	\$329,487	Community Services department reestablished
Culture and Recreation	\$371,129	Economic Development department reestablished
Debt Service	\$11,691	Debt Services increase with new bonds
Capital Outlay	(\$10,500)	Decrease in Capital Outlay
Total Amendments	\$242,859	
Final Budget - Expenditures	<u>\$11,689,142</u>	

LAFOURCHE PARISH GOVERNMENT
MANAGEMENT'S DISCUSSION AND ANALYSIS
December 31, 2020

CAPITAL ASSETS

The net book value of capital assets of governmental activities at the end of the year was \$129,301,512 (\$311,943,438 cost less \$182,641,926 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 \$103,312,152.

Governmental Activities	2019	2020
<i>Non-depreciable Capital Assets</i>		
Land	\$2,174,225	\$1,978,085
Construction in progress	25,776,717	16,246,700
Total Non-depreciable Capital Assets	27,950,942	18,224,785
Buildings	35,048,296	39,632,693
Infrastructure	142,340,533	149,307,443
Drainage projects	8,529,908	6,933,756
Pumps & Sewerage	70,205,002	76,251,493
Equipment & Furniture	10,285,790	10,114,292
Vehicles	11,250,287	11,478,976
Total Depreciable Capital Assets	277,659,816	293,718,653
Total cost of assets	305,610,758	311,943,438
<i>Less Accumulated Depreciation:</i>		
Buildings	12,693,833	12,564,076
Infrastructure	107,713,143	110,579,671
Improvements	4,502,997	3,529,478
Pumps	37,382,690	39,072,291
Equipment & Furniture	8,075,519	7,952,308
Vehicles	8,814,562	8,944,102
Total Accumulated Depreciation	179,182,744	182,641,926
<i>Net Capital Assets-Governmental Activities</i>	\$126,428,014	\$129,301,512

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

Additions	
Land	\$ -
Construction in Progress	9,390,830
Buildings	6,196,470
Infrastructure	6,966,910
Drainage and Other Improvements	440,813
Pumps and Sewerage	6,049,000
Equipment and Furniture	1,059,152
Vehicles and Equipment	727,318
Total additions	\$ 30,830,493
Deletions & Adjustments	
Land	\$ (196,140)
Construction in Progress	(18,920,847)
Buildings	(1,612,073)
Infrastructure	-
Drainage and Other Improvements	(2,036,965)
Pumps and Sewerage	(2,509)
Equipment and Furniture	(1,230,650)
Vehicles and Equipment	(498,629)
Total Deletions and Adjustments	\$ (24,497,813)

LAFOURCHE PARISH GOVERNMENT
MANAGEMENT'S DISCUSSION AND ANALYSIS
 December 31, 2020

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

General Government	\$ 1,855,070
Public Safety	79,000
Public Works	4,011,715
Health & Community	176,755
Culture & Recreation	1,128,913
	\$ 7,251,453

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

DEBT ADMINISTRATION

At the end of 2020 total bonded debt outstanding was \$49,368,000. The debt represents bonds secured by specified revenue sources such as the general sales tax and ad valorem taxes. Payments of bond principal made during the year were \$3,440,000. In 2020, the Parish refinanced a bond creating a Series 2020 Revenue Refunding Bond for \$9,420,000.

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 2021 Budgets have been prepared to maintain all individual funds with a positive fund balance estimated for December 31st of 2021. The 2021 Budgets were enacted by the Assembled Council in regular session on November 24, 2020
- The 2021 Operations and Maintenance Budget was enacted at a value of \$133,376,396 compared to a \$150,547,823 2020 Budget
- The 2021 Capital Budget adds \$4,148,071 to new and existing projects for an estimated \$31,498,124 funding for proposed projects. Not included in this figure is a five-year capital budget projection demonstrating additional needs and scheduled capital improvements.
- Estimated funding from General Sales Tax collections totals \$13,567,048 and estimated ad valorem tax collections total \$25,369,878
- Combined funding from grants, charges, licenses, fines, interest, and other sources of expected revenue for 2021 total \$28,874,405
- 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, 2020, was \$49,368,000 and the combined total of annual principal plus interest debt service due in 2021 is \$4,754,287
- In May 2021 through the American Recue Plan the Parish received \$9,480,188 in fiscal recovery funds

LAFOURCHE PARISH GOVERNMENT
MANAGEMENT'S DISCUSSION AND ANALYSIS
December 31, 2020

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: www.lafourchegov.org/lafourchegov/Departments_Finance.aspx and on the Louisiana Legislative Auditor's website: www.la.state.la.us/audhome.htm.

Basic Financial Statements



LAFOURCHE PARISH GOVERNMENT

Statement of Net Position

December 31, 2020

Statement A

	Primary Government			Component Units
	Governmental Activities	Business Type Activities	Total	Total
ASSETS				
Cash	\$ 4,564,507	\$ -	\$ 4,564,507	\$ 69,930,591
Investments	45,423,096	-	45,423,096	35,763,633
Receivables	29,115,415	17,223	29,132,638	318,552,159
Internal balances	306,455	(306,455)	-	-
Other current assets	862,884	-	862,884	18,659,223
Prepays	1,279,411	-	1,279,411	1,714,142
Restricted Assets	10,318,948	-	10,318,948	5,352,485
Capital Assets				
Non-depreciable	18,224,785	-	18,224,785	39,812,868
Depreciable, net	111,076,727	1,284,230	112,360,957	252,085,746
Total assets	221,172,228	994,998	222,167,226	741,870,847
DEFERRED OUTFLOWS OF RESOURCES				
Deferred outflows - other	-	-	-	3,704,078
Deferred charge on refunding	872,121	-	872,121	-
Deferred outflows - pension	25,657	-	25,657	-
Total deferred outflows of resources	897,778	-	897,778	3,704,078
LIABILITIES				
Accounts payable and accrued expenses	4,734,424	21,245	4,755,669	5,709,768
Other current liabilities	829,449	-	829,449	2,758,897
Accrued Interest Payable	459,967	-	459,967	1,274,803
Long-term liabilities				
Due within one year	4,096,042	-	4,096,042	3,846,410
Due in more than one year	50,974,118	-	50,974,118	21,052,424
Total liabilities	61,094,000	21,245	61,115,245	34,642,302
DEFERRED INFLOWS OF RESOURCES				
Deferred inflows - other	-	-	-	179,465,221
Deferred inflows - pension other	14,030	-	14,030	-
Total deferred inflows of resources	14,030	-	14,030	179,465,221
NET POSITION				
Net Investment in capital assets	103,312,152	1,284,230	104,596,382	279,605,014
Restricted for:				
Customer Deposits	-	-	-	1,160,790
Capital Projects	14,951,388	-	14,951,388	141,738
Debt Service	15,943,872	-	15,943,872	2,575,388
Special Programs	2,652,212	-	2,652,212	-
Unrestricted (deficit)	24,102,352	(310,477)	23,791,875	247,984,472
Total net position	\$ 160,961,976	\$ 973,753	\$ 161,935,729	\$ 531,467,402

See notes to financial statements.

LAFOURCHE PARISH GOVERNMENT

Statement of Activities
For the Year Ended December 31, 2020

Statement B

Primary Government				
Functions/Programs	Expenses	Charges for Services	Operating Grants & Contributions	Capital Grants & Contributions
Governmental Activities:				
General Government	\$ 10,580,170	\$ 2,925,056	\$ 1,351,590	\$ -
Public Safety	2,230,007	-	506,287	-
Public Works	28,303,199	41,220	3,546,475	4,829,660
Health & Community Services	8,655,543	56,455	5,816,222	-
Culture and Recreation	8,685,813	40,000	280,967	-
Interest and Fiscal Charges	1,696,063	-	-	-
Total governmental activities	<u>60,150,795</u>	<u>3,062,731</u>	<u>11,501,541</u>	<u>4,829,660</u>
Business-Type Activities:				
Sewer	462,804	207,117	-	-
Total business-type activities	<u>462,804</u>	<u>207,117</u>	<u>-</u>	<u>-</u>
Total primary government	<u>\$ 60,613,599</u>	<u>\$ 3,269,848</u>	<u>\$ 11,501,541</u>	<u>\$ 4,829,660</u>
Component Units	<u>\$ 87,079,470</u>	<u>\$ 53,210,969</u>	<u>\$ 1,991,769</u>	<u>\$ 314,809</u>

See notes to financial statements.

LAFOURCHE PARISH GOVERNMENT

Statement of Activities
For the Year Ended December 31, 2020

Statement B

	Primary Government			Component Units
	Net (Expense)			
	Revenue			
	Governmental	Business-Type	Total	Total
	Activities	Activities	Total	Total
Governmental Activities:				
General Government	\$ (6,303,524)	\$ -	\$ (6,303,524)	
Public Safety	(1,723,720)	-	(1,723,720)	
Public Works	(19,885,844)	-	(19,885,844)	
Health & Community Services	(2,782,866)	-	(2,782,866)	
Culture and Recreation	(8,364,846)	-	(8,364,846)	
Interest and Fiscal Charges	(1,696,063)	-	(1,696,063)	
Total governmental activities	(40,756,863)	-	(40,756,863)	
Business-Type Activities:				
Sewer	-	(255,687)	(255,687)	
Total business-type activities	-	(255,687)	(255,687)	
Total primary government	\$ (40,756,863)	\$ (255,687)	\$ (41,012,550)	
Component Units				\$ (31,561,923)
General revenues				
Taxes:				
Ad Valorem	23,655,596	-	23,655,596	18,153,255
Sales	14,526,337	-	14,526,337	939,213
Other	2,980,145	-	2,980,145	-
Royalty revenue	1,427,962	-	1,427,962	-
Investment Earnings	320,001	-	320,001	7,031,587
Other	497,041	-	497,041	1,453,472
Total general revenues	43,407,082	-	43,407,082	27,577,527
Changes in net position	2,650,219	(255,687)	2,394,532	(3,984,396)
Net positions, beginning of year	158,311,757	1,229,440	159,541,197	535,451,798
Net positions, end of year	\$ 160,961,976	\$ 973,753	\$ 161,935,729	\$ 531,467,402

See notes to financial statements.

LAFOURCHE PARISH GOVERNMENT

Balance Sheet - Governmental Funds

December 31, 2020

Statement C

	Major Funds				
	001	104	107	119	209
	General	Drainage Maintenance	Solid Waste	Library Commission	GOMESA Construction
ASSETS					
Cash and Cash Equivalents	\$ 2,987,719	\$ -	\$ -	\$ 52,281	\$ -
Investments	10,563	3,128	5,635	8,788,678	13,550,262
Receivables	3,003,463	5,230,274	2,102,340	3,487,307	-
Due from Other Funds	11,229,800	-	661,464	-	55,855
Other current assets	-	-	-	-	-
Prepaid Assets	1,221,141	-	-	6,397	-
Restricted investments	-	-	-	-	-
TOTAL ASSETS	\$ 18,452,686	\$ 5,233,402	\$ 2,769,439	\$ 12,334,663	\$ 13,606,117
LIABILITIES					
Accounts payable and accrued expenses	\$ 196,012	\$ 131,055	\$ 1,588,637	\$ 135,731	\$ -
Contracts and Retainages Payable	196,297	-	-	-	-
Salaries and Benefits Payable	327,754	126,728	9,496	191,943	-
Due to Other Funds	15,729,982	3,706,223	-	556,782	-
Other Current Liabilities	-	-	-	-	-
TOTAL LIABILITIES	16,450,045	3,964,006	1,598,133	884,456	-
FUND BALANCES					
Non-spendable for Prepaid Assets	1,221,141	-	-	6,397	-
Restricted:					
Capital Projects	-	-	-	-	13,606,117
Judicial Programs	-	-	-	-	-
Federal and State Grant Programs	-	-	-	-	-
Debt Service	-	-	-	-	-
Committed:					
Public Works	-	1,269,396	1,171,306	-	-
Culture and Recreation	-	-	-	11,443,810	-
Health and Community Services	-	-	-	-	-
Unassigned	781,500	-	-	-	-
TOTAL FUND BALANCES	2,002,641	1,269,396	1,171,306	11,450,207	13,606,117
TOTAL LIABILITIES AND FUND BALANCES	\$ 18,452,686	\$ 5,233,402	\$ 2,769,439	\$ 12,334,663	\$ 13,606,117

See notes to financial statements.

LAFOURCHE PARISH GOVERNMENT

Balance Sheet - Governmental Funds

December 31, 2020

Statement C

<u>299</u>	<u>319</u>		
Capital Projects	Reserved - 2012 Road Bond District A	Non-Major Funds	Total
\$ -	\$ -	\$ 1,492,170	\$ 4,532,170
-	1,403,092	21,620,378	45,381,736
-	-	15,292,031	29,115,415
604,742	102,045	10,403,726	23,057,632
-	-	862,884	862,884
-	-	36,873	1,264,411
-	10,318,948	-	10,318,948
<u>\$ 604,742</u>	<u>\$ 11,824,085</u>	<u>\$ 49,708,062</u>	<u>\$ 114,533,196</u>
\$ 376,095	\$ -	\$ 634,193	\$ 3,061,723
268,579	-	126,181	591,057
-	-	421,619	1,077,540
-	-	4,485,270	24,478,257
-	-	829,449	829,449
<u>644,674</u>	<u>-</u>	<u>6,496,712</u>	<u>30,038,026</u>
-	-	36,873	1,264,411
-	-	1,345,271	14,951,388
-	-	41,603	41,603
-	-	2,610,609	2,610,609
-	11,824,085	4,579,754	16,403,839
-	-	27,371,881	29,812,583
-	-	7,127,052	18,570,862
-	-	263,510	263,510
(39,932)	-	(165,203)	576,365
<u>(39,932)</u>	<u>11,824,085</u>	<u>43,211,350</u>	<u>84,495,170</u>
<u>\$ 604,742</u>	<u>\$ 11,824,085</u>	<u>\$ 49,708,062</u>	<u>\$ 114,533,196</u>

See notes to financial statements.



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LAFOURCHE PARISH GOVERNMENT

Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position December 31, 2020

		Statement D
Total fund balance - governmental funds	\$	84,495,170
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	\$	18,224,785
Cost of depreciable capital assets		293,718,653
Accumulated Depreciation		<u>(182,641,926)</u>
		129,301,512
Net accrued interest expense and deferred charge on refunding for bonds are not reported in the funds:		
Accrued interest payable		(459,967)
Deferred charge on refunding		872,121
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		(1,064,668)
Due within one year		(3,585,000)
Due in more than one year		<u>(45,783,000)</u>
		(50,432,668)
Compensated absences:		
Due within one year		(52,892)
Due in more than one year		<u>(635,739)</u>
		(688,631)
Capital leases:		
Due within one year		(92,413)
Due in more than one year		<u>(292,169)</u>
		(384,582)
Claims and Judgements:		
Other general insurance reserve		(458,949)
Pollution remediation liability		<u>(2,752,506)</u>
		(3,211,455)
Pensions:		
Net pension liability		(80,297)
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		25,657
Deferred inflows - amortized		<u>(14,030)</u>
		(68,670)
The assets and liabilities of the workers compensation internal service fund are included in the governmental activities in the statement of net assets.		
		<u>1,539,146</u>
Net position - governmental activities	\$	<u><u>160,961,976</u></u>

See notes to financial statements.

LAFOURCHE PARISH GOVERNMENT

Statement of Revenues, Expenditures, and Changes in Fund Balances Governmental Funds For the Year Ended December 31, 2020

Statement E

	Major Funds			
	001 General	104 Drainage Maintenance	107 Solid Waste	119 Library Commission
REVENUES				
Taxes:				
Ad Valorem	\$ 2,415,773	\$ 4,605,854	\$ -	\$ 3,820,360
Sales	-	-	7,124,012	-
Other	2,980,145	-	-	-
Intergovernmental from:				
Federal Government	1,831,191	273,149	871,140	-
State Government	828,803	972,154	-	108,126
Local Government	69,227	45,631	-	33,244
Charges for Services	2,634,912	17,075	1,309	27,019
Fines and Forfeitures	175	-	-	-
Investment Earnings	113	20	1,923	85,003
Other	43,910	-	17,946	21,786
	<u>10,804,249</u>	<u>5,913,883</u>	<u>8,016,330</u>	<u>4,095,538</u>
EXPENDITURES				
Current :				
General Government	7,191,880	-	-	-
Public Safety	1,739,916	-	-	-
Public Works	474,286	5,211,567	8,098,774	-
Health & Community Services	324,187	-	-	-
Culture and Recreation	337,405	-	-	5,666,584
Capital Outlay	95,672	-	-	110,426
Debt Service				
Principal	7,871	-	-	-
Interest	-	-	-	-
Bond issuance costs	-	-	-	-
	<u>10,171,217</u>	<u>5,211,567</u>	<u>8,098,774</u>	<u>5,777,010</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	633,032	702,316	(82,444)	(1,681,472)
OTHER FINANCING SOURCES (USES)				
Bond discount	-	-	-	-
Proceeds from issuance of debt	52,283	-	-	-
Transfers In	2,797,103	247,396	1,170,000	-
Transfers Out	(1,834,672)	(878,531)	(30,463)	(3,061,929)
	<u>1,014,714</u>	<u>(631,135)</u>	<u>1,139,537</u>	<u>(3,061,929)</u>
NET CHANGE IN FUND BALANCE	1,647,746	71,181	1,057,093	(4,743,401)
FUND BALANCES - BEGINNING OF YEAR	<u>354,895</u>	<u>1,198,215</u>	<u>114,213</u>	<u>16,193,608</u>
END OF YEAR	<u>\$ 2,002,641</u>	<u>\$ 1,269,396</u>	<u>\$ 1,171,306</u>	<u>\$ 11,450,207</u>

See notes to financial statements.

LAFOURCHE PARISH GOVERNMENT

Statement of Revenues, Expenditures, and Changes in Fund Balances
Governmental Funds
For the Year Ended December 31, 2020

Statement E

<u>209</u> GOMESA Construction	<u>299</u> Capital Projects	<u>319</u> Reserved-2012 Road Bond District A	Non-Major Funds	Total
\$ -	\$ -	\$ -	\$ 12,813,607	\$ 23,655,594
-	-	-	7,402,325	14,526,337
-	-	-	-	2,980,145
-	-	-	8,646,503	11,621,983
-	-	-	3,361,029	5,270,112
-	-	-	382	148,484
-	-	-	92,272	2,772,587
-	-	-	289,969	290,144
48,959	-	11,009	169,656	316,683
-	-	-	556,523	640,165
<u>48,959</u>	<u>-</u>	<u>11,009</u>	<u>33,332,266</u>	<u>62,222,234</u>
-	-	-	1,301,510	8,493,390
-	-	-	415,027	2,154,943
149,392	98,745	-	8,489,086	22,521,850
-	-	-	7,250,731	7,574,918
-	-	-	2,564,031	8,568,020
-	9,412,482	-	1,384,100	11,002,680
-	-	-	3,497,306	3,505,177
-	-	-	1,688,957	1,688,957
-	-	120,011	-	120,011
<u>149,392</u>	<u>9,511,227</u>	<u>120,011</u>	<u>26,590,748</u>	<u>65,629,946</u>
(100,433)	(9,511,227)	(109,002)	6,741,518	(3,407,712)
-	-	(75,360)	-	(75,360)
-	-	9,420,000	393,755	9,866,038
-	9,133,892	-	8,502,221	21,850,612
-	-	-	(16,045,017)	(21,850,612)
<u>-</u>	<u>9,133,892</u>	<u>9,344,640</u>	<u>(7,149,041)</u>	<u>9,790,678</u>
(100,433)	(377,335)	9,235,638	(407,523)	6,382,966
<u>13,706,550</u>	<u>337,403</u>	<u>2,588,447</u>	<u>43,618,873</u>	<u>78,112,204</u>
<u>\$ 13,606,117</u>	<u>\$ (39,932)</u>	<u>\$ 11,824,085</u>	<u>\$ 43,211,350</u>	<u>\$ 84,495,170</u>

See notes to financial statements.

LAFOURCHE PARISH GOVERNMENT

Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balance to the Statement of Activities For the Year Ended December 31, 2020

Statement F

Net changes in fund balances - governmental funds		\$ 6,382,966
<p>Amounts reported for <i>governmental activities</i> in the statement of activities are different because:</p>		
<p>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.</p>		
Capital outlay capitalized		\$ 11,907,185
Current year depreciation included in:		
General Government	\$ (1,855,070)	
Public Safety	(79,000)	
Public Works	(4,011,715)	
Health & Community Services	(176,755)	
Culture & Recreation	(1,128,913)	
	(7,251,453)	4,655,732
The net effect of various miscellaneous transactions involving capital assets and other (i.e. sales, trade-ins, and donations).		(1,782,188)
<p>proceeds from debt issuance provides current financial resources in the governmental funds but increases long-term liabilities in the government wide financial statements. Repayment of debt principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the government-wide financial statements:</p>		
Bond principal payments		3,440,000
Bond proceeds		(9,420,000)
Capital lease principal payments		61,456
Capital lease proceeds		(446,038)
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.		281,510
The amortization of loss on refunding in the current year is reported on the fund financial statements when debt is issued but amortized in the statement of activities.		(124,589)
<p>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:</p>		
Change in compensated absences	(139,222)	
Change in accrued interest payable	35,065	
Change in other general insurance reserve	(190,191)	
Change in pollution remediation liability	580	
	(293,768)	
<p>Governmental funds report district pension contributions as expenditures. However, in the Statement of Activities, the cost of pension benefits earned net of employee contributions are reported as pension expense</p>		
Change in net pension liability	(10,115)	
Change in deferred outflows of resources	5,022	
Change in deferred inflows of resources	9,092	
	3,999	
The net loss of the internal service fund is included in governmental activities in the statement of net assets.		(108,861)
Change in net assets of governmental activities		\$ 2,650,219

See notes to financial statements.

LAFOURCHE PARISH GOVERNMENT

Statement of Net Position

Proprietary Funds

December 31, 2020

Statement G

	Business-type Activities - Enterprise Funds	Governmental Activities
	Total Non-Major Enterprise Funds	601 Internal Service Fund
ASSETS		
Current assets:		
Cash with Fiscal Agent	\$ -	\$ 32,337
Investments	-	41,360
Receivables	17,223	-
Due from Other Funds	12,652	1,727,080
Prepaid expense	-	15,000
Total current assets	29,875	1,815,777
Noncurrent assets:		
Capital Assets		
Property, Plant and Equipment	6,545,510	-
Accumulated Depreciation	(5,261,280)	-
Total Capital Assets	1,284,230	-
Total assets	\$ 1,314,105	\$ 1,815,777
LIABILITIES		
Current liabilities:		
Accounts Payable	\$ 21,245	\$ 23
Salaries and Benefits Payable	-	4,081
Claims Payable	-	136,263
Due to Other Funds	319,107	-
Total current liabilities	340,352	140,367
Long term liabilities:		
Claims Payable	-	136,264
Total liabilities	340,352	276,631
NET POSITION		
Net Investment in capital assets	1,284,230	-
Unrestricted (deficit)	(310,477)	1,539,146
Total Net Position	\$ 973,753	\$ 1,539,146

See notes to financial statements.

LAFOURCHE PARISH GOVERNMENT
Statement of Revenues, Expenses, and Changes in Net Position
Proprietary Funds
For the Year Ended December 31, 2020

Statement H

	Business-Type Activities - Enterprise Funds	Governmental Activities
	Total Non-Major Enterprise Funds	601 Internal Service Fund
OPERATING REVENUES		
Charges for Insurance	\$ -	\$ 507,462
Charges for Service	207,117	-
	207,117	507,462
Total Operating Revenues	207,117	507,462
OPERATING EXPENSES		
Personal services	-	96,431
Professional services	19,375	67,841
Operating services	215,629	455,053
Other services	6,972	-
Supplies	467	316
Depreciation	220,361	-
	462,804	619,641
Total Operating Expenses	462,804	619,641
Operating Income (Loss)	(255,687)	(112,179)
NON-OPERATING REVENUES		
Investment Earnings	-	3,318
	-	3,318
CHANGES IN NET POSITION	(255,687)	(108,861)
NET POSITION:		
BEGINNING OF YEAR	1,229,440	1,648,007
END OF YEAR	\$ 973,753	\$ 1,539,146

See notes to financial statements.

LAFOURCHE PARISH GOVERNMENT

Statement of Cash Flows

Proprietary Funds

For the Year Ended December 31, 2020

Statement I

	Business-type Activities - Enterprise Funds	Governmental Activities
	Total Non-Major Enterprise Funds	601 Internal Service Fund
CASH FLOWS FROM OPERATING ACTIVITIES		
Cash received from Customers	\$ 206,333	\$ -
Cash received for Premiums	-	507,462
Cash payments to employees for services and benefits	-	(96,943)
Cash payments for Operating Costs	(206,333)	(596,847)
Net Cash Provided by (Used in) Operating Activities	-	(186,328)
CASH FLOWS FROM INVESTING ACTIVITIES		
Proceeds from investments	-	164,036
Investment Income	-	3,318
Net Cash Provided by Investing Activities	-	167,354
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	-	(18,974)
CASH AND CASH EQUIVALENTS & CASH WITH FISCAL AGENT		
BEGINNING OF YEAR	-	51,311
END OF YEAR	\$ -	\$ 32,337
RECONCILIATION OF OPERATING LOSS TO NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES:		
Operating Income (Loss)	(255,687)	(112,179)
Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by (Used in) Operating Activities		
Depreciation	220,361	-
(Increase) Decrease in Assets:		
Receivables	(784)	-
Due from Other Funds	(7,449)	(109,760)
Increase (Decrease) in Liabilities:		
Claims Payable	-	36,123
Accounts and Other Payables	4,853	-
Salaries and Benefits Payable	-	(512)
Due to Other Funds	38,706	-
Net Cash Provided by (Used In) Operating Activities	\$ -	\$ (186,328)

See notes to financial statements.

LAFOURCHE PARISH GOVERNMENT

Combining Statement of Net Position
Discretely Presented Component Units
December 31, 2020

Statement J

	Bayou Blue Fire Protection District	Fire Protection District No. 1	Fire Protection District No. 3	Hospital Service District No. 1	Hospital Service District No. 2
ASSETS					
Cash	\$ 146,440	\$ 611,425	\$ 8,355,811	\$ 3,802,747	\$ 1,251,470
Investments	978,705	-	-	19,229,897	-
Receivables	1,014,810	620,976	10,216	4,455,489	-
Other assets	10,000	5,029	-	2,734,987	9,090,811
Prepays	38,857	82,952	-	511,828	-
Restricted assets	-	-	-	140,294	-
Capital Assets					
Non-depreciable	357,107	405,051	152,019	481,195	68,523
Depreciable, net	1,340,541	2,285,463	6,545,758	9,502,633	1,310,081
Total Assets	3,886,460	4,010,896	15,063,804	40,859,070	11,720,885
DEFERRED OUTFLOWS OF RESOURCES	-	-	2,712,536	3,739	-
LIABILITIES					
Accounts, salaries and other payables	16,524	-	505,124	1,935,459	1,056
Other liabilities	-	-	-	2,473,248	-
Payable from restricted assets	-	-	-	-	-
Long-term Liabilities:					
Due within one year	-	-	-	1,774,468	-
Due in more than one year	-	-	3,680,588	8,371,085	-
Total Liabilities	16,524	-	4,185,712	14,554,260	1,056
DEFERRED INFLOWS OF RESOURCES	1,026,283	621,015	509,926	-	-
NET POSITION					
Net Investment in capital assets	1,697,648	2,690,514	6,697,777	7,055,689	1,378,604
Restricted for:					
Customer Deposits	-	-	-	-	-
Capital Projects	-	-	-	-	-
Debt Service	-	-	-	140,294	-
Unrestricted	1,146,005	699,367	6,382,925	19,112,566	10,341,225
Total Net Position	\$ 2,843,653	\$ 3,389,881	\$ 13,080,702	\$ 26,308,549	\$ 11,719,829

(continued)

See notes to financial statements.

LAFOURCHE PARISH GOVERNMENT

Combining Statement of Net Position
Discretely Presented Component Units
December 31, 2020

Statement J

	Thibodaux Regional Health System	Lafourche Parish Fire District 6	Juvenile Justice Commission	Communications District	Water District No. 1
ASSETS					
Cash	\$ 37,362,536	\$ 359,514	\$ 2,746,998	\$ 250,387	\$ 3,813,016
Investments	-	-	-	-	12,571,403
Receivables	306,482,280	474,653	184,485	219,192	1,423,796
Other assets	6,117,489	-	-	-	699,480
Prepays	-	-	-	39,438	437,195
Restricted assets	-	-	-	-	4,903,643
Capital Assets					
Non-depreciable	32,863,996	22,299	-	171,752	4,890,226
Depreciable, net	151,259,370	745,559	1,407,572	3,140,536	68,170,856
Total Assets	534,085,671	1,602,025	4,339,055	3,821,305	96,909,615
DEFERRED OUTFLOWS OF RESOURCES	-	-	-	-	987,803
LIABILITIES					
Accounts, salaries and other payables	2,867,945	-	166,369	58,040	86,497
Other liabilities	-	11,744	-	-	245,204
Payable from restricted assets	-	-	-	-	1,274,803
Long-term Liabilities:					
Due within one year	-	60,000	-	225,000	1,675,000
Due in more than one year	-	880,000	203,471	330,000	6,698,529
Total Liabilities	2,867,945	951,744	369,840	613,040	9,980,033
DEFERRED INFLOWS OF RESOURCES	173,386,983	40,934	1,512,389	-	1,237,538
NET POSITION					
Net Investment in capital assets	181,258,049	767,858	1,407,572	2,757,288	67,606,082
Restricted for:					
Customer Deposits	-	-	-	-	1,160,790
Capital Projects	-	-	-	-	141,738
Debt Service	-	532,069	-	-	1,903,025
Unrestricted	176,572,694	(690,580)	1,049,254	450,977	15,868,212
Total Net Position	\$ 357,830,743	\$ 609,347	\$ 2,456,826	\$ 3,208,265	\$ 86,679,847

(continued)

See notes to financial statements.

LAFOURCHE PARISH GOVERNMENT

Combining Statement of Net Position
Discretely Presented Component Units
December 31, 2020

Statement J

	Drainage District No. 1	Tourist Commission	Ambulance Service District No. 1	LAT Workforce Development Board, Inc.	Veterans Memorial District
ASSETS					
Cash	\$ 2,124,621	\$ 299,415	\$ 7,208,942	\$ 82,547	\$ 933,838
Investments	945,401	1,187,410	293,335	-	-
Receivables	423,816	132,658	2,043,441	971	558,060
Other assets	-	-	305	-	1,062
Prepays	-	2,458	155,245	4,129	-
Restricted assets	-	-	-	-	-
Capital Assets					
Non-depreciable	-	-	164,100	-	230,000
Depreciable, net	-	1,026,100	1,948,063	-	1,557,647
	3,493,838	2,648,041	11,813,431	87,647	3,280,607
DEFERRED OUTFLOWS OF RESOURCES	-	-	-	-	-
LIABILITIES					
Accounts, salaries and other payables	-	4,563	3,842	48,936	8,126
Other liabilities	-	-	-	28,701	-
Payable from restricted assets	-	-	-	-	-
Long-term Liabilities:					
Due within one year	-	-	-	18,942	-
Due in more than one year	-	2,218	180,841	-	-
	-	6,781	184,683	96,579	8,126
DEFERRED INFLOWS OF RESOURCES	425,197	-	-	-	558,622
NET POSITION					
Net Investment in capital assets	-	1,026,100	2,112,163	-	1,787,647
Restricted for:					
Customer Deposits	-	-	-	-	-
Capital Projects	-	-	-	-	-
Debt Service	-	-	-	-	-
Unrestricted	3,068,641	1,615,160	9,516,585	(8,932)	926,212
Total Net Position	\$ 3,068,641	\$ 2,641,260	\$ 11,628,748	\$ (8,932)	\$ 2,713,859

(continued)

See notes to financial statements.

LAFOURCHE PARISH GOVERNMENT

Combining Statement of Net Position
Discretely Presented Component Units
December 31, 2020

Statement J

	Central Lafourche Ambulance Service District	Fire Protection District No. 2	Sewerage District No. 1	Total
ASSETS				
Cash	\$ 421,371	\$ 101,837	\$ 57,676	\$ 69,930,591
Investments	-	557,482	-	35,763,633
Receivables	146,335	342,072	18,909	318,552,159
Other assets	-	-	60	18,659,223
Prepays	437,218	-	4,822	1,714,142
Restricted assets	-	-	308,548	5,352,485
Capital Assets				
Non-depreciable	-	2,600	4,000	39,812,868
Depreciable, net	-	1,327,091	518,476	252,085,746
Total Assets	1,004,924	2,331,082	912,491	741,870,847
DEFERRED OUTFLOWS OF RESOURCES	-	-	-	3,704,078
LIABILITIES				
Accounts, salaries and other payables	-	3,429	3,858	5,709,768
Other liabilities	-	-	-	2,758,897
Payable from restricted assets	-	-	-	1,274,803
Long-term Liabilities:				
Due within one year	-	-	93,000	3,846,410
Due in more than one year	-	-	705,692	21,052,424
Total Liabilities	-	3,429	802,550	34,642,302
DEFERRED INFLOWS OF RESOURCES	146,334	-	-	179,465,221
NET POSITION				
Net Investment in capital assets	-	1,329,691	32,332	279,605,014
Restricted for:				
Customer Deposits	-	-	-	1,160,790
Capital Projects	-	-	-	141,738
Debt Service	-	-	-	2,575,388
Unrestricted	858,590	997,962	77,609	247,984,472
Total Net Position	\$ 858,590	\$ 2,327,653	\$ 109,941	\$ 531,467,402

(concluded)

See notes to financial statements.

LAFOURCHE PARISH GOVERNMENT

Combining Statement of Activities
Discretely Presented Component Units
For the Year Ended December 31, 2020

Statement K

	Bayou Blue Fire Protection District	Fire Protection District No. 1	Fire Protection District No. 3	Hospital Service District No. 1	Hospital Service District No. 2
EXPENSES	\$ 787,427	\$ 571,501	\$ 6,061,063	\$ 35,369,990	\$ 2,627,002
PROGRAM REVENUES					
Charges for services	6,300	4,215	-	34,005,356	2,502,554
Operating grants and contributions	-	88,554	-	336,345	-
Capital grants and contributions	-	-	-	-	-
Total program revenues	<u>6,300</u>	<u>92,769</u>	<u>-</u>	<u>34,341,701</u>	<u>2,502,554</u>
NET (EXPENSE) REVENUE	<u>(781,127)</u>	<u>(478,732)</u>	<u>(6,061,063)</u>	<u>(1,028,289)</u>	<u>(124,448)</u>
GENERAL REVENUES					
Taxes:					
Ad valorem taxes	922,906	621,958	4,704,459	2,143,396	-
Sales and use taxes	-	-	-	-	-
Intergovernmental from:					
Federal Government	-	-	15,801	-	-
State of LA	10,026	9,877	225,513	-	-
Local Governments	-	-	99,171	-	-
Investment earnings (expense)	5,607	-	14,543	201,052	78,089
Miscellaneous	-	-	60,226	-	-
Total general revenues	<u>938,539</u>	<u>631,835</u>	<u>5,119,713</u>	<u>2,344,448</u>	<u>78,089</u>
CHANGES IN NET POSITIONS	<u>157,412</u>	<u>153,103</u>	<u>(941,350)</u>	<u>1,316,159</u>	<u>(46,359)</u>
NET POSITION BEGINNING OF YEAR	<u>2,686,241</u>	<u>3,236,778</u>	<u>14,022,052</u>	<u>24,992,390</u>	<u>11,766,188</u>
NET POSITION END OF YEAR	<u>\$ 2,843,653</u>	<u>\$ 3,389,881</u>	<u>\$ 13,080,702</u>	<u>\$ 26,308,549</u>	<u>\$ 11,719,829</u>

(continued)

See notes to financial statements.

LAFOURCHE PARISH GOVERNMENT

Combining Statement of Activities
Discretely Presented Component Units
For the Year Ended December 31, 2020

Statement K

	Thibodaux Regional Health System	Lafourche Parish Fire District 6	Juvenile Justice Commission	Communications District	Water District No. 1
EXPENSES	\$ 13,705,114	\$ 593,406	\$ 4,331,478	\$ 1,836,002	\$ 13,431,331
PROGRAM REVENUES					
Charges for services	-	-	641,750	1,737,944	11,816,761
Operating grants and contributions	-	-	-	-	-
Capital grants and contributions	-	-	-	-	314,809
Total program revenues	-	-	641,750	1,737,944	12,131,570
NET (EXPENSE) REVENUE	(13,705,114)	(593,406)	(3,689,728)	(98,058)	(1,299,761)
GENERAL REVENUES					
Taxes:					
Ad valorem taxes	-	496,040	3,119,507	-	2,926,523
Sales and use taxes	-	-	-	-	-
Intergovernmental from:					
Federal Government	-	-	-	-	-
State of LA	-	-	-	-	52,376
Local Governments	-	39,405	-	-	-
Investment earnings (expense)	6,325,779	-	-	955	357,232
Miscellaneous	-	35,000	162,887	-	50,334
Total general revenues	6,325,779	570,445	3,282,394	955	3,386,465
CHANGES IN NET POSITIONS	(7,379,335)	(22,961)	(407,334)	(97,103)	2,086,704
NET POSITION BEGINNING OF YEAR	365,210,078	632,308	2,864,160	3,305,368	84,593,143
NET POSITION END OF YEAR	\$ 357,830,743	\$ 609,347	\$ 2,456,826	\$ 3,208,265	\$ 86,679,847

(continued)

See notes to financial statements.

LAFOURCHE PARISH GOVERNMENT

Combining Statement of Activities
Discretely Presented Component Units
For the Year Ended December 31, 2020

Statement K

	Drainage District No. 1	Tourist Commission	Ambulance Service District No. 1	LAT Workforce Development Board, Inc.	Veterans Memorial District
EXPENSES	\$ 81,775	\$ 777,655	\$ 3,791,269	\$ 1,561,987	\$ 561,464
PROGRAM REVENUES					
Charges for services	-	-	2,275,215	-	-
Operating grants and contributions	-	19,055	-	1,547,815	-
Capital grants and contributions	-	-	-	-	-
Total program revenues	-	19,055	2,275,215	1,547,815	-
NET (EXPENSE) REVENUE	(81,775)	(758,600)	(1,516,054)	(14,172)	(561,464)
GENERAL REVENUES					
Taxes:					
Ad valorem taxes	425,844	-	1,777,084	-	523,796
Sales and use taxes	-	939,213	-	-	-
Intergovernmental from:					
Federal Government	-	-	-	-	-
State of LA	-	-	10,579	-	-
Local Governments	-	-	-	-	-
Investment earnings (expense)	1,574	7,324	31,020	-	-
Miscellaneous	34,202	-	587,736	-	356
Total general revenues	461,620	946,537	2,406,419	-	524,152
CHANGES IN NET POSITIONS	379,845	187,937	890,365	(14,172)	(37,312)
NET POSITION BEGINNING OF YEAR	2,688,796	2,453,323	10,738,383	5,240	2,751,171
NET POSITION END OF YEAR	\$ 3,068,641	\$ 2,641,260	\$ 11,628,748	\$ (8,932)	\$ 2,713,859

(continued)

See notes to financial statements.

LAFOURCHE PARISH GOVERNMENT

Combining Statement of Activities
Discretely Presented Component Units
For the Year Ended December 31, 2020

Statement K

	Central Lafourche Ambulance Service District	Fire Protection District No. 2	Sewerage District No. 1	Total
EXPENSES	\$ 434,693	\$ 309,629	\$ 246,684	\$ 87,079,470
PROGRAM REVENUES				
Charges for services	-	-	220,874	53,210,969
Operating grants and contributions	-	-	-	1,991,769
Capital grants and contributions	-	-	-	314,809
Total program revenues	-	-	220,874	55,517,547
NET (EXPENSE) REVENUE	<u>(434,693)</u>	<u>(309,629)</u>	<u>(25,810)</u>	<u>(31,561,923)</u>
GENERAL REVENUES				
Taxes:				
Ad valorem taxes	141,141	350,601	-	18,153,255
Sales and use taxes	-	-	-	939,213
Intergovernmental from:				
Federal Government	-	-	-	15,801
State of LA	-	39,799	-	348,170
Local Governments	-	-	-	138,576
Investment earnings (expense)	1,598	6,743	71	7,031,587
Miscellaneous	-	20,184	-	950,925
Total general revenues	<u>142,739</u>	<u>417,327</u>	<u>71</u>	<u>27,577,527</u>
CHANGES IN NET POSITIONS	<u>(291,954)</u>	<u>107,698</u>	<u>(25,739)</u>	<u>(3,984,396)</u>
NET POSITION BEGINNING OF YEAR	<u>1,150,544</u>	<u>2,219,955</u>	<u>135,680</u>	<u>535,451,798</u>
NET POSITION END OF YEAR	<u>\$ 858,590</u>	<u>\$ 2,327,653</u>	<u>\$ 109,941</u>	<u>\$ 531,467,402</u>

(concluded)

See notes to financial statements.



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Notes to Financial Statements



LAFOURCHE PARISH GOVERNMENT

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended December 31, 2020

INTRODUCTION

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

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

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. REPORTING ENTITY

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

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

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

LAFOURCHE PARISH GOVERNMENT

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended December 31, 2020

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, 2020, from these units are combined with data of the primary government. The expenditures of these blended component units are provided for in the Parish's operating and capital budgets.

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

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

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

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

Discretely Presented Component Units

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

LAFOURCHE PARISH GOVERNMENT
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended December 31, 2020

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	12/31/2020
Lafourche Parish Fire Protection District No. 1	12/31/2020
Lafourche Parish Fire Protection District No. 2	12/31/2020
Lafourche Parish Fire Protection District No. 3	6/30/2020
Lafourche Parish Fire Protection District No. 6	12/31/2020
Lafourche Parish Hospital Service District No. 1	6/30/2020
Lafourche Parish Hospital Service District No. 2	9/30/2020
Lafourche Parish Hospital Service District No. 3	9/30/2020
Lafourche Parish Juvenile Justice Commission	6/30/2020
Lafourche Parish Communication District	12/31/2020
Lafourche Parish Water District No. 1	6/30/2020
Lafourche Parish Drainage District No. 1	12/31/2020
Lafourche Parish Tourist Commission	12/31/2020
Lafourche Parish Ambulance Service District No. 1	12/31/2020
Central Lafourche Ambulance Service District	12/31/2020
LAT Workforce Development Board, Inc.	6/30/2020
Veterans Memorial District	12/31/2020
Lafourche Parish Sewer District No. 1	12/31/2020

LAFOURCHE PARISH GOVERNMENT

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended December 31, 2020

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.la.state.la.us>.

B. BASIS OF PRESENTATION

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

Government-Wide Financial Statements (GWFS)

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

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

LAFOURCHE PARISH GOVERNMENT

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended December 31, 2020

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

B. BASIS OF PRESENTATION (continued)

Government-Wide Financial Statements (GWFS) (continued)

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

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

Fund Financial Statements (FFS)

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

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

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

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

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

LAFOURCHE PARISH GOVERNMENT

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended December 31, 2020

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.
- 3. Debt service funds** – account for the accumulation of resources for and the payment of principal and interest long-term debt principal, interest and related costs. The debt service funds reported the following as a major fund:
- **319 – Reserved 2012 Road Bond District A** – The Reserved 2012 Road Bond District A Fund for Consolidated Sales Tax District A of the Parish of Lafourche, State of Louisiana, Public Improvements Revenue Bond Series 2012 was established solely for the purpose of paying principal and interest on the \$23,665,000 bond issue as well as any related bond refundings.
- 4. Capital projects funds** – account for financial resources received and used for the acquisition, construction, or improvement of capital facilities not reported in the other governmental funds. The capital project funds reported the following as major funds:
- **209 – GOMESA Construction Fund** – The GOMESA (Gulf of Mexico Entergy Security Act of 2006) Construction Fund was established for the purpose of projects for coastal protection, including conservation, coastal restoration hurricane protection, and infrastructure directly affected by coastal wetland losses; mitigation of damage to fish, wildlife or natural resources with funding of \$14,420,000 GOMESA Revenue Bonds.
 - **299 – Capital Projects Fund** – accounts for substantially all of the Parish’s non-road capital construction activities.

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:

LAFOURCHE PARISH GOVERNMENT

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended December 31, 2020

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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

C. BASIS OF ACCOUNTING AND MEASUREMENT FOCUS

Government-wide Financial Statements (GWFS)

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

Fund Financial Statements (FFS)

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

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

LAFOURCHE PARISH GOVERNMENT

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended December 31, 2020

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

C. BASIS OF ACCOUNTING AND MEASUREMENT FOCUS (continued)

Fund Financial Statements (FFS) (continued)

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

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

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

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

D. BUDGETARY INFORMATION

The proposed budget for the year ended December 31, 2020, was completed and made available for public inspection at the Lafourche Parish Government office. Public hearings were held on November 12 and 13, 2019, for suggestions and comments from taxpayers. The proposed budget was formally adopted by the Parish on December 10, 2019. The 2020 budget, which included proposed expenditures and the means of financing them for the general, special revenue, debt service, and capital projects funds, was published in the official journal fourteen (14) days prior to the public hearing.

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

LAFOURCHE PARISH GOVERNMENT

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended December 31, 2020

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

D. BUDGETARY INFORMATION (continued)

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

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

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

i. CASH AND CASH EQUIVALENTS

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

ii. INVESTMENTS

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

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

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

LAFOURCHE PARISH GOVERNMENT

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended December 31, 2020

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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

iii. ACCOUNTS RECEIVABLE

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

iv. INTERFUND TRANSACTIONS

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

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

v. PREPAID ITEMS

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

vi. CAPITAL ASSETS

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

LAFOURCHE PARISH GOVERNMENT

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended December 31, 2020

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.

LAFOURCHE PARISH GOVERNMENT

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended December 31, 2020

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.

LAFOURCHE PARISH GOVERNMENT

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended December 31, 2020

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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

viii. COMPENSATED ABSENCES (continued)

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

ix. CLAIMS AND JUDGEMENTS

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

x. POLLUTION REMEDIATION OBLIGATION

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

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

xi. PENSION

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

LAFOURCHE PARISH GOVERNMENT

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended December 31, 2020

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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

xii. DEFERRED OUTFLOWS/INFLOWS OF RESOURCES

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

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

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

xiii. FUND EQUITY

Net Positions - GWFS

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

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

LAFOURCHE PARISH GOVERNMENT

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended December 31, 2020

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)

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

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

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

xiv. ACCOUNTING ESTIMATES

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

LAFOURCHE PARISH GOVERNMENT

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended December 31, 2020

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

F. NEW ACCOUNTING STANDARDS NOT YET EFFECTIVE

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

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

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	
113 – Criminal Court	(107,646)
193 – LCDBG	(53,536)
Non-Major Debt Service Funds	
318 – Sinking Fund – Road District 2	(4,021)
Non-Major Enterprise Funds	
503 - Dugas Sewerage	(85,333)
506 – Sewer District No. 2	(45,503)

EXPENSES WITH UNFAVORABLE APPROPRIATIONS

Expenditures exceeded appropriations in the following individual funds:

Fund	Budget	Actual	Unfavorable Variance
Non-Major Special Revenue Funds			
154 - TANF	\$0	\$5,168	\$(5,168)
160 - Road Sales Tax District A	146,267	343,672	(197,405)
317 – Sinking, Construction ST District A	2,445,475	2,529,097	(83,622)
320 – GOMESA Debt Service	284,795	569,590	(284,795)

LAFOURCHE PARISH GOVERNMENT

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended December 31, 2020

2. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY (continued)

EXPENSES WITH UNFAVORABLE APPROPRIATIONS (continued)

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

3. AD VALOREM TAXES

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

The following is a summary of authorized and levied ad valorem taxes as of December 31, 2020:

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
Recreation District No 2	3.000	2.770	2024
Public Building	2.490	2.450	2025
Library	1.710	1.710	2026
Library	4.060	3.000	2026
Special Service District No 1	1.800	1.800	2024
Drainage District Parish-wide	3.340	3.290	2025
Drainage, Health & Library	5.410	5.270	2028
Road District No 1	5.000	4.930	2028
Totals	34.280	31.000	

LAFOURCHE PARISH GOVERNMENT
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended December 31, 2020

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, 2020, the Parish's carrying amount of deposits was \$4,564,507. 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, 2020, the primary government has \$4,735,994 in deposits (collected bank balances). Custodial credit risk for deposits is the risk that in the event of financial institution failure, the Parish's 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, 2020, 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)	\$ 28,465,893	\$ 28,465,893	AAAm
Government Obligations Funds	16,957,203	16,957,203	AAAm
Restricted assets – Government Obligations Funds	10,318,948	10,318,948	AAAm
Total investments measured at NAV	\$ 55,742,044	\$ 55,742,044	

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

LAFOURCHE PARISH GOVERNMENT

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended December 31, 2020

4. DEPOSITS AND INVESTMENTS (continued)

B. INVESTMENTS (continued)

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 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, 2020.
- 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.

LAFOURCHE PARISH GOVERNMENT

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended December 31, 2020

4. DEPOSITS AND INVESTMENTS (continued)

B. INVESTMENTS (continued)

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.

5. ACCOUNTS RECEIVABLE

Receivables as of December 31, 2020 for the Parish are as follows:

	Revenue Type				Total
	Tax		Federal Government	Other	
	Ad Valorem	Sales			
General Fund	\$ 2,605,226	\$ -	\$ 197,985	\$ 200,252	\$ 3,003,463
Drainage Maintenance Fund	4,355,378	-	859,096	15,800	5,230,274
Solid Waste Fund	-	1,345,443	756,897	-	2,102,340
Library Commission Fund	3,487,307	-	-	-	3,487,307
Non-major Governmental Funds	12,051,943	1,425,639	1,574,945	239,504	15,292,031
Non-major Business-Type Funds	-	-	-	17,223	17,223
Total	\$ 22,499,854	\$ 2,771,082	\$ 3,388,923	\$ 472,779	\$ 29,132,638

LAFOURCHE PARISH GOVERNMENT
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended December 31, 2020

6. CAPITAL ASSETS

Changes in capital assets during fiscal year ended December 31, 2020 are as follows:

Governmental Activities	Balance 12/31/2019	Additions	Disposals & Adjustments	Balance 12/31/2020
Non-depreciable Capital Assets:				
Land	\$ 2,174,225	\$ -	\$ (196,140)	\$ 1,978,085
Construction in Progress	25,776,717	9,390,830	(18,920,847)	16,246,700
Total Non-depreciable Capital Assets	27,950,942	9,390,830	(19,116,987)	18,224,785
Depreciable Capital Assets:				
Buildings	35,048,296	6,196,470	(1,612,073)	39,632,693
Infrastructure	142,340,533	6,966,910	-	149,307,443
Drainage & Other Improvements	8,529,908	440,813	(2,036,965)	6,933,756
Pumps & Sewerage	70,205,002	6,049,000	(2,509)	76,251,493
Equipment & Furniture	10,285,790	1,059,152	(1,230,650)	10,114,292
Vehicles & Equipment	11,250,287	727,318	(498,629)	11,478,976
Total Depreciable Capital Assets	277,659,816	21,439,663	(5,380,826)	293,718,653
Less Accumulated Depreciation:				
Buildings	(12,693,833)	(833,795)	963,552	(12,564,076)
Infrastructure	(107,713,143)	(2,866,528)	-	(110,579,671)
Drainage & Other Improvements	(4,502,997)	(384,906)	1,358,425	(3,529,478)
Pumps & Sewerage	(37,382,690)	(1,689,601)	-	(39,072,291)
Equipment & Furniture	(8,075,519)	(895,031)	1,018,242	(7,952,308)
Vehicles & Equipment	(8,814,562)	(581,592)	452,052	(8,944,102)
Total Accumulated Depreciation	(179,182,744)	(7,251,453)	3,792,271	(182,641,926)
Depreciable Capital Assets, Net	98,477,072	14,188,210	(1,588,555)	111,076,727
Capital Assets, Net	\$ 126,428,014	\$ 23,579,040	\$(20,705,542)	\$ 129,301,512

Depreciation expense was charged to governmental activities functions as follows:

Function	Amount
General Government	\$ 1,855,070
Public Safety	79,000
Public Works	4,011,715
Health & Community	176,755
Culture & Recreation	1,128,913
Total	\$ 7,251,453

LAFOURCHE PARISH GOVERNMENT

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended December 31, 2020

6. CAPITAL ASSETS (continued)

Business Type Activities	Balance 12/31/2019	Additions	Disposals & Adjustments	Balance 12/31/2020
Depreciable Capital Assets:				
501 – Marydale Community Sewerage (No. 4)	\$ 667,226	\$ -	\$ -	\$ 667,226
502 – Brocatto Community Sewerage	2,694,833	-	-	2,694,833
503 – Dugas Community Sewerage (No.14)	181,981	-	-	181,981
504 – Rita Community Sewerage	1,233,896	-	-	1,233,896
505 – Morristown Community Sewerage	1,580,190	-	-	1,580,190
506 – Sewer District No. 2	187,384	-	-	187,384
Total Depreciable Capital Assets	6,545,510	-	-	6,545,510
Less Accumulated Depreciation:				
501 – Marydale Community Sewerage (No. 4)	(659,551)	(1,919)	-	(661,470)
502 – Brocatto Community Sewerage	(2,373,479)	(86,729)	-	(2,460,208)
503 – Dugas Community Sewerage (No.14)	(181,981)	-	-	(181,981)
504 – Rita Community Sewerage	(866,089)	(60,856)	-	(926,945)
505 – Morristown Community Sewerage	(772,435)	(70,857)	-	(843,292)
506 – Sewer District No. 2	(187,384)	-	-	(187,384)
Total accumulated depreciation	(5,040,919)	(220,361)	-	(5,261,280)
Depreciable Capital Assets, Net	\$ 1,504,591	\$ (220,361)	\$ -	\$ 1,284,230

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, 2020, which represent short-term loans, are as follows:

	Due from Other Funds	Due to Other Funds
Major Governmental Funds		
General Fund	\$ 11,229,800	\$ (15,729,982)
Drainage Maintenance Fund	-	(3,706,223)
Solid Waste Fund	661,464	-
Library Commission Fund	-	(556,782)
GOMESA Construction	55,855	-
Capital Projects Fund	604,742	-
Total Major Governmental Funds	12,551,861	(19,992,987)
Non-Major Governmental Funds	10,505,771	(4,485,270)
Non-Major Proprietary Funds	12,652	(319,107)
Internal Service Fund	1,727,080	-
Total	\$ 24,797,364	\$ (24,797,364)

LAFOURCHE PARISH GOVERNMENT

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended December 31, 2020

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, 2020, were as follows:

	Transfers In	Transfers Out
Major Governmental Funds		
General Fund	\$ 2,797,103	\$ 1,834,672
Drainage Maintenance Fund	247,396	878,531
Solid Waste Fund	1,170,000	30,463
Library Commission Fund	-	3,061,929
Capital Projects Fund	9,133,892	-
Total Major Governmental Funds	13,348,391	5,805,595
Non-Major Governmental Funds	8,502,221	16,045,017
Total	\$ 21,850,612	\$ 21,850,612

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, 2020, were as follows:

	Accounts	Contracts & Retainages	Salaries & Benefits	Total
Major Governmental Funds				
General Fund	\$ 196,012	\$ 196,297	\$ 327,754	\$ 720,063
Drainage Maintenance Fund	131,055	-	126,728	257,783
Solid Waste Fund	1,588,637	-	9,496	1,598,133
Library Commission Fund	135,731	-	191,943	327,674
Capital Projects Fund	376,095	268,579	-	644,674
Total Major Governmental Funds	2,427,530	464,876	655,921	3,548,327
Non-Major Governmental Funds	634,193	126,181	421,619	1,181,993
Non-Major Proprietary Funds	21,245	-	-	21,245
Internal Service Fund	23	-	4,081	4,104
Total	\$ 3,082,991	\$ 591,057	\$ 1,081,621	\$ 4,755,669

LAFOURCHE PARISH GOVERNMENT
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended December 31, 2020

9. LONG-TERM DEBT

Changes in long-term debt for the year ended December 31, 2020, were as follows:

Governmental Activities	Balance 12/31/2019	Increases	Decreases	Balance 12/31/2020	Amounts Due Within One Year
Sales tax revenue bonds	\$ 21,503,000	\$ 9,420,000	\$ (2,560,000)	\$ 28,363,000	\$ 2,665,000
Excess revenue bonds	21,885,000	-	(880,000)	21,005,000	920,000
Unamortized bond discount	(211,694)	(75,360)	18,241	(268,813)	-
Unamortized bond premium	1,557,872	-	(224,391)	1,333,481	-
Total bonds payable	44,734,178	9,344,640	(3,646,150)	50,432,668	3,585,000
Compensated Absences	549,409	176,746	(37,524)	688,631	52,892
Accrued workers' compensation liability	236,404	333,411	(297,288)	272,527	136,263
Other claims and judgments	268,758	968,158	(777,967)	458,949	229,474
Pollution remediation liability	2,753,086	-	(580)	2,752,506	-
Capital leases	-	446,038	(61,456)	384,582	92,413
Net Pension Liability	70,182	10,115	-	80,297	-
Total Long-Term Debt	\$ 48,612,017	\$ 11,279,108	\$ (4,820,965)	\$ 55,070,160	\$ 4,096,042

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 *
Capital leases	Various *
Accrued workers' compensation liability	Internal service fund
Other claims and judgments	Fund associated with claim or judgement
Pollution remediation liability	Emergency fund
Net Pension Liability	General fund

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

LAFOURCHE PARISH GOVERNMENT

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended December 31, 2020

9. LONG-TERM DEBT (continued)

Bonds outstanding at December 31, 2020, are as follows:

Bond Issue	Original Amount of Issue	Interest Rates	Maturity Date	Range of Principal Installments	Interest to Maturity	Principal Outstanding	Unamortized Bond Premium (Discount) Outstanding
Series 2012, Public Improvement Revenue Bonds	23,665,000	2.00 – 4.00%	3/1/2027	730,000 – 2,400,000	1,947,304	13,890,000	740,344
Series 2013, Revenue Refunding Bonds	10,675,000	2.00 – 5.00%	1/1/2025	775,000 – 2,620,000	988,125	6,585,000	593,137
Series 2015, Revenue Refunding Bonds	5,703,000	2.39%	11/1/2027	100,000 – 774,000	494,228	5,053,000	-
Series 2019, Revenue Bonds	14,420,000	3.95%	11/1/2043	420,000-960,000	8,015,742	14,420,000	(202,873)
Series 2020, Revenue Refunding Bonds	9,420,000	.72-1.65%	3/1/2027	1,850,000-1,930,000	523,531	9,420,000	(65,940)
Total	\$63,883,000				\$11,978,930	\$49,368,000	\$1,064,668

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

Year ending December 31	Total Principal	Total Interest	Total Payments
2021	\$ 3,585,000	\$ 1,573,964	\$ 5,158,964
2022	4,141,000	1,464,527	5,605,527
2023	6,161,000	1,292,581	7,453,581
2024	6,330,000	1,104,367	7,434,367
2025	6,436,000	895,438	7,331,438
2026-2030	12,735,000	2,672,909	15,407,909
2031-2035	3,250,000	1,724,176	4,974,176
2036-2040	3,955,000	1,028,978	4,983,978
2041-2043	2,775,000	221,990	2,996,990
Total	\$ 49,368,000	\$ 11,978,930	\$ 61,346,930

LAFOURCHE PARISH GOVERNMENT
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended December 31, 2020

9. LONG-TERM DEBT (continued)

Security for the payment of bonded debt is as follows:

Bonded Debt	Outstanding	Secured by
\$23,665,000 Public Improvement Revenue Bonds, Series 2012	\$ 13,890,000	1% sales and use tax within District A boundaries
\$10,675,000 Refunding Bonds, Series 2013	6,585,000	Excess annual revenues above statutory payments of the General Fund
\$5,703,000 Public Improvement Revenue Refunding Bonds, Series 2015	5,053,000	½%, 20 year Sales taxes collected in Road Tax District 2
\$14,420,000 Revenue Bonds, Series 2019	14,420,000	Revenues received from Federal GOMESA funding
\$9,420,000 Public Improvement Revenue Refunding Bonds, Series 2020	9,420,000	1% sales and use tax within District A boundaries
	\$ 49,368,000	

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 \$1,142,160,000 which would result in a debt limit of \$114,216,000.

10. LEASES

The Parish has leased vehicles and equipment under capital leases as detailed below. Each lease is secured by the asset leased. In the event of default, the lessor may declare all payments to be immediately due and payable and or retake possession of the asset. The capitalized assets and related accumulated depreciation amounted to \$470,700 and \$41,612, respectively. Current year depreciation on these leased assets amounted to \$41,612.

Leased Asset	Issue Date	Maturity Date	Interest Rates	End of Year Liability
Chevy Tahoe	06/01/2020	01/01/2024	5.23%	\$ 30,216
Chevy Suburban	06/01/2020	01/01/2024	5.23%	30,216
Chevy Silverado	06/01/2020	01/01/2024	5.23%	30,216
Chevy Tahoe	11/24/2020	08/01/2024	4.03%	48,729
250GLC Excavator	08/13/2020	07/12/2025	2.70%	245,205
Total				\$ 384,582

LAFOURCHE PARISH GOVERNMENT

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended December 31, 2020

10. LEASES (continued)

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

Year ending December 31	
2021	\$ 105,242
2022	105,242
2023	105,242
2024	68,257
2025	33,597
Less: amount representing interest	(32,998)
Present value of future minimum lease payments	\$ 384,582

11. RISK MANAGEMENT

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

Year	Beginning of Year Liability	Claims and Changes in Estimates	Claims Paid	End of Year Liability
2018	245,764	561,417	442,705	364,476
2019	364,476	432,360	560,432	236,404
2020	236,404	333,411	297,288	272,527

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 \$458,949 at December 31, 2020 is based on claims incurred but not paid, claims incurred but not reported and out of pocket expenses.

LAFOURCHE PARISH GOVERNMENT
NOTES TO THE FINANCIAL STATEMENTS
For the Year Ended December 31, 2020

12. POLLUTION REMEDIATION OBLIGATION

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

In accordance with GASB 49, *Accounting and Financial Report for Pollution Remediation Obligations*, a pollution remediation obligation in the amount of \$2,752,506 is reflected in the government-wide financial statements as of December 31, 2020. 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 \$2,753,086, offset by \$580 of current year expenditures.

13. PENSION PLAN

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

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

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

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

LAFOURCHE PARISH GOVERNMENT

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended December 31, 2020

13. PENSION PLAN (continued)

the State Legislature. The system is administered by a separate board of trustees and is a component unit of the State of Louisiana.

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

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

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 statute, and vary depending on the member's hire date. Members who joined before January 1, 2013, are eligible to receive a normal retirement benefit if:

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

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

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

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

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

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

LAFOURCHE PARISH GOVERNMENT

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended December 31, 2020

13. PENSION PLAN (continued)

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

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

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.

LAFOURCHE PARISH GOVERNMENT

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended December 31, 2020

13. PENSION PLAN (continued)

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

Contributions to the plan are required and determined by State statute (which may be amended) and are expressed at a percentage of covered payroll. The contribution rates in effect for the Parish was 18.00%. The contributions made to the System for the year, which equaled the required contribution for the year, was \$9,655.

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, 2020. 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	\$80,297	0.37%	(0.01)%

The Parish recognized pension expense of \$17,477 including employer's amortization of change in proportionate share and differences between employer contributions and proportionate share of contributions by the Government. The Parish recognized non-employer pension contributions in the amount of \$11,811.

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	\$ -	\$ (12,962)
Changes in assumption	14,805	-
Net difference between projected and actual earnings on pension plan investments	2,147	-
Changes in proportion	3,878	(1,068)
Differences between contributions and proportionate share of contributions	-	-
Employer contributions subsequent to the measurement date	4,827	-
Totals	\$ 25,657	\$ (14,030)

LAFOURCHE PARISH GOVERNMENT

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended December 31, 2020

13. 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 \$4,827 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	
2021	\$ (394)
2022	2,505
2023	1,379
2024	3,310
Total	\$ 6,800

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, 2020
Actuarial Cost Method	Entry Age Normal
Actuarial Assumptions:	
Expected Remaining Service Lives	5 years
Investment Rate of Return	6.40%, net of investment expense, including inflation
Inflation Rate	2.30%
Mortality	RP-2000 Combined Healthy Mortality Table for active members, healthy annuitants, and beneficiaries RP-2000 Disabled Lives Mortality Table for disabled annuitants
Salary Increases	5.25%
Cost of Living Adjustments	The present value of future retirement benefits is based on benefits currently being paid by the System and includes previously granted cost of living increases. The present values do not include provisions for potential future increases not yet authorized by the Board of Trustees as they were deemed not to be substantively automatic.

LAFOURCHE PARISH GOVERNMENT

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended December 31, 2020

13. PENSION PLAN (continued)

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

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

Asset Class	Expected Rates of Return		
	Target Asset Allocation	Real 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 6.40%, which was decreased by 0.1% from the discount rate used since the prior measurement date. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rates and that contributions from participating employers will be made at the actuarially determined rates approved by the Public Retirement Systems' Actuarial Committee, taking into consideration the recommendation of the System's actuary. Based on those assumptions, the System's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

LAFOURCHE PARISH GOVERNMENT

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended December 31, 2020

13. PENSION PLAN (continued)

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

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

Plan	1% Decrease 5.40%	Current Discount Rate 6.40%	1% Increase 7.40%
ROVERS	\$ 131,866	\$ 80,297	\$ 36,348

14. DEFERRED COMPENSATION PLAN

The Parish offers its employees a deferred compensation plan created in accordance with IRS Code Section 457. The plan is available to all employees and allows them to defer a portion of their eligible compensation, matched by the Parish up to a certain percentage, until future years. The deferred compensation plan is available to employees until termination, retirement, death, or an unforeseeable emergency. All amounts of compensation deferred under this plan, all property and rights purchased with those amounts, and all income attributable to those amounts, property, or rights are (until paid or made available to the employee or beneficiary) held in trust for the exclusive benefit of the participants and their beneficiaries, and the benefits may not be diverted to any other use. The Parish's contribution to the Plan for the year ended December 31, 2020, 2019 and 2018 was \$492,138, \$467,967 and \$467,233, respectively.

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

15. CONTINGENT LIABILITIES

The Parish participates in a number of Federal Awards Programs. Although the grant programs have been audited in accordance with the Single Audit of 1984 and the 1996 amendments as well as Uniform Guidance through December 31, 2020, these programs are still subject to financial and compliance audits and resolution of any previously identified questioned costs. The amount of expenditures which may be disallowed by the granting agencies cannot be determined at this time, although the Parish expects such amount, if any, to be immaterial.

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

LAFOURCHE PARISH GOVERNMENT
 NOTES TO THE FINANCIAL STATEMENTS
 For the Year Ended December 31, 2020

16. 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, 2020	Remaining Commitment
HMGP – Industrial Flood Wall	\$ 4,579,175	\$ 900,327
HMGP - Timberland Pump Station Project	60,858	475,885
HMGP - Parishwide Pump Station Project	206,452	1,453,026
HMGP - Leighton Pump Station Project	296,694	2,120
Alidore Levee and pump Station Improvements	1,220,268	1,395,514
CDBG - Lockport Community Center	5,272,068	525,522
Edgar Guidry Pump	31,068	28,932
Ravenwood Pump	91,620	102,380
Waverly Road Design	109,500	140,500
LPG Clean Waterways	196,708	653,292
Library Vehicles	29,817	28,183
Eric Street/Kraemer Pump	119,222	7,590
Choctaw Levee	157,068	566,538
Library Thibodaux Branch Renovations	3,225,627	1,024,373
West 56th Street Project	25,719	24,281
LCDBG - Marydale Sewer Project	1,151,288	125,627
Sidewalk Replacement and/or Repairs	19,729	20,271
Library SL HVAC	47,050	2,950
Priority Road List 2019	656,037	143,963
Lockport Library Entryway	18,037	531,963
West 58th Street	1,061	26,939
Eastside Drainage	437,641	4,873,846
Animal Shelter Kennels	3,276	6,984
Bayou Boeuf Ballpark Restroom	32,431	47,569
Lockport Boat Launch Repair & Improvements	191,488	28,512
Water Park at Bayou Blue	389,557	49,489
Cyrien Pump Station	3,591,412	16,123
Total	\$ 22,160,871	\$ 13,202,699

LAFOURCHE PARISH GOVERNMENT

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended December 31, 2020

17. SALES TAXES

7/10 % FOR SOLID WASTE COLLECTION

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

1/2% FOR ROAD SALES TAX DISTRICT 2

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

1% FOR ROAD SALES TAX DISTRICT A

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

18. TAX ABATEMENTS

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

For the year ending December 31, 2020, 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 2020 Forfeited Revenue	Specific Forfeited Revenue
General Alimony	65	\$492,116,232	\$333,594,398	\$50,039,160	\$5,929,095	\$ 33,605
Consolidated	65	492,116,232	333,594,398	50,039,160	5,929,095	921,721
Road District #1	65	492,116,232	333,954,398	50,039,160	5,929,095	246,693
Veterans Memorial District	32	183,594,930	113,164,542	16,974,681	2,149,843	16,805
Special Service #1	65	492,116,232	333,594,398	50,039,160	5,929,095	90,070
Total						\$1,408,894

LAFOURCHE PARISH GOVERNMENT

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended December 31, 2020

19. SELECTED DISCLOSURES FOR DISCRETELY PRESENTED COMPONENT UNITS

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

DEPOSITS AND INVESTMENTS

A. DEPOSITS

Discretely presented component unit deposits (demand deposits, interest bearing demand deposits and certificates of deposits) are recorded at cost, which approximates fair value. The carrying amounts of these deposits totaled \$70,690,255.

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	\$ 14,203,753	\$ 14,203,753
LAMP	22,316,545	22,316,545
Other Securities	3,836,156	3,836,156
Total	\$ 40,356,454	\$ 40,356,454

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	\$ 70,690,255
Investments reported	40,356,454
Total	111,046,709
Cash	69,930,591
Investments	35,763,633
Restricted assets	5,352,485
Total	\$ 111,046,709

LAFOURCHE PARISH GOVERNMENT

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended December 31, 2020

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

CAPITAL ASSETS

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

Discretely Presented Component Units	Balance 12/31/2019	Additions	Disposals & Adjustments	Balance 12/31/2020
Non-depreciable Capital Assets:				
Land	\$ 11,043,546	\$ 26,500	\$ -	\$ 11,070,046
Construction in Progress	11,392,045	20,749,078	(3,398,301)	28,742,822
Total Non-depreciable Capital Assets	22,435,591	20,775,578	(3,398,301)	39,812,868
Depreciable Capital Assets:				
Facilities, Equipment, and Intangibles	583,242,760	9,738,595	(18,616,625)	574,364,730
Less Accumulated Depreciation:				
Facilities, Equipment, and Intangibles	(317,271,334)	(21,043,413)	16,035,763	(322,278,984)
Depreciable Capital Assets, Net	265,971,426	(11,304,818)	(2,580,862)	252,085,746
Capital Assets, Net	\$288,407,017	\$9,470,760	\$(5,979,163)	\$291,898,614

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 12/31/2019	Increases	Decreases	Balance 12/31/2020	Amounts Due Within One Year
Bonds and Notes	\$14,926,692	\$ 2,887,645	\$(2,595,000)	\$15,219,337	\$5,821,808
Capital Leases	154,714	-	(134,575)	20,139	20,139
Compensated Absences	217,779	135,796	(128,944)	224,631	-
Pension Liability	6,102,032	-	(2,394,953)	3,707,079	-
OPEB Liability	4,492,130	239,882	(3,514,674)	1,217,338	-
Total Long-Term Debt	\$25,301,447	\$ 3,553,033	\$(2,961,133)	\$25,893,347	\$ 5,841,947

LAFOURCHE PARISH GOVERNMENT

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended December 31, 2020

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

LONG-TERM DEBT (continued)

The annual requirements, including interest to amortize all long-term debt outstanding at December 31, 2020, other than compensated absences, pension and OPEB benefits are as follows:

Year ending December 31	Total Payments
2021	\$ 5,885,047
2022	2,659,911
2023	1,871,971
2024	1,446,817
2025	1,449,747
2026-2030	3,208,899
2031-2032	315,991
Total	\$ 16,838,383

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	\$ 3,680,588	\$ 26,491
Deferred outflow for pensions	2,712,536	612,520
Deferred inflow for pensions	509,926	1,233,530
Pension expense	1,143,018	522,928

LAFOURCHE PARISH GOVERNMENT

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended December 31, 2020

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

OTHER POST-EMPLOYMENT BENEFITS (OPEB)

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

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

OPEB Related Balance	Water District No. 1 of Lafourche Parish
OPEB liability	\$ 1,217,338
Deferred outflow for OPEB	38,380
Deferred inflow for OPEB	4,008
OPEB expense	314,377

Required Supplemental Information



LAFOURCHE PARISH GOVERNMENT

Required Supplementary Information

Budgetary Comparison Schedule - Fund #001 General Fund For the Year Ended December 31, 2020

Schedule 1.1

	Original Budget	Final Budget	Actual Amounts	Variance + / (-)
REVENUES				
Taxes:				
Ad Valorem	\$ 2,561,862	\$ 2,352,099	\$ 2,415,773	\$ 63,674
Gaming & Alcohol	1,065,500	1,065,500	898,899	(166,601)
Severance	1,058,000	1,058,000	1,081,826	23,826
Franchise	902,189	902,189	999,420	97,231
Total taxes	5,587,551	5,377,788	5,395,918	18,130
Intergovernmental:				
Federal Government	2,583,788	1,955,046	1,831,191	(123,855)
State of LA:				
Other State Grants	570,370	479,653	401,042	(78,611)
State Shared Revenue	39,174	39,174	44,696	5,522
State in Lieu of Taxes	384,147	384,147	383,065	(1,082)
Total State of LA	993,691	902,974	828,803	(74,171)
Local Revenue	60,000	70,000	69,227	(773)
Total Intergovernmental	3,637,479	2,928,020	2,729,221	(198,799)
Charges for Services:				
Licenses & Permits	2,578,236	2,623,236	2,634,912	11,676
Fines and Forfeitures:				
Court Fines	26,178	-	100	100
Civil Case Fees	6,000	6,000	75	(5,925)
	32,178	6,000	175	(5,825)
Investment Earnings	450	450	113	(337)
Other:				
Oil & Mineral Leases	21,256	46,256	31,357	(14,899)
Miscellaneous	5,000	5,000	12,553	7,553
Total other	26,256	51,256	43,910	(7,346)
Total Revenues	11,862,150	10,986,750	10,804,249	(182,501)
EXPENDITURES				
Current - General Government:				
Legislative:				
Personal services and benefits	561,422	561,422	432,546	128,876
Professional services	149,000	148,130	69,500	78,630
Operating services	34,000	34,000	12,948	21,052
Other services	141,634	142,504	63,753	78,751
Operating Supplies	32,650	32,650	8,522	24,128
	918,706	918,706	587,269	331,437
Judicial:				
Personal services and benefits	2,533,614	2,538,084	2,446,679	91,405
Professional services	68,250	66,250	42,350	23,900
Operating services	600	600	528	72
Other services	76,970	74,200	67,544	6,656
Operating Supplies	23,158	19,829	20,091	(262)
Miscellaneous	65,885	69,512	66,912	2,600
	2,768,477	2,768,475	2,644,104	124,371
Elections/ Registrar of Voters				
Personal services and benefits	113,250	98,250	78,116	20,134
Other services	45,289	30,289	21,287	9,002
Operating Supplies	24,931	54,931	20,108	34,823
Miscellaneous	92,500	92,500	10,582	81,918
	275,970	275,970	130,093	145,877
Finance				
Personal services and benefits	728,414	777,137	758,479	18,658
Professional services	21,125	28,590	33,512	(4,922)
Operating services	7,064	7,064	3,954	3,110
Other services	123,355	105,165	92,730	12,435
Operating Supplies	26,600	26,100	20,983	5,117
Miscellaneous	10,000	10,000	3,512	6,488

(continued)

See notes to budgetary comparison schedules.

LAFOURCHE PARISH GOVERNMENT

Required Supplementary Information

Budgetary Comparison Schedule - Fund #001 General Fund For the Year Ended December 31, 2020

Schedule 1.1

	Original Budget	Final Budget	Actual Amounts	Variance + / (-)
Executive	916,558	954,056	913,170	40,886
Personal services and benefits	660,540	354,682	379,498	(24,816)
Professional services	15,225	26,139	30,608	(4,469)
Operating services	10,075	9,411	9,764	(353)
Other services	205,734	76,025	78,292	(2,267)
Operating Supplies	42,271	43,807	40,538	3,269
Miscellaneous	200	12,018	3,439	8,579
	934,045	522,082	542,139	(20,057)
Purchasing				
Personal services and benefits	64,993	64,993	65,103	(110)
Operating services	70	70	62	8
Other services	31,530	31,530	30,129	1,401
Operating Supplies	1,200	1,200	357	843
	97,793	97,793	95,651	2,142
Property & Risk Management				
Personal services and benefits	76,525	75,025	67,459	7,566
Professional services	74,300	5,300	-	5,300
Operating services	450	1,750	1,009	741
Other services	13,885	10,085	3,761	6,324
Operating Supplies	12,775	9,275	4,450	4,825
	177,935	101,435	76,679	24,756
Human Resources				
Personal services and benefits	270,909	277,400	257,810	19,590
Professional services	21,055	11,055	10,492	563
Operating services	3,793	4,093	3,399	694
Other services	29,008	22,408	15,656	6,752
Operating Supplies	17,771	25,050	8,475	16,575
	342,536	340,006	295,832	44,174
Civil Service				
Personal services and benefits	119,991	120,191	113,807	6,384
Professional services	-	-	828	(828)
Operating services	2,888	2,888	1,069	1,819
Other services	43,690	8,490	6,042	2,448
Operating supplies	4,372	49,372	5,714	43,658
	170,941	180,941	127,460	53,481
Communications				
Personal services and benefits	-	40,821	39,954	867
Other services	-	3,922	3,922	-
Operating Supplies	-	257	80	177
	-	45,000	43,956	1,044
Information Technology				
Personal services and benefits	288,675	287,675	283,169	4,506
Professional services	15,200	15,200	16,726	(1,526)
Operating services	157,375	157,375	136,982	20,393
Other services	62,425	55,825	70,397	(14,572)
Operating Supplies	11,780	12,180	9,025	3,155
	535,455	528,255	516,299	11,956
Planning & Zoning				
Personal services and benefits	1,041,241	1,035,397	930,183	105,214
Professional services	10,100	9,800	102	9,698
Operating services	18,150	10,525	10,680	(155)
Other services	142,375	109,600	88,930	20,670
Operating Supplies	59,850	51,550	28,049	23,501
	1,271,716	1,216,872	1,057,944	158,928
911/Justice of Peace/Const				
Personal services and benefits	196,649	196,402	155,231	41,171
Other services	7,018	7,265	6,053	1,212
	203,667	203,667	161,284	42,383
Total General Government	8,613,799	8,153,258	7,191,880	961,378

(continued)

LAFOURCHE PARISH GOVERNMENT

Required Supplementary Information

Budgetary Comparison Schedule - Fund #001 General Fund

For the Year Ended December 31, 2020

Schedule 1.1

	Original Budget	Final Budget	Actual Amounts	Variance + / (-)
Public Safety:				
Personal services and benefits	359,250	359,250	329,654	29,596
Professional services	171,948	249,497	219,690	29,807
Operating services	266,000	92,980	54,424	38,556
Other services	22,570	24,570	16,237	8,333
Operating Supplies	260,300	347,407	294,648	52,759
Feeding /Maintenance/Transport of	438,000	493,000	412,192	80,808
Fire Insurance Rebate (Misc)	384,061	384,061	383,065	996
Miscellaneous	37,038	37,038	30,006	7,032
	1,939,167	1,987,803	1,739,916	247,887
Public Works:				
Personal services and benefits	274,286	298,864	336,446	(37,582)
Professional services	21,710	25,065	20,732	4,333
Operating services	73,500	32,000	30,533	1,467
Other services	76,750	56,567	61,321	(4,754)
Operating Supplies	19,500	6,200	4,504	1,696
Miscellaneous	98,653	98,660	20,750	77,910
	564,399	517,356	474,286	43,070
Health & Community Services				
Personal services and benefits	-	231,607	176,789	54,818
Professional services	-	100	42	58
Operating services	-	-	376	(376)
Other services	-	7,884	8,077	(193)
Operating Supplies	-	285	1,573	(1,288)
Miscellaneous	246,972	336,583	137,330	199,253
	246,972	576,459	324,187	252,272
Culture & Recreation				
Personal services and benefits	-	232,513	177,419	55,094
Professional services	62,890	78,682	78,682	-
Operating services	1,000	1,575	1,530	45
Other services	5,100	118,436	72,760	45,676
Operating Supplies	400	9,313	7,014	2,299
	69,390	440,519	337,405	103,114
Total Current	11,433,727	11,675,395	10,067,674	1,607,721
Total Debt Service	-	11,691	7,871	3,820
Total Capital Outlay	12,556	2,056	95,672	(93,616)
Total expenditures	11,446,283	11,689,142	10,171,217	1,517,925
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	415,867	(702,392)	633,032	(1,700,426)
OTHER FINANCING SOURCES (USES)				
Proceeds from capital leases	-	-	52,283	52,283
Transfers In from:				
108 Royalty Fund	2,080,000	2,271,423	2,121,423	(150,000)
128 2004 Redidication	350,000	350,000	350,000	-
801 BP Oil Spill	475,680	475,680	325,680	(150,000)
Total Transfers In	2,905,680	3,097,103	2,797,103	(300,000)
Transfers Out to:				
110 Recreation	(731,141)	(600,293)	(304,904)	295,389
124 IV-D Grant Fund	(50,902)	(50,902)	(50,902)	-
126 Commission of Women	(25,000)	(25,000)	(25,000)	-
299 Capital Projects Fund	(2,362,211)	(2,484,303)	(1,453,866)	1,030,437
Total Transfers Out	(3,169,254)	(3,160,498)	(1,834,672)	1,325,826
Total other financing sources (uses)	(263,574)	(63,395)	1,014,714	1,078,109

(continued)

See notes to budgetary comparison schedules.

LAFOURCHE PARISH GOVERNMENT

Required Supplementary Information

Budgetary Comparison Schedule - Fund #001 General Fund
For the Year Ended December 31, 2020

Schedule 1.1

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance + / (-)</u>
NET CHANGE IN FUND BALANCE	152,293	(765,787)	1,647,746	2,413,533
FUND BALANCES				
BEGINNING OF YEAR	<u>354,895</u>	<u>354,895</u>	<u>354,895</u>	<u>-</u>
END OF YEAR	<u>\$ 507,188</u>	<u>\$ (410,892)</u>	<u>\$ 2,002,641</u>	<u>\$ 2,413,533</u>

(concluded)

LAFOURCHE PARISH GOVERNMENT

Required Supplementary Information

Budgetary Comparison Schedule - Fund #104 Drainage Maintenance Fund
For the Year Ended December 31, 2020

Schedule 1.2

	Original Budget	Final Budget	Actual Amounts	Variance Positive (Negative)
REVENUES				
Taxes - Ad Valorem	\$ 4,696,594	\$ 4,493,204	\$ 4,605,854	\$ 112,650
Intergovernmental from:				
Federal Government	1,858,330	300,000	273,149	(26,851)
State of LA	5,856,045	1,075,295	972,154	(103,141)
Local	364,142	55,000	45,631	(9,369)
Charges for Services	15,000	15,000	17,075	2,075
Investment Earnings	7,000	7,000	20	(6,980)
	<u>12,797,111</u>	<u>5,945,499</u>	<u>5,913,883</u>	<u>(31,616)</u>
EXPENDITURES				
Current - General Government - Public Works:				
Personal services and benefits	3,562,621	3,425,121	3,194,074	231,047
Professional services	51,000	57,250	61,920	(4,670)
Operating services	1,010,000	983,000	856,865	126,135
Other services	147,618	163,582	153,607	9,975
Operating Supplies	1,619,000	1,430,036	945,101	484,935
Total current expenditures	<u>6,390,239</u>	<u>6,058,989</u>	<u>5,211,567</u>	<u>847,422</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES				
	<u>6,406,872</u>	<u>(113,490)</u>	<u>702,316</u>	<u>815,806</u>
OTHER FINANCING SOURCES (USES)				
Transfers In from:				
160 Road Sales Tax District A Fund	672,505	546,798	17,396	(529,402)
801 BP Disaster Fund	230,000	230,000	230,000	-
Total Transfers In	<u>902,505</u>	<u>776,798</u>	<u>247,396</u>	<u>(529,402)</u>
Transfers Out to:				
201 Road District 2	(4,579,142)	(4,561,035)	(14,855)	4,546,180
299 Capital Projects Fund	(4,496,404)	(3,698,700)	(863,676)	2,835,024
Total Transfers Out	<u>(9,075,546)</u>	<u>(8,259,735)</u>	<u>(878,531)</u>	<u>7,381,204</u>
Total other financing sources (uses)	<u>(8,173,041)</u>	<u>(7,482,937)</u>	<u>(631,135)</u>	<u>6,851,802</u>
NET CHANGE IN FUND BALANCE				
	(1,766,169)	(7,596,427)	71,181	7,667,608
FUND BALANCES				
BEGINNING OF YEAR	<u>1,198,215</u>	<u>1,198,215</u>	<u>1,198,215</u>	<u>-</u>
END OF YEAR	<u>\$ (567,954)</u>	<u>\$ (6,398,212)</u>	<u>\$ 1,269,396</u>	<u>\$ 7,667,608</u>

See notes to budgetary comparison schedules.

LAFOURCHE PARISH GOVERNMENT

Required Supplementary Information

Budgetary Comparison Schedule - Fund #107 - Solid Waste Fund
For the Year Ended December 31, 2020

Schedule 1.3

	Original Budget	Final Budget	Actual Amounts	Variance Positive (Negative)
REVENUES				
Taxes - Sales & Use	\$ 7,077,699	\$ 7,077,699	\$ 7,124,012	\$ 46,313
Intergovernmental Federal	-	-	871,140	871,140
Charges for Services	2,700	2,700	1,309	(1,391)
Investment Earnings	18,000	18,000	1,923	(16,077)
Other Income	-	-	17,946	17,946
	<u>7,098,399</u>	<u>7,098,399</u>	<u>8,016,330</u>	<u>917,931</u>
EXPENDITURES				
Current - General Government - Public Works:				
Personal services and benefits	218,679	218,679	218,661	18
Professional services	111,000	66,000	62,753	3,247
Operating services	6,733,550	7,948,550	7,751,167	197,383
Other services	58,550	58,550	55,256	3,294
Operating Supplies	12,250	12,250	10,937	1,313
Total current expenditures	<u>7,134,029</u>	<u>8,304,029</u>	<u>8,098,774</u>	<u>205,255</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(35,630)</u>	<u>(1,205,630)</u>	<u>(82,444)</u>	<u>1,123,186</u>
OTHER FINANCING SOURCES (USES)				
Transfers In from:				
114 Special District No. 1	-	1,170,000	1,170,000	-
Transfers Out to:				
193 Marydale Sewerage	<u>(43,000)</u>	<u>(66,817)</u>	<u>(30,463)</u>	<u>36,354</u>
Total other financing sources (uses)	<u>(43,000)</u>	<u>1,103,183</u>	<u>1,139,537</u>	<u>36,354</u>
NET CHANGE IN FUND BALANCE	<u>(78,630)</u>	<u>(102,447)</u>	<u>1,057,093</u>	<u>1,159,540</u>
FUND BALANCES				
BEGINNING OF YEAR	<u>114,213</u>	<u>114,213</u>	<u>114,213</u>	<u>-</u>
END OF YEAR	<u>\$ 35,583</u>	<u>\$ 11,766</u>	<u>\$ 1,171,306</u>	<u>\$ 1,159,540</u>

See notes to budgetary comparison schedules.

LAFOURCHE PARISH GOVERNMENT

Required Supplementary Information

Budgetary Comparison Schedule - Fund #119 Library Commission Fund
For the Year Ended December 31, 2020

Schedule 1.4

	Original Budget	Final Budget	Actual Amounts	Variance Positive (Negative)
REVENUES				
Taxes - Ad Valorem	\$ 6,300,000	\$ 4,181,840	\$ 3,820,360	\$ (361,480)
Intergovernmental				
State	113,000	113,200	108,126	(5,074)
Local	10,000	10,000	33,244	23,244
Charges for Services	47,000	47,500	27,019	(20,481)
Investment Earnings	250,000	250,000	85,003	(164,997)
Other Revenues	28,500	28,500	21,786	(6,714)
	<u>6,748,500</u>	<u>4,631,040</u>	<u>4,095,538</u>	<u>(535,502)</u>
Total Revenues				
EXPENDITURES				
Current - General Government - Culture and Recreation:				
Personal services and benefits	4,731,000	4,716,000	4,001,002	714,998
Professional services	82,000	82,000	65,503	16,497
Operating services	313,000	326,000	299,948	26,052
Other services	426,000	426,000	266,112	159,888
Operating Supplies	991,000	1,227,000	1,034,019	192,981
Miscellaneous	51,000	101,000	-	101,000
	<u>6,594,000</u>	<u>6,878,000</u>	<u>5,666,584</u>	<u>1,211,416</u>
Capital outlay	160,000	160,000	110,426	49,574
	<u>6,754,000</u>	<u>7,038,000</u>	<u>5,777,010</u>	<u>1,260,990</u>
Total expenditures				
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(5,500)	(2,406,960)	(1,681,472)	725,488
OTHER FINANCING SOURCES (USES)				
Transfers Out to:				
299 Capital Projects Fund	(3,050,000)	(4,649,398)	(3,061,929)	1,587,469
NET CHANGE IN FUND BALANCE	(3,055,500)	(7,056,358)	(4,743,401)	2,312,957
FUND BALANCES				
BEGINNING OF YEAR	16,193,608	16,193,608	16,193,608	-
END OF YEAR	<u>\$ 13,138,108</u>	<u>\$ 9,137,250</u>	<u>\$ 11,450,207</u>	<u>\$ 2,312,957</u>

See notes to budgetary comparison schedules.

LAFOURCHE PARISH GOVERNMENT

Required Supplemental Information
 Registrar of Voters Employees' Retirement System (ROVERS)
 For the Year Ended December 31, 2020

Schedule 1.5

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
2020	0.3727%	\$ 80,297	\$ 53,639	149.6989%	83.3205%
2019	0.3753%	70,182	51,547	136.1515%	84.8262%
2018	0.3645%	83,673	49,176	170.1501%	80.5675%
2017	0.3615%	79,360	49,515	160.2747%	80.5100%
2016	0.3383%	95,987	46,464	206.5836%	73.8600%
2015	0.3559%	87,157	48,278	180.5315%	76.8567%

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

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

Schedule of the Employer's Contributions

Year	Contractually Required Contribution ¹	Contributions in Relation to Contractually Required Contribution ²	Contribution Deficiency (Excess)	Employer's Covered Payroll ³	Contributions as a Percentage of Covered Payroll
2020	\$ 9,655	\$ 9,655	-	\$ 53,639	18.0000%
2019	8,763	8,763	-	51,547	17.0000%
2018	8,644	8,644	-	50,847	17.0000%
2017	8,763	8,763	-	49,515	17.6977%
2016	9,887	9,887	-	46,847	21.1049%
2015	11,707	11,707	-	50,117	23.3593%

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

For Reference Only

¹ 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



LAFORCHE PARISH GOVERNMENT
REQUIRED SUPPLEMENTAL INFORMATION
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
For the Year Ended December 31, 2020

NOTE 1 - BUDGETARY INFORMATION

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

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

Public hearings are conducted to obtain taxpayer comments.

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

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

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

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

NOTE 2 – MAJOR FUND DESCRIPTIONS

001 GENERAL FUND

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

**LAFOURCHE PARISH GOVERNMENT
REQUIRED SUPPLEMENTAL INFORMATION
NOTES TO BUDGETARY COMPARISON SCHEDULES
For the Year Ended December 31, 2020**

NOTE 2 – MAJOR FUND DESCRIPTIONS (continued)

104 DRAINAGE MAINTENANCE FUND

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

107 SOLID WASTE FUND

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

119 LIBRARY COMMISSION FUND

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

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%

Non-Major Governmental Funds



LAFOURCHE PARISH GOVERNMENT

Combining Balance Sheet - by Fund Type

Non-Major Governmental Funds

December 31, 2020

Schedule 2.1

	Special Revenue	Debt Service	Capital Projects	Total
ASSETS				
Cash and Equivalents	\$ 251,973	\$ -	\$ 1,240,197	\$ 1,492,170
Investments	16,724,627	4,875,961	19,790	21,620,378
Receivables	15,274,031	-	18,000	15,292,031
Due from Other Funds	10,124,960	-	278,766	10,403,726
Prepaid Expenses	36,873	-	-	36,873
Other Current Assets	862,884	-	-	862,884
	<u>\$ 43,275,348</u>	<u>\$ 4,875,961</u>	<u>\$ 1,556,753</u>	<u>\$ 49,708,062</u>
LIABILITIES				
Accounts Payable	\$ 548,892	\$ -	\$ 85,301	\$ 634,193
Contracts and Retainage Payable	-	-	126,181	126,181
Salaries and Benefits Payable	421,619	-	-	421,619
Due to Other Funds	4,185,042	300,228	-	4,485,270
Other Current Liabilities	829,449	-	-	829,449
	<u>5,985,002</u>	<u>300,228</u>	<u>211,482</u>	<u>6,496,712</u>
FUND BALANCES				
Non-spendable: Prepaid	36,873	-	-	36,873
Restricted:				
Capital Projects	-	-	1,345,271	1,345,271
Judicial	41,603	-	-	41,603
Federal and State Grant Programs	2,610,609	-	-	2,610,609
Debt Service	-	4,579,754	-	4,579,754
Committed:				
Public Works	27,371,881	-	-	27,371,881
Culture and Recreation	7,127,052	-	-	7,127,052
Health and Community Services	263,510	-	-	263,510
Unassigned	(161,182)	(4,021)	-	(165,203)
	<u>37,290,346</u>	<u>4,575,733</u>	<u>1,345,271</u>	<u>43,211,350</u>
Total Fund Balances	<u>\$ 43,275,348</u>	<u>\$ 4,875,961</u>	<u>\$ 1,556,753</u>	<u>\$ 49,708,062</u>
Total Liabilities and Fund Balances	<u>\$ 43,275,348</u>	<u>\$ 4,875,961</u>	<u>\$ 1,556,753</u>	<u>\$ 49,708,062</u>

LAFOURCHE PARISH GOVERNMENT

Combining Statement of Revenue, Expenditures, and Changes in Fund Balance - by Fund Type
Non-Major Governmental Funds
For the Year Ended December 31, 2020

Schedule 2.2

	<u>Special Revenue</u>	<u>Debt Service</u>	<u>Capital Projects</u>	<u>Total</u>
REVENUES				
Taxes:				
Ad Valorem	\$ 12,813,607	\$ -	\$ -	\$ 12,813,607
Sales and Use	7,402,325	-	-	7,402,325
Intergovernmental from:				
Federal Government	7,507,350	1,139,153	-	8,646,503
State of LA	3,361,029	-	-	3,361,029
Local Governments	382	-	-	382
Charges for Services	92,272	-	-	92,272
Fines and Forfeitures	289,969	-	-	289,969
Investment Earnings	152,621	14,376	2,659	169,656
Other	556,523	-	-	556,523
	<u>32,176,078</u>	<u>1,153,529</u>	<u>2,659</u>	<u>33,332,266</u>
Total Revenues				
EXPENDITURES				
Current General Government:				
Judicial	1,301,510	-	-	1,301,510
Public Safety	415,027	-	-	415,027
Public Works	8,434,944	-	54,142	8,489,086
Health & Community Services	7,250,731	-	-	7,250,731
Culture and Recreation	2,564,031	-	-	2,564,031
Debt Service				
Principal	57,306	3,440,000	-	3,497,306
Interest	-	1,688,957	-	1,688,957
Capital Outlay	559,507	-	824,593	1,384,100
	<u>20,583,056</u>	<u>5,128,957</u>	<u>878,735</u>	<u>26,590,748</u>
Total Expenditures				
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>11,593,022</u>	<u>(3,975,428)</u>	<u>(876,076)</u>	<u>6,741,518</u>
OTHER FINANCING SOURCES (USES)				
Proceeds from issuance of debt	393,755	-	-	393,755
Transfers In	3,653,486	4,535,767	312,968	8,502,221
Transfers Out	(16,045,017)	-	-	(16,045,017)
	<u>(11,997,776)</u>	<u>4,535,767</u>	<u>312,968</u>	<u>(7,149,041)</u>
Total other financing sources (uses)				
NET CHANGE IN FUND BALANCE	(404,754)	560,339	(563,108)	(407,523)
FUND BALANCES -				
BEGINNING OF YEAR	<u>37,695,100</u>	<u>4,015,394</u>	<u>1,908,379</u>	<u>43,618,873</u>
END OF YEAR	<u>\$ 37,290,346</u>	<u>\$ 4,575,733</u>	<u>\$ 1,345,271</u>	<u>\$ 43,211,350</u>

Non-Major Special Revenue Funds



LAFOURCHE PARISH GOVERNMENT
NON-MAJOR SPECIAL REVENUE FUNDS
December 31, 2020

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.

LAFOURCHE PARISH GOVERNMENT

NON-MAJOR SPECIAL REVENUE FUNDS

December 31, 2020

114 SPECIAL DISTRICT NO. 1

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

115 OFF DUTY WITNESS FUND

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

118 PLANNING COMMISSION FUND

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

121 DRUG COURT – SUPREME COURT FUND

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

123 CIVIL DEFENSE FUND

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

124 IV-D GRANT FUND

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

126 COMMISSION OF WOMEN FUND

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

127 SENIOR CITIZEN ACTIVITY FUND

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

128 2004 REDEDICATION FUND

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

129 HEALTH ACTIVITY FUND

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

LAFOURCHE PARISH GOVERNMENT

NON-MAJOR SPECIAL REVENUE FUNDS

December 31, 2020

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.

154 TEMPORARY ASSISTANCE FOR NEEDY FAMILIES (TANF) FUND

TANF accounts for the financial resources received from the Department of Health and Human Services through the State of Louisiana Department of Social Services to provide temporary assistance and work opportunities to needy families.

160 ROAD SALES TAX DISTRICT A FUND

The Road Sales Tax District A Fund accounts for the sales tax collections of the consolidation of Road Sales Tax Districts 3, 5 and 6. The consolidation of these districts 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.

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.

LAFOURCHE PARISH GOVERNMENT

NON-MAJOR SPECIAL REVENUE FUNDS

December 31, 2020

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.

193 LCDBG MARYDALE SEWERAGE PROJECT FUND

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

196 FEMA ACQUISITION FUND

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

801 BP OIL SPILL FUND

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



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LAFOURCHE PARISH GOVERNMENT

Combining Balance Sheet Non-Major Special Revenue Funds December 31, 2020

Schedule 3.1

	101	102	103	105	108
	Animal Control	Building and Maintenance	Roads & Bridges	Street Light	Royalty
ASSETS					
Cash and Equivalents	\$ -	\$ -	\$ -	\$ -	\$ -
Investments	212	1,769,917	4,310	98,974	800,044
Receivables	4,269	2,228,807	4,082,724	913	366,215
Due from Other Funds	298,828	2,131,796	-	949,051	1,818,153
Prepaid expenses	-	21,873	-	-	-
Other Current Assets	-	-	-	-	-
Total Assets	<u>\$ 303,309</u>	<u>\$ 6,152,393</u>	<u>\$ 4,087,034</u>	<u>\$ 1,048,938</u>	<u>\$ 2,984,412</u>
LIABILITIES					
Accounts Payable	\$ 37,533	\$ 137,919	\$ 66,805	\$ 38,924	\$ -
Salaries and Benefits Payable	10,690	25,574	159,932	2,279	-
Due to Other Funds	-	-	1,801,719	-	-
Other Current Liabilities	-	-	-	-	-
Total Liabilities	<u>48,223</u>	<u>163,493</u>	<u>2,028,456</u>	<u>41,203</u>	<u>-</u>
FUND BALANCES					
Nonspendable - Prepaid	-	21,873	-	-	-
Restricted:					
Judicial	-	-	-	-	-
Federal and State Grant Programs	-	-	-	-	-
Committed:					
Public Works	-	5,967,027	2,058,578	1,007,735	2,984,412
Culture and Recreation	-	-	-	-	-
Health and Community Services	255,086	-	-	-	-
Unassigned	-	-	-	-	-
Total Fund Balances (Accumulated Deficits)	<u>255,086</u>	<u>5,988,900</u>	<u>2,058,578</u>	<u>1,007,735</u>	<u>2,984,412</u>
Total Liabilities and Fund Balances	<u>\$ 303,309</u>	<u>\$ 6,152,393</u>	<u>\$ 4,087,034</u>	<u>\$ 1,048,938</u>	<u>\$ 2,984,412</u>

(continued)

LAFOURCHE PARISH GOVERNMENT

Combining Balance Sheet Non-Major Special Revenue Funds December 31, 2020

Schedule 3.1

	109	110	112	113	114
	Board of Health	Recreation	Criminal Jury	Criminal Court	Special District No. 1
ASSETS					
Cash and Equivalents	\$ -	\$ -	\$ 6,044	\$ -	\$ -
Investments	738,990	2,348,848	-	1,828	2,167,071
Receivables	716,659	1,443,567	1,235	16,219	1,409,826
Due from Other Funds	730,874	18,908	3,098	-	272,610
Prepaid expenses	-	15,000	-	-	-
Other Current Assets	-	-	-	-	829,390
Total Assets	<u>\$ 2,186,523</u>	<u>\$ 3,826,323</u>	<u>\$ 10,377</u>	<u>\$ 18,047</u>	<u>\$ 4,678,897</u>
LIABILITIES					
Accounts Payable	\$ 2,994	\$ 33,074	\$ -	\$ 9,272	\$ 9,911
Salaries and Benefits Payable	15,888	19,820	-	12,978	8,762
Due to Other Funds	-	-	-	103,443	-
Other Current Liabilities	-	-	-	-	829,390
Total Liabilities	<u>18,882</u>	<u>52,894</u>	<u>-</u>	<u>125,693</u>	<u>848,063</u>
FUND BALANCES					
Nonspendable - Prepaid	-	15,000	-	-	-
Restricted:					
Judicial	-	-	10,377	-	-
Federal and State Grant Programs	-	-	-	-	-
Committed:					
Public Works	-	-	-	-	3,830,834
Culture and Recreation	2,167,641	3,758,429	-	-	-
Health and Community Services	-	-	-	-	-
Unassigned	-	-	-	(107,646)	-
Total Fund Balances (Accumulated Deficits)	<u>2,167,641</u>	<u>3,773,429</u>	<u>10,377</u>	<u>(107,646)</u>	<u>3,830,834</u>
Total Liabilities and Fund Balances	<u>\$ 2,186,523</u>	<u>\$ 3,826,323</u>	<u>\$ 10,377</u>	<u>\$ 18,047</u>	<u>\$ 4,678,897</u>

(continued)

LAFOURCHE PARISH GOVERNMENT

Combining Balance Sheet Non-Major Special Revenue Funds December 31, 2020

Schedule 3.1

	115	118	121	123	124
	Off Duty Witness	Planning Commission	Drug Court - Supreme Court	Civil Defense	IV-D Grant
ASSETS					
Cash and Equivalents	\$ -	\$ -	\$ -	\$ -	\$ -
Investments	52,649	670	-	6	-
Receivables	2,389	-	87,634	64,875	57,243
Due from Other Funds	-	168,525	-	8,959	-
Prepaid expenses	-	-	-	-	-
Other Current Assets	-	-	-	-	-
Total Assets	\$ 55,038	\$ 169,195	\$ 87,634	\$ 73,840	\$ 57,243
LIABILITIES					
Accounts Payable	\$ 100	\$ -	\$ 428	\$ 2,409	\$ -
Salaries and Benefits Payable	-	-	16,272	9,277	18,815
Due to Other Funds	23,712	-	70,934	-	35,797
Other Current Liabilities	-	-	-	-	-
Total Liabilities	23,812	-	87,634	11,686	54,612
FUND BALANCES					
Nonspendable - Prepaid	-	-	-	-	-
Restricted:					
Judicial	31,226	-	-	-	-
Federal and State Grant Programs	-	-	-	62,154	2,631
Committed:					
Public Works	-	169,195	-	-	-
Culture and Recreation	-	-	-	-	-
Health and Community Services	-	-	-	-	-
Unassigned	-	-	-	-	-
Total Fund Balances (Accumulated Deficits)	31,226	169,195	-	62,154	2,631
Total Liabilities and Fund Balances	\$ 55,038	\$ 169,195	\$ 87,634	\$ 73,840	\$ 57,243

(continued)

LAFOURCHE PARISH GOVERNMENT

Combining Balance Sheet Non-Major Special Revenue Funds December 31, 2020

Schedule 3.1

	126	127	128	129	130
	Commission of Women	Senior Citizen Activity	2004 Rededication	Health Activity	Head Start
ASSETS					
Cash and Equivalents	\$ -	\$ -	\$ -	\$ -	\$ 16,579
Investments	-	43,790	3,633	27	-
Receivables	-	5,908	2,377,471	1,460	161,200
Due from Other Funds	-	5,355	-	289,940	16,950
Prepaid expenses	-	-	-	-	-
Other Current Assets	-	-	-	-	-
Total Assets	<u>\$ -</u>	<u>\$ 55,053</u>	<u>\$ 2,381,104</u>	<u>\$ 291,427</u>	<u>\$ 194,729</u>
LIABILITIES					
Accounts Payable	\$ -	\$ 4,477	\$ -	\$ 124,482	\$ 51,627
Salaries and Benefits Payable	-	-	-	1,361	97,306
Due to Other Funds	-	-	1,396,282	-	45,796
Other Current Liabilities	-	-	-	-	-
Total Liabilities	<u>-</u>	<u>4,477</u>	<u>1,396,282</u>	<u>125,843</u>	<u>194,729</u>
FUND BALANCES					
Nonspendable - Prepaid	-	-	-	-	-
Restricted:					
Judicial	-	-	-	-	-
Federal and State Grant Programs	-	-	-	-	-
Committed:					
Public Works	-	-	-	-	-
Culture and Recreation	-	50,576	984,822	165,584	-
Health and Community Services	-	-	-	-	-
Unassigned	-	-	-	-	-
Total Fund Balances (Accumulated Deficits)	<u>-</u>	<u>50,576</u>	<u>984,822</u>	<u>165,584</u>	<u>-</u>
Total Liabilities and Fund Balances	<u>\$ -</u>	<u>\$ 55,053</u>	<u>\$ 2,381,104</u>	<u>\$ 291,427</u>	<u>\$ 194,729</u>

(continued)

LAFOURCHE PARISH GOVERNMENT

Combining Balance Sheet Non-Major Special Revenue Funds December 31, 2020

Schedule 3.1

	131	141	142	144	150
	CACFP Head Start	CACFP OCA	Community Action Operating	LIHEAP Grant	CSBG
ASSETS					
Cash and Equivalents	\$ -	\$ 138	\$ 11	\$ -	\$ 80,091
Investments	-	-	-	-	-
Receivables	16,950	19,395	-	8,761	66,985
Due from Other Funds	-	1,309	46,760	-	-
Prepaid expenses	-	-	-	-	-
Other Current Assets	-	-	-	-	-
Total Assets	<u>\$ 16,950</u>	<u>\$ 20,842</u>	<u>\$ 46,771</u>	<u>\$ 8,761</u>	<u>\$ 147,076</u>
LIABILITIES					
Accounts Payable	\$ -	\$ 15,404	\$ 8,270	\$ -	\$ 2,024
Salaries and Benefits Payable	-	2,811	3,263	2,514	8,438
Due to Other Funds	16,950	-	-	391	136,614
Other Current Liabilities	-	59	-	-	-
Total Liabilities	<u>16,950</u>	<u>18,274</u>	<u>11,533</u>	<u>2,905</u>	<u>147,076</u>
FUND BALANCES					
Nonspendable - Prepaid	-	-	-	-	-
Restricted:					
Judicial	-	-	-	-	-
Federal and State Grant Programs	-	-	35,238	-	-
Committed:					
Public Works	-	-	-	-	-
Culture and Recreation	-	-	-	-	-
Health and Community Services	-	2,568	-	5,856	-
Unassigned	-	-	-	-	-
Total Fund Balances (Accumulated Deficits)	<u>-</u>	<u>2,568</u>	<u>35,238</u>	<u>5,856</u>	<u>-</u>
Total Liabilities and Fund Balances	<u>\$ 16,950</u>	<u>\$ 20,842</u>	<u>\$ 46,771</u>	<u>\$ 8,761</u>	<u>\$ 147,076</u>

(continued)

LAFOURCHE PARISH GOVERNMENT

Combining Balance Sheet Non-Major Special Revenue Funds December 31, 2020

Schedule 3.1

	154	160	161	174	181
	<u>TANF</u>	<u>Road Sales Tax District A</u>	<u>Road Sales Tax District 2</u>	<u>State of Emergency</u>	<u>Coastal Zone Management</u>
ASSETS					
Cash and Equivalents	\$ -	\$ -	\$ -	\$ -	\$ 1
Investments	-	1,623,356	4,512,951	280,321	2,277,030
Receivables	-	990,898	434,741	-	11,378
Due from Other Funds	-	1,150,233	1,710,426	137,597	-
Prepaid expenses	-	-	-	-	-
Other Current Assets	-	-	-	-	-
Total Assets	<u>\$ -</u>	<u>\$ 3,764,487</u>	<u>\$ 6,658,118</u>	<u>\$ 417,918</u>	<u>\$ 2,288,409</u>
LIABILITIES					
Accounts Payable	\$ -	\$ 1,000	\$ -	\$ -	\$ 2,239
Salaries and Benefits Payable	-	-	-	-	5,639
Due to Other Funds	-	-	-	-	22,618
Other Current Liabilities	-	-	-	-	-
Total Liabilities	<u>-</u>	<u>1,000</u>	<u>-</u>	<u>-</u>	<u>30,496</u>
FUND BALANCES					
Nonspendable - Prepaid	-	-	-	-	-
Restricted:					
Judicial	-	-	-	-	-
Federal and State Grant Programs	-	-	-	-	2,257,913
Committed:					
Public Works	-	3,763,487	6,658,118	417,918	-
Culture and Recreation	-	-	-	-	-
Health and Community Services	-	-	-	-	-
Unassigned	-	-	-	-	-
Total Fund Balances (Accumulated Deficits)	<u>-</u>	<u>3,763,487</u>	<u>6,658,118</u>	<u>417,918</u>	<u>2,257,913</u>
Total Liabilities and Fund Balances	<u>\$ -</u>	<u>\$ 3,764,487</u>	<u>\$ 6,658,118</u>	<u>\$ 417,918</u>	<u>\$ 2,288,409</u>

(continued)

LAFOURCHE PARISH GOVERNMENT

Combining Balance Sheet Non-Major Special Revenue Funds December 31, 2020

Schedule 3.1

	193	196	801	
	LCDBG	FEMA Acquisition	BP Oil Spil Fund	Total
ASSETS				
Cash and Equivalents	\$ 120	\$ -	\$ 148,989	\$ 251,973
Investments	-	-	-	16,724,627
Receivables	235,114	461,195	-	15,274,031
Due from Other Funds	-	-	365,588	10,124,960
Prepaid expenses	-	-	-	36,873
Other Current Assets	-	33,494	-	862,884
	<u>\$ 235,234</u>	<u>\$ 494,689</u>	<u>\$ 514,577</u>	<u>\$ 43,275,348</u>
LIABILITIES				
Accounts Payable	\$ -	\$ -	\$ -	548,892
Salaries and Benefits Payable	-	-	-	421,619
Due to Other Funds	288,770	242,016	-	4,185,042
Other Current Liabilities	-	-	-	829,449
	<u>288,770</u>	<u>242,016</u>	<u>-</u>	<u>5,985,002</u>
FUND BALANCES				
Nonspendable - Prepaid	-	-	-	36,873
Restricted:				
Judicial	-	-	-	41,603
Federal and State Grant Programs	-	252,673	-	2,610,609
Committed:				
Public Works	-	-	514,577	27,371,881
Culture and Recreation	-	-	-	7,127,052
Health and Community Services	-	-	-	263,510
Unassigned	(53,536)	-	-	(161,182)
	<u>(53,536)</u>	<u>252,673</u>	<u>514,577</u>	<u>37,290,346</u>
Total Fund Balances (Accumulated Deficits)	<u>(53,536)</u>	<u>252,673</u>	<u>514,577</u>	<u>37,290,346</u>
Total Liabilities and Fund Balances	<u>\$ 235,234</u>	<u>\$ 494,689</u>	<u>\$ 514,577</u>	<u>\$ 43,275,348</u>

(concluded)

LAFOURCHE PARISH GOVERNMENT

Combining Statement of Revenue, Expenditures, and Changes in Fund Balance
Non-Major Special Revenue Funds
For the Year Ended December 31, 2020

Schedule 3.2

	101	102	103	105	108
	<u>Animal Control</u>	<u>Building and Maintenance</u>	<u>Roads & Bridges</u>	<u>Street Light</u>	<u>Royalty</u>
REVENUES					
Taxes					
Ad Valorem	\$ -	\$ 2,408,955	\$ 4,079,880	\$ -	\$ -
Sales and Use	-	-	-	-	-
Intergovernmental from:					
Federal	2,196	19,771	91,026	608	-
State of LA	-	122,156	709,992	73,470	1,427,962
Local	-	-	-	-	-
Charges for Services	23,650	-	-	-	-
Fines and Forfeitures	-	-	-	-	-
Investment Earnings	1	24,529	2,340	3,946	15,632
Other	73,875	20,495	8,440	730	-
	<u>99,722</u>	<u>2,595,906</u>	<u>4,891,678</u>	<u>78,754</u>	<u>1,443,594</u>
Total Revenues					
EXPENDITURES					
Current - General Government:					
Judicial	-	-	-	-	-
Public Safety	-	-	-	-	-
Public Works	-	2,118,425	4,665,761	927,632	-
Health & Community Services	582,483	-	-	-	-
Culture and Recreation	-	-	-	-	-
Debt service	-	-	-	-	-
Capital Outlay	-	-	-	-	-
	<u>582,483</u>	<u>2,118,425</u>	<u>4,665,761</u>	<u>927,632</u>	<u>-</u>
Total Expenditures					
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(482,761)</u>	<u>477,481</u>	<u>225,917</u>	<u>(848,878)</u>	<u>1,443,594</u>
OTHER FINANCING SOURCES (USES)					
Proceeds from capital lease	-	-	-	-	-
Transfers In	550,000	-	442,309	843,054	-
Transfers Out	(50,954)	(37,341)	(692,733)	-	(2,434,796)
	<u>499,046</u>	<u>(37,341)</u>	<u>(250,424)</u>	<u>843,054</u>	<u>(2,434,796)</u>
Total other financing sources (uses)					
NET CHANGE IN FUND BALANCE	16,285	440,140	(24,507)	(5,824)	(991,202)
FUND BALANCES					
BEGINNING OF YEAR	<u>238,801</u>	<u>5,548,760</u>	<u>2,083,085</u>	<u>1,013,559</u>	<u>3,975,614</u>
END OF YEAR	<u>\$ 255,086</u>	<u>\$ 5,988,900</u>	<u>\$ 2,058,578</u>	<u>\$ 1,007,735</u>	<u>\$ 2,984,412</u>

(continued)

LAFOURCHE PARISH GOVERNMENT

Combining Statement of Revenue, Expenditures, and Changes in Fund Balance
Non-Major Special Revenue Funds
For the Year Ended December 31, 2020

Schedule 3.2

	109	110	112	113	114
	<u>Board of Health</u>	<u>Recreation</u>	<u>Criminal Jury</u>	<u>Criminal Court</u>	<u>Special District No. 1</u>
REVENUES					
Taxes					
Ad Valorem	\$ 796,119	\$ 1,524,587	\$ -	\$ -	\$ 1,490,050
Sales and Use	-	-	-	-	-
Intergovernmental from:					
Federal	665,767	1,450	-	-	203
State of LA	52,677	138,147	-	-	-
Local	-	-	-	-	-
Charges for Services	-	12,981	-	-	22,836
Fines and Forfeitures	-	-	26,542	213,706	-
Investment Earnings	8,629	17,805	6	11	20,883
Other	-	80,666	-	-	47
	<u>1,523,192</u>	<u>1,775,636</u>	<u>26,548</u>	<u>213,717</u>	<u>1,534,019</u>
EXPENDITURES					
Current - General Government:					
Judicial	-	-	21,828	403,778	-
Public Safety	-	-	-	-	-
Public Works	-	-	-	-	277,363
Health & Community Services	1,625,760	-	-	-	-
Culture and Recreation	-	1,604,315	-	-	-
Debt service	-	-	-	-	-
Capital Outlay	-	-	-	-	-
	<u>1,625,760</u>	<u>1,604,315</u>	<u>21,828</u>	<u>403,778</u>	<u>277,363</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(102,568)</u>	<u>171,321</u>	<u>4,720</u>	<u>(190,061)</u>	<u>1,256,656</u>
OTHER FINANCING SOURCES (USES)					
Proceeds from capital lease	-	-	-	-	-
Transfers In	-	304,904	70,000	68,000	-
Transfers Out	-	(613,840)	-	-	(2,209,762)
	<u>-</u>	<u>(308,936)</u>	<u>70,000</u>	<u>68,000</u>	<u>(2,209,762)</u>
NET CHANGE IN FUND BALANCE	<u>(102,568)</u>	<u>(137,615)</u>	<u>74,720</u>	<u>(122,061)</u>	<u>(953,106)</u>
FUND BALANCES					
BEGINNING OF YEAR	<u>2,270,209</u>	<u>3,911,044</u>	<u>(64,343)</u>	<u>14,415</u>	<u>4,783,940</u>
END OF YEAR	<u>\$ 2,167,641</u>	<u>\$ 3,773,429</u>	<u>\$ 10,377</u>	<u>\$ (107,646)</u>	<u>\$ 3,830,834</u>

(continued)

LAFOURCHE PARISH GOVERNMENT

Combining Statement of Revenue, Expenditures, and Changes in Fund Balance
Non-Major Special Revenue Funds
For the Year Ended December 31, 2020

Schedule 3.2

	115	118	121	123	124
	<u>Off Duty Witness</u>	<u>Planning Commission</u>	<u>Drug Court - Supreme Court</u>	<u>Civil Defense</u>	<u>IV-D Grant</u>
REVENUES					
Taxes					
Ad Valorem	\$ -	\$ -	\$ -	\$ -	\$ -
Sales and Use	-	-	-	-	-
Intergovernmental from:					
Federal	-	-	-	123,222	-
State of LA	-	-	490,471	-	346,154
Local	-	-	-	-	-
Charges for Services	-	32,805	-	-	-
Fines and Forfeitures	49,721	-	-	-	-
Investment Earnings	362	4	-	-	-
Other	-	-	-	12,035	-
	<u>50,083</u>	<u>32,809</u>	<u>490,471</u>	<u>135,257</u>	<u>346,154</u>
Total Revenues					
EXPENDITURES					
Current - General Government:					
Judicial	3,294	-	490,471	-	382,139
Public Safety	-	-	-	415,027	-
Public Works	-	-	-	-	-
Health & Community Services	-	2,499	-	-	-
Culture and Recreation	-	-	-	-	-
Debt service	-	-	-	33,309	-
Capital Outlay	-	-	-	124,080	-
	<u>3,294</u>	<u>2,499</u>	<u>490,471</u>	<u>572,416</u>	<u>382,139</u>
Total Expenditures					
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>46,789</u>	<u>30,310</u>	<u>-</u>	<u>(437,159)</u>	<u>(35,985)</u>
OTHER FINANCING SOURCES (USES)					
Proceeds from capital lease	-	-	-	124,080	-
Transfers In	-	-	-	293,854	50,902
Transfers Out	(68,000)	-	-	-	-
	<u>(68,000)</u>	<u>-</u>	<u>-</u>	<u>417,934</u>	<u>50,902</u>
Total other financing sources (uses)					
NET CHANGE IN FUND BALANCE	(21,211)	30,310	-	(19,225)	14,917
FUND BALANCES					
BEGINNING OF YEAR	<u>52,437</u>	<u>138,885</u>	<u>-</u>	<u>81,379</u>	<u>(12,286)</u>
END OF YEAR	<u>\$ 31,226</u>	<u>\$ 169,195</u>	<u>\$ -</u>	<u>\$ 62,154</u>	<u>\$ 2,631</u>

(continued)

LAFOURCHE PARISH GOVERNMENT

Combining Statement of Revenue, Expenditures, and Changes in Fund Balance
Non-Major Special Revenue Funds
For the Year Ended December 31, 2020

Schedule 3.2

	126	127	128	129	130
	<u>Commission of Women</u>	<u>Senior Citizen Activity</u>	<u>2004 Rededication</u>	<u>Health Activity</u>	<u>Head Start</u>
REVENUES					
Taxes					
Ad Valorem	\$ -	\$ -	\$ 2,514,016	\$ -	\$ -
Sales and Use	-	-	-	-	-
Intergovernmental from:					
Federal	-	-	-	1,460	3,168,697
State of LA	-	-	-	-	-
Local	-	-	-	-	-
Charges for Services	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-
Investment Earnings	-	311	763	-	-
Other	-	-	-	-	352,313
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Total Revenues	-	311	2,514,779	1,460	3,521,010
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EXPENDITURES					
Current - General Government:					
Judicial	-	-	-	-	-
Public Safety	-	-	-	-	-
Public Works	-	-	-	-	-
Health & Community Services	-	-	-	-	3,381,158
Culture and Recreation	25,000	27,000	-	907,716	-
Debt service	-	-	-	-	-
Capital Outlay	-	-	-	-	-
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Total Expenditures	25,000	27,000	-	907,716	3,381,158
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(25,000)	(26,689)	2,514,779	(906,256)	139,852
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OTHER FINANCING SOURCES (USES)					
Proceeds from capital lease	-	-	-	-	-
Transfers In	25,000	-	-	950,000	-
Transfers Out	-	-	(1,927,590)	-	(139,852)
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Total other financing sources (uses)	25,000	-	(1,927,590)	950,000	(139,852)
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NET CHANGE IN FUND BALANCE	-	(26,689)	587,189	43,744	-
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FUND BALANCES					
BEGINNING OF YEAR	-	77,265	397,633	121,840	-
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END OF YEAR	\$ -	\$ 50,576	\$ 984,822	\$ 165,584	\$ -
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(continued)

LAFOURCHE PARISH GOVERNMENT

Combining Statement of Revenue, Expenditures, and Changes in Fund Balance
Non-Major Special Revenue Funds
For the Year Ended December 31, 2020

Schedule 3.2

	131	141	142	144	150
	CACFP Head Start	CACFP OCA	Community Action Operating	LIHEAP Grant	CSBG
REVENUES					
Taxes					
Ad Valorem	\$ -	\$ -	\$ -	\$ -	\$ -
Sales and Use	-	-	-	-	-
Intergovernmental from:					
Federal	114,833	215,509	-	1,026,486	367,175
State of LA	-	-	-	-	-
Local	-	-	-	-	-
Charges for Services	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-
Investment Earnings	-	-	-	-	-
Other	-	-	5,168	-	-
Total Revenues	<u>114,833</u>	<u>215,509</u>	<u>5,168</u>	<u>1,026,486</u>	<u>367,175</u>
EXPENDITURES					
Current - General Government:					
Judicial	-	-	-	-	-
Public Safety	-	-	-	-	-
Public Works	-	-	-	-	368,343
Health & Community Services	114,833	230,752	113,701	1,023,918	-
Culture and Recreation	-	-	-	-	-
Debt service	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Total Expenditures	<u>114,833</u>	<u>230,752</u>	<u>113,701</u>	<u>1,023,918</u>	<u>368,343</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>-</u>	<u>(15,243)</u>	<u>(108,533)</u>	<u>2,568</u>	<u>(1,168)</u>
OTHER FINANCING SOURCES (USES)					
Proceeds from capital lease	-	-	-	-	-
Transfers In	-	-	25,000	-	-
Transfers Out	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>25,000</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	<u>-</u>	<u>(15,243)</u>	<u>(83,533)</u>	<u>2,568</u>	<u>(1,168)</u>
FUND BALANCES					
BEGINNING OF YEAR	<u>-</u>	<u>17,811</u>	<u>118,771</u>	<u>3,288</u>	<u>1,168</u>
END OF YEAR	<u>\$ -</u>	<u>\$ 2,568</u>	<u>\$ 35,238</u>	<u>\$ 5,856</u>	<u>\$ -</u>

(continued)

LAFOURCHE PARISH GOVERNMENT

Combining Statement of Revenue, Expenditures, and Changes in Fund Balance
Non-Major Special Revenue Funds
For the Year Ended December 31, 2020

Schedule 3.2

	154	160	161	174	181
	<u>TANF</u>	<u>Road Sales Tax District A</u>	<u>Road Sales Tax District 2</u>	<u>State of Emergency</u>	<u>Coastal Zone Management</u>
REVENUES					
Taxes					
Ad Valorem	\$ -	\$ -	\$ -	\$ -	\$ -
Sales and Use	-	5,014,107	2,388,218	-	-
Intergovernmental from:					
Federal	-	-	-	-	525,843
State of LA	-	-	-	-	-
Local	-	-	-	-	-
Charges for Services	-	-	-	-	-
Fines and Forfeitures	-	-	-	-	-
Investment Earnings	-	15,615	36,529	3,886	1,138
Other	-	-	-	-	2,754
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Total Revenues	-	5,029,722	2,424,747	3,886	529,735
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EXPENDITURES					
Current - General Government:					
Judicial	-	-	-	-	-
Public Safety	-	-	-	-	-
Public Works	-	50,000	22,332	5,088	-
Health & Community Services	5,168	-	-	-	170,459
Culture and Recreation	-	-	-	-	-
Debt service	-	23,997	-	-	-
Capital Outlay	-	269,675	-	-	-
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Total Expenditures	5,168	343,672	22,332	5,088	170,459
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EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(5,168)	4,686,050	2,402,415	(1,202)	359,276
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OTHER FINANCING SOURCES (USES)					
Proceeds from capital lease	-	269,675	-	-	-
Transfers In	-	-	-	-	-
Transfers Out	-	(4,222,611)	(1,237,310)	(728,215)	(25,143)
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Total other financing sources (uses)	-	(3,952,936)	(1,237,310)	(728,215)	(25,143)
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NET CHANGE IN FUND BALANCE	(5,168)	733,114	1,165,105	(729,417)	334,133
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FUND BALANCES					
BEGINNING OF YEAR	5,168	3,030,373	5,493,013	1,147,335	1,923,780
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END OF YEAR	\$ -	\$ 3,763,487	\$ 6,658,118	\$ 417,918	\$ 2,257,913
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(continued)

LAFOURCHE PARISH GOVERNMENT

Combining Statement of Revenue, Expenditures, and Changes in Fund Balance
Non-Major Special Revenue Funds
For the Year Ended December 31, 2020

Schedule 3.2

	193	196	801	
	<u>LCDBG</u>	<u>FEMA Acquisition</u>	<u>BP Oil Spil Fund</u>	<u>Total</u>
REVENUES				
Taxes				
Ad Valorem	\$ -	\$ -	\$ -	\$ 12,813,607
Sales and Use	-	-	-	7,402,325
Intergovernmental from:				
Federal	1,017,191	165,913	-	7,507,350
State of LA	-	-	-	3,361,029
Local	-	382	-	382
Charges for Services	-	-	-	92,272
Fines and Forfeitures	-	-	-	289,969
Investment Earnings	-	-	231	152,621
Other	-	-	-	556,523
	<u>1,017,191</u>	<u>166,295</u>	<u>231</u>	<u>32,176,078</u>
Total Revenues				
	<u>1,017,191</u>	<u>166,295</u>	<u>231</u>	<u>32,176,078</u>
EXPENDITURES				
Current - General Government:				
Judicial	-	-	-	1,301,510
Public Safety	-	-	-	415,027
Public Works	-	-	-	8,434,944
Health & Community Services	-	-	-	7,250,731
Culture and Recreation	-	-	-	2,564,031
Debt service	-	-	-	57,306
Capital Outlay	-	165,752	-	559,507
	<u>-</u>	<u>165,752</u>	<u>-</u>	<u>20,583,056</u>
Total Expenditures				
	<u>-</u>	<u>165,752</u>	<u>-</u>	<u>20,583,056</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>1,017,191</u>	<u>543</u>	<u>231</u>	<u>11,593,022</u>
OTHER FINANCING SOURCES (USES)				
Proceeds from capital lease	-	-	-	393,755
Transfers In	30,463	-	-	3,653,486
Transfers Out	(1,101,190)	-	(555,680)	(16,045,017)
	<u>(1,070,727)</u>	<u>-</u>	<u>(555,680)</u>	<u>(11,997,776)</u>
Total other financing sources (uses)				
	<u>(1,070,727)</u>	<u>-</u>	<u>(555,680)</u>	<u>(11,997,776)</u>
NET CHANGE IN FUND BALANCE	(53,536)	543	(555,449)	(404,754)
FUND BALANCES				
BEGINNING OF YEAR	<u>-</u>	<u>252,130</u>	<u>1,070,026</u>	<u>37,695,100</u>
END OF YEAR	<u>\$ (53,536)</u>	<u>\$ 252,673</u>	<u>\$ 514,577</u>	<u>\$ 37,290,346</u>

(concluded)

LAFOURCHE PARISH GOVERNMENT

Fund #101 - Animal Control

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
For the Year Ended December 31, 2020

Schedule 3.3

	Original Budget	Final Budget	Actual Amounts	Variance Positive (Negative)
REVENUES				
Intergovernmental Rev - Federal	\$ -	\$ -	\$ 2,196	\$ 2,196
Charges for Services	50,000	50,000	23,650	(26,350)
Investment Earnings	5	5	1	(4)
Other (Revenue)	9,310	68,310	73,875	5,565
Total Revenues	59,315	118,315	99,722	(18,593)
EXPENDITURES				
Current - General Government - Health & Community Services:				
Personal services and benefits	281,152	278,928	227,422	51,506
Professional services	191,100	250,100	198,339	51,761
Operating services	29,000	29,000	23,549	5,451
Other services	120,050	122,274	90,928	31,346
Operating Supplies	74,550	74,550	42,245	32,305
Total current expenditures	695,852	754,852	582,483	172,369
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(636,537)	(636,537)	(482,761)	153,776
OTHER FINANCING SOURCES (USES)				
Transfers In from:				
128 2004 Rededication	639,714	639,714	550,000	(89,714)
Transfers Out to:				
299 Capital Projects Fund	(38,552)	(91,731)	(50,954)	40,777
Total other financing sources (uses)	601,162	547,983	499,046	(48,937)
NET CHANGE IN FUND BALANCE	(35,375)	(88,554)	16,285	104,839
FUND BALANCES				
BEGINNING OF YEAR	238,801	238,801	238,801	-
END OF YEAR	\$ 203,426	\$ 150,247	\$ 255,086	\$ 104,839

LAFOURCHE PARISH GOVERNMENT

Fund #102 - Building and Maintenance

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
For the Year Ended December 31, 2020

Schedule 3.4

	Original Budget	Final Budget	Actual Amounts	Variance Positive (Negative)
REVENUES				
Taxes - Ad Valorem	\$ 2,351,033	\$ 2,238,287	\$ 2,408,955	\$ 170,668
Intergovernmental from:				
Federal	269,234	-	19,771	19,771
State of LA	107,296	132,296	122,156	(10,140)
Investment Earnings	35,658	27,658	24,529	(3,129)
Other	8,400	-	20,495	20,495
	<u>2,771,621</u>	<u>2,398,241</u>	<u>2,595,906</u>	<u>197,665</u>
EXPENDITURES				
Current - General Government - Public Works:				
Personal services and benefits	644,708	589,708	565,825	23,883
Professional services	150	150	6,315	(6,165)
Operating services	1,121,500	1,323,250	1,179,995	143,255
Other services	397,150	273,650	314,871	(41,221)
Operating Supplies	75,025	77,475	51,419	26,056
Total current expenditures	<u>2,238,533</u>	<u>2,264,233</u>	<u>2,118,425</u>	<u>145,808</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	533,088	134,008	477,481	343,473
OTHER FINANCING SOURCES (USES)				
Transfers Out to:				
299 Capital Projects Fund	<u>(2,188,899)</u>	<u>(2,267,506)</u>	<u>(37,341)</u>	<u>2,230,165</u>
NET CHANGE IN FUND BALANCE	(1,655,811)	(2,133,498)	440,140	2,573,638
FUND BALANCES				
BEGINNING OF YEAR	<u>5,548,760</u>	<u>5,548,760</u>	<u>5,548,760</u>	-
END OF YEAR	<u>\$ 3,892,949</u>	<u>\$ 3,415,262</u>	<u>\$ 5,988,900</u>	<u>\$ 2,573,638</u>

LAFOURCHE PARISH GOVERNMENT

Fund #103 - Roads and Bridges

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
For the Year Ended December 31, 2020

Schedule 3.5

	Original Budget	Final Budget	Actual Amounts	Variance Positive (Negative)
REVENUES				
Taxes				
Ad Valorem	\$ 4,139,898	\$ 3,998,354	\$ 4,079,880	\$ 81,526
Intergovernmental from:				
Federal	-	-	91,026	91,026
State of LA	744,642	744,642	709,992	(34,650)
Investment Earnings	77	77	2,340	2,263
Other Income	5,105	5,105	8,440	3,335
Total Revenues	4,889,722	4,748,178	4,891,678	143,500
EXPENDITURES				
Current - General Government - Public Works:				
Personal services and benefits	4,316,291	4,139,999	3,745,287	394,712
Professional services	47,000	273,807	58,307	215,500
Operating services	365,000	348,000	317,757	30,243
Other services	190,350	198,099	176,903	21,196
Operating Supplies	605,000	510,000	320,162	189,838
Other - Miscellaneous	20,000	42,452	47,345	(4,893)
Total current expenditures	5,543,641	5,512,357	4,665,761	846,596
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(653,919)	(764,179)	225,917	990,096
OTHER FINANCING SOURCES (USES)				
Transfers In				
108 Royalty Fund	467,883	467,883	57,373	(410,510)
128 2004 Rededication	77,590	77,590	77,590	-
160 Road Sales Tax District A	767,118	647,118	580	(646,538)
174 State of Emergency	306,766	306,766	306,766	-
Total Transfers In	1,619,357	1,499,357	442,309	(1,057,048)
299 Transfers Out to Capital Projects Fund	(2,502,621)	(2,285,444)	(692,733)	1,592,711
Total other financing sources (uses)	(883,264)	(786,087)	(250,424)	535,663
NET CHANGE IN FUND BALANCE	(1,537,183)	(1,550,266)	(24,507)	1,525,759
FUND BALANCES				
BEGINNING OF YEAR	2,083,085	2,083,085	2,083,085	-
END OF YEAR	\$ 545,902	\$ 532,819	\$ 2,058,578	\$ 1,525,759

LAFOURCHE PARISH GOVERNMENT

Fund #105 - Street Light

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
For the Year Ended December 31, 2020

Schedule 3.6

	Original Budget	Final Budget	Actual Amounts	Variance Positive (Negative)
REVENUES				
Intergovernmental from:				
Federal	\$ -	\$ -	\$ 608	\$ 608
State of LA	73,495	73,495	73,470	(25)
Investment Earnings	-	-	3,946	3,946
Miscellaneous	-	-	730	730
	<u>73,495</u>	<u>73,495</u>	<u>78,754</u>	<u>5,259</u>
Total Revenues				
	<u>73,495</u>	<u>73,495</u>	<u>78,754</u>	<u>5,259</u>
EXPENDITURES				
Current - General Government - Public Works:				
Personal services and benefits	48,178	48,178	47,727	451
Professional services	45,000	45,000	23,883	21,117
Operating services	1,181,200	1,181,200	851,654	329,546
Other services	10,500	10,500	4,368	6,132
Total current expenditures	<u>1,284,878</u>	<u>1,284,878</u>	<u>927,632</u>	<u>357,246</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(1,211,383)	(1,211,383)	(848,878)	362,505
OTHER FINANCING SOURCES (USES)				
Transfers In				
114 Transfers In from Special District 1	<u>843,054</u>	<u>843,054</u>	<u>843,054</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	(368,329)	(368,329)	(5,824)	362,505
FUND BALANCES				
BEGINNING OF YEAR	<u>1,013,559</u>	<u>1,013,559</u>	<u>1,013,559</u>	<u>-</u>
END OF YEAR	<u>\$ 645,230</u>	<u>\$ 645,230</u>	<u>\$ 1,007,735</u>	<u>\$ 362,505</u>

LAFOURCHE PARISH GOVERNMENT

Fund #108 - Royalty Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
For the Year Ended December 31, 2020

Schedule 3.7

	Original Budget	Final Budget	Actual Amounts	Variance Positive (Negative)
REVENUES				
Intergovernmental from:				
State of LA	\$ 2,200,000	\$ 2,200,000	\$ 1,427,962	\$ (772,038)
Investment Earnings	1,200	1,200	15,632	14,432
	2,201,200	2,201,200	1,443,594	(757,606)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	2,201,200	2,201,200	1,443,594	(757,606)
OTHER FINANCING SOURCES (USES)				
Transfers Out to:				
001 General Fund	(2,080,000)	(2,271,423)	(2,121,423)	150,000
103 Roads & Bridges	(467,883)	(317,883)	(57,373)	260,510
112 Criminal Jury	(70,000)	(70,000)	(70,000)	-
142 OCA General Fund	-	(25,000)	(25,000)	-
299 Capital Projects Fund	(59,601)	(211,000)	(161,000)	50,000
	(2,677,484)	(2,895,306)	(2,434,796)	460,510
Total other financing sources (uses)	(2,677,484)	(2,895,306)	(2,434,796)	460,510
NET CHANGE IN FUND BALANCE	(476,284)	(694,106)	(991,202)	(297,096)
FUND BALANCES				
BEGINNING OF YEAR	3,975,614	3,975,614	3,975,614	-
END OF YEAR	\$ 3,499,330	\$ 3,281,508	\$ 2,984,412	\$ (297,096)

LAFOURCHE PARISH GOVERNMENT

Fund #109 - Board of Health

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
For the Year Ended December 31, 2020

Schedule 3.8

	Original Budget	Final Budget	Actual Amounts	Variance Positive (Negative)
REVENUES				
Taxes:				
Ad valorem	\$ 774,233	\$ 737,107	\$ 796,119	\$ 59,012
Intergovernmental from:				
Federal	-	-	665,767	665,767
State of LA	52,695	52,695	52,677	(18)
Investment Earnings	4,000	4,000	8,629	4,629
	<u>830,928</u>	<u>793,802</u>	<u>1,523,192</u>	<u>729,390</u>
EXPENDITURES				
Current - General Government - Health & Community Services:				
Personal services and benefits	511,055	611,055	459,135	151,920
Professional services	520,000	526,250	513,477	12,773
Operating services	246,720	48,000	43,591	4,409
Other services	27,300	27,300	27,634	(334)
Operating Supplies	4,100	469,100	581,923	(112,823)
Total Community Services	<u>1,309,175</u>	<u>1,681,705</u>	<u>1,625,760</u>	<u>55,945</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(478,247)</u>	<u>(887,903)</u>	<u>(102,568)</u>	<u>785,335</u>
FUND BALANCES				
BEGINNING OF YEAR	<u>2,270,209</u>	<u>2,270,209</u>	<u>2,270,209</u>	-
END OF YEAR	<u>\$ 1,791,962</u>	<u>\$ 1,382,306</u>	<u>\$ 2,167,641</u>	<u>\$ 785,335</u>

LAFOURCHE PARISH GOVERNMENT

Fund #110 - Recreation

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
For the Year Ended December 31, 2020

Schedule 3.9

	Original Budget	Final Budget	Actual Amounts	Variance Positive (Negative)
REVENUES				
Taxes - ad valorem	\$ 1,651,818	\$ 1,469,566	\$ 1,524,587	\$ 55,021
Intergovernmental from:				
Federal	97,000	-	1,450	1,450
State of LA	163,276	137,995	138,147	152
Charges for Services	35,631	10,731	12,981	2,250
Investment Earnings	34,986	34,986	17,805	(17,181)
Other	100,900	80,300	80,666	366
Total Revenues	2,083,611	1,733,578	1,775,636	42,058
EXPENDITURES				
Current - General Government - Culture and Recreation:				
Personal services and benefits	445,016	468,676	400,591	68,085
Professional services	-	25,350	20,580	4,770
Operating services	2,550	172,864	121,436	51,428
Other services	28,800	59,593	53,151	6,442
Operating Supplies	185,150	113,926	84,385	29,541
Other - Miscellaneous	1,675,491	2,254,237	924,172	1,330,065
Total Culture and Recreation	2,337,007	3,094,646	1,604,315	1,490,331
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(253,396)	(1,361,068)	171,321	1,532,389
OTHER FINANCING SOURCES (USES)				
001 Transfers In from General Fund	731,141	600,293	304,904	(295,389)
299 Transfers Out to Capital Projects Fund	(3,398,813)	(3,192,021)	(613,840)	2,578,181
Total other financing sources (uses)	(2,667,672)	(2,591,728)	(308,936)	2,282,792
NET CHANGE IN FUND BALANCE	(2,921,068)	(3,952,796)	(137,615)	3,815,181
FUND BALANCES				
BEGINNING OF YEAR	3,911,044	3,911,044	3,911,044	-
END OF YEAR	\$ 989,976	\$ (41,752)	\$ 3,773,429	\$ 3,815,181

LAFOURCHE PARISH GOVERNMENT

Fund #112 - Criminal Jury

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
For the Year Ended December 31, 2020

Schedule 3.10

	Original Budget	Final Budget	Actual Amounts	Variance Positive (Negative)
REVENUES				
Fines & Forfeitures	\$ 39,497	\$ 29,892	\$ 26,542	\$ (3,350)
Investment Earnings	75	8	6	(2)
Total Revenues	39,572	29,900	26,548	(3,352)
EXPENDITURES				
Current - General Government - Judicial: Personal services and benefits	50,000	55,000	21,828	33,172
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(10,428)	(25,100)	4,720	29,820
OTHER FINANCING SOURCES (USES)				
Transfers In Royalty Fund	70,000	70,000	70,000	-
NET CHANGE IN FUND BALANCE	59,572	44,900	74,720	29,820
FUND BALANCES				
BEGINNING OF YEAR	(64,343)	(64,343)	(64,343)	-
END OF YEAR	\$ (4,771)	\$ (19,443)	\$ 10,377	\$ 29,820

LAFOURCHE PARISH GOVERNMENT

Fund #113 - Criminal Court

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
For the Year Ended December 31, 2020

Schedule 3.11

	Original Budget	Final Budget	Actual Amounts	Variance Positive (Negative)
REVENUES				
Fines & Forfeitures	\$ 471,130	\$ 340,734	\$ 213,706	\$ (127,028)
Investment Earnings	34	14	11	(3)
Total Revenues	<u>471,164</u>	<u>340,748</u>	<u>213,717</u>	<u>(127,031)</u>
EXPENDITURES				
Current - General Government - Judicial:				
Personal services and benefits	248,518	206,623	200,233	6,390
Professional services	115,280	86,552	82,187	4,365
Operating services	45,161	15,611	14,754	857
Other services	142,796	59,664	58,072	1,592
Operating Supplies	52,525	37,111	36,532	579
Miscellaneous	12,000	12,000	12,000	-
Total current expenditures	<u>616,280</u>	<u>417,561</u>	<u>403,778</u>	<u>13,783</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(145,116)	(76,813)	(190,061)	(113,248)
OTHER FINANCING SOURCES (USES)				
Transfers In - Off Duty Witness Fund	-	68,000	68,000	-
NET CHANGE IN FUND BALANCE	(145,116)	(8,813)	(122,061)	(113,248)
FUND BALANCES				
BEGINNING OF YEAR	<u>14,415</u>	<u>14,415</u>	<u>14,415</u>	<u>-</u>
END OF YEAR	<u>\$ (130,701)</u>	<u>\$ 5,602</u>	<u>\$ (107,646)</u>	<u>\$ (113,248)</u>

LAFOURCHE PARISH GOVERNMENT

Fund #114 - Special District No.1 Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Year Ended December 31, 2020

Schedule 3.12

	Original Budget	Final Budget	Actual Amounts	Variance Positive (Negative)
REVENUES				
Taxes - Ad Valorem	\$ 1,516,326	\$ 1,458,045	\$ 1,490,050	\$ 32,005
Intergovernmental from:				
Federal	-	-	203	203
Charges for Services	33,181	33,181	22,836	(10,345)
Investment Earnings	22,348	22,348	20,883	(1,465)
Other	-	-	47	47
	<u>1,571,855</u>	<u>1,513,574</u>	<u>1,534,019</u>	<u>20,398</u>
EXPENDITURES				
Current - General Government - Public Works				
Personal services and benefits	143,427	143,427	155,416	(11,989)
Professional services	255,000	254,250	101,801	152,449
Operating services	3,500	5,500	2,828	2,672
Other services	21,300	21,300	13,386	7,914
Operating supplies	9,750	14,750	3,932	10,818
Total current expenditures	<u>432,977</u>	<u>439,227</u>	<u>277,363</u>	<u>161,864</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES				
	<u>1,138,878</u>	<u>1,074,347</u>	<u>1,256,656</u>	<u>182,309</u>
OTHER FINANCING SOURCES (USES)				
Transfers Out:				
105 Street Lights Fund	(843,054)	(843,054)	(843,054)	-
107 Solid Waste	-	(1,170,000)	(1,170,000)	-
299 Capital Projects	(850,000)	(850,000)	(196,708)	653,292
Total Transfers Out	<u>(1,693,054)</u>	<u>(2,863,054)</u>	<u>(2,209,762)</u>	<u>653,292</u>
NET CHANGE IN FUND BALANCE				
	(554,176)	(1,788,707)	(953,106)	835,601
FUND BALANCES				
BEGINNING OF YEAR	<u>4,783,940</u>	<u>4,783,940</u>	<u>4,783,940</u>	-
END OF YEAR	<u>\$ 4,229,764</u>	<u>\$ 2,995,233</u>	<u>\$ 3,830,834</u>	<u>\$ 835,601</u>

LAFOURCHE PARISH GOVERNMENT

Fund #115 - Off Duty Witness

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
For the Year Ended December 31, 2020

Schedule 3.13

	Original Budget	Final Budget	Actual Amounts	Variance Positive (Negative)
REVENUES				
Fines & Forfeitures	\$ 72,571	\$ 54,354	\$ 49,721	\$ (4,633)
Investment Earnings	2,000	458	362	(96)
Total Revenues	74,571	54,812	50,083	(4,729)
EXPENDITURES				
Current - General Government - Judicial:				
Personal services and benefits	25,000	25,000	3,294	21,706
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	49,571	29,812	46,789	16,977
OTHER FINANCING SOURCES (USES)				
Transfers Out				
113 Criminal Court	-	(68,000)	(68,000)	-
NET CHANGE IN FUND BALANCE	49,571	(38,188)	(21,211)	16,977
FUND BALANCES				
BEGINNING OF YEAR	52,437	52,437	52,437	-
END OF YEAR	\$ 102,008	\$ 14,249	\$ 31,226	\$ 16,977

LAFOURCHE PARISH GOVERNMENT

Fund #118 - Planning Commission

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
For the Year Ended December 31, 2020

Schedule 3.14

	Original Budget	Final Budget	Actual Amounts	Variance Positive (Negative)
REVENUES				
Charges for Services	\$ 25,054	\$ 25,054	\$ 32,805	\$ 7,751
Investment Earnings	10	10	4	(6)
Total Revenues	<u>25,064</u>	<u>25,064</u>	<u>32,809</u>	<u>7,745</u>
EXPENDITURES				
Current - General Government - Health & Community Services:				
Personal services and benefits	3,273	3,273	570	2,703
Operating services	-	200	502	(302)
Operating Supplies	1,500	1,600	1,314	286
Other services	1,120	820	113	707
Total current expenditures	<u>5,893</u>	<u>5,893</u>	<u>2,499</u>	<u>3,394</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	19,171	19,171	30,310	11,139
FUND BALANCES				
BEGINNING OF YEAR	<u>138,885</u>	<u>138,885</u>	<u>138,885</u>	<u>-</u>
END OF YEAR	<u>\$ 158,056</u>	<u>\$ 158,056</u>	<u>\$ 169,195</u>	<u>\$ 11,139</u>

LAFOURCHE PARISH GOVERNMENT

Fund #121 - Drug Court - Supreme Court

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
For the Year Ended December 31, 2020

Schedule 3.15

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance Positive (Negative)</u>
REVENUES				
Intergovernmental from:				
State	\$ 615,752	\$ 496,380	\$ 490,471	\$ (5,909)
EXPENDITURES				
Current - General Government - Judicial:				
Personal services and benefits	<u>615,754</u>	<u>615,754</u>	<u>490,471</u>	<u>125,283</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(2)	(119,374)	-	119,374
FUND BALANCES				
BEGINNING OF YEAR	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
END OF YEAR	<u><u>\$ (2)</u></u>	<u><u>\$ (119,374)</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 119,374</u></u>

LAFOURCHE PARISH GOVERNMENT

Fund #123 - Civil Defense

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
For the Year Ended December 31, 2020

Schedule 3.16

	Original Budget	Final Budget	Actual Amounts	Variance Positive (Negative)
REVENUES				
Intergovernmental				
Federal	\$ 52,450	\$ 52,450	\$ 123,222	\$ 70,772
Other Income	500	2,500	12,035	9,535
	<u>52,950</u>	<u>54,950</u>	<u>135,257</u>	<u>80,307</u>
EXPENDITURES				
Current - General Government - Public Safety:				
Personal services and benefits	281,501	281,501	237,514	43,987
Professional services	300	72,185	63,732	8,453
Operating services	31,000	33,412	21,194	12,218
Other services	74,200	74,200	66,228	7,972
Operating Supplies	130,400	96,557	26,359	70,198
Total public safety	<u>517,401</u>	<u>557,855</u>	<u>415,027</u>	<u>142,828</u>
Debt Service	-	33,431	33,309	122
Capital outlay	-	-	124,080	(124,080)
Total expenditures	<u>517,401</u>	<u>591,286</u>	<u>572,416</u>	<u>18,870</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(464,451)</u>	<u>(536,336)</u>	<u>(437,159)</u>	<u>99,177</u>
OTHER FINANCING SOURCES (USES)				
Proceeds from capital lease	-	-	124,080	124,080
Transfers In from:				
174 State of Emergency Fund	455,000	293,854	293,854	-
Total other financing sources (uses)	<u>455,000</u>	<u>293,854</u>	<u>417,934</u>	<u>124,080</u>
NET CHANGE IN FUND BALANCE	(9,451)	(242,482)	(19,225)	223,257
FUND BALANCES				
BEGINNING OF YEAR	<u>81,379</u>	<u>81,379</u>	<u>81,379</u>	<u>-</u>
END OF YEAR	<u>\$ 71,928</u>	<u>\$ (161,103)</u>	<u>\$ 62,154</u>	<u>\$ 223,257</u>

LAFOURCHE PARISH GOVERNMENT

Fund #124 - IV-D Grant

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
For the Year Ended December 31, 2020

Schedule 3.17

	Original Budget	Final Budget	Actual Amounts	Variance Positive (Negative)
REVENUES				
Intergovernmental from: State of LA	\$ 396,481	\$ 330,897	\$ 346,154	\$ 15,257
EXPENDITURES				
Current - General Government - Judicial: Personal services and benefits	433,727	433,727	382,139	51,588
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(37,246)	(102,830)	(35,985)	66,845
OTHER FINANCING SOURCES (USES)				
Transfers In from: 001 General Fund	50,902	50,902	50,902	-
NET CHANGE IN FUND BALANCE	13,656	(51,928)	14,917	66,845
FUND BALANCES				
BEGINNING OF YEAR	(12,286)	(12,286)	(12,286)	-
END OF YEAR	\$ 1,370	\$ (64,214)	\$ 2,631	\$ 66,845

LAFOURCHE PARISH GOVERNMENT

Fund #126 - Commission of Women

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
For the Year Ended December 31, 2020

Schedule 3.18

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance Positive (Negative)</u>
EXPENDITURES				
Current - General Government - Culture and Recreation				
Miscellaneous	\$ 25,000	\$ 25,000	\$ 25,000	\$ -
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(25,000)	(25,000)	(25,000)	-
OTHER FINANCING SOURCES (USES)				
Transfers In from:				
001 General Fund	25,000	25,000	25,000	-
NET CHANGE IN FUND BALANCE	-	-	-	-
FUND BALANCES				
BEGINNING OF YEAR	-	-	-	-
END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

LAFOURCHE PARISH GOVERNMENT

Fund #127 - Senior Citizen Activity

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
For the Year Ended December 31, 2020

Schedule 3.19

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance Positive (Negative)</u>
REVENUES				
Investment Earnings	\$ 1,200	\$ 1,200	\$ 311	\$ (889)
EXPENDITURES				
Current - Culture and Recreation:				
Miscellaneous	<u>24,000</u>	<u>27,000</u>	<u>27,000</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(22,800)</u>	<u>(25,800)</u>	<u>(26,689)</u>	<u>(889)</u>
FUND BALANCES				
BEGINNING OF YEAR	<u>77,265</u>	<u>77,265</u>	<u>77,265</u>	<u>-</u>
END OF YEAR	<u><u>\$ 54,465</u></u>	<u><u>\$ 51,465</u></u>	<u><u>\$ 50,576</u></u>	<u><u>\$ (889)</u></u>

LAFOURCHE PARISH GOVERNMENT

Fund #128 - 2004 Rededication

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Year Ended December 31, 2020

Schedule 3.20

	Original Budget	Final Budget	Actual Amounts	Variance Positive (Negative)
REVENUES				
Taxes - Ad Valorem	\$ 2,464,336	\$ 2,452,677	\$ 2,514,016	\$ 61,339
Investment Earnings	401	401	763	362
Total Revenues	2,464,737	2,453,078	2,514,779	61,701
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	2,464,737	2,453,078	2,514,779	61,701
OTHER FINANCING SOURCES (USES)				
Transfers Out to:				
001 General Fund	(350,000)	(350,000)	(350,000)	-
101 Animal Control Fund	(639,714)	(639,714)	(550,000)	-
103 Road and Bridges	(77,590)	(77,590)	(77,590)	-
129 Health Activity Fund	(1,133,206)	(1,133,206)	(950,000)	183,206
Total transfers out	(2,200,510)	(2,200,510)	(1,927,590)	183,206
NET CHANGE IN FUND BALANCE	264,227	252,568	587,189	244,907
FUND BALANCES				
BEGINNING OF YEAR	397,633	397,633	397,633	-
END OF YEAR	\$ 661,860	\$ 650,201	\$ 984,822	\$ 244,907

LAFOURCHE PARISH GOVERNMENT

Fund #129 - Health Activity

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
For the Year Ended December 31, 2020

Schedule 3.21

	Original Budget	Final Budget	Actual Amounts	Variance Positive (Negative)
REVENUES				
Intergovernmental - Federal	\$ -	\$ -	\$ 1,460	\$ 1,460
EXPENDITURES				
Current - General Government - Health & Community Services:				
Personal services and benefits	-	-	15,427	(15,427)
Professional services	1,210,000	1,210,000	886,898	323,102
Operating services	8,900	8,900	5,141	3,759
Operating Supplies	1,100	1,100	250	850
Total current expenditures	<u>1,220,000</u>	<u>1,220,000</u>	<u>907,716</u>	<u>312,284</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(1,220,000)	(1,220,000)	(906,256)	313,744
OTHER FINANCING SOURCES (USES)				
Transfers In				
128 2004 Rededication Fund	<u>1,133,206</u>	<u>1,133,206</u>	<u>950,000</u>	<u>(183,206)</u>
NET CHANGE IN FUND BALANCE	(86,794)	(86,794)	43,744	130,538
FUND BALANCES				
BEGINNING OF YEAR	<u>121,840</u>	<u>121,840</u>	<u>121,840</u>	<u>-</u>
END OF YEAR	<u>\$ 35,046</u>	<u>\$ 35,046</u>	<u>\$ 165,584</u>	<u>\$ 130,538</u>

LAFOURCHE PARISH GOVERNMENT

Fund #130 - Head Start

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
For the Year Ended December 31, 2020

Schedule 3.22

	Original Budget	Final Budget	Actual Amounts	Variance Positive (Negative)
REVENUES				
Intergovernmental - Federal	\$ 2,832,849	\$ 3,181,577	\$ 3,168,697	\$ (12,880)
Other Income	708,212	779,168	352,313	(426,855)
Total Revenues	3,541,061	3,960,745	3,521,010	(439,735)
EXPENDITURES				
Current - General Government - Health & Community Services:				
Personal services and benefits	2,466,764	2,526,057	2,356,057	170,000
Professional services	9,700	6,445	6,445	-
Operating services	108,101	240,476	240,478	(2)
Other services	166,951	173,791	173,791	-
Operating Supplies	208,083	275,113	262,234	12,879
Other - Miscellaneous	711,462	769,008	342,153	426,855
Total current expenditures	3,671,061	3,990,890	3,381,158	609,732
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(130,000)	(30,145)	139,852	169,997
OTHER FINANCING SOURCES (USES)				
299 Transfers Out to Capital Project	(40,000)	(139,852)	(139,852)	-
NET CHANGE IN FUND BALANCE	(170,000)	(169,997)	-	-
FUND BALANCES				
BEGINNING OF YEAR	-	-	-	-
END OF YEAR	\$ (170,000)	\$ (169,997)	\$ -	\$ -

LAFOURCHE PARISH GOVERNMENT

Fund #131 - CACFP Head Start

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
For the Year Ended December 31, 2020

Schedule 3.23

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance Positive (Negative)</u>
REVENUES				
Intergovernmental - Federal	\$ 235,000	\$ 235,000	\$ 114,833	\$ (120,167)
EXPENDITURES				
Current - General Government - Health & Community Services:				
Operating Supplies	<u>235,000</u>	<u>235,000</u>	<u>114,833</u>	<u>120,167</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCES				
BEGINNING OF YEAR	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
END OF YEAR	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

LAFOURCHE PARISH GOVERNMENT

Fund #141 - CACFP OCA Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
For the Year Ended December 31, 2020

Schedule 3.24

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance Positive (Negative)</u>
REVENUES				
Intergovernmental - Federal	\$ 282,016	\$ 216,016	\$ 215,509	\$ (507)
EXPENDITURES				
Current - General Government - Health & Community Services:				
Personal services and benefits	59,022	63,240	62,371	869
Operating services	675	467	415	52
Other services	5,069	2,370	3,502	(1,132)
Operating Supplies	218,833	167,357	164,464	2,893
Total Community Services	<u>283,599</u>	<u>233,434</u>	<u>230,752</u>	<u>2,682</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(1,583)	(17,418)	(15,243)	2,175
FUND BALANCES				
BEGINNING OF YEAR	<u>17,811</u>	<u>17,811</u>	<u>17,811</u>	<u>-</u>
END OF YEAR	<u>\$ 16,228</u>	<u>\$ 393</u>	<u>\$ 2,568</u>	<u>\$ 2,175</u>

LAFOURCHE PARISH GOVERNMENT

Fund #142 - Community Action Operating

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
For the Year Ended December 31, 2020

Schedule 3.25

	Original Budget	Final Budget	Actual Amounts	Variance Positive (Negative)
REVENUES				
Other	\$ -	\$ 5,168	\$ 5,168	\$ -
EXPENDITURES				
Current - General Government - Health & Community Services:				
Personal services and benefits	\$ -	\$ 74,744	\$ 54,295	\$ 20,449
Professional Services	-	50,000	48,684	1,316
Other Services	5,200	5,894	7,184	(1,290)
Operating Supplies	-	1,137	2,680	(1,543)
Miscellaneous	5,500	3,669	858	2,811
Total Community Services	10,700	135,444	113,701	21,743
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(10,700)	(130,276)	(108,533)	21,743
OTHER FINANCING SOURCES (USES)				
108 Transfers In from Royalty Fund	-	25,000	25,000	-
NET CHANGE IN FUND BALANCE	(10,700)	(105,276)	(83,533)	21,743
FUND BALANCES				
BEGINNING OF YEAR	118,771	118,771	118,771	-
END OF YEAR	\$ 108,071	\$ 13,495	\$ 35,238	\$ 21,743

LAFOURCHE PARISH GOVERNMENT

Fund #144 - LIHEAP Grant

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
For the Year Ended December 31, 2020

Schedule 3.26

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance Positive (Negative)</u>
REVENUES				
Intergovernmental:				
Federal	<u>\$ 722,538</u>	<u>\$ 1,062,933</u>	<u>\$ 1,026,486</u>	<u>\$ (36,447)</u>
EXPENDITURES				
Current - General Government - Health & Community Services:				
Personal services and benefits	86,662	93,630	65,429	28,201
Operating services	614,757	935,828	935,424	404
Other services	21,428	21,428	21,638	(210)
Operating supplies	-	12,048	1,427	10,621
Total expenditures	<u>722,847</u>	<u>1,062,934</u>	<u>1,023,918</u>	<u>39,016</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES				
	(309)	(1)	2,568	2,569
FUND BALANCES				
BEGINNING OF YEAR	<u>3,288</u>	<u>3,288</u>	<u>3,288</u>	<u>-</u>
END OF YEAR	<u><u>\$ 2,979</u></u>	<u><u>\$ 3,287</u></u>	<u><u>\$ 5,856</u></u>	<u><u>\$ 2,569</u></u>

LAFOURCHE PARISH GOVERNMENT

Fund #150 - CSBG

Schedule of Revenues, Expenditures, Changes in Fund Balance - Budget and Actual
For the Year Ended December 31, 2020

Schedule 3.27

	Original Budget	Final Budget	Actual Amounts	Variance Positive (Negative)
REVENUES				
Intergovernmental - Federal	\$ 246,151	\$ 368,344	\$ 367,175	\$ (1,169)
EXPENDITURES				
Current - General Government - Public Works:				
Personal services and benefits	85,969	133,527	133,527	-
Operating services	7,236	11,229	11,229	-
Other services	26,146	21,205	21,205	-
Operating Supplies	4,791	34,658	34,654	4
Miscellaneous	122,261	167,728	167,728	-
Total Expenditures	246,403	368,347	368,343	4
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(252)	(3)	(1,168)	(1,165)
FUND BALANCES				
BEGINNING OF YEAR	1,168	1,168	1,168	-
END OF YEAR	\$ 916	\$ 1,165	\$ -	\$ (1,165)

LAFOURCHE PARISH GOVERNMENT

Fund #154 - TANF

Schedule of Revenues, Expenditures, Changes in Fund Balance - Budget and Actual
For the Year Ended December 31, 2020

Schedule 3.28

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amounts</u>	<u>Variance Positive (Negative)</u>
EXPENDITURES				
Current - General Government - Health & Community Services:				
Supplies	<u>-</u>	<u>-</u>	<u>5,168</u>	<u>(5,168)</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>-</u>	<u>-</u>	<u>(5,168)</u>	<u>(5,168)</u>
FUND BALANCES				
BEGINNING OF YEAR	<u>5,168</u>	<u>5,168</u>	<u>5,168</u>	<u>-</u>
END OF YEAR	<u>\$ 5,168</u>	<u>\$ 5,168</u>	<u>\$ -</u>	<u>\$ -</u>

LAFOURCHE PARISH GOVERNMENT

Fund #160 - Road Sales Tax District A

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
For the Year Ended December 31, 2020

Schedule 3.29

	Original Budget	Final Budget	Actual Amounts	Variance Positive (Negative)
REVENUES				
Taxes - Sales & Use	\$ 4,305,422	\$ 4,305,422	\$ 5,014,107	\$ 708,685
Investment Earnings	35,000	35,000	15,615	(19,385)
Total Revenues	<u>4,340,422</u>	<u>4,340,422</u>	<u>5,029,722</u>	<u>689,300</u>
EXPENDITURES				
Current - General Government - Public Works:				
Professional services	38,749	38,749	49,780	(11,031)
Other Services	-	-	220	(220)
Total current	<u>38,749</u>	<u>38,749</u>	<u>50,000</u>	<u>(11,251)</u>
Debt Service	-	107,518	23,997	83,521
Capital outlay	-	-	269,675	(269,675)
Total expenditures	<u>38,749</u>	<u>146,267</u>	<u>343,672</u>	<u>(197,405)</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>4,301,673</u>	<u>4,194,155</u>	<u>4,686,050</u>	<u>491,895</u>
OTHER FINANCING SOURCES (USES)				
Proceeds from capital lease	-	-	269,675	(269,675)
Transfers Out to:				
103 Steet Lights	(767,118)	(647,118)	(580)	646,538
104 Drainage Maintenance Fund	(672,505)	(546,798)	(17,396)	529,402
206 Construction - RSTD 3 5 & 6	(728,638)	(159,527)	(18,745)	140,782
299 Capital Projects Fund	(1,214,506)	(1,268,159)	(449,965)	818,194
314 Bond Sinking Fund - RSTD 3 5 & 6	(1,249,240)	(1,249,240)	(1,249,250)	(10)
317 Consolidated STD A Sinking Fund	(2,113,494)	(2,528,040)	(2,486,675)	41,365
Total Transfers Out	<u>(6,745,501)</u>	<u>(6,398,882)</u>	<u>(4,222,611)</u>	<u>2,176,271</u>
Total other financing sources (uses)	<u>(6,745,501)</u>	<u>(6,398,882)</u>	<u>(3,952,936)</u>	<u>2,445,946</u>
NET CHANGE IN FUND BALANCE	(2,443,828)	(2,204,727)	733,114	2,937,841
FUND BALANCES				
BEGINNING OF YEAR	<u>3,030,373</u>	<u>3,030,373</u>	<u>3,030,373</u>	<u>-</u>
END OF YEAR	<u>\$ 586,545</u>	<u>\$ 825,646</u>	<u>\$ 3,763,487</u>	<u>\$ 2,937,841</u>

LAFOURCHE PARISH GOVERNMENT

Fund #161 - Road Sales Tax District 2

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
For the Year Ended December 31, 2020

Schedule 3.30

	Original Budget	Final Budget	Actual Amounts	Variance Positive (Negative)
REVENUES				
Taxes Sales and Use	\$ 2,445,060	\$ 2,445,060	\$ 2,388,218	\$ (56,842)
Investment Earnings	70,758	70,758	36,529	(34,229)
Total Revenues	<u>2,515,818</u>	<u>2,515,818</u>	<u>2,424,747</u>	<u>(91,071)</u>
EXPENDITURES				
Current - General Government - Public Works:				
Professional services	22,006	22,006	22,332	(326)
Debt Service	-	52,401	-	52,401
Total expenditures	<u>22,006</u>	<u>74,407</u>	<u>22,332</u>	<u>52,075</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>2,493,812</u>	<u>2,441,411</u>	<u>2,402,415</u>	<u>(38,996)</u>
OTHER FINANCING SOURCES (USES)				
Transfers Out to:				
201 Construction RSTD2	(3,967,260)	(2,785,974)	(279,368)	2,506,606
299 Capital Projects Fund	(2,807,247)	(446,571)	(158,100)	288,471
318 208 Sinking Fund	(800,657)	(800,657)	(799,842)	815
Total Transfers Out	<u>(7,575,164)</u>	<u>(4,033,202)</u>	<u>(1,237,310)</u>	<u>2,795,892</u>
Total other financing sources (uses)	<u>(7,575,164)</u>	<u>(4,033,202)</u>	<u>(1,237,310)</u>	<u>2,795,892</u>
NET CHANGE IN FUND BALANCE	(5,081,352)	(1,591,791)	1,165,105	2,756,896
FUND BALANCES				
BEGINNING OF YEAR	<u>5,493,013</u>	<u>5,493,013</u>	<u>5,493,013</u>	<u>-</u>
END OF YEAR	<u>\$ 411,661</u>	<u>\$ 3,901,222</u>	<u>\$ 6,658,118</u>	<u>\$ 2,756,896</u>

LAFOURCHE PARISH GOVERNMENT

Fund #174 - State of Emergency

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
For the Year Ended December 31, 2020

Schedule 3.31

	Original Budget	Final Budget	Actual Amounts	Variance Positive (Negative)
REVENUES				
Investment Earnings	\$ 6,500	\$ 6,500	\$ 3,886	\$ (2,614)
EXPENDITURES				
Current - General Government - Public Works: Operating Services	-	5,088	5,088	
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	6,500	1,412	(1,202)	(2,614)
OTHER FINANCING SOURCES (USES)				
Transfers Out to:				
103 Road and Bridge	(306,766)	(306,766)	(306,766)	-
123 Civil Defense	(455,000)	(293,854)	(293,854)	-
299 Capital Projects Fund	-	(127,595)	(127,595)	-
Total other financing sources (uses)	(761,766)	(728,215)	(728,215)	-
NET CHANGE IN FUND BALANCE	(755,266)	(726,803)	(729,417)	(2,614)
FUND BALANCES				
BEGINNING OF YEAR	1,147,335	1,147,335	1,147,335	-
END OF YEAR	\$ 392,069	\$ 420,532	\$ 417,918	\$ (2,614)

LAFOURCHE PARISH GOVERNMENT

Fund #181 - Coastal Zone Management

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
For the Year Ended December 31, 2020

Schedule 3.32

	Original Budget	Final Budget	Actual Amounts	Variance Positive (Negative)
REVENUES				
Intergovernmental - Federal	\$ 45,511	\$ 70,511	\$ 525,843	\$ 455,332
Investment Earnings	20	20	1,138	1,118
Other	-	-	2,754	2,754
	<u>45,531</u>	<u>70,531</u>	<u>529,735</u>	<u>459,204</u>
EXPENDITURES				
Current - General Government - Health & Community Services:				
Personal services and benefits	141,898	141,898	108,741	33,157
Professional services	1,847,739	1,778,012	6,959	1,771,053
Operating services	77,550	43,314	947	42,367
Other services	16,611	22,115	16,525	5,590
Operating Supplies	10,800	10,800	5,658	5,142
Miscellaneous	377,500	225,815	31,629	194,186
Total Health & Community Services	<u>2,472,098</u>	<u>2,221,954</u>	<u>170,459</u>	<u>2,051,495</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(2,426,567)	(2,151,423)	359,276	2,510,699
OTHER FINANCING SOURCES (USES)				
299 Transfers out to Capital Projects	-	(25,143)	(25,143)	-
NET CHANGE IN FUND BALANCE	(2,426,567)	(2,176,566)	334,133	2,510,699
FUND BALANCES				
BEGINNING OF YEAR	<u>1,923,780</u>	<u>1,923,780</u>	<u>1,923,780</u>	<u>-</u>
END OF YEAR	<u>\$ (502,787)</u>	<u>\$ (252,786)</u>	<u>\$ 2,257,913</u>	<u>\$ 2,510,699</u>

LAFOURCHE PARISH GOVERNMENT

Fund #193 - LCDBG

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
For the Year Ended December 31, 2020

Schedule 3.33

	Original Budget	Final Budget	Actual Amounts	Variance Positive (Negative)
REVENUES				
Intergovernmental - Federal	\$ 1,160,000	\$ 823,000	\$ 1,017,191	\$ 194,191
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>1,160,000</u>	<u>823,000</u>	<u>1,017,191</u>	<u>194,191</u>
OTHER FINANCING SOURCES (USES)				
107 Transfer In	43,000	66,817	30,463	(36,354)
299 Transfers Out to Capital Projects	(1,203,000)	(1,226,817)	(1,101,190)	125,627
Total other financing sources (uses)	<u>(1,160,000)</u>	<u>(1,160,000)</u>	<u>(1,070,727)</u>	<u>89,273</u>
NET CHANGE IN FUND BALANCE	-	(337,000)	(53,536)	-
FUND BALANCES				
BEGINNING OF YEAR	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
END OF YEAR	<u>\$ -</u>	<u>\$ (337,000)</u>	<u>\$ (53,536)</u>	<u>\$ -</u>

LAFOURCHE PARISH GOVERNMENT

Fund #196 - FEMA Acquisition Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
For the Year Ended December 31, 2020

Schedule 3.34

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amounts</u>	Variance Positive (Negative)
REVENUES				
Intergovernmental:				
Federal	\$ 3,588,731	\$ 169,441	\$ 165,913	\$ (3,528)
Local	<u>535,411</u>	<u>20,790</u>	<u>382</u>	<u>(20,408)</u>
Total Revenues	4,124,142	190,231	166,295	(23,936)
EXPENDITURES				
Capital Outlay	<u>4,123,145</u>	<u>239,452</u>	<u>165,752</u>	<u>73,700</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	997	(49,221)	543	49,764
FUND BALANCES				
BEGINNING OF YEAR	<u>252,130</u>	<u>252,130</u>	<u>252,130</u>	-
END OF YEAR	<u><u>\$ 253,127</u></u>	<u><u>\$ 202,909</u></u>	<u><u>\$ 252,673</u></u>	<u><u>\$ 49,764</u></u>

LAFOURCHE PARISH GOVERNMENT

Fund #801 - BP Oil Spill Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
For the Year Ended December 31, 2020

Schedule 3.35

	Original Budget	Final Budget	Actual Amounts	Variance Positive (Negative)
REVENUES				
Investment Earnings	\$ 600	\$ 600	\$ 231	\$ (369)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>600</u>	<u>600</u>	<u>231</u>	<u>(369)</u>
OTHER FINANCING SOURCES (USES)				
Transfer Out				
001 General Fund	(475,680)	(475,680)	(325,680)	150,000
104 Drainage Maintenance	(230,000)	(230,000)	(230,000)	-
Total Transfer Out	<u>(705,680)</u>	<u>(705,680)</u>	<u>(555,680)</u>	<u>150,000</u>
NET CHANGE IN FUND BALANCE	(705,080)	(705,080)	(555,449)	149,631
FUND BALANCES				
BEGINNING OF YEAR	<u>1,070,026</u>	<u>1,070,026</u>	<u>1,070,026</u>	<u>-</u>
END OF YEAR	<u>\$ 364,946</u>	<u>\$ 364,946</u>	<u>\$ 514,577</u>	<u>\$ 149,631</u>

Non-Major Debt Service Funds



LAFOURCHE PARISH GOVERNMENT

NON-MAJOR DEBT SERVICE FUNDS

December 31, 2020

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.

LAFOURCHE PARISH GOVERNMENT

Non-Major Debt Service Funds

Combining Balance Sheet

December 31, 2020

Schedule 4.1

	302	314	317	318
	<u>Sinking Fund - Certificates of Indebtedness, Series 1999</u>	<u>Sinking Fund - Road Sales Tax District 3, 5 & 6</u>	<u>Sinking Fund - Consolidated Sales Tax District A</u>	<u>Sinking Fund - Road Sales Tax District 2- 2008</u>
ASSETS				
Investments	\$ 144	\$ 1,805,093	\$ 2,018,192	\$ 133,307
LIABILITIES				
Due to Other Funds	\$ -	\$ -	\$ 102,045	\$ 137,328
FUND BALANCES				
Restricted for Debt Service	144	1,805,093	1,916,147	-
Unassigned	-	-	-	(4,021)
Total Fund Balances	<u>144</u>	<u>1,805,093</u>	<u>1,916,147</u>	<u>(4,021)</u>
Total Liabilities and Fund Balances	<u>\$ 144</u>	<u>\$ 1,805,093</u>	<u>\$ 2,018,192</u>	<u>\$ 133,307</u>

(continued)

LAFOURCHE PARISH GOVERNMENT

Non-Major Debt Service Funds

Combining Balance Sheet

December 31, 2020

Schedule 4.1

320

	<u>GOMESA</u>	<u>Total</u>
ASSETS		
Investments	\$ 919,225	\$ 4,875,961
LIABILITIES		
Due to Other Funds	\$ 60,855	\$ 300,228
FUND BALANCES		
Restricted for Debt Service	858,370	4,579,754
Unassigned	-	(4,021)
Total Fund Balances	<u>858,370</u>	<u>4,575,733</u>
Total Liabilities and Fund Balances	<u>\$ 919,225</u>	<u>\$ 4,875,961</u>

(concluded)

LAFOURCHE PARISH GOVERNMENT

Non-Major Debt Service Funds
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Year-Ended December 31, 2020

Schedule 4.2

	302	314	317	318
	Sinking Fund - Certificates of Indebtedness, Series 1999	Sinking Fund - Road Sales Tax District 3, 5 & 6	Sinking Fund - Consolidated Sales Tax District A	Sinking Fund - Road Sales Tax District 2- 2008
REVENUES				
Intergovernmental - Federal	\$ -	\$ -	\$ -	\$ -
Investment Earnings	144	5,104	6,790	1,076
Total Revenues	144	5,104	6,790	1,076
EXPENDITURES				
Principal Payments	-	880,000	1,910,000	650,000
Interest Payments	-	349,720	619,097	150,550
Total Expenditures	-	1,229,720	2,529,097	800,550
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	144	(1,224,616)	(2,522,307)	(799,474)
OTHER FINANCING SOURCES (USES)				
Transfers In	-	1,249,250	2,486,675	799,842
NET CHANGE IN FUND BALANCE	144	24,634	(35,632)	368
FUND BALANCES - BEGINNING OF YEAR	-	1,780,459	1,951,779	(4,389)
FUND BALANCES - END OF YEAR	\$ 144	\$ 1,805,093	\$ 1,916,147	\$ (4,021)

(continued)

LAFOURCHE PARISH GOVERNMENT

Non-Major Debt Service Funds
Statement of Revenues, Expenditures and Changes in Fund Balances
For the Year-Ended December 31, 2020

Schedule 4.2

320

	GOMESA Debt Service	Total
REVENUES		
Intergovernmental - Federal	\$ 1,139,153	\$ 1,139,153
Investment Earnings	1,262	14,376
Total Revenues	<u>1,140,415</u>	<u>1,153,529</u>
EXPENDITURES		
Principal Payments	-	3,440,000
Interest Payments	569,590	1,688,957
Total Expenditures	<u>569,590</u>	<u>5,128,957</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	570,825	(3,975,428)
OTHER FINANCING SOURCES (USES)		
Transfers In	-	4,535,767
NET CHANGE IN FUND BALANCE	570,825	560,339
FUND BALANCES - BEGINNING OF YEAR	<u>287,545</u>	<u>4,015,394</u>
FUND BALANCES - END OF YEAR	<u>\$ 858,370</u>	<u>\$ 4,575,733</u>

(concluded)

LAFOURCHE PARISH GOVERNMENT

Fund #302 - Sinking, COI, Series 1999

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Year Ended December 31, 2020

Schedule 4.3

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

LAFOURCHE PARISH GOVERNMENT

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

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Year Ended December 31, 2020

Schedule 4.4

	Original Budget	Final Budget	Actual Amounts	Variance Positive (Negative)
REVENUES				
Investment Earnings	\$ 6,000	\$ 6,000	\$ 5,104	\$ (896)
EXPENDITURES				
Debt Service:				
Principal Payments	880,000	880,000	880,000	-
Interest Payments & Bank Charges	351,250	351,250	349,720	1,530
Total expenditures	1,231,250	1,231,250	1,229,720	1,530
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(1,225,250)</u>	<u>(1,225,250)</u>	<u>(1,224,616)</u>	<u>634</u>
OTHER FINANCING SOURCES (USES)				
160 Transfers In	1,249,250	1,249,250	1,249,250	-
313 Transfers In	-	150	-	(150)
Total other financing sources (uses)	<u>1,249,250</u>	<u>1,249,400</u>	<u>1,249,250</u>	<u>(150)</u>
NET CHANGE IN FUND BALANCE	24,000	24,150	24,634	484
FUND BALANCES				
BEGINNING OF YEAR	1,780,459	1,780,459	1,780,459	-
END OF YEAR	<u>\$ 1,804,459</u>	<u>\$ 1,804,609</u>	<u>\$ 1,805,093</u>	<u>\$ 484</u>

LAFOURCHE PARISH GOVERNMENT

Fund #317 - Sinking, Cons ST District A

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Year Ended December 31, 2020

Schedule 4.5

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amounts</u>	Variance Positive (Negative)
REVENUES				
Investment Earnings	\$ 25,000	\$ 25,000	\$ 6,790	\$ (18,210)
EXPENDITURES				
Principal Payments	1,910,000	1,910,000	1,910,000	-
Interest Payments	<u>535,475</u>	<u>535,475</u>	<u>619,097</u>	<u>(83,622)</u>
Total expenditures	<u>2,445,475</u>	<u>2,445,475</u>	<u>2,529,097</u>	<u>(83,622)</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(2,420,475)	(2,420,475)	(2,522,307)	(101,832)
OTHER FINANCING SOURCES (USES)				
160 Transfers In from Sales Tax District A	<u>2,113,494</u>	<u>2,528,040</u>	<u>2,486,675</u>	<u>(41,365)</u>
NET CHANGE IN FUND BALANCE	(306,981)	107,565	(35,632)	(143,197)
FUND BALANCES				
BEGINNING OF YEAR	<u>1,951,779</u>	<u>1,951,779</u>	<u>1,951,779</u>	-
END OF YEAR	<u><u>\$ 1,644,798</u></u>	<u><u>\$ 2,059,344</u></u>	<u><u>\$ 1,916,147</u></u>	<u><u>\$ (143,197)</u></u>

LAFOURCHE PARISH GOVERNMENT

Fund #318 - Sinking, RST Dist 2 - 2008

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Year Ended December 31, 2020

Schedule 4.6

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual Amounts</u>	Variance Positive (Negative)
REVENUES				
Investment Earnings	\$ 5,000	\$ 5,000	\$ 1,076	\$ (3,924)
EXPENDITURES				
Principal Payments	650,000	650,000	650,000	-
Interest Payments	<u>150,657</u>	<u>150,657</u>	<u>150,550</u>	<u>107</u>
Total expenditures	<u>800,657</u>	<u>800,657</u>	<u>800,550</u>	<u>107</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(795,657)	(795,657)	(799,474)	(4,031)
OTHER FINANCING SOURCES (USES)				
161 Transfers In	<u>800,657</u>	<u>800,657</u>	<u>799,842</u>	<u>815</u>
NET CHANGE IN FUND BALANCE	5,000	5,000	368	(4,632)
FUND BALANCES				
BEGINNING OF YEAR	<u>(4,389)</u>	<u>(4,389)</u>	<u>(4,389)</u>	-
END OF YEAR	<u><u>\$ 611</u></u>	<u><u>\$ 611</u></u>	<u><u>\$ (4,021)</u></u>	<u><u>\$ (4,632)</u></u>

LAFOURCHE PARISH GOVERNMENT

Fund #320 - GOMESA Debt Service

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Year Ended December 31, 2020

Schedule 4.7

	Original Budget	Final Budget	Actual Amounts	Variance Positive (Negative)
REVENUES				
Intergovernmental - Federal	\$ -	\$ 1,619,485	\$ 1,139,153	\$ (480,332)
Investment Earnings	-	2,000	1,262	(738)
Total Revenues	<u>-</u>	<u>1,621,485</u>	<u>1,140,415</u>	<u>(481,070)</u>
EXPENDITURES				
Interest Payments	<u>-</u>	<u>284,795</u>	<u>569,590</u>	<u>(284,795)</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	-	1,336,690	570,825	(196,275)
FUND BALANCES				
BEGINNING OF YEAR	<u>287,545</u>	<u>287,545</u>	<u>287,545</u>	-
END OF YEAR	<u><u>\$ 287,545</u></u>	<u><u>\$ 1,624,235</u></u>	<u><u>\$ 858,370</u></u>	<u><u>\$ (196,275)</u></u>

Non-Major Capital Project Funds



LAFOURCHE PARISH GOVERNMENT

NON-MAJOR CAPITAL PROJECT FUNDS

December 31, 2020

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.



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LAFOURCHE PARISH GOVERNMENT

Non-Major Capital Projects Funds

Combining Balance Sheet

December 31, 2020

Schedule 5.1

	201 Road District No. 2 Construction	206 Road Construction District 3, 5, 6	Total
ASSETS			
Cash	\$ 213,009	\$ 1,027,188	\$ 1,240,197
Investments	19,788	2	19,790
Receivables	18,000	-	18,000
Due from Other Funds	261,950	16,816	278,766
	<u>512,747</u>	<u>1,044,006</u>	<u>1,556,753</u>
Total Assets	<u>\$ 512,747</u>	<u>\$ 1,044,006</u>	<u>\$ 1,556,753</u>
LIABILITIES			
Accounts Payable	\$ 2,971	\$ 82,330	\$ 85,301
Contracts and Retainages Payable	-	126,181	126,181
	<u>2,971</u>	<u>208,511</u>	<u>211,482</u>
Total Liabilities	2,971	208,511	211,482
FUND BALANCES			
Restricted for Capital Projects	<u>509,776</u>	<u>835,495</u>	<u>1,345,271</u>
Total Liabilities and Fund Balances	<u>\$ 512,747</u>	<u>\$ 1,044,006</u>	<u>\$ 1,556,753</u>

LAFOURCHE PARISH GOVERNMENT

Non-Major Capital Projects Funds
 Combining Statement of Revenues, Expenditures and Changes in Fund Balance
 For the Year Ended December 31, 2020

Schedule 5.2

	201 Road District No. 2 Construction	206 Road Construction District 3, 5, 6	Total
REVENUES			
Investment Earnings	\$ 456	\$ 2,203	\$ 2,659
EXPENDITURES			
Public Works	25,025	29,117	54,142
Capital Outlay	269,198	555,395	824,593
Total Expenditures	294,223	584,512	878,735
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(293,767)</u>	<u>(582,309)</u>	<u>(876,076)</u>
OTHER FINANCING SOURCES (USES)			
Transfers In	294,223	18,745	312,968
NET CHANGE IN FUND BALANCE	456	(563,564)	(563,108)
FUND BALANCES - BEGINNING OF YEAR	<u>509,320</u>	<u>1,399,059</u>	<u>1,908,379</u>
FUND BALANCES - END OF YEAR	<u>\$ 509,776</u>	<u>\$ 835,495</u>	<u>\$ 1,345,271</u>

LAFOURCHE PARISH GOVERNMENT

Fund #201 - Road Dist No. 2 Construction Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Year December 31, 2020

Schedule 5.3

	Original Budget	Final Budget	Actual Amounts	Variance Positive (Negative)
REVENUES				
Investment Earnings	\$ 1,120	\$ 1,120	\$ 456	\$ (664)
EXPENDITURES				
Current - General Government - Public Works:				
Professional services	252,595	86,694	25,025	61,669
Capital Outlay	8,682,474	7,255,824	269,198	6,986,626
Total expenditures	8,935,069	7,342,518	294,223	7,048,295
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(8,933,949)	(7,341,398)	(293,767)	(7,048,959)
OTHER FINANCING SOURCES (USES)				
Transfers In:				
104 Drainage Maintenance	4,579,142	4,561,035	14,855	(4,546,180)
161 Road Sales Tax District 2	4,240,952	3,059,666	279,368	(2,780,298)
Total Transfers In	8,820,094	7,620,701	294,223	(7,326,478)
NET CHANGE IN FUND BALANCE	(113,855)	279,303	456	(278,847)
FUND BALANCES				
BEGINNING OF YEAR	509,320	509,320	509,320	-
END OF YEAR	\$ 395,465	\$ 788,623	\$ 509,776	\$ (278,847)

LAFOURCHE PARISH GOVERNMENT

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

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Year December 31, 2020

Schedule 5.4

	Original Budget	Final Budget	Actual Amounts	Variance Positive (Negative)
REVENUES				
Investment Earnings	\$ 16,140	\$ 16,140	\$ 2,203	\$ (13,937)
EXPENDITURES				
Current - General Government - Public Works:				
Professional services	101,957	88,505	28,688	59,817
Operating Service	205	820	429	391
Total current	102,162	89,325	29,117	60,208
Capital Outlay	2,490,742	1,569,376	555,395	1,013,981
Total expenditures	2,592,904	1,658,701	584,512	1,074,189
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(2,576,764)	(1,642,561)	(582,309)	(1,088,126)
OTHER FINANCING SOURCES (USES)				
Transfers In from:				
160 Road Sales Tax District A	-	-	18,745	18,745
NET CHANGE IN FUND BALANCE	(2,576,764)	(1,642,561)	(563,564)	(1,069,381)
FUND BALANCES				
BEGINNING OF YEAR	1,399,059	1,399,059	1,399,059	-
END OF YEAR	\$ (1,177,705)	\$ (243,502)	\$ 835,495	\$ (1,069,381)

Non-Major Enterprise Funds



LAFOURCHE PARISH GOVERNMENT

ENTERPRISE FUNDS

December 31, 2020

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.

LAFOURCHE PARISH GOVERNMENT

Non-Major Enterprise Funds Combining Statement of Net Position December 31, 2020

Schedule 6.1

	501	502	503	504	505
	Sewerage District 4 - Marydale Community	Brocatto Community Sewerage	Sewerage District 14 Dugas Community	Rita Community Sewerage	Morristown Community Sewerage
ASSETS					
Current assets:					
Due from other funds	\$ 12,652	\$ -	\$ -	\$ -	\$ -
Receivables	3,317	6,645	1,629	973	1,394
Total current assets	<u>15,969</u>	<u>6,645</u>	<u>1,629</u>	<u>973</u>	<u>1,394</u>
Noncurrent assets:					
Capital Assets					
Property, Plant and Equipment	667,226	2,694,833	181,981	1,233,896	1,580,190
Accumulated Depreciation	(661,470)	(2,460,208)	(181,981)	(926,945)	(843,292)
Total Capital Assets	<u>5,756</u>	<u>234,625</u>	<u>-</u>	<u>306,951</u>	<u>736,898</u>
Total assets	<u>21,725</u>	<u>241,270</u>	<u>1,629</u>	<u>307,924</u>	<u>738,292</u>
LIABILITIES					
Current liabilities:					
Accounts Payable	2,077	9,906	1,141	1,563	1,721
Due to Other Funds	<u>-</u>	<u>23,740</u>	<u>85,821</u>	<u>89,725</u>	<u>75,890</u>
Total current liabilities	<u>2,077</u>	<u>33,646</u>	<u>86,962</u>	<u>91,288</u>	<u>77,611</u>
NET POSITION					
Net Investment in capital assets	5,756	234,625	-	306,951	736,898
Unrestricted (deficit)	<u>13,892</u>	<u>(27,001)</u>	<u>(85,333)</u>	<u>(90,315)</u>	<u>(76,217)</u>
Total Net Position	<u>\$ 19,648</u>	<u>\$ 207,624</u>	<u>\$ (85,333)</u>	<u>\$ 216,636</u>	<u>\$ 660,681</u>

(continued)

LAFOURCHE PARISH GOVERNMENT

Non-Major Enterprise Funds Combining Statement of Net Position December 31, 2020

Schedule 6.1

506

	Sewer District No. 2	Total
ASSETS		
Current assets:		
Due from other funds	\$ -	\$ 12,652
Receivables	3,265	17,223
Total current assets	<u>3,265</u>	<u>29,875</u>
Noncurrent assets:		
Capital Assets		
Property, Plant and Equipment	187,384	6,545,510
Accumulated Depreciation	<u>(187,384)</u>	<u>(5,261,280)</u>
Total Capital Assets	<u>-</u>	<u>1,284,230</u>
 Total assets	 <u>3,265</u>	 <u>1,314,105</u>
LIABILITIES		
Current liabilities:		
Accounts Payable	4,837	21,245
Due to Other Funds	<u>43,931</u>	<u>319,107</u>
 Total current liabilities	 <u>48,768</u>	 <u>340,352</u>
NET POSITION		
Net Investment in capital assets	-	1,284,230
Unrestricted (deficit)	<u>(45,503)</u>	<u>(310,477)</u>
 Total Net Position	 <u>\$ (45,503)</u>	 <u>\$ 973,753</u>

(concluded)

LAFOURCHE PARISH GOVERNMENT

Non-Major Enterprise Funds

Combining Statement of Revenues, Expenses and Changes in Net Position
December 31, 2020

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	\$ 41,922	\$ 76,553	\$ 18,994	\$ 14,950	\$ 15,396
OPERATING EXPENSES					
Professional services	5,059	8,056	2,517	1,002	1,119
Operating services	27,579	68,676	15,824	20,640	20,926
Other services	1,056	2,261	733	1,137	1,635
Supplies	-	467	-	-	-
Depreciation	1,919	86,729	-	60,856	70,857
Total operating expenses	<u>35,613</u>	<u>166,189</u>	<u>19,074</u>	<u>83,635</u>	<u>94,537</u>
CHANGE IN NET POSITION	6,309	(89,636)	(80)	(68,685)	(79,141)
NET POSITION:					
BEGINNING OF YEAR	<u>13,339</u>	<u>297,260</u>	<u>(85,253)</u>	<u>285,321</u>	<u>739,822</u>
END OF YEAR	<u>\$ 19,648</u>	<u>\$ 207,624</u>	<u>\$ (85,333)</u>	<u>\$ 216,636</u>	<u>\$ 660,681</u>

(continued)

LAFOURCHE PARISH GOVERNMENT

Non-Major Enterprise Funds
 Combining Statement of Revenues, Expenses and Changes in Net Position
 December 31, 2020

Schedule 6.2

506

	Sewer District No. 2	Total
OPERATING REVENUES		
Sewerage Charges and Assessments	\$ 39,302	\$ 207,117
OPERATING EXPENSES		
Professional services	1,622	19,375
Operating services	61,984	215,629
Other services	150	6,972
Supplies	-	467
Depreciation	-	220,361
Total operating expenses	63,756	462,804
CHANGE IN NET POSITION	(24,454)	(255,687)
NET POSITION:		
BEGINNING OF YEAR	(21,049)	1,229,440
END OF YEAR	\$ (45,503)	\$ 973,753

(concluded)

LAFOURCHE PARISH GOVERNMENT

Non-Major Enterprise Funds
Combining Statement of Cash Flows
December 31, 2020

Schedule 6.3

	501	502	503	504	505
	Sewerage District 4 - Marydale Community	Brocatto Community Sewerage	Sewerage District 14 Dugas Community	Rita Community Sewerage	Morristown Community Sewerage
CASH FLOWS FROM OPERATING ACTIVITIES					
Cash Received from Customers	\$ 41,771	\$ 75,766	\$ 18,911	\$ 14,988	\$ 15,696
Cash Payments for Operating Costs	(41,771)	(75,766)	(18,911)	(14,988)	(15,696)
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>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
RECONCILIATION OF OPERATING LOSS TO NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES:					
Operating income (loss)	6,309	(89,636)	(80)	(68,685)	(79,141)
Adjustments to Reconcile Operating income (loss) to Net Cash Provided by (Used in) Operating Activities					
Depreciation	1,919	86,729	-	60,856	70,857
(Increase) Decrease in Assets:					
Due from other funds	(7,449)	-	-	-	-
Receivables	(151)	(787)	(83)	38	300
Increase (Decrease) in Liabilities:					
Accounts Payable	(628)	5,229	(224)	(383)	450
Due to Other Funds	-	(1,535)	387	8,174	7,534
Net Cash Provided by (Used In) Operating Activities	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

(continued)

LAFOURCHE PARISH GOVERNMENT

Non-Major Enterprise Funds Combining Statement of Cash Flows December 31, 2020

Schedule 6.3

506

	Sewer District No. 2	Total
CASH FLOWS FROM OPERATING ACTIVITIES		
Cash Received from Customers	\$ 39,201	\$ 206,333
Cash Payments for Operating Costs	(39,201)	(206,333)
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)	(24,454)	(255,687)
Adjustments to Reconcile Operating income (loss) to:		
Net Cash Provided by (Used in) Operating Activities		
Depreciation	-	220,361
(Increase) Decrease in Assets:		
Due from other funds	-	(7,449)
Receivables	(101)	(784)
Increase (Decrease) in Liabilities:		
Accounts Payable	409	4,853
Due to Other Funds	24,146	38,706
Net Cash Provided by (Used In) Operating Activities	\$ -	\$ -

(concluded)



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Other Financial Information



LAFOURCHE PARISH GOVERNMENT
SCHEDULE OF COMPENSATION PAID TO COUNCIL AND PRESIDENT
For the Year Ended December 31, 2020

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	\$18,749.65
William Adams	\$17,839.76
Michael Gros	\$18,749.65
Aaron “Bo” Melvin	\$18,749.65
James Wendell	\$17,839.76
Corey Perrillioux (Jan-Oct)	\$16,635.69
Bobby Grabert (Nov-Dec)	\$ 1,598.36
Armand Autin	\$21,096.69
D’Lynn Boudreaux	\$17,839.76
Daniel Lorraine	<u>\$18,749.65</u>
Total	\$167,848.62
PARISH PRESIDENT:	
Archie Chaisson III	\$120,513.78

LAFOURCHE PARISH GOVERNMENT

SCHEDULE OF COMPENSATION, BENEFITS, AND OTHER PAYMENTS TO AGENCY HEAD OR
CHIEF EXECUTIVE OFFICER
For the Year Ended December 31, 2020

Agency Head Name: Archie Chaisson III, Parish President

Purpose	Amount
Salary	\$120,513.78
Benefits-insurance	\$6,296.32
Benefits-retirement	\$0.00
Fuel	\$2,164.92
Vehicle provided by government	\$5,751.71
Per diem	\$0.00
Reimbursements	\$0.00
Travel	\$6,950.92
Registration fees	\$175.00
Conference travel	\$0.00
Continuing professional education fees	\$0.00
Housing	\$0.00
Unvouchered expenses*	\$0.00
Special meals	\$0.00

*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.

LAFOURCHE PARISH GOVERNMENT

Fund #209 - GOMESA Const Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Year December 31, 2020

	Original Budget	Final Budget	Actual Amounts	Variance Positive (Negative)
REVENUES				
Investment Earnings	\$ -	\$ -	\$ 48,959	\$ 48,959
EXPENDITURES				
Current - General Government - Public Works:				
Professional services	-	149,975	149,392	583
Capital Outlay	-	10,242,086	-	10,242,086
Total expenditures	-	10,392,061	149,392	10,242,669
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	-	(10,392,061)	(100,433)	(10,193,710)
FUND BALANCES				
BEGINNING OF YEAR	13,706,550	13,706,550	13,706,550	-
END OF YEAR	<u>\$ 13,706,550</u>	<u>\$ 3,314,489</u>	<u>\$ 13,606,117</u>	<u>\$ (10,193,710)</u>

LAFOURCHE PARISH GOVERNMENT

Fund #299 - Capital Projects Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Year December 31, 2020

	Original Budget	Final Budget	Actual Amounts	Variance Positive (Negative)
EXPENDITURES				
Current - General Government - Public Works:				
Professional services	\$ 451,522	\$ 352,949	\$ 97,914	\$ 255,035
Other services	740	1,945	831	1,114
Total current	<u>452,262</u>	<u>354,894</u>	<u>98,745</u>	<u>256,149</u>
Capital Outlay	<u>23,799,593</u>	<u>22,986,682</u>	<u>9,412,482</u>	<u>13,574,200</u>
 Total expenditures	<u>24,251,855</u>	<u>23,341,576</u>	<u>9,511,227</u>	<u>13,830,349</u>
 EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(24,251,855)</u>	<u>(23,341,576)</u>	<u>(9,511,227)</u>	<u>13,830,349</u>
 OTHER FINANCING SOURCES (USES)				
Transfers In from:				
001 General Fund	2,362,211	2,484,303	1,453,866	(1,030,437)
101 Animal Control Fund	38,552	91,731	50,954	(40,777)
102 Building Maintenance	2,188,899	2,267,506	37,341	(2,230,165)
103 Roads & Bridges	2,502,621	2,285,444	692,733	(1,592,711)
104 Drainage Maintenance	4,496,404	3,698,700	863,676	(2,835,024)
108 Royalty	59,601	211,000	161,000	(50,000)
110 Recreation	3,398,813	3,192,021	613,840	(2,578,181)
114 Special District	850,000	850,000	196,708	(653,292)
119 Library	3,050,000	4,649,398	3,061,929	(1,587,469)
130 Headstart	80,000	139,852	139,852	-
160 Road Sales Tax District A	1,214,506	1,268,159	449,965	(818,194)
161 Road Sales Tax District 2	2,807,247	446,571	158,100	(288,471)
174 State of Emergency	-	127,595	127,595	-
181 Costal Zone Management	-	25,143	25,143	-
193 LCDBG	1,203,000	1,226,817	1,101,190	(125,627)
 Total other financing sources (uses)	<u>24,251,854</u>	<u>22,964,240</u>	<u>9,133,892</u>	<u>(13,830,348)</u>
 NET CHANGE IN FUND BALANCE	(1)	(377,336)	(377,335)	1
 FUND BALANCES				
 BEGINNING OF YEAR	<u>337,403</u>	<u>337,403</u>	<u>337,403</u>	<u>-</u>
 END OF YEAR	<u>\$ 337,402</u>	<u>\$ (39,933)</u>	<u>\$ (39,932)</u>	<u>\$ -</u>

LAFOURCHE PARISH GOVERNMENT

Fund #319 - Reserved-2012 Rd Bond Dist A

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Year Ended December 31, 2020

	Original Budget	Final Budget	Actual Amounts	Variance Positive (Negative)
REVENUES				
Investment Earnings	\$ -	\$ -	\$ 11,009	\$ 11,009
EXPENDITURES				
Bond issue costs	-	-	120,011	(120,011)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	-	-	(109,002)	11,009
OTHER FINANCING SOURCES (USES)				
Bond discount	-	-	(75,360)	(75,360)
Proceeds from Bonds	-	-	9,420,000	9,420,000
Total other financing sources (uses)	-	-	9,344,640	9,344,640
NET CHANGE IN FUND BALANCE	-	-	9,235,638	9,355,649
FUND BALANCES				
BEGINNING OF YEAR	2,588,447	2,588,447	2,588,447	-
END OF YEAR	<u>\$ 2,588,447</u>	<u>\$ 2,588,447</u>	<u>\$ 11,824,085</u>	<u>\$ 9,355,649</u>

LAFOURCHE PARISH GOVERNMENT

LCDBG Balance Sheet

For the Year Ended December 31, 2020

ASSETS

Due from Other Agency	\$	218,362
Grant Revenue Receivables		<u>341,490</u>

TOTAL ASSETS	\$	<u><u>559,853</u></u>
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LIABILITIES

Accounts payable and accrued expenses		341,490
Contracts and Retainages Payable	\$	<u>218,362</u>

TOTAL LIABILITIES		559,853
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FUND BALANCES

		<u>-</u>
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TOTAL LIABILITIES AND FUND BALANCES	\$	<u><u>559,853</u></u>
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LAFOURCHE PARISH GOVERNMENT

LCDBG Statement of Revenues, Expenditures Changes in Fund Balance
For the Year Ended December 31, 2020

	<u>LCDBG Projects</u>
REVENUES	
LCDBG Program	<u>\$ 2,413,518</u>
EXPENDITURES	
Current:	
Administrative Services	13,216
Engineering Services	103,453
Project Construction	<u>2,296,849</u>
Total Expenditures	<u>2,413,518</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	-
FUND BALANCE, BEGINNING	<u>\$ -</u>
FUND BALANCE, ENDING	<u><u>\$ -</u></u>

LAFOURCHE PARISH GOVERNMENT

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

FUND 001 General Fund	First Six Month Period Ended 06/30/20	Second Six Month Period Ended 12/31/20
<i>City of Thibodaux, Criminal Fines - Other</i>	\$ 100	\$ -
<i>Lafourche Clerk of Court, Civil Fees</i>	75	-
<i>Lafourche Parish Sheriff, Criminal Fines - Other</i>	153,492	152,680
Subtotal Receipts	\$ 153,667	\$ 152,680
 Ending Balance of Amounts Assessed but Not Received <i>(only applies to those agencies that assess on behalf of themselves, such as courts)</i>	 -	 -

LAFOURCHE PARISH GOVERNMENT

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

FUND 112 Criminal Jury Fund	First Six Month Period Ended 06/30/20	Second Six Month Period Ended 12/31/20
<i>Lafourche Parish Sheriff, Criminal Court Costs/Fees</i>	\$ 14,804	\$ 12,852
Subtotal Receipts	\$ 14,804	\$ 12,852
Ending Balance of Amounts Assessed but Not Received <i>(only applies to those agencies that assess on behalf of themselves, such as courts)</i>	-	-

LAFOURCHE PARISH GOVERNMENT

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

FUND 113 Criminal Court Fund	First Six Month Period Ended 06/30/20	Second Six Month Period Ended 12/31/20
<i>Lafourche Parish Sheriff, Criminal Fines - Other</i>	\$ 140,365	\$ 86,349
<i>City of Thibodaux - Asset Forfeiture/Sale</i>	-	917
<i>LA Dept of Revenue - Asset Forfeiture/Sale</i>	1,775	1,300
<i>Lafourche Parish District Attorney - Asset Forfeiture/Sale</i>	6,049	-
<i>Lafourche Parish Sheriff, Asset Forfeiture/Sale</i>	1,030	1,078
Subtotal Receipts	\$ 149,220	\$ 89,644
 Ending Balance of Amounts Assessed but Not Received <i>(only applies to those agencies that assess on behalf of themselves, such as courts)</i>	 -	 -

LAFOURCHE PARISH GOVERNMENT

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

	First Six Month Period Ended 06/30/20	Second Six Month Period Ended 12/31/20
FUND 115 Off-Duty Witness Fund		
<i>Lafourche Parish Sheriff, Criminal Court Costs/Fees</i>	\$ 27,058	\$ 24,479
Subtotal Receipts	\$ 27,058	\$ 24,479
Ending Balance of Amounts Assessed but Not Received <i>(only applies to those agencies that assess on behalf of themselves, such as courts)</i>	-	-



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Statistical Section (Unaudited)



LAFOURCHE PARISH GOVERNMENT

Statistical Section

December 31, 2020

This part of the Lafourche Parish comprehensive annual financial report represents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the overall financial health of Lafourche Parish.

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.	202-211
Revenue Capacity Information These schedules contain information to help the reader assess factors affecting one of Lafourche Parish's revenue sources, ad valorem tax.	212-221
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.	222-229
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.	230-233
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.	234-239

LAFOURCHE PARISH GOVERNMENT

NET POSITION BY COMPONENT

TEN FISCAL YEARS

(accrual basis of accounting)

(in thousands)

Exhibit X-1

	Fiscal Year					
	2020	2019	2018	2017	2016	2015
Governmental Activities						
Net Investments in Capital Assets	103,312	97,111	85,423	86,479	80,101	65,175
Restricted	33,547	24,511	10,999	24,865	24,865	25,523
Unrestricted (deficit)	24,102	36,691	51,400	35,730	38,530	39,408
Total governmental activities net position	<u>\$ 160,962</u>	<u>\$ 158,312</u>	<u>\$ 147,822</u>	<u>\$ 147,075</u>	<u>\$ 143,496</u>	<u>\$ 130,106</u>
Business Type Activities						
Net Investments in Capital Assets	1,284	1,505	1,725	1,960	2,209	2,477
Restricted	-	-	-	-	-	-
Unrestricted (deficit)	(310)	(275)	(244)	(220)	(212)	(231)
Total business type activities net position	<u>\$ 974</u>	<u>\$ 1,229</u>	<u>\$ 1,480</u>	<u>\$ 1,739</u>	<u>\$ 1,997</u>	<u>\$ 2,247</u>
Primary Government						
Net Investment in Capital Assets	104,596	98,615	87,148	88,439	82,309	67,652
Restricted	33,547	24,510	10,999	24,865	24,865	25,524
Unrestricted (deficit)	23,792	36,416	51,156	35,510	3,818	39,177
Total primary government net position	<u>\$ 161,936</u>	<u>\$ 159,541</u>	<u>\$ 149,303</u>	<u>\$ 148,814</u>	<u>\$ 110,993</u>	<u>\$ 132,353</u>

Source: Audited Comprehensive Annual Financial Reports

LAFOURCHE PARISH GOVERNMENT

NET POSITION BY COMPONENT

TEN FISCAL YEARS

(accrual basis of accounting)

(in thousands)

Exhibit X-1

2014	2013	2012	2011
40,589	34,851	51,148	44,069
18,787	37,495	38,436	13,441
62,760	32,301	571	26,458
<u>\$ 122,135</u>	<u>\$ 104,647</u>	<u>\$ 90,155</u>	<u>\$ 83,967</u>
2,762	3,063	3,367	2,789
-	-	-	-
(221)	(198)	(258)	(257)
<u>\$ 2,541</u>	<u>\$ 2,864</u>	<u>\$ 3,109</u>	<u>\$ 2,532</u>
43,351	37,914	54,515	46,858
18,787	37,495	38,436	13,441
62,539	32,103	313	26,202
<u>\$ 124,677</u>	<u>\$ 107,512</u>	<u>\$ 93,264</u>	<u>\$ 86,500</u>

LAFOURCHE PARISH GOVERNMENT

CHANGES IN NET POSITION

TEN FISCAL YEARS

(accrual basis of accounting)

(in thousands)

Exhibit X-2

	Fiscal Year					
	2020	2019	2018	2017	2016	2015
EXPENSES						
Governmental Activities						
General Government	10,580	10,445	10,170	9,998	5,174	12,709
Public Safety	2,230	2,226	2,907	2,876	2,708	3,337
Public Works	28,303	27,194	32,043	28,064	28,665	30,782
Health & Community Services	8,656	8,200	7,827	8,308	8,430	10,304
Culture and Recreation	8,686	8,092	7,744	8,228	8,082	7,510
Intergovernmental	-	18	-	-	-	-
Interest and Fiscal Charges	1,696	1,350	1,151	1,429	1,162	1,439
Total governmental activities expenses	<u>\$ 60,151</u>	<u>\$ 57,524</u>	<u>\$ 61,842</u>	<u>\$ 58,903</u>	<u>\$ 54,221</u>	<u>\$ 66,080</u>
Business-Type Activities						
Sewer	463	455	468	472	465	524
Total primary government expenses	<u>\$ 60,614</u>	<u>\$ 57,979</u>	<u>\$ 62,309</u>	<u>\$ 59,375</u>	<u>\$ 54,686</u>	<u>\$ 66,605</u>
PROGRAM REVENUES						
Governmental Activities						
Charges for services:						
General Government	2,925	3,122	3,106	3,030	3,284	3,650
Public Safety	-	-	-	-	-	-
Public Works	41	45	69	45	37	18
Health & Community Services	56	120	111	52	39	42
Culture and Recreation	40	79	74	84	86	57
Operating grants and contributions	11,502	9,110	8,184	7,863	12,000	8,105
Capital grants and contributions	4,830	7,205	9,248	4,581	3,006	5,980
Total governmental activities revenues	<u>\$ 19,394</u>	<u>\$ 19,681</u>	<u>\$ 20,792</u>	<u>\$ 15,655</u>	<u>\$ 18,452</u>	<u>\$ 17,852</u>
Business-Type Activities						
Charges for services:						
Sewer	207	204	209	215	215	218
Capital grants and contributions	-	-	-	-	-	12
Total business-type activities revenues	<u>\$ 207</u>	<u>\$ 204</u>	<u>\$ 209</u>	<u>\$ 215</u>	<u>\$ 215</u>	<u>\$ 230</u>
Total primary government revenues	<u>\$ 19,601</u>	<u>\$ 19,886</u>	<u>\$ 21,001</u>	<u>\$ 15,870</u>	<u>\$ 18,667</u>	<u>\$ 18,082</u>

LAFOURCHE PARISH GOVERNMENT

CHANGES IN NET POSITION

TEN FISCAL YEARS

(accrual basis of accounting)

(in thousands)

Exhibit X-2

2014	2013	2012	2011
10,854	9,683	5,037	13,533
1,239	10,239	11,461	10,108
29,576	24,463	23,984	21,477
9,085	8,598	7,100	10,269
6,889	8,154	6,442	5,366
-	-	-	-
1,759	1,900	2,125	1,487
<u>\$ 59,403</u>	<u>\$ 63,036</u>	<u>\$ 56,149</u>	<u>\$ 62,241</u>

536	517	488	439
<u>\$ 59,939</u>	<u>\$ 63,553</u>	<u>\$ 56,637</u>	<u>\$ 62,680</u>

3,939	3,619	3,364	3,254
13	92	-	-
44	55	75	95
52	51	39	33
149	1	-	-
9,614	14,843	18,640	19,299
11,162	9,554	3,482	3,349
<u>\$ 24,974</u>	<u>\$ 28,215</u>	<u>\$ 25,600</u>	<u>\$ 26,030</u>

213	208	204	195
-	64	861	-
<u>\$ 213</u>	<u>\$ 272</u>	<u>\$ 1,065</u>	<u>\$ 195</u>

<u>\$ 25,187</u>	<u>\$ 28,488</u>	<u>\$ 26,665</u>	<u>\$ 26,224</u>
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LAFOURCHE PARISH GOVERNMENT

CHANGES IN NET POSITION

TEN FISCAL YEARS

(accrual basis of accounting)

(in thousands)

Exhibit X-2

Fiscal Year

	2020	2019	2018	2017	2016	2015
Net (expense)/revenue						
Governmental activities	(40,757)	(37,842)	(41,049)	(43,248)	(35,769)	(48,228)
Business-type activities	(256)	(251)	(259)	(257)	(250)	(295)
Total primary government net expense	<u>\$ (41,013)</u>	<u>\$ (38,093)</u>	<u>\$ (41,308)</u>	<u>\$ (43,505)</u>	<u>\$ (36,019)</u>	<u>\$ (48,523)</u>
General Revenues and Other Changes in Net Position						
Governmental Activities						
Taxes:						
Ad Valorem (property) taxes	23,656	25,168	25,979	26,470	25,815	25,653
Sales and use taxes	14,526	14,311	14,558	12,942	13,562	15,354
Other	2,980	3,044	2,936	2,695	2,845	2,885
Royalty Revenue	1,428	2,055	1,760	2,457	4,212	8,184
Interest and investment earnings	320	966	682	490	214	55
Other	497	2,789	311	1,771	1,638	3,479
Total governmental activities gen revenues	<u>\$ 43,407</u>	<u>\$ 48,332</u>	<u>\$ 46,228</u>	<u>\$ 46,826</u>	<u>\$ 48,286</u>	<u>\$ 55,611</u>
Business-Type Activities	-	-	-	-	-	-
Total primary governmental gen revenues	<u>\$ 43,407</u>	<u>\$ 48,332</u>	<u>\$ 46,228</u>	<u>\$ 46,826</u>	<u>\$ 48,286</u>	<u>\$ 55,611</u>
Change in Net Position						
Governmental activities	2,650	10,489	5,178	3,579	12,517	7,383
Business-type activities	(256)	(251)	(259)	(257)	(250)	(295)
Total primary government net expense	<u>\$ 2,395</u>	<u>\$ 10,238</u>	<u>\$ 4,920</u>	<u>\$ 3,321</u>	<u>\$ 12,267</u>	<u>\$ 7,088</u>

Source: Audited Comprehensive Annual Financial Reports

LAFOURCHE PARISH GOVERNMENT

CHANGES IN NET POSITION

TEN FISCAL YEARS

(accrual basis of accounting)

(in thousands)

Exhibit X-2

2014	2013	2012	2011
(34,429)	(34,821)	(30,549)	(36,211)
(323)	(245)	577	(245)
<u>\$ (34,751)</u>	<u>\$ (35,065)</u>	<u>\$ (29,973)</u>	<u>\$ (36,456)</u>

25,400	24,019	22,535	22,516
16,623	16,480	10,643	10,674
3,023	3,246	2,406	2,813
478	4,911	-	-
9	31	49	84
6,392	625	237	799
<u>\$ 51,925</u>	<u>\$ 49,313</u>	<u>\$ 35,869</u>	<u>\$ 36,886</u>

-	-	-	-
<u>\$ 51,925</u>	<u>\$ 49,313</u>	<u>\$ 35,869</u>	<u>\$ 36,886</u>

17,496	14,492	5,320	674
(323)	(245)	577	(245)
<u>\$ 17,173</u>	<u>\$ 14,248</u>	<u>\$ 5,896</u>	<u>\$ 429</u>

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

Exhibit X-3

	Fiscal Year					
	2020	2019	2018	2017	2016	2015
GENERAL FUND						
Non-spendable	1,221	1,085	908	885	860	956
Restricted	-	-	-	-	-	1,820
Committed	-	-	-	-	-	-
Assigned	-	-	-	-	-	-
Unassigned	782	(730)	586	170	1,920	1,762
Total	\$ 2,003	\$ 355	\$ 1,495	\$ 1,055	\$ 2,780	\$ 4,538
ALL OTHER GOVERNMENTAL FUNDS						
Non-spendable	43	45	9	12	10	-
Restricted*	34,007	25,010	11,579	12,144	15,724	25,697
Committed	48,647	52,780	51,894	49,838	52,770	43,229
Assigned	-	-	-	-	-	-
Unassigned	(205)	(75)	(71)	1,009	(33)	(41)
Total	\$ 82,493	\$ 77,760	\$ 63,412	\$ 63,003	\$ 68,472	\$ 68,885

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

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

Source: Audited Comprehensive Annual Financial Reports

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

Exhibit X-3

2014	2013	2012	2011
1,089	17	133	63
61	-	-	-
-	-	-	-
-	-	-	-
2,806	2,904	1,736	989
<u>\$ 3,956</u>	<u>\$ 2,922</u>	<u>\$ 1,869</u>	<u>\$ 1,051</u>
-	-	-	-
22,996	41,273	41,668	15,833
44,024	31,158	29,749	24,377
-	-	-	-
(261)	(531)	(297)	5,711
<u>\$ 66,759</u>	<u>\$ 71,900</u>	<u>\$ 71,120</u>	<u>\$ 45,921</u>

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

Exhibit X-4

	Fiscal Year					
	2020	2019	2018	2017	2016	2015
REVENUES						
Taxes	41,162	42,522	43,474	42,108	42,222	43,892
Federal Grants	11,622	11,374	9,047	8,517	6,713	9,700
State Funds	5,270	5,388	4,849	4,371	4,653	6,454
Local Revenues	148	277	905	850	5,124	9,356
Charges for Services	2,773	2,783	2,769	2,609	2,726	2,899
Fines and Forfeitures	290	584	592	602	720	869
Investment	317	949	670	490	214	55
Other	640	2,785	361	477	154	238
Total Revenues	<u>\$ 62,222</u>	<u>\$ 66,662</u>	<u>\$ 62,667</u>	<u>\$ 60,024</u>	<u>\$ 62,526</u>	<u>\$ 73,463</u>
EXPENDITURES						
General Government	8,493	8,953	9,487	9,007	8,936	9,696
Public Safety	2,155	2,163	2,872	2,820	2,705	3,326
Public Works	22,522	23,496	24,494	23,633	22,724	25,112
Community Services	7,575	7,073	7,718	8,117	8,211	10,055
Culture and Recreation	8,568	7,922	6,891	6,870	7,354	6,339
Intergovernmental	-	18	137	-	-	-
Debt Service						
Principal	3,505	3,305	3,200	3,110	3,020	3,400
Interest	1,689	1,172	1,283	1,389	1,482	1,539
Bond Issuance Costs	120	441	-	-	-	-
Capital Outlay	11,003	13,334	4,995	12,274	11,137	11,969
Total Expenditures	<u>\$ 65,630</u>	<u>\$ 67,877</u>	<u>\$ 61,076</u>	<u>\$ 67,218</u>	<u>\$ 65,569</u>	<u>\$ 71,434</u>
Excess (Deficiency) of revenues over (under) expenditures	<u>\$ (3,408)</u>	<u>\$ (1,214)</u>	<u>\$ 1,591</u>	<u>\$ (7,194)</u>	<u>\$ (3,042)</u>	<u>\$ 2,028</u>
OTHER FINANCING SOURCES (USES)						
Bond Discount	(75)	-	-	-	-	-
Proceeds from Issuance of Debt	9,866	14,420	-	-	-	-
Certificate of indebtedness proceeds	-	-	-	-	-	-
Premium on Refunded Bonds	-	-	-	-	-	-
Issuance costs	-	-	-	-	-	-
Refunding of Bonds	-	-	-	-	-	-
Transfers In	21,851	21,045	21,742	21,128	19,251	21,496
Transfers Out	(21,851)	(21,045)	(21,742)	(21,128)	(19,251)	(21,496)
Proceeds from capital lease	-	-	-	-	-	-
Total other financing sources (uses)	<u>\$ 9,791</u>	<u>\$ 14,420</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Net change in fund balances	<u>\$ 6,383</u>	<u>\$ 13,206</u>	<u>\$ 1,591</u>	<u>\$ (7,194)</u>	<u>\$ (3,042)</u>	<u>\$ 2,028</u>
Debt service as a percentage of noncapital expenditures	9.7%	8.3%	8.4%	8.5%	9.9%	8.5%

Source: Audited Comprehensive Annual Financial Reports.

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

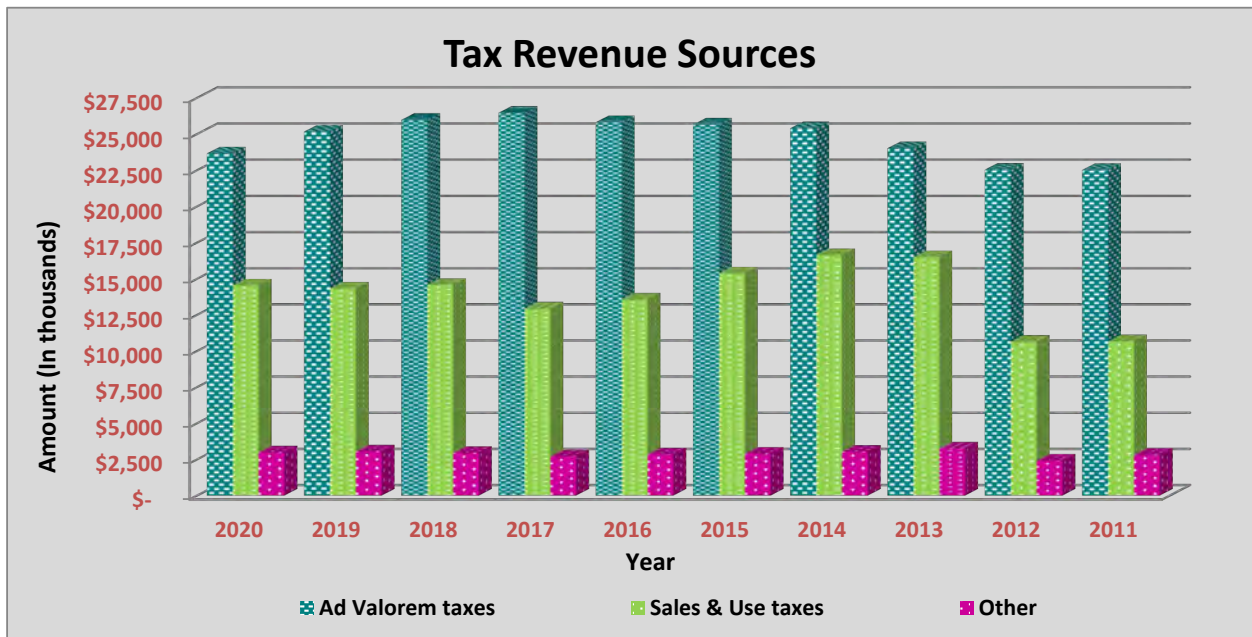
Exhibit X-4

2014	2013	2012	2011
45,045	43,745	35,584	36,003
10,382	14,500	12,139	11,957
9,803	9,022	8,373	9,448
1,350	4,900	1,599	1,202
3,328	2,925	2,543	2,356
870	893	957	1,068
9	31	49	84
647	625	237	799
<u>\$ 71,435</u>	<u>\$ 76,643</u>	<u>\$ 61,480</u>	<u>\$ 62,916</u>
8,850	8,160	7,480	8,261
1,228	2,785	2,582	3,585
24,207	24,449	23,814	21,304
8,705	8,388	7,042	10,220
6,539	7,209	5,549	5,042
-	-	-	-
3,040	2,915	2,790	2,685
1,847	1,647	1,337	1,447
-	1,525	-	-
21,125	17,838	9,512	8,533
<u>\$ 75,541</u>	<u>\$ 74,916</u>	<u>\$ 60,107</u>	<u>\$ 61,077</u>
<u>\$ (4,106)</u>	<u>\$ 1,726</u>	<u>\$ 1,373</u>	<u>\$ 1,839</u>
-	-	-	-
-	-	-	-
-	10,675	23,665	-
-	1,592	1,658	-
-	-	(672)	-
-	(12,267)	-	-
26,982	32,830	19,338	18,152
(26,982)	(32,830)	(19,338)	(18,152)
-	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ 24,651</u>	<u>\$ -</u>
\$ (4,106)	\$ 1,726	\$ 26,024	\$ 1,839
9.1%	8.5%	8.5%	7.2%

LAFOURCHE PARISH GOVERNMENT
TAX REVENUES BY SOURCE, GOVERNMENTAL FUNDS
TEN FISCAL YEARS
(modified accrual basis of accounting)
(in thousands)

Exhibit X-5

	Fiscal Year									
	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
Taxes:										
Ad Valorem taxes	23,656	25,168	25,979	26,470	25,815	25,653	25,400	24,019	22,535	22,516
Sales & Use taxes	14,526	14,311	14,558	12,942	13,562	15,354	16,623	16,480	10,643	10,674
Other	2,980	3,044	2,936	2,695	2,845	2,885	3,023	3,246	2,406	2,813
Total	\$ 41,162	\$ 42,522	\$ 43,474	\$ 42,108	\$ 42,222	\$ 43,892	\$ 45,045	\$ 43,745	\$ 35,584	\$ 36,003



Source: Audited Comprehensive Annual Financial Reports



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

Exhibit X-6

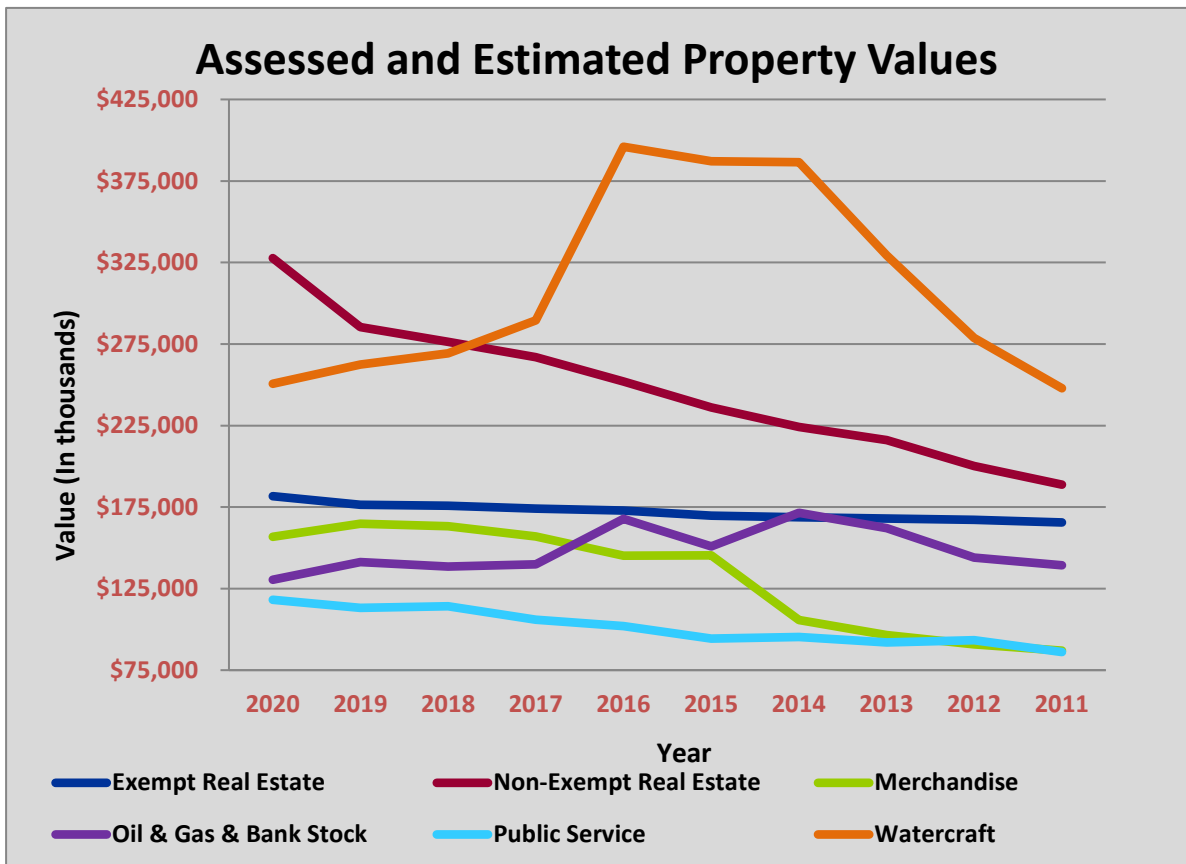
Year	Exempt Real Estate	Non-Exempt Real Estate	Merchandise	Oil & Gas & Bank Stock	Public Service	Watercraft	Total Assessed Value	Total Direct Tax Rate	Estimated Actual Value	Ratio of Total Assessed Value to Total Estimated Actual Value*
2020	181,693	327,685	156,765	130,450	118,166	250,578	1,165,337	26.52	9,151,736	12.73%
2019	176,383	285,403	164,806	141,311	113,288	262,381	1,143,572	29.56	8,860,995	12.91%
2018	175,740	276,300	163,342	138,559	114,216	269,245	1,137,402	29.13	8,784,907	12.95%
2017	174,021	266,983	157,004	139,815	106,014	289,508	1,133,345	28.93	8,742,944	12.96%
2016	172,900	252,096	145,178	167,816	101,972	395,982	1,235,945	28.14	9,384,359	13.17%
2015	169,837	236,189	145,490	151,001	94,340	387,047	1,183,904	28.70	8,994,535	13.16%
2014	168,840	224,159	105,715	171,502	95,324	386,454	1,151,994	28.70	8,735,758	13.19%
2013	168,069	216,025	96,589	162,036	92,078	329,444	1,064,241	28.70	8,129,708	13.09%
2012	167,126	200,192	90,784	144,071	93,326	278,688	974,188	28.70	7,470,109	13.04%
2011	165,588	188,768	86,966	139,370	86,121	247,873	914,686	29.04	7,049,437	12.98%

Note: Residential properties are assessed at 10% of fair market value, other property excluding land are to be assessed at 15%, and public service properties excluding land are assessed at 25% of fair market value.

Source: Lafourche Parish Assessor's Office

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

Exhibit X-6



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

Exhibit X-7

Year	Parish Direct Operating Millage●	Overlapping Rates			Direct Special Districts Millage■	Total Direct & Overlapping Rates	Total Parish Direct Millage
		Parish Operating Millage◆	School Millage	Special Districts Millage◆			
2020	10.07	16.45	43.30	17.42	40.08	127.32	26.52
2019	10.20	19.36	43.30	18.07	39.25	130.18	29.56
2018	10.00	19.13	43.30	17.54	37.67	127.64	29.13
2017	9.80	19.13	43.30	17.45	42.67	132.35	28.93
2016	9.62	18.52	43.30	17.45	39.99	128.88	28.14
2015	10.09	18.61	43.30	17.63	40.78	130.41	28.70
2014	10.09	18.61	43.30	18.02	41.78	131.80	28.70
2013	10.09	18.61	43.30	18.05	41.76	131.81	28.70
2012	10.09	18.61	43.30	18.02	43.45	133.47	28.70
2011	10.21	18.83	43.30	18.07	41.64	132.05	29.04

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.

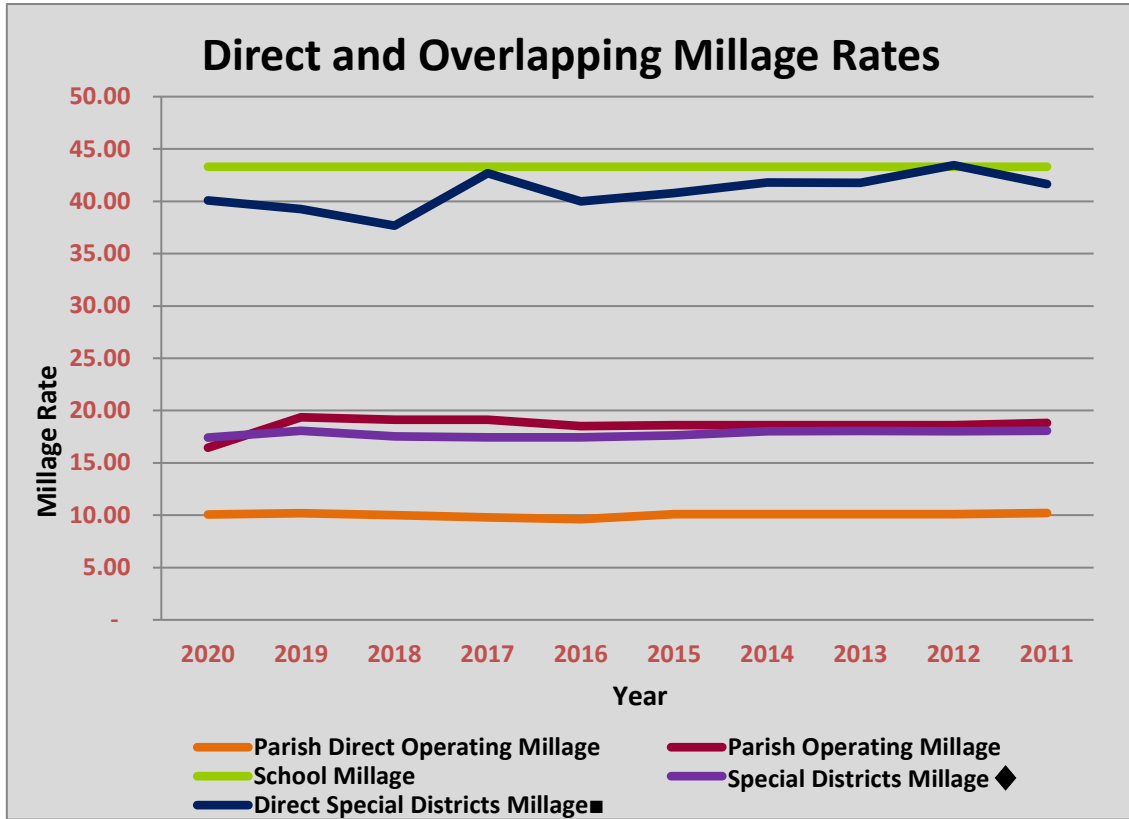
● Parish Direct Operating Millage consists of Parish Council, Criminal, Special Service #1, and Road District #1 millage totals

■ 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

Source: Lafourche Parish Assessor's Office

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

Exhibit X-7



LAFOURCHE PARISH GOVERNMENT

PRINCIPAL PROPERTY TAX PAYERS CURRENT YEAR AND TEN YEARS AGO

(unaudited)
(in thousands)

Exhibit X-8

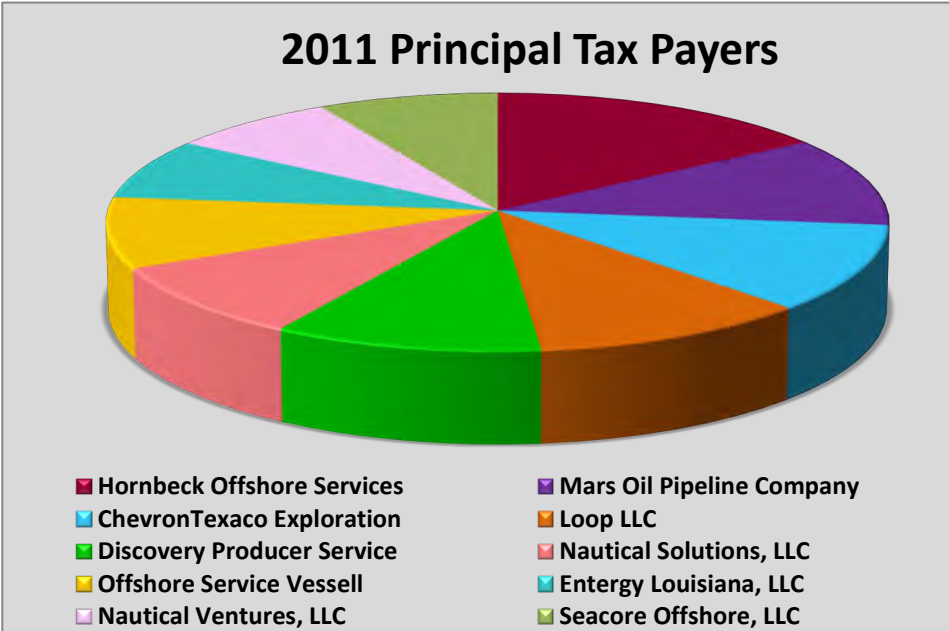
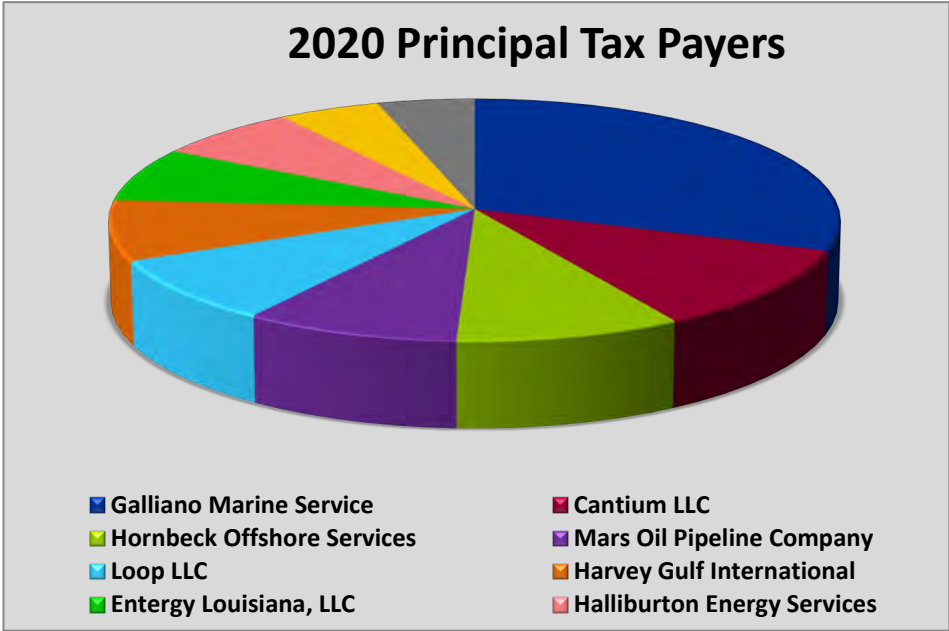
Taxpayer	2020			2011		
	Assessed Valuation	Rank	Percentage of Total Assessed Valuation	Assessed Valuation	Rank	Percentage of Total Assessed Valuation
Galliano Marine Service	74,094	1	6.51%			
Cantium LLC	26,750	2	2.35%			
Hornbeck Offshore Services	22,391	3	1.97%	22,447	1	1.97%
Mars Oil Pipeline Company	21,409	4	1.88%	16,307	2	1.43%
Loop LLC	20,844	5	1.83%	15,540	4	1.37%
Harvey Gulf International	19,561	6	1.72%			
Entergy Louisiana, LLC	17,509	7	1.54%	10,999	8	0.96%
Halliburton Energy Services	17,032	8	1.50%			
Bristow U.S., LLC	11,910	9	1.05%			
Jackson Offshore Holding	11,404	10	1.00%			
ChevronTexaco Exploration				15,692	3	1.37%
Discovery Producer Service				14,837	5	1.30%
Nautical Solutions, LLC				13,275	6	1.16%
Offshore Service Vessell				12,842	7	1.12%
Nautical Ventures, LLC				10,982	9	0.96%
Seacore Offshore, LLC				11,749	10	1.03%
	<u>\$ 242,904</u>		<u>21.36%</u>	<u>\$ 132,921</u>		<u>11.65%</u>

Source: Lafourche Parish Assessor's Office

LAFOURCHE PARISH GOVERNMENT

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

Exhibit X-8



LAFOURCHE PARISH GOVERNMENT
PROPERTY TAX LEVIES AND COLLECTIONS
TEN YEARS
(unaudited)

Exhibit X-9

Fiscal Year Ended December 31	Collection Year Ended December 31	Total Tax Levy ♦	Collected Within the Fiscal Year of the Levy		Collections in Subsequent Years	Total Collections to Date	
			Collections	Percent of Levy		Total Tax Collections	Percent of Levy*
2020	2021	117,863,166	96,950,670	82.3%	-	96,950,670	82.3%
2019	2020	119,612,378	93,040,589	77.8%	-	93,040,589	77.8%
2018	2019	117,661,071	101,947,677	86.6%	15,713,394	117,661,071	100.0%
2017	2018	120,570,454	92,132,221	76.4%	28,438,233	120,570,454	100.0%
2016	2017	132,292,203	95,435,021	72.1%	26,813,086	122,248,107	92.4%
2015	2016	127,527,104	57,306,689	44.9%	33,287,009	90,593,698	71.0%
2014	2015	123,775,643	34,420,426	27.8%	441,596	34,862,022	28.2%
2013	2014	112,542,421	110,868,703	98.5%	(48,754)	110,819,949	98.5%
2012	2013	101,625,026	97,963,905	96.4%	(46,392)	97,917,513	96.4%
2011	2012	93,761,289	92,052,739	98.2%	(74,034)	91,978,705	98.1%

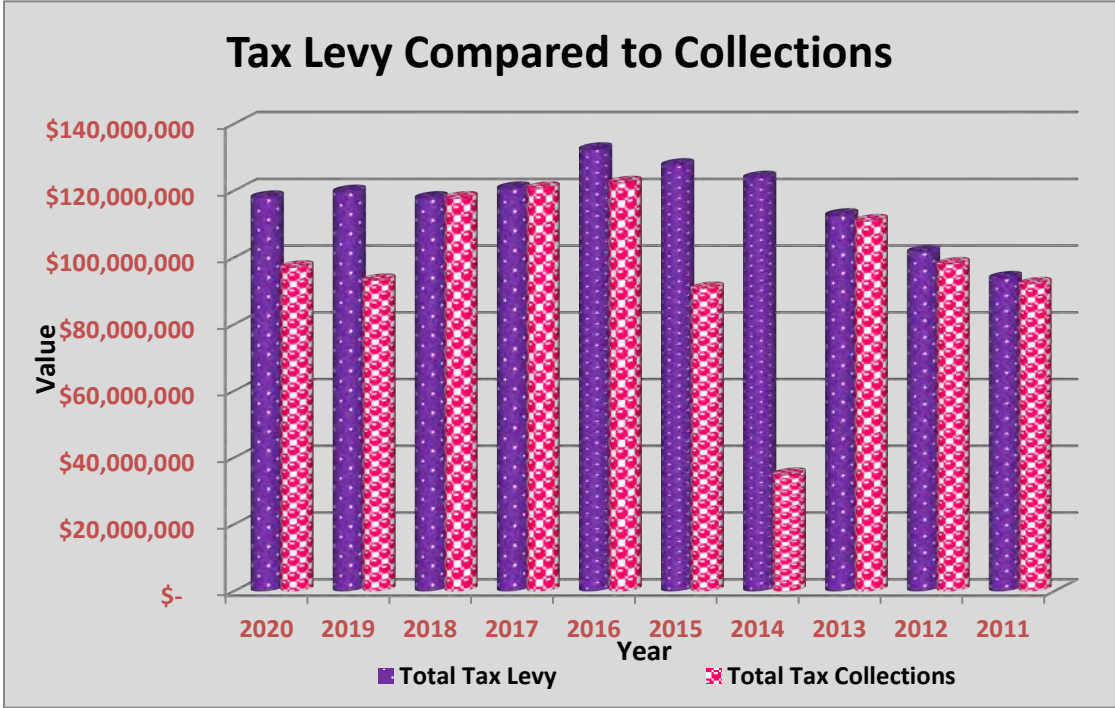
♦ "Total Tax Levy" represents the taxpayer portion of the original levy of the Assessor. The amounts to be paid by the taxpayer are ultimately collected in full except for adjustments due to assessment errors or delayed homestead exemptions.

*Percentages that exceed 100% reflect penalties and fees for late payments.

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

LAFOURCHE PARISH GOVERNMENT
 PROPERTY TAX LEVIES AND COLLECTIONS
 TEN YEARS
 (unaudited)

Exhibit X-9



LAFOURCHE PARISH GOVERNMENT

RATIOS OF OUTSTANDING DEBT BY TYPE

TEN FISCAL YEARS

(in thousands, except per capita amount)

(unaudited)

Exhibit X-10

Year	Public Improvement Bonds	Special Assessment Bonds	Lease- Purchase Agreements	Other Payable	Total Primary Government (1)	Percentage of Personal Income (2)	Per Capita* (2)
2020	50,433	-	385	-	50,817	N/A	519
2019	44,734	-	-	-	44,734	1.00%	458
2018	34,055	-	-	-	34,055	0.74%	347
2017	36,489	-	-	-	36,489	0.84%	371
2016	39,842	-	-	-	39,842	0.93%	405
2015	43,106	-	-	-	43,106	0.96%	438
2014	45,996	-	-	-	45,996	0.83%	469
2013	49,279	-	-	5,462	54,741	1.09%	507
2012	53,379	-	-	5,462	58,841	1.31%	550
2011	30,855	-	-	5,462	36,317	0.83%	320

N/A = not available

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

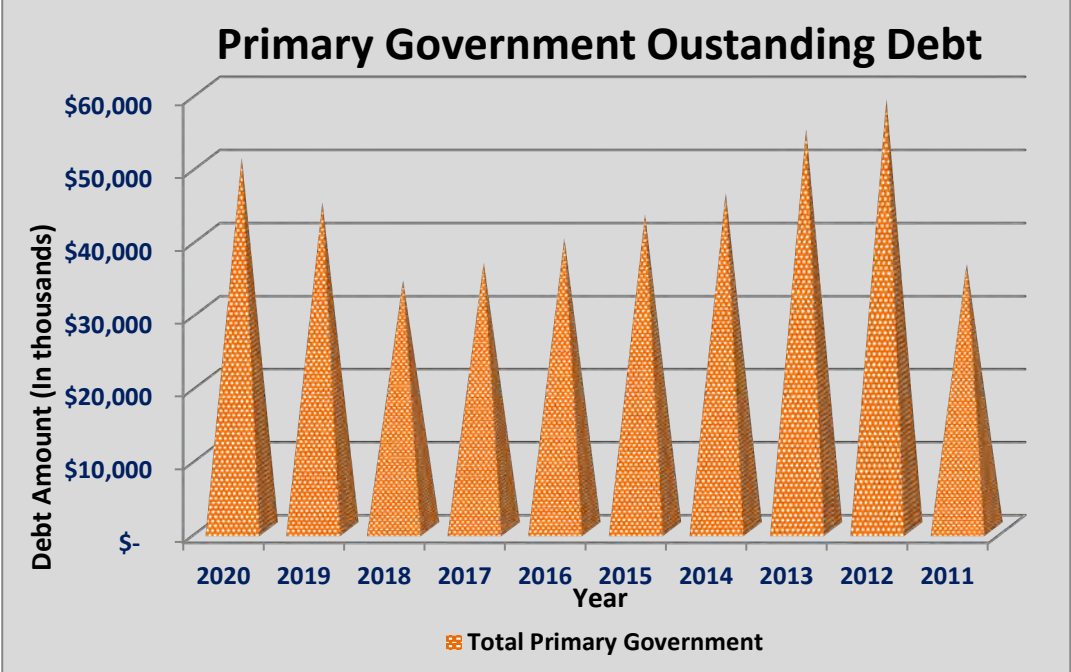
*Per Capita column illustrates net general bonded debt per capita.

Source: (1) Long-term debt note disclosures, Audited Comprehensive Annual Financial Reports.

(2) See the Schedule of Demographic and Economic Statistics for personal income and population data.

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

Exhibit X-10



LAFOURCHE PARISH GOVERNMENT
 DIRECT, OVERLAPPING AND UNDERLYING BONDED DEBT
 AS OF DECEMBER 31, 2020
 (unaudited)

Exhibit X-11

<u>Jurisdiction</u>	<u>Bonds Payable Outstanding Balance</u>	<u>Percentage Applicable to Government</u>	<u>Amount Applicable to Government</u>
Direct:			
Lafourche Parish Government	44,734,178	100%	44,734,178
Overlapping and Underlying:			
Lafourche Parish School Board	84,195,000	7%	5,893,650
Hospital Service District No.1	2,073,000	100%	2,073,000
Lafourche Parish Fire Protection District No. 6	940,000	100%	940,000
Total Overlapping and Underlying debt:	<u>87,208,000</u>		<u>8,906,650</u>
Total Debt:	<u>131,942,178</u>		<u>53,640,828</u>
		2020 Population	97,247
		Per Capita	\$ 551.59

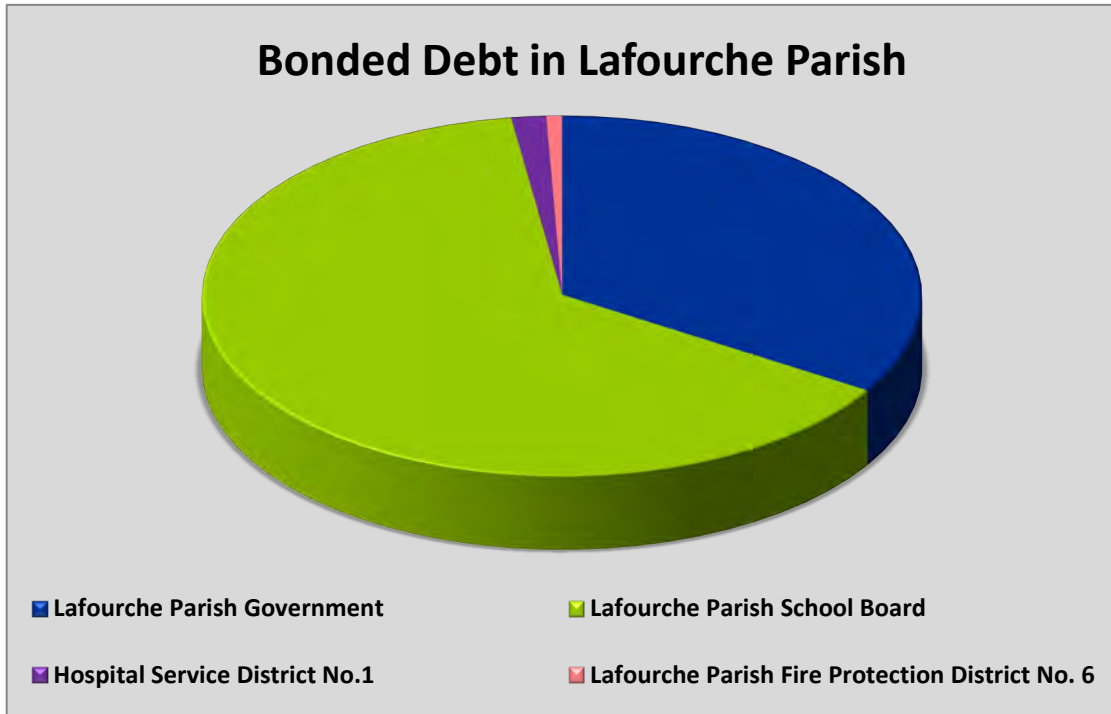
*Overlapping and underlying debt of each governmental entity listed can be found in their audited financials on the Legislative Auditor's website.

Note: Overlapping governments are those that are within the geographic boundaries of the Parish. The ratio of assessed valuation is calculated by dividing the assessed value of the overlapping and underlying governments by the total assessed value of the Parish to determine how much of the general obligation debt is applicable to Lafourche Parish.

Source: 2020 Annual Reports of the respective entities listed, Lafourche Parish Assessor's Office.

LAFOURCHE PARISH GOVERNMENT
DIRECT, OVERLAPPING AND UNDERLYING BONDED DEBT
AS OF DECEMBER 31, 2020
(unaudited)

Exhibit X-11



LAFOURCHE PARISH GOVERNMENT

LEGAL DEBT MARGIN INFORMATION

TEN FISCAL YEARS

(unaudited)

(in thousands)

Exhibit X-12

	Fiscal Year					
	2020	2019	2018	2017	2016	2015
Total assessed value	1,165,337	1,143,572	1,137,402	1,133,345	1,235,945	1,183,904
Debt Limit (10% of total assessed value)	116,534	114,357	113,740	113,335	123,594	118,390
General obligation bonds	50,433	44,734	34,055	36,489	39,842	43,106
Less: Repayment amount	4,580	6,604	6,099	5,955	5,955	5,995
Total net debt applicable to limit	45,853	38,130	27,956	30,534	33,887	37,111
Legal debt margin	<u>\$70,681</u>	<u>\$76,227</u>	<u>\$85,784</u>	<u>\$82,800</u>	<u>\$89,707</u>	<u>\$81,280</u>
Total net debt applicable to limit as a percent of debt limit	39%	33%	25%	27%	27%	31%

Note: Under RS 39:521, the Lafourche Parish Government's outstanding general obligation debt should not exceed 10 percent of total assessed property value. By law, the general obligation debt subject to the limitation may be offset by amounts set aside for repaying general obligation bonds. As of the current fiscal year, the parish did not have any outstanding general obligation debt.

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

Source: Lafourche Parish Assessor's Office

LAFOURCHE PARISH GOVERNMENT

LEGAL DEBT MARGIN INFORMATION

TEN FISCAL YEARS

(unaudited)

(in thousands)

Exhibit X-12

<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>
1,151,994	1,064,241	974,188	914,686
115,199	106,424	97,419	91,469
45,996	49,279	53,379	30,855
6,338	6,243	7,272	4,656
<u>39,657</u>	<u>43,036</u>	<u>46,108</u>	<u>26,199</u>
<u>\$75,542</u>	<u>\$63,388</u>	<u>\$51,311</u>	<u>\$65,270</u>
34%	40%	47%	29%

LAFOURCHE PARISH GOVERNMENT

PLEDGED-REVENUE COVERAGE

TEN FISCAL YEARS

(unaudited)

(in thousands)

Exhibit X-13

Fiscal Year	Special Assessment Collections	Debt Service			Coverage
		Principal	Interest	Total	
2020	-	3,440	1,689	5,129	0%
2019	-	3,305	1,172	4,477	0%
2018	-	3,200	1,283	4,483	0%
2017	-	3,110	1,389	4,499	0%
2016	-	3,020	1,482	4,502	0%
2015	-	3,400	1,539	4,939	0%
2014	-	3,040	1,847	4,887	0%
2013	-	2,915	1,525	4,440	0%
2012	-	2,790	1,337	4,127	0%
2011	-	2,685	1,447	4,132	0%

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



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LAFOURCHE PARISH GOVERNMENT
 DEMOGRAPHIC AND ECONOMIC STATISTICS
 TEN YEARS
 (unaudited)

Exhibit X-14

Year	Population (3)	Personal Income (1)	Per Capita Personal Income (1)	Median Age (3)	Public School Enrollment (2)	Unemployment Rate (1)
2020	97,247	N/A	N/A	37.8	14,833	6.70%
2019	97,614	\$ 4,471,308,000	\$ 45,806	37.5	14,765	4.60%
2018	98,115	\$ 4,620,843,000	\$ 47,096	37.1	14,285	4.75%
2017	98,426	\$ 4,349,676,000	\$ 44,192	36.7	14,474	4.00%
2016	98,305	\$ 4,300,995,000	\$ 43,752	36.6	14,558	5.70%
2015	98,325	\$ 4,512,988,000	\$ 45,899	36.8	14,781	6.10%
2014	98,020	\$ 5,540,865,000	\$ 56,528	36.8	14,625	4.90%
2013	97,141	\$ 5,038,012,000	\$ 51,863	36.7	14,768	2.70%
2012	97,029	\$ 4,508,435,000	\$ 46,465	37.2	14,737	3.90%
2011	96,380	\$ 4,392,199,000	\$ 45,572	35.3	15,693	4.30%

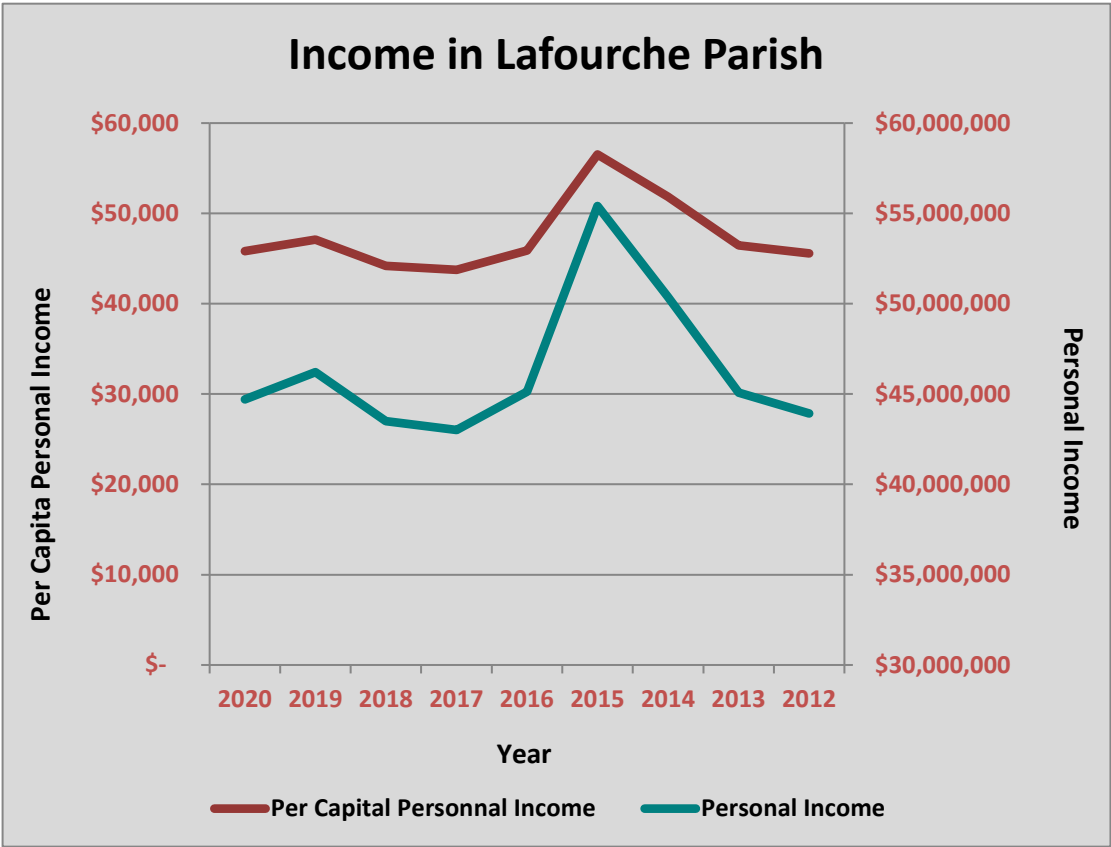
N/A - Data was not available at the time the report was published.

Source: (1) US Bureau of Labor Statistics
 (2) Lafourche Parish School Board representative
 (3) US Census Bureau

*No data was available to be collected due to school board closures from COVID 19

LAFOURCHE PARISH GOVERNMENT
 DEMOGRAPHIC AND ECONOMIC STATISTICS
 TEN YEARS
 (unaudited)

Exhibit X-14



LAFOURCHE PARISH GOVERNMENT
 PRINCIPAL EMPLOYERS
 CURRENT YEAR AND TEN YEARS PRIOR
 (unaudited)

Exhibit X-15

Employer	2020			2011		
	Rank	Employees	Industry	Rank	Employees	Industry
Thibodaux Regional Medical Ctr	1	500-999	Hospital	1	1000-4999	Hospital
Nicholls State University	2	500-999	Schools - University	3	500-999	Schools - University
Bollinger Shipyards Inc	3	500-999	Ship Building and Repairing	5	500-999	Ship Building & Repairing
John Deere Thibodaux Inc.	4	500-999	Farming Service	2	500-999	Farm Machinery/Equipment
Crosby Tugs LLC	5	500-999	Ship Building	6	500-999	Ship Building
C-Port	6	250-499	Oil Field Service	10	250-499	Oil Field Service
Walmart Supercenter	7	250-499	Department Store	4	500-999	Department Store
Lafourche Parish Sheriff's Office	8	250-499	Public Safety			
GIS (Grande Isle Shipyard) Inc	9	250-499	Ship Building	9	250-499	Ship Building
PFG-CARO Foods	10	100-249	Food Distribution			
Lafourche Arc				7	500-999	Sitting Services
International Construction Group				8	500-999	General Contractor

N/A = not available

Source: Louisiana Workforce Commission, Department of Labor



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LAFOURCHE PARISH GOVERNMENT
FULL-TIME EQUIVALENT PARISH EMPLOYEES
TEN YEARS
(unaudited)

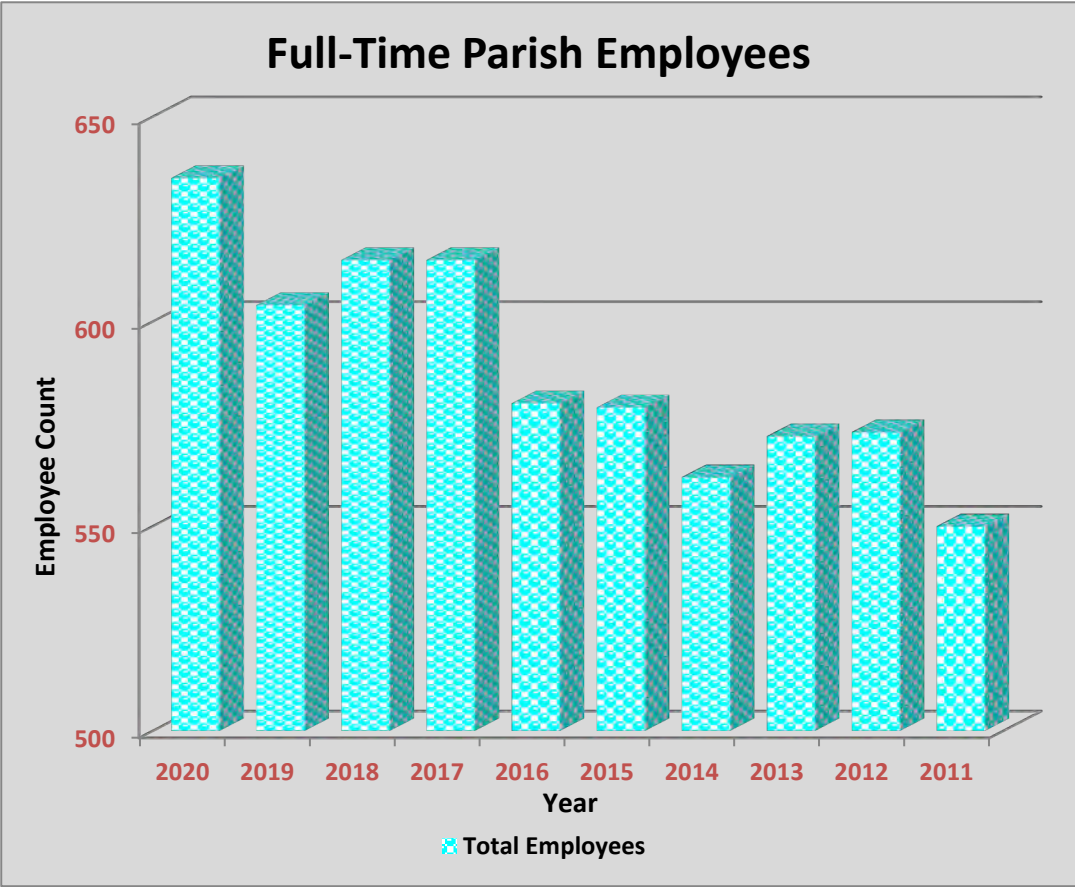
Exhibit X-16

	Full-time Equivalent Employees Allotted in Annual Budget									
	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
General Fund										
Legislative	13	13	14	14	12	14	14	15	14	14
City Court	3	3	3	3	3	3	3	3	3	3
17Th Judicial District Court	6	8	8	8	8	8	8	8	8	8
District Attorney	42	42	42	42	35	36	42	37	39	41
Court Reporters	11	11	11	11	6	6	6	6	6	6
Registrar Of Voters	10	10	6	6	6	6	5	5	5	6
Finance	10	9	9	9	11	9	9	10	9	9
Executive	10	11	9	9	6	6	6	6	5	5
Purchasing	2	2	2	2	2	2	2	2	2	1
Risk Management	2	2	2	2	2	2	2	2	2	1
Human Resources	5	4	5	5	6	5	5	6	5	6
Civil Service	2	2	2	2	2	2	2	2	2	2
Information Technology	5	5	5	5	5	5	5	5	4	4
Justice of the Peace/Constables	8	8	8	8	8	8	8	8	8	8
Planning	14	13	14	14	16	15	14	14	15	12
Coroner	11	9	9	9	9	8	8	7	7	6
Public Works	6	9	8	8	9	8	8	9	10	9
Community Services	0	0	5	5	8	5	4	2	2	2
Economic Development	0	0	0	0	3	3	4	4	3	2
911	0	0	0	0	0	0	0	0	0	1
Special Revenue										
Animal Control	8	6	6	6	6	4	5	5	4	4
Building And Maintenance	14	14	17	17	15	15	13	16	17	15
Roads	82	77	79	79	80	82	81	84	84	83
Drainage	105	94	97	97	90	92	84	89	84	82
Street Lights	1	0	0	0	0	0	0	0	0	0
Solid Waste	8	10	10	10	10	10	10	10	7	5
Health Unit	9	9	8	8	8	8	8	7	8	10
Recreation	30	26	23	23	2	2	3	2	2	2
Criminal Court	5	5	5	5	5	5	6	5	5	5
Special District #1	3	4	4	4	4	4	4	4	5	5
Planning Commision	6	5	5	5	5	6	1	1	0	0
Library	73	70	74	74	73	74	68	68	70	62
Drug Court	12	12	12	12	12	12	11	9	10	11
Office Of Emergency Preparedness	17	15	16	16	15	15	15	17	16	17
IV-D	10	11	11	11	12	12	12	11	11	10
Health Activity	0	0	0	0	1	2	1	1	1	1
Head Start	77	76	75	75	74	74	73	76	76	78
CACFP	2	1	1	1	1	1	1	3	3	1
Office of Community Action	0	0	2	2	0	0	0	3	1	0
LIHEAP	4	0	0	0	0	1	1	1	0	1
CSBG	5	4	4	4	3	2	3	3	15	9
CZM	2	2	2	2	5	5	5	4	3	2
Workers' Compensation	2	2	2	2	2	2	2	2	2	1
	<u>635</u>	<u>604</u>	<u>615</u>	<u>615</u>	<u>580</u>	<u>579</u>	<u>562</u>	<u>572</u>	<u>573</u>	<u>550</u>

Source: Lafourche Parish Government Personnel Summary

LAFOURCHE PARISH GOVERNMENT
FULL-TIME EQUIVALENT PARISH EMPLOYEES
TEN YEARS
(unaudited)

Exhibit X-16



LAFOURCHE PARISH GOVERNMENT
 CAPITAL ASSET STATISTICS BY FUNCTION
 TEN YEARS
 (unaudited)

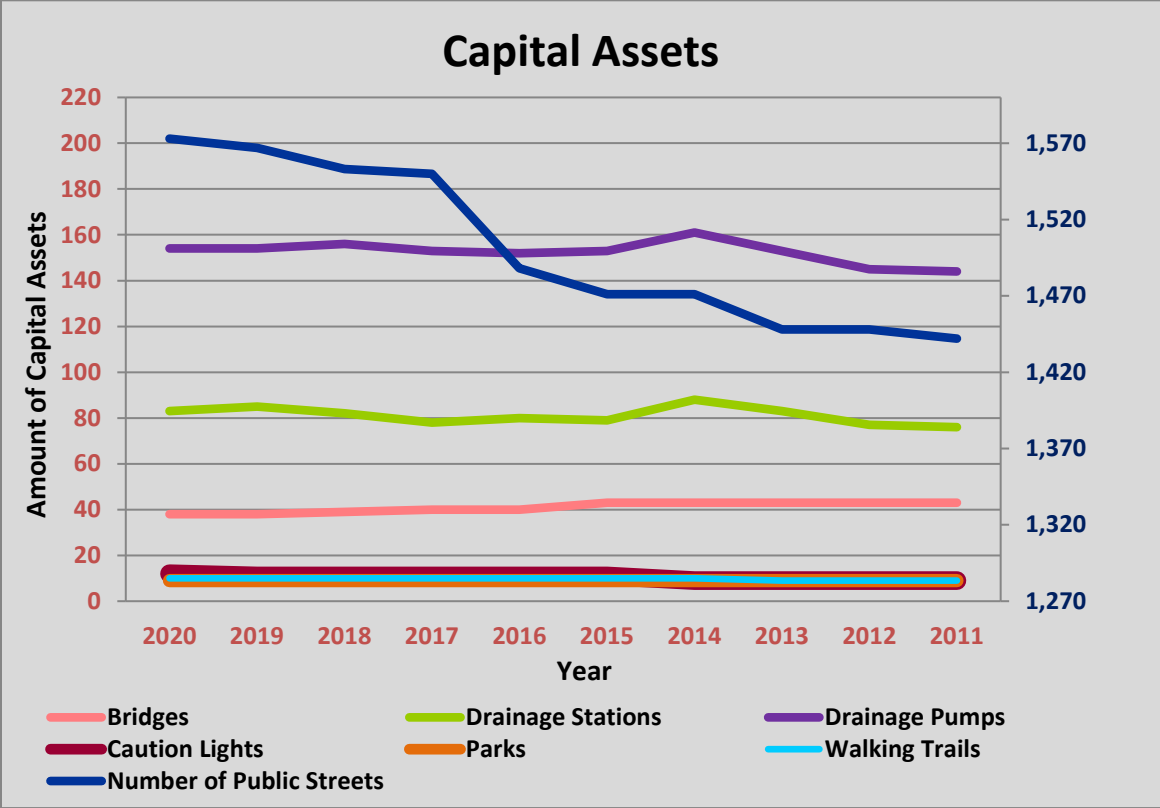
Exhibit X-17

FUNCTION	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
Roads & Bridges										
Number of Public Streets	1,573	1,567	1,553	1,550	1,488	1,471	1,471	1,448	1,448	1,442
Bridges	38	38	39	40	40	43	43	43	43	43
Drainage										
Drainage Stations	83	85	82	78	80	79	88	83	77	76
Drainage Pumps	154	154	156	153	152	153	161	153	145	144
Street Lights										
Caution Lights	12	11	11	11	11	11	9	9	9	9
Recreation										
Parks	9	9	9	9	9	9	9	9	9	9
Walking Trails	10	10	10	10	10	10	10	9	9	9

Source: Lafourche Parish Government - respective departments

LAFOURCHE PARISH GOVERNMENT
CAPITAL ASSET STATISTICS BY FUNCTION
 TEN YEARS
 (unaudited)

Exhibit X-17



LAFOURCHE PARISH GOVERNMENT
 OPERATING INDICATORS BY FUNCTION
 LAST TEN FISCAL YEARS
 (unaudited)

Exhibit X-18

<u>FUNCTION</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>	<u>2011</u>
Roads & Bridges										
Potholes Repaired	216	252	168	314	502	27	43	24	15	53
Signs Repaired/Installed	315	531	265	524	773	572	495	601	703	887
Speed Bumps Installed	0	1	0	0	0	0	0	35	13	23
Drainage										
Culverts Installed	60	225	100	101	124	72	106	206	124	99
Solid Waste										
Average Households Serviced	34,896	34,580	34,321	34,041	33,697	33,500	33,305	33,305	30,800	30,800
Animal Shelter*										
Impounded Animals	1,556	3,133	3,094	3400	3138	3143	2,596	3,076	3,298	3,360
Adopted Animals	783	1,179	1,014	856	688	532	288	318	268	139
Recreation										
Summer Programs	0	7	6	5	5	5	5	5	8	8

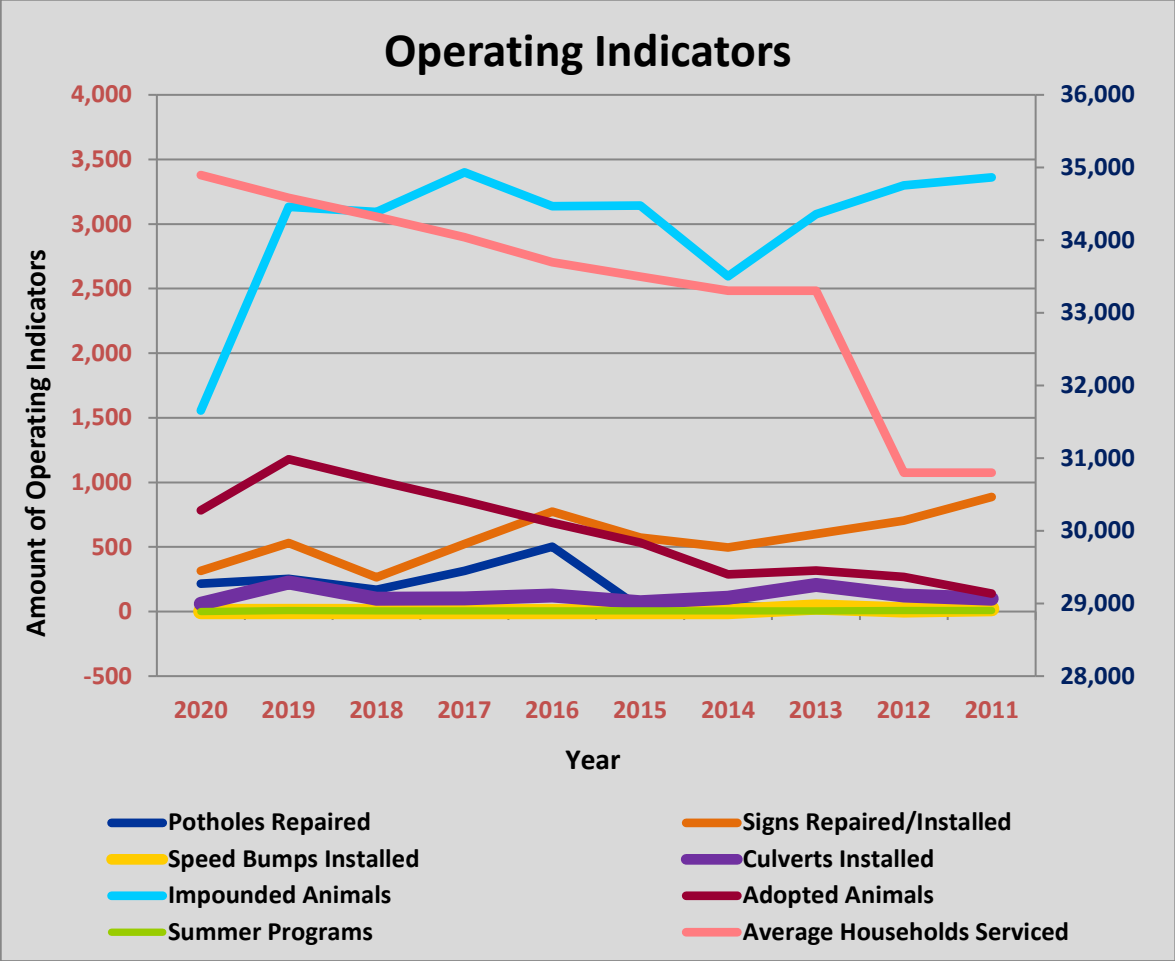
N/A = Information not available

* Lafourche Parish Animal Shelter opened in 2006

Source: Lafourche Parish Government - respective departments

LAFOURCHE PARISH GOVERNMENT
 OPERATING INDICATORS BY FUNCTION
 LAST TEN FISCAL YEARS
 (unaudited)

Exhibit X-18





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Single Audit Section





LAFOURCHE PARISH GOVERNMENT
Reports on Compliance and Internal Control
December 31, 2020

KOLDER, SLAVEN & COMPANY, LLC

CERTIFIED PUBLIC ACCOUNTANTS

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

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

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

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

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

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

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

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

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

Victor R. Slaven, CPA* - retired 2020

* A Professional Accounting Corporation

WWW.KSRCPAS.COM

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

To the Members of the
Lafourche Parish Council
Thibodaux, Louisiana

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, business-type activities, aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the Lafourche Parish Government, (the Parish) as of and for the year ended December 31, 2020, 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 18, 2021. 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 auditor's testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

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 may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Parish's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed an instance of noncompliance or other matters that is required to be reported under *Government Auditing Standards* and which is described in the accompanying schedule of findings and questioned costs as item 2020-001.

Lafourche Parish Government's Response to Finding

The Parish's response to the finding identified in our audit is described in the accompanying schedule of findings and questioned costs. The Parish's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

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 18, 2021



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KOLDER, SLAVEN & COMPANY, LLC

CERTIFIED PUBLIC ACCOUNTANTS

C. Burton Kolder, CPA*
Brad E. Kolder, CPA, JD*
Gerald A. Thibodeaux, Jr., CPA*
Robert S. Carter, CPA*
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183 S. Beadle Rd. 11929 Bricksome Ave.
Lafayette, LA 70508 Baton Rouge, LA 70816
Phone (337) 232-4141 Phone (225) 293-8300

1428 Metro Dr. 450 E. Main St.
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Abbeville, LA 70510 Morgan City, LA 70380
Phone (337) 893-7944 Phone (985) 384-2020

434 E. Main St. 332 W. Sixth Ave.
Ville Platte, LA 70586 Oberlin, LA 70655
Phone (337) 363-2792 Phone (337) 639-4737

Victor R. Slaven, CPA* - retired 2020

* A Professional Accounting Corporation

WWW.KSRCPAS.COM

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

To the Members of the Lafourche Parish Council
Thibodaux, Louisiana

Report on Compliance for Each Major Federal Program

We have audited Lafourche Parish Government's (the Parish) compliance with the types of compliance requirements described 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, 2020. 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, 2020. Our audit, described below, did not include the operations of the discretely presented component units because they engaged other auditors to perform their audit.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the Parish's major federal programs based on our audit of the types of compliance requirements referred to above. 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). Those standards and Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the Parish's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the Parish's compliance.

Opinion on Each Major Federal Program

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, 2020.

Report on Internal Control Over Compliance

Management of the Parish is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the Parish's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program 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 internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Parish's 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 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 the internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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 18, 2021

LAFORCHE PARISH GOVERNMENT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
December 31, 2020

	FUND	CFDA	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					
			FDCHFP 102 FY2020/		
Child and Adult Care Food Program	141	10.558	FDCHFP 102/2021	215,509	
Child and Adult Care Food Program-Headstart	131	10.558	93-261	114,833	
<i>Total Department of Agriculture</i>				<u>330,342</u>	
DEPARTMENT OF COMMERCE					
Department of Natural Resource - Pass through payments					
Coastal Zone Management Administration Awards	181	11.419	LA 20004266636	45,511	
<i>Total Department of Commerce</i>				<u>45,511</u>	
DEPARTMENT OF HEALTH AND HUMAN SERVICES					
Direct Payments					
Head Start ***	130	93.600	06CH011302	2,956,674	
Head Start COVID-19 ****	130	93.600	06CH011302	211,216	
Total 93.600					<u>3,167,890</u>
Department of Labor - Pass through payments					
Community Services Block Grant ***	150	93.569	2019P0043/ 2020P0043	297,604	
Community Services Block Grant COVID-19 ***	150	93.569	201LACSC3	70,740	
Total 93.569					<u>368,344</u>
Department of Social Services - Pass through payments					
			FY2019 DHHS, FY2020		
Low Income Home Energy Assistance	144	93.568	DHHS	826,086	
Low Income Home Energy Assistance COVID-19	144	93.568	2001LACOSR	200,400	
Total 93.568					<u>1,026,486</u>
DHH Office of Public Health Center for Community Preparedness - Pass through payments					
Community Readiness	123	93.074	LAGOV:2000447404	2,425	
<i>Total Department of Health and Human Services</i>				<u>4,565,145</u>	
DEPARTMENT OF HOMELAND SECURITY					
LA Governor's Office of Homeland Security & Emergency Preparedness - Pass through payments					
Hazard Mitigation Grants-Industrial Flood	001	97.039	1603-057-0012	425,098	
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-06-LA-	7,878	
Hazard Mitigation Grants	196	97.039	2017-023	165,913	
Total 97.039					<u>598,889</u>
Public Assistance Disaster Grants-Cristobal	104	97.036	3527-057-99057-00	9,954	
Public Assistance Disaster Grants-Barry	107	97.036	4458-057-99057-00	305	
Public Assistance Disaster Grants-Barry	123	97.036	4458-057-99057-00	63,732	
Public Assistance Disaster Grants-Laura	001	97.036	4559-057-99057-00	20,667	
Public Assistance Disaster Grants-Laura	101	97.036	4559-057-99057-00	2,537	
Public Assistance Disaster Grants-Laura	102	97.036	4559-057-99057-00	3,973	
Public Assistance Disaster Grants-Laura	103	97.036	4559-057-99057-00	71,029	
Public Assistance Disaster Grants-Laura	104	97.036	4559-057-99057-00	74,931	
Public Assistance Disaster Grants-Laura	107	97.036	4559-057-99057-00	317	
Public Assistance Disaster Grants-Laura	109	97.036	4559-057-99057-00	200	
Public Assistance Disaster Grants-Laura	110	97.036	4559-057-99057-00	1,136	
Public Assistance Disaster Grants-Laura	123	97.036	4559-057-99057-00	8,930	
Public Assistance Disaster Grants-Laura	129	97.036	4559-057-99057-00	1,408	

LAFOURCHE PARISH GOVERNMENT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
December 31, 2020

Public Assistance Disaster Grants-Laura	130	97.036	4559-057-99057-00	1,084	
Total 97.036					260,203
Emergency Management Performance Grants	123	97.042	EMT-2018-EP-00003-S01	32,518	
<i>Total Department of Homeland Security</i>				891,610	
DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT					
Department of Community Development, Disaster Recovery					
Unit - Pass through payments					
Community Development Block Grants/Entitlement Grants					
Dugas Canal Pump Upgrade	001	14.228	29-PARA-3404	157,705	
Lockport Community Center	001	14.228	29-PARA-3205	1,003,361	
Marydale Sewer System Improvements	193	14.228	2000425420	1,070,727	
<i>Total Department of Housing and Urban Development</i>				2,231,793	
DEPARTMENT OF INTERIOR					
Direct Payments					
GOMESA	181	15.435		595,240	
GOMESA Bond	209	15.435		149,392	
<i>Total Department of Interior</i>				744,632	
DEPARTMENT OF JUSTICE					
Direct Payments					
Coronavirus Emergency Supplemental Funding Program COVID-19	001	16.034	2020-VD-BX-1161	41,933	
Coronavirus Emergency Supplemental Funding Program COVID-19	109	16.034	2020-VD-BX-1161	23,395	
<i>Total Department of Justice</i>				65,328	
DEPARTMENT OF TREASURY					
Direct Payments					
Coronavirus Relief Fund COVID-19	001	21.019	M00001462-116,289,476	10,877	
Coronavirus Relief Fund COVID-19	102	21.019	M00001462-116,289,476	848	
Coronavirus Relief Fund COVID-19	103	21.019	M00001462-116,289,476	17,863	
Coronavirus Relief Fund COVID-19	104	21.019	M00001462-116,289,476	14,823	
Coronavirus Relief Fund COVID-19	107	21.019	M00001462-116,289,476	332	
Coronavirus Relief Fund COVID-19	109	21.019	M00001462-116,289,476	642,222	
Coronavirus Relief Fund COVID-19	110	21.019	M00001462-116,289,476	428	
Coronavirus Relief Fund COVID-19	123	21.019	M00001462-116,289,476	48,245	
Greater Lafourche Port Commission-CARES Grant COVID-19	001	21.019	M00001462-478	12,375	12,375
<i>Total Department of Treasury</i>				748,013	12,375
TOTAL FEDERAL AWARDS				\$ 9,622,374	\$ 12,375
Clusters					
477 Cluster ***				93.569	368,344
Headstart Cluster *****				93.600	3,167,890

LAFOURCHE PARISH GOVERNMENT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
December 31, 2020

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	\$ 9,622,374
Expenditures Not Yet Requested for Reimbursement:	
HMGP Industrial Floodwall	(21,255)
CSBG	(1,169)
FEMA-Barry	(64,037)
Expenditures Reflected in Prior Year:	
CDBG Dugas Canal	164,826
CDBG Marydale Sewer System Improv	(53,536)
FEMA-Barry	114,223
Federal Expenditures for Prior Year Revenue:	
GOMESA	(25,650)
GOMESA Bond	(149,392)
Federal Revenue Received During the Year, Not Yet Expended:	
GOMESA	1,049,895
Community Readiness	16,564
Expenditures incurred during the year, obligated after year end	
FEMA - Zeta	969,141
	<u>11,621,983</u>
Federal Revenues per Statement (Statement E)	<u>11,621,983</u>

Note 5 - Amounts Passed Through to Subrecipients

The Parish received the Coronavirus Relief Fund money and had a passthrough to the Greater Lafourche Port Commission.

Note 6 - HUD CFDA 14.269

In a prior year, the US Department of Housing and Urban Development provided the Parish funds through the Community Development Block Grant program through the Louisiana Office of Community Development/Disaster Recovery Unit (OCD/DRU) for Hurricane Isaac recovery. During the years these funds were expended, the Parish inadvertently omitted the expenditures from their schedule of federal awards. The amounts were immaterial to the SEFA.

LAFOURCHE PARISH COUNCIL
Thibodaux, Louisiana

Schedule of Findings and Questioned Costs
Year Ended December 31, 2020

Part I. Summary of Auditor's Results:

Financial Statements

Type of auditor's report issued: Unmodified

Internal control over financial reporting:

Material weakness(es) identified? _____ Yes x No
Significant deficiencies identified? _____ Yes x None reported

Noncompliance material to financial statements noted? x Yes _____ No

Federal Awards

Internal control over major programs:

Material weakness(es) identified? _____ Yes x No
Significant deficiencies identified? _____ Yes x None reported

Type of auditor's report issued on compliance for major programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR section 200.516(a)? _____ Yes x No

Major programs:

<u>CFDA Numbers</u>	<u>Name of Federal Program or Cluster</u>
93.600	Head Start
93.568	Low Income Home Energy Assistance

Dollar threshold used to distinguish between type A and type B programs: \$750,000

Auditee qualified as low-risk auditee? _____ Yes x No

LAFOURCHE PARISH COUNCIL
Thibodaux, Louisiana

Schedule of Findings and Questioned Costs
Year Ended December 31, 2020

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 –

2020-001 **Budget Law**

Fiscal year finding initially occurred: 2018

Condition: Budgeted revenues exceeded actual revenues by more than 5% in the Library Fund.

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.

Cause: The Parish budgeted for estimated revenues at the beginning of the year; however, at the end of the year the funds were not received by the Parish and the budget was not revised down.

Effect: The Parish is in violation of R.S 39:1311.

Recommendation: The Parish should monitor actual plus expected revenues in relation to budgeted amounts and make appropriate adjust if revenues are not expected to be received prior to the end of the year.

Management's Response: Finance Fund Accountants will closely monitor all funds throughout the year and make necessary adjustments via Supplemental Appropriations, with Council Approval, as needed to comply with R.S 39:1311.

Part III. Findings and questioned costs for Federal awards which include audit findings as defined in 2 CFR section 200 of the Uniform Guidance:

There are no findings to be reported under this section.



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

www.lafourchegov.org

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, 2020

The finding from the December 31, 2020 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

2020-001 Budget Law

RECOMMENDATION: The Parish should monitor actual plus expected revenues in relation to budgeted amounts and make appropriate adjust if revenues are not expected to be received 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 Revenues is adjusted by Ordinance. In addition to the Revenue 5% adjustment, the fund accountants will review the expected expenses and make adjustment so that expenses will not exceed 5% by Ordinance.

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

Sincerely,

Renita Jackson
Finance Director

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

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



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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, 2020.

Audit conducted by:

Kolder, Slaven & Company, LLC
200 S. Main Street
Abbeville, LA 70510

2019-001 Budget Law

Fiscal Year Finding Initially Occurred: 2018

CONDITION: Actual revenues were less than the amended budget revenues by more than 5% in the general fund.

CORRECTIVE ACTION TAKEN: Throughout the year, the Parish monitors budget to actual information and presents the Council with supplemental proposed budget revisions when variances exceed thresholds established by state law.

Sincerely,

Director of Finance

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

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

