

A white egret is captured in mid-flight, its wings fully extended, against a blurred green background. The bird's long neck is curved, and its sharp beak is pointed forward. The overall scene is bright and natural, suggesting a wetland or marsh environment.

# 2018

## Comprehensive Annual Financial Report

*For the year ended December 31, 2018*

### LAFOURCHE PARISH

*Dedicated to Feeding & Fueling America*

Thibodaux, LA

# COMPREHENSIVE ANNUAL FINANCIAL REPORT



For The Year Ended  
December 31, 2018

Lafourche Parish Government  
Thibodaux, Louisiana

Finance Department  
Connie Duet, Finance Director

LAFOURCHE PARISH  
WATER DISTRICT No. 1  
PORT FOURCHON



*Lafourche*  
**P A R I S H**  
**Government**



# LAFOURCHE PARISH GOVERNMENT TABLE OF CONTENTS

|  | <u>Statement/<br/>Schedule</u> | <u>Page<br/>Number</u> |
|--|--------------------------------|------------------------|
| <b>INTRODUCTORY SECTION</b>  |                                |                        |
| Letter of Transmittal  |                                | 7                      |
| Certificate Of Achievement For Excellence In Financial Reporting   |                                | 19                     |
| Principal Officials  |                                | 20                     |
| Organizational Charts  |                                | 22                     |
| <b>FINANCIAL SECTION</b>   |                                |                        |
| Independent Auditors' Report   |                                | 25                     |
| Management's Discussion & Analysis   |                                | 29                     |
| <b>BASIC FINANCIAL STATEMENTS</b>  |                                |                        |
| Government-Wide Financial Statements (GWFS)  |                                |                        |
| Statement of Net Position  | A                              | 41                     |
| Statement of Activities  | B                              | 42                     |
| Fund Financial Statements (FFS)  |                                |                        |
| Governmental Funds:  |                                |                        |
| Balance Sheet  | C                              | 44                     |
| Reconciliation of the Governmental Funds Balance Sheet (FFS)<br>to the Statement of Net Position (GWFS)  | D                              | 47                     |
| Statement of Revenues, Expenditures, and Changes in Fund Balances  | E                              | 48                     |
| Reconciliation of the Governmental Funds Statement of Revenues,<br>Expenditures and Changes In Fund Balance (FFS) to the<br>Statement of Activities (GWFS) | F                              | 50                     |
| Proprietary Funds:   |                                |                        |
| Statement of Net Position  | G                              | 51                     |
| Statement of Revenues, Expenses, and Changes In Net Position   | H                              | 52                     |
| Statement of Cash Flows  | I                              | 53                     |
| Discretely Presented Component Units:  |                                |                        |
| Combining Statement of Net Position  | J                              | 54                     |
| Combining Statement of Activities  | K                              | 58                     |
| Notes To The Financial Statements  |                                | 63                     |
| <b>REQUIRED SUPPLEMENTAL INFORMATION</b>   |                                |                        |
| Budget Comparison Schedules - Major Funds:   |                                |                        |
| 001 General Fund   | 1.1                            | 103                    |
| 104 Drainage   | 1.2                            | 107                    |
| 107 Solid Waste Fund   | 1.3                            | 108                    |
| 119 Library Commission Fund  | 1.4                            | 109                    |
| Registrar of Voters Employees' Retirement System   | 1.5                            | 110                    |
| Notes To The Required Supplemental Information   |                                | 111                    |

## LAFOURCHE PARISH GOVERNMENT TABLE OF CONTENTS

|  | <u>Statement/<br/>Schedule</u> | <u>Page<br/>Number</u> |
|--|--------------------------------|------------------------|
| <b>NON-MAJOR GOVERNMENTAL FUNDS</b>  |                                |                        |
| Combining And Individual Fund Statements And Schedules                                     |                                |                        |
| Non-Major Governmental Funds:  |                                |                        |
| Combining Balance Sheet – by Fund Type   | 2.1                            | 113                    |
| Combining Statement of Revenue, Expenditures and Changes<br>in Fund Balance – by Fund Type | 2.2                            | 114                    |
| <b>NON-MAJOR SPECIAL REVENUE FUNDS</b>   |                                |                        |
| Non-Major Special Revenue Funds:   |                                |                        |
| Special Revenue Fund Descriptions  |                                | 115                    |
| Combining Balance Sheet  | 3.1                            | 120                    |
| Combining Statement of Revenues, Expenditures and Changes<br>in Fund Balance               | 3.2                            | 127                    |
| Schedule of Revenues, Expenditures and Changes in Fund Balance -<br>Budget and Actual:     |                                |                        |
| 101 Animal Control Fund  | 3.3                            | 134                    |
| 102 Building and Maintenance Fund  | 3.4                            | 135                    |
| 103 Roads and Bridges Fund   | 3.5                            | 136                    |
| 105 Street Light Fund  | 3.6                            | 137                    |
| 106 Road Sales Tax District 2 Fund   | 3.7                            | 138                    |
| 108 Royalty Fund   | 3.8                            | 139                    |
| 109 Board of Health Fund   | 3.9                            | 140                    |
| 110 Recreation Fund  | 3.10                           | 141                    |
| 112 Criminal Jury Fund   | 3.11                           | 142                    |
| 113 Criminal Court Fund  | 3.12                           | 143                    |
| 114 Special District No. 1 Fund  | 3.13                           | 144                    |
| 115 Off Duty Witness Fund  | 3.14                           | 145                    |
| 118 Planning Commission Fund   | 3.15                           | 146                    |
| 121 Drug Court - Supreme Court Fund  | 3.16                           | 147                    |
| 123 Civil Defense  | 3.17                           | 148                    |
| 124 IV-D Grant Fund  | 3.18                           | 149                    |
| 126 Commission of Women Fund   | 3.19                           | 150                    |
| 127 Senior Citizen Activity Fund   | 3.20                           | 151                    |
| 128 2004 Rededication Fund   | 3.21                           | 152                    |
| 129 Health Activity Fund   | 3.22                           | 153                    |
| 130 Head Start Fund  | 3.23                           | 154                    |
| 131 CACFP Head Start Fund  | 3.24                           | 155                    |
| 141 CACFP OCA Fund   | 3.25                           | 156                    |
| 142 Community Action Operating Fund  | 3.26                           | 157                    |
| 144 LIHEAP Grant Fund  | 3.27                           | 158                    |
| 150 CSBG Grant   | 3.28                           | 159                    |
| 154 TANF Fund  | 3.29                           | 160                    |
| 160 Road Sales Tax District A Fund   | 3.30                           | 161                    |
| 161 Road Sales Tax District 2 Fund   | 3.31                           | 162                    |
| 174 State of Emergency   | 3.32                           | 163                    |
| 181 Coastal Zone Management Fund   | 3.33                           | 164                    |
| 185 Beachfront Development Commission Fund   | 3.34                           | 165                    |

**LAFOURCHE PARISH GOVERNMENT  
TABLE OF CONTENTS**

|                           | <u>Statement/<br/>Schedule</u> | <u>Page<br/>Number</u> |
|---------------------------|--------------------------------|------------------------|
| 196 FEMA Acquisition Fund | 3.35                           | 166                    |
| 801 BP Disaster Fund      | 3.36                           | 167                    |

**NON-MAJOR DEBT SERVICE FUNDS**

|  |     |     |
|--|-----|-----|
| Non-Major Debt Service Funds:  |     |     |
| Debt Service Fund Descriptions   |     | 169 |
| Combining Balance Sheet  | 4.1 | 170 |
| Combining Statement of Revenues, Expenditures and Changes<br>in Fund Balance           | 4.2 | 172 |
| Schedule of Revenues, Expenditures and Changes in Fund Balance -<br>Budget and Actual: |     |     |
| 302 Sinking Fund-Certificate of Indebtedness, Series 1999                              | 4.3 | 174 |
| 314 Sinking Fund-Road Sales Tax Districts 3, 5 & 6                                     | 4.4 | 175 |
| 317 Sinking Fund-Consolidated Sales Tax District A                                     | 4.5 | 176 |
| 318 Sinking Fund-Road Sales Tax District 2-2008  | 4.6 | 177 |
| 319 Reserve 2012 Road Bond District A  | 4.7 | 178 |

**NON-MAJOR CAPITAL PROJECT FUNDS**

|  |     |     |
|--|-----|-----|
| Non-Major Capital Project Funds:   |     |     |
| Capital Project Fund Descriptions  |     | 179 |
| Combining Balance Sheet  | 5.1 | 180 |
| Combining Statement of Revenues, Expenditures and Changes<br>in Fund Balance           | 5.2 | 181 |
| Schedule of Revenues, Expenditures and Changes in Fund Balance -<br>Budget and Actual: |     |     |
| 201 Road District No. 2 Construction Fund  | 5.3 | 182 |
| 206 Road Construction District 3, 5 & 6 Fund   | 5.4 | 183 |
| 299 Capital Projects Fund  | 5.5 | 184 |

**NON-MAJOR ENTERPRISE FUNDS**

|   |     |     |
|---|-----|-----|
| Non-Major Enterprise Funds:   |     |     |
| Enterprise Fund Descriptions  |     | 185 |
| Combining Statement of Net Position                                     | 6.1 | 186 |
| Combining Statement of Revenue, Expenses and Changes<br>in Fund Balance | 6.2 | 188 |
| Combining Statement of Cash Flows in Net Position                       | 6.3 | 190 |

**SCHEDULE OF COMPENSATION**

|   |  |     |
|---|--|-----|
| Schedule of Compensation Paid to Parish Council and President                                       |  | 193 |
| Schedule of Compensation, Benefits, and Other Payments to Agency Head or Chief<br>Executive Officer |  | 194 |

## LAFOURCHE PARISH GOVERNMENT TABLE OF CONTENTS

|   | <u>Statement/<br/>Schedule</u> | <u>Page<br/>Number</u> |
|---|--------------------------------|------------------------|
| <b>STATISTICAL SECTION (UNAUDITED)</b>  |                                |                        |
| Financial Trends  |                                |                        |
| Net Position by Component   | Exhibit X-1                    | 196                    |
| Changes in Net Position   | Exhibit X-2                    | 198                    |
| Fund Balances of Governmental Funds   | Exhibit X-3                    | 202                    |
| Changes in Fund Balances of Governmental Funds  | Exhibit X-4                    | 204                    |
| Revenue Capacity Information  |                                |                        |
| Tax Revenues by Source, Governmental Funds  | Exhibit X-5                    | 206                    |
| Assessed Value and Estimated Actual Value of Property   | Exhibit X-6                    | 208                    |
| Property Tax Rates  | Exhibit X-7                    | 210                    |
| Principal Property Tax Payers   | Exhibit X-8                    | 212                    |
| Property Tax Levies and Collections   | Exhibit X-9                    | 214                    |
| Debt Capacity Information   |                                |                        |
| Ratios of Outstanding Debt by Type  | Exhibit X-10                   | 216                    |
| Direct, Overlapping, and Underlying Bonded Debt   | Exhibit X-11                   | 218                    |
| Legal Debt Margin Information   | Exhibit X-12                   | 220                    |
| Pledged-Revenue Coverage  | Exhibit X-13                   | 222                    |
| Demographic and Economic Information  |                                |                        |
| Demographic and Economic Statistics   | Exhibit X-14                   | 224                    |
| Principal Employers   | Exhibit X-15                   | 226                    |
| Operating Information   |                                |                        |
| Full-Time Equivalent Parish Employees   | Exhibit X-16                   | 228                    |
| Capital Asset Statistics by Function  | Exhibit X-17                   | 230                    |
| Operating Indicators by Function  | Exhibit X-18                   | 232                    |
| <b>SINGLE AUDIT SECTION</b>   |                                |                        |
| Independent Auditors' Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance With <i>Government Auditing Standards</i> |                                | 236                    |
| Independent Auditors' Report on Compliance for Each Major Program and on Internal Control Over Compliance Required by the Uniform Guidance  |                                | 238                    |
| Schedule of Expenditures of Federal Awards (notes included)   |                                | 241                    |
| Schedule of Findings and Questioned Costs   |                                | 243                    |
| Management Letter   |                                | 252                    |

# Introductory Section





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**James B. Cantrelle, Parish President**

**Finance Department**

June 27, 2019

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, 2018. 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, 2017. This was the eleventh 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.

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|                    |                  |                   |            |
|--------------------|------------------|-------------------|------------|
| James B. Cantrelle | Parish President | Craig Jaccuzzo    | District 5 |
| Jerry Jones        | District 1       | Corey Perrillieux | District 6 |
| Luci Sposito       | District 2       | Armand Autin      | District 7 |
| Michael Gros       | District 3       | Jerry LaFont      | District 8 |
| Aaron "Bo" Melvin  | District 4       | Daniel Lorraine   | District 9 |

The Parish financial statements have been audited by Postlethwaite & Netterville. 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, 2018, 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.

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.



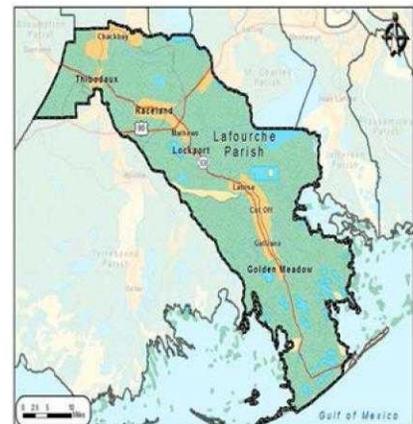
Valued for its strategic location to New Orleans, Lafourche Parish escaped most of the destruction associated with the Civil War. In 1896, the United States Post Office established along Bayou Lafourche, one of the first rural, free-delivery mail routes in the nation. Given the fact that most of the 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 spans about 1,469 square miles of area at 100 miles long (north to south relatively) and 15-mile-wide (east to west), in the area of greatest expanse within the parish, 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 98,020. Thibodaux, the parish seat, has an estimated population of 15,000 and is home



to Nicholls State University and the 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 Logo and 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:

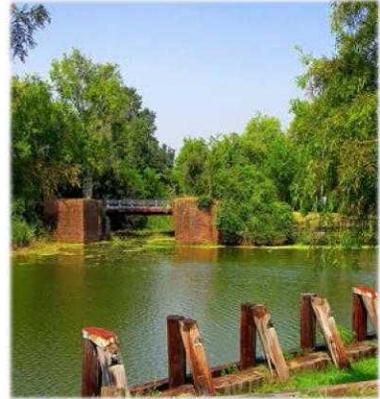
Administration  
Human Resources  
Permits & Planning



Finance & Purchasing  
Public Works

## 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. 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 of the pumps and prior to hurricane season, Lafourche Parish readies itself with emergency supplies.

## Master Drainage Plan

After the hurricanes Katrina and Rita caused large amounts of destruction to the bayou regions of Louisiana, Lafourche Parish Government was awarded grant funding from a Community Development Block Grant- Disaster Recovery to create a Master Drainage Plan. The amount of \$750,000 from CDBG and \$130,604 from North Lafourche Conservation, Levee Drainage District, was to be used to hire T. Baker Smith LLC as consultants to assess, evaluate, and recommend necessary repairs and construction of pump stations and drainage projects to alleviate further flooding throughout the Parish.



The project was divided into three Phases. Phase 1 publically announced what the project was for through a presentation at a council meeting and announced the website address, phone number, and location of comment cards created for feedback from the public. Phase 2 consisted of four public meetings that allowed the general public to voice any concerns on the drainage problems. The opinions of the public, along with data gathered from various sources and consultants, were compiled to create the Master Drainage Plan. The Plan prioritized drainage areas that need improvements based on the number of residents and businesses in the area and overall costs of improvements. Phase 3 developed a press release and T. Baker Smith, LLC gave a presentation of the details at the Lafourche Parish Council meeting and North Lafourche Levee District meeting in June 2012. Since the Master Drainage Plan's release, some projects have begun improvements.

## Roads and Bridges



Continuous improvements and maintenance of roads, highways, and bridges remain top priorities 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 the size of 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. Once a bridge or road is determined to be in need of maintenance or repair, the Director meets with the Grant Writer or Finance Director to discuss options for funding the project.

## Buildings

In 2008, many Lafourche Parish Government employees relocated from the Barrios Building to the “old Wal-Mart” building in Mathews. In 2011, a \$3,409,027 renovation project took place at the Mathews Government Complex providing the central part of the Parish with a modern up-to-date facility to conduct Parish business. In July of 2012, the Mathews Government Complex was completed. The building houses service offices such as the Community Action Agency, Head Start, Office of Emergency Preparedness, Parks and Recreation, Permits and Planning Department, Public Works, Solid Waste Department, and Council on Aging. The office also houses the new Council Chambers for the Lafourche Parish Council public meetings, held every second and fourth Tuesday of the month.



In 2012, the Thibodaux Library building renovations were completed adding more room for patrons, books, and study space. The libraries across the parish offer summer reading programs and arts and craft programs with patrons ranging from adults to children. The computer labs offer classes in various Microsoft programs and computer and internet introductions as well as allow the public access to various databases and email.

## Port Fourchon



In addition, 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. The Port is comprised of 600 developed acres which house state of the art service facilities and is in the midst of its 700-acre northern expansion which will double the port’s size and further accommodate the industry’s growing needs. The strategic location of Port Fourchon makes it a cost-effective location for companies servicing the offshore industry. In addition to supply boats and tugboats, the port’s location is also convenient for the repair and maintenance of mobile rigs. Currently Port Fourchon services over 75% of the Gulf of Mexico deepwater oil production. It is projected that the port will service 44% of pending future deepwater plans and over half of all offshore drilling in the Central Gulf over the next 30 years. It is also the land base for Louisiana Offshore Oil Port (LOOP), the nation’s only super-port.

## LOOP (Louisiana Offshore Oil Port)

LOOP transports approximately one million barrels of foreign oil per day and approximately 300,000 barrels of domestic crude from the Gulf of Mexico Outer Continental Shelf (OCS). In 2005, 1.2 million barrels of imported oil was transported by LOOP. Of the 165 plus current and pending deepwater projects that have been identified to date, 50% are using or plan to use Port Fourchon as its service base. The discovery of new prospects is growing at a rate of 17% per year.



## Leonard Miller, Jr. Airport



The close proximity of the South Lafourche Leonard Miller, Jr. Airport to Port Fourchon makes it the airport of choice for both business and recreational travel to South Louisiana. Acquired in 2001 by the Greater Lafourche Port Commission, this general aviation airport sits on 359 acres in Galliano, Louisiana, and is surrounded by 1,200 acres of commission-owned property slated for industrial development. The airport has a 5,000-foot runway with expansion plans for a 6,500-foot runway with a full parallel taxiway to accommodate large jet aircraft.

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

LA Highway 1 is the only link to approximately 18% of the United States' total energy supply. 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.



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 44 such transportation arteries in the nation. The LA 1 project is to be designed so that it can be constructed using "end-on" type construction methods whenever possible to protect our sensitive wetlands and marshes. Phased construction will allow the portions of the project to be constructed as funding is available.

In March of 2006, state highway officials, elected leaders, and members of the LA 1 Coalition celebrated the start of construction on a new Leeville elevated highway. Funding sources are revenue from bond proceeds as well as a Federal highway loan. Local industry and community residents will service these debts by paying highway tolls to access the new highway for the next thirty years; however, significant funding is still needed to make a safer, more reliable and secure LA 1 a reality.

## Tourism



Since 1998, tourism in the Parish has increased by an annual average of 15%. Currently, the Parish is in the process of developing the Bayou Lafourche Corridor as a recreation and economic development initiative. Touring plantations and swamps allows tourist to have a glimpse of southern life. Lafourche Parish offers a number of fairs and festivals throughout the year, ranging from Mardi Gras to the Cajun Heritage Festival. Offering visitors great food and close proximity to the Gulf of Mexico, Lafourche Parish provides a destination unlike any other.

Devastation hit in April 2010 with the BP oil spill, causing a disruption to the lives of local communities and wildlife across the coast of the Gulf of Mexico. In an effort to recover the tourism along the Gulf coast, BP awarded areas across the coast funding assistance. Lafourche Parish alone was awarded \$2.6 million dollars from BP for tourism marketing use. The funds granted to Lafourche Parish created the Dig In! campaign. The campaign was instituted using [www.diginlafourche.com](http://www.diginlafourche.com) and spread to other advertising methods such as magazines, Facebook, Google, Yahoo, billboards and radio commercials, using Bobby Hebert, New Orleans Saints Hall of Famer and Lafourche Parish native, as the spokesperson. Events such as fairs, festivals, fishing rodeos, and concerts are featured on this website. The funds were also used to help local charter captains create and maintain individual websites to assist in increasing the tour bookings for their businesses.

The Lafourche Central Market opened in September 2012 after years of being on the drawing board. Located off Highway 1 in Mathews, this vast open-air pavilion is home to 32 booths with water and electricity outlets for rent to vendors, a stage allowing music for entertainment, public restroom facilities, and is continuing to grow. Each Saturday a variety of vendors throughout the parish and surrounding areas come to sell items such as produce, fruit, shrimp, crabs, fish, farm fresh eggs, homemade wine, pastries, art work, hand sewn clothing, and more.



## FINANCIAL MANAGEMENT

### Local Economy



Education, banking, healthcare, farming, oil and gas production, oilfield service and supply, shipbuilding, sugar refining, tourism, and charter and commercial fishing are the main industries supporting the Parish's economy. It is estimated that shipbuilding is responsible for 35,000 jobs in the state. There are a number of shipyards in Lafourche Parish including Bollinger Shipyards and North American Shipbuilding with both companies being awarded contracts to provide vessels to both the Defense Department and Department of Homeland Security.

The Deepwater Horizon explosion and the Federal Government's moratorium on deep-water drilling were tough obstacles to overcome. Despite those challenges, the resiliency of the citizens of Lafourche Parish, along with businesses committed to maintaining operations in the Parish, yield a bright economic future for Lafourche Parish.

### 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 and confirmed by the Council. The Director of Finance 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 2018 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%                   |

|             |              |       |
|-------------|--------------|-------|
| <b>2017</b> | \$329,537.16 | 0.91% |
| <b>2018</b> | \$650,776.90 | 1.91% |

### Major Accomplishments



Recreation amenities were enhanced in Lafourche Parish through various projects. In 2018 the first splash park in Lafourche Parish was constructed at the Bayou Blue recreation center, Recreation District 11. Facilities in Lockport, Recreation District 1, received various upgrades and repairs. Improvements were made to Leighton Boat Launch.

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 long term rebuilds of the Fantastic Acres, Diplomat Way, and Coastal Pump Stations were completed enhancing the drainage. A new centralized pump station was constructed at the Parr and Larose pump station. Construction improvement were made to the existing subsurface and open ditch drainage infrastructure were completed through the Westside Drainage System.



### Upcoming Projects



Construction and repairs are flourishing in Lafourche Parish. The Animal Shelter has received a PetSmart grant to purchase a medical suite. The Courthouse Annex building will be receiving new water pipes and money has been set aside for repairs to the Clerk of Courts Office. Repairs and renovations are going to be done to the Thibodaux Main Office and the Ag Building that houses Civil Service, Risk Management, and IT. The Thibodaux Library Branch is being expanded by having a multi-level addition built on the eastside of the existing building.

Lafourche Parish's recreational activities help attract tourism into the Parish. The Safe Routes to School project is going to provide a sidewalk from the Raceland Community Center to Raceland upper Elementary and Middle Schools and a sidewalk will also be constructed in Bayou Blue from the gas station on Highway 182 to the Bayou Blue Middle School for the safety of children walking or biking to school. Various boat launches throughout the parish will be receiving upgrades and repairs. Through CDBG Funds, a Community Center is being built in Lockport.





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. The Dugas Canal project will improve drainage and reduce flooding within the Dugas Canal area drainage basin located in the northern area of the Parish, just south of the City of Thibodaux.



### **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,

Account Manager



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, 2017**

*Christopher P. Morrill*

Executive Director/CEO

## Cantrelle 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  
2016-2019



Council District 1  
Jerry Jones



Council District 2  
Luci Sposito



Council District 3  
Michael Gros



Council District 4  
Aaron "Bo" Melvin



Council District 5  
Craig Jaccuzzo



Council District 6  
Corey Perrillieux



Council District 7  
Armand Autin

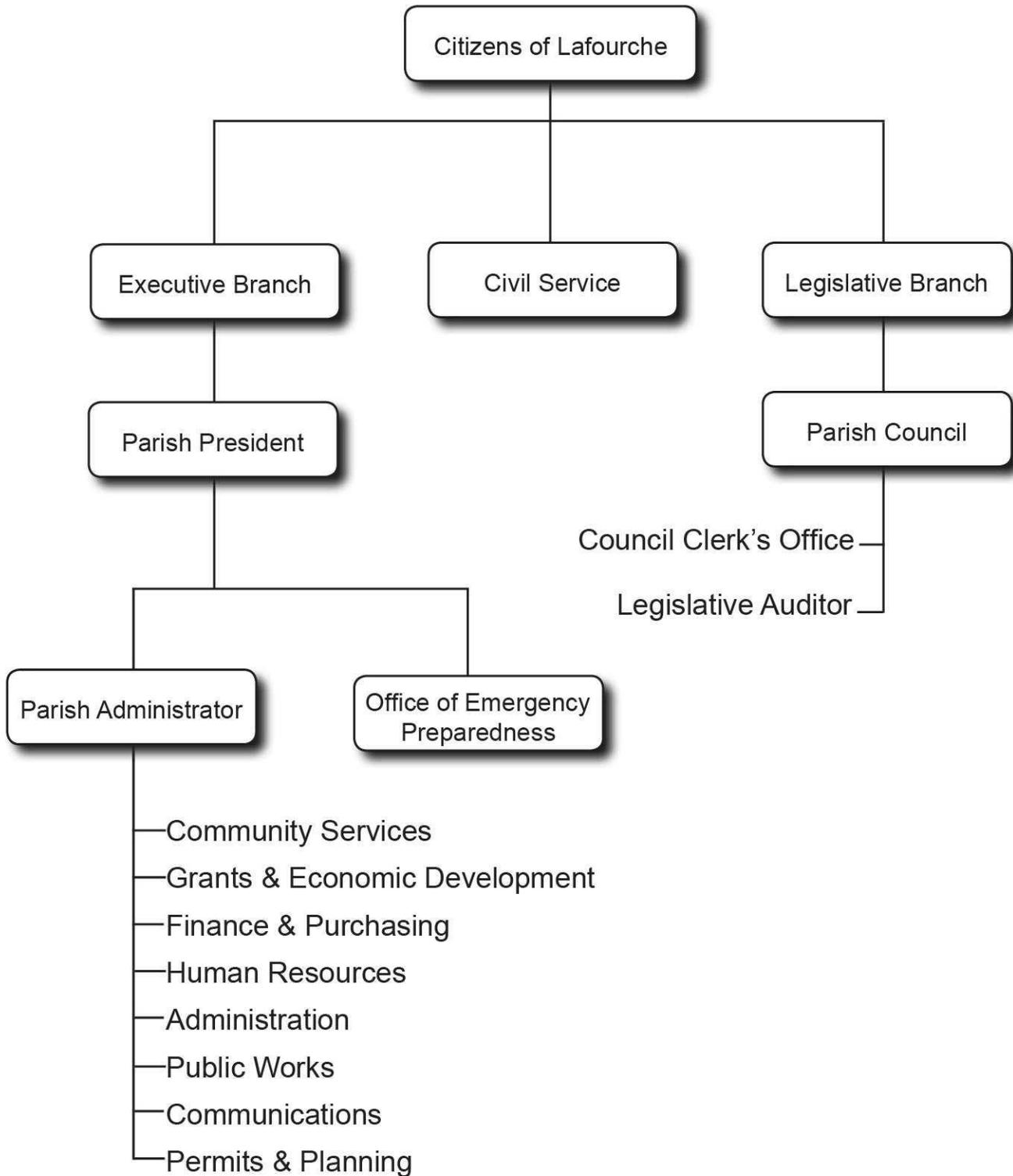


Council District 8  
Jerry LaFont

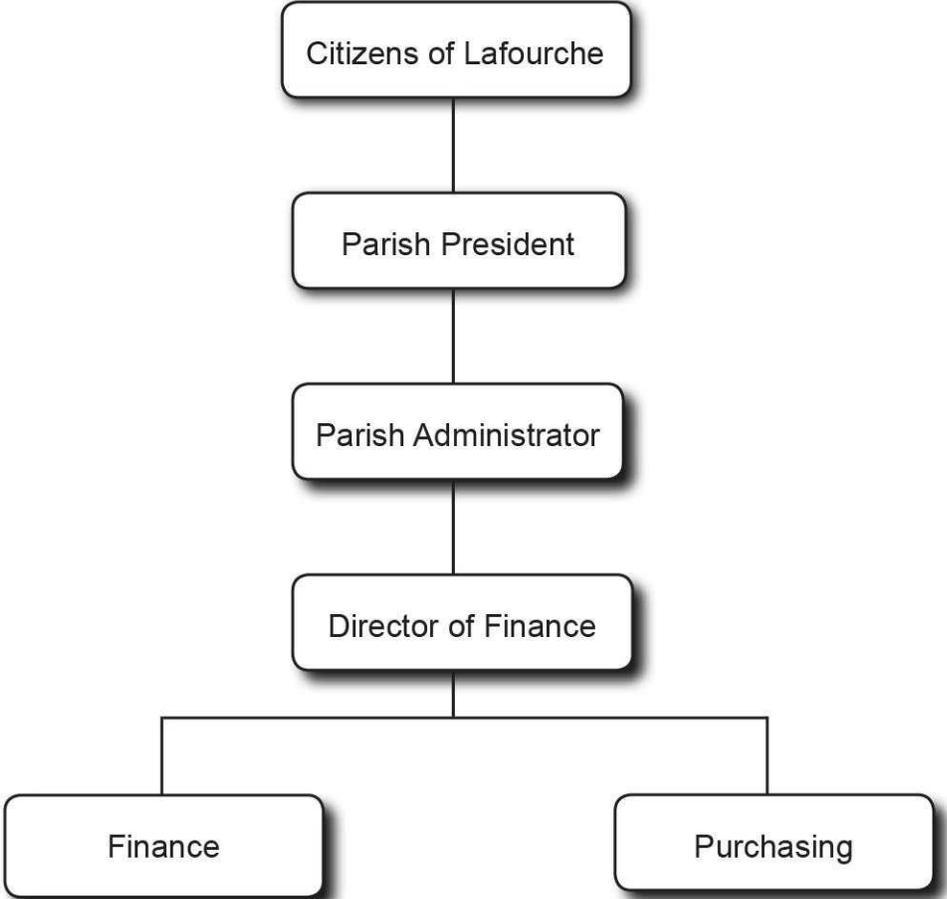


Council District 9  
Daniel Lorraine

# Lafourche Parish Primary Government Organizational Chart



Lafourche Parish  
Finance Department  
Organizational Chart





# Financial Section





## Independent Auditors' Report

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, 2018, 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.

### ***Auditors' 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 18 to the financial statements, which represent 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 report 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 Lafourche Parish Government, as of December 31, 2018, 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.

## ***Emphasis of Matter***

### *Change in Accounting Principle*

As described in Note 18 to the financial statements, certain component units adopted Governmental Accounting Standards Board (GASB) Statement Number 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions* for the year ended December 31, 2018. This new standard requires the Parish to recognize and report its total other post-employment benefit liability, measured according to actuarial methods and approaches prescribed within the standard along with certain disclosures. Our opinion is not modified with respect to this matter.

## ***Other Matters***

### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 29 through 40, the budgetary comparison information on pages 103 through 109, the Schedule of Proportionate Share of the Net Pension Liability and the Schedule of Employer's Contributions on page 110, and the Notes to Required Supplemental Information on pages 111 through 112 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, the combining and individual statements and schedules – non-major funds, the schedule of compensation paid to parish council members, the schedule of compensation, benefits, and other payments to agency head, and statistical section 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, Costs Principles, and Audit Requirements for Federal Awards*, and is also not a required part of the basic financial statements.

The combining and individual statements and schedules – non-major funds, the schedule of compensation paid to parish council members, the schedule of compensation, benefits, and other payments to agency head, and the 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 basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual statements and schedules – non-major funds, the schedule of compensation paid to parish council members, the 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 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 them.

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

In accordance with *Government Auditing Standards*, we have also issued our report dated June 27, 2019, 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 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 Lafourche Parish's internal control over financial reporting and compliance.

A handwritten signature in black ink that reads 'Postlethwaite &amp; Netterville' in a cursive script.

Baton Rouge, Louisiana  
June 27, 2019



|  |  |   |
|--|--|---|
|   |   | <h1>Lafourche</h1> <p><b>P A R I S H</b><br/>Government</p> |
|  |  |   |

**LAFOURCHE PARISH GOVERNMENT**  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
December 31, 2018

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 \$149,302,735 (net position). Of this amount approximately \$51 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 \$4,919,534 since 2017 as restated. Governmental activities net position increased by \$5,178,320 and business-type activities decreased by \$258,786.
- At the end of the year governmental funds reported combined ending fund balances of \$64,906,519, an increase of \$1,591,139 in comparison with the prior year. Approximately .79% of the total fund balance or \$515,596, is available for spending and is considered unassigned.

**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, 2018

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, 2018

**FINANCIAL ANALYSIS**

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

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

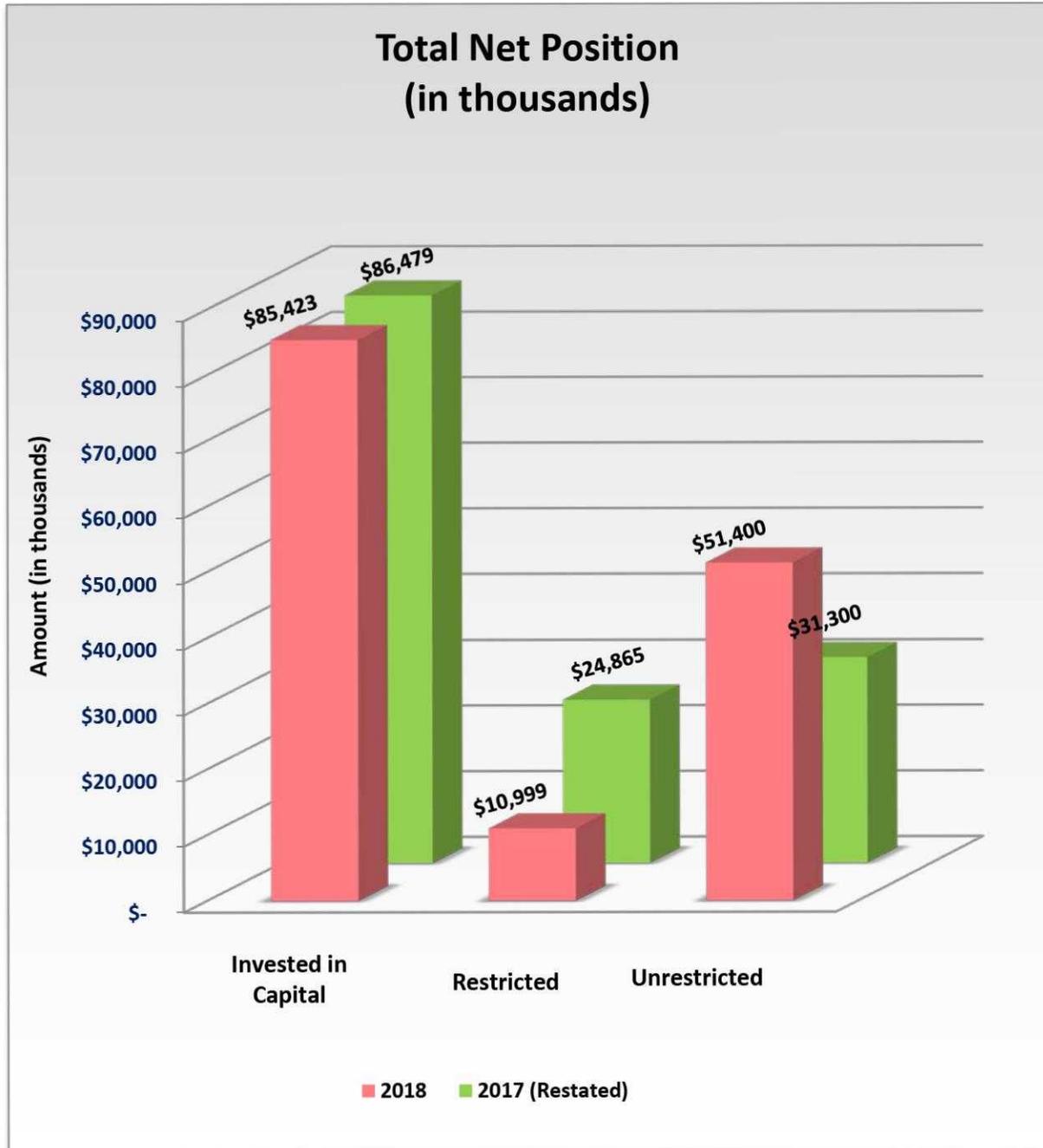
| <b>Condensed Statement of Net Position</b> |  |                             |                     |                            |                             |                   |
|--|--|-----------------------------|---------------------|----------------------------|-----------------------------|-------------------|
| <b>December 31, 2017 and 2018</b>          |  |                             |                     |                            |                             |                   |
| (in millions)                              |  |                             |                     |                            |                             |                   |
|  | <b>2017</b>                              |                             |                     | <b>2018</b>                |                             |                   |
|  | Governmental<br>Activities<br>(Restated) | Business-Type<br>Activities | Total<br>(Restated) | Governmental<br>Activities | Business-Type<br>Activities | Total             |
| <b>Assets:</b>                             |  |                             |                     |                            |                             |                   |
| Current and Other                          | \$ 72.323                                | \$ 0.016                    | \$ 72.339           | \$ 74.247                  | \$ 0.017                    | \$ 74.264         |
| Capital                                    | 118.360                                  | 1.960                       | 120.320             | 118.357                    | 1.725                       | 120.082           |
| Total                                      | 190.683                                  | 1.976                       | 192.659             | 192.604                    | 1.742                       | 194.346           |
| <b>Deferred Outflows Of Resources</b>      |  |                             |                     |                            |                             |                   |
| Deferred Outflows                          | 1.304                                    | -                           | 1.304               | 1.148                      | -                           | 1.148             |
| <b>Liabilities:</b>                        |  |                             |                     |                            |                             |                   |
| Current                                    | 7.894                                    | 0.237                       | 8.131               | 7.786                      | 0.261                       | 8.047             |
| Long-Term                                  | 41.428                                   | -                           | 41.428              | 38.126                     | -                           | 38.126            |
| Total                                      | 49.322                                   | 0.237                       | 49.559              | 45.912                     | 0.261                       | 46.173            |
| <b>Deferred Inflows Of Resources</b>       |  |                             |                     |                            |                             |                   |
| Deferred Inflows                           | 0.021                                    | -                           | 0.021               | 0.018                      | -                           | 0.018             |
| <b>Net Position:</b>                       |  |                             |                     |                            |                             |                   |
| Net Investments in Capital Assets          | 86.479                                   | 1.960                       | 88.439              | 85.423                     | 1.725                       | 87.148            |
| Restricted                                 | 24.865                                   | -                           | 24.865              | 10.999                     | -                           | 10.999            |
| Unrestricted (restated)                    | 31.30                                    | (0.221)                     | 31.080              | 51.400                     | (0.244)                     | 51.156            |
| Total                                      | <b>\$ 142.645</b>                        | <b>\$ 1.739</b>             | <b>\$ 144.384</b>   | <b>\$ 147.822</b>          | <b>\$ 1.481</b>             | <b>\$ 149.303</b> |

In 2018, \$87.148 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 \$5.652 million of the net position is restricted for debt service, \$1.540 is restricted for special programs, and \$3.939 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, 2018

The following depicts the composition of total net positions of the governmental activities for 2018 and 2017:



**LAFOURCHE PARISH GOVERNMENT**  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
December 31, 2018

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

**Condensed Statement of Activities**  
**For the Year Ended December 31, 2017 and 2018**  
(in millions)

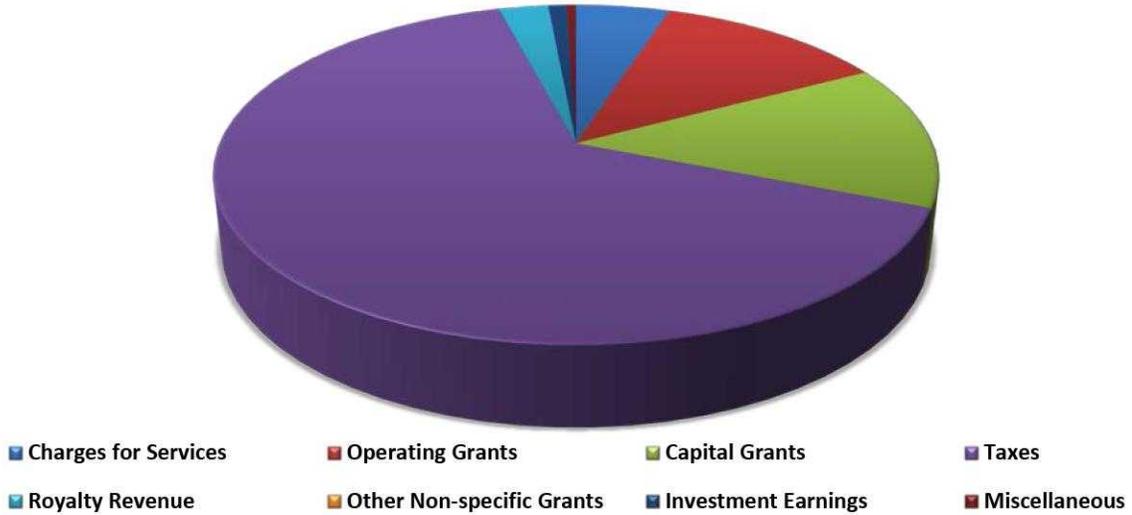
|   | 2017                       |                             |                | 2018                       |                             |                   |
|---|----------------------------|-----------------------------|----------------|----------------------------|-----------------------------|-------------------|
|   | Governmental<br>Activities | Business-Type<br>Activities | Total          | Governmental<br>Activities | Business-Type<br>Activities | Total             |
| <b>Revenues:</b>                                    |                            |                             |                |                            |                             |                   |
| <i>Program Revenue:</i>                             |                            |                             |                |                            |                             |                   |
| Charges for Services                                | \$ 3.211                   | \$ 0.215                    | \$ 3.425       | \$ 3.360                   | \$ 0.209                    | \$ 3.569          |
| Operating Grants                                    | 7.863                      | -                           | 7.863          | 8.184                      | -                           | 8.184             |
| Capital Grants                                      | 4.581                      | -                           | 4.581          | 9.248                      | -                           | 9.248             |
| <i>General Revenue:</i>                             |                            |                             |                |                            |                             |                   |
| Taxes   | 42.108                     | -                           | 42.108         | 43.474                     | -                           | 43.474            |
| Non-specific Grants                                 | 2.457                      | -                           | 2.457          | -                          | -                           | -                 |
| Royalty   | 1.294                      | -                           | 1.294          | 1.760                      | -                           | 1.760             |
| Investment Earnings                                 | 0.490                      | -                           | 0.490          | 0.683                      | -                           | 0.683             |
| Miscellaneous                                       | 0.477                      | -                           | 0.477          | 0.311                      | -                           | 0.311             |
|   | 62.481                     | 0.215                       | 62.696         | 67.020                     | 0.209                       | 67.229            |
| <b>Expenses:</b>                                    |                            |                             |                |                            |                             |                   |
| General Government                                  | 9.998                      | -                           | 9.998          | 10.170                     | -                           | 10.170            |
| Public Safety                                       | 2.876                      | -                           | 2.876          | 2.907                      | -                           | 2.907             |
| Public Works  | 28.064                     | -                           | 28.064         | 32.043                     | -                           | 32.043            |
| Sewer   | -                          | 0.472                       | 0.472          | -                          | 0.467                       | 0.467             |
| Health & Community<br>Services                      | 8.308                      | -                           | 8.308          | 7.827                      | -                           | 7.827             |
| Culture and Recreation                              | 8.228                      | -                           | 8.228          | 7.744                      | -                           | 7.744             |
| Interest  | 1.429                      | -                           | 1.429          | 1.151                      | -                           | 1.151             |
|   | 58.903                     | 0.472                       | 59.375         | 61.842                     | 0.467                       | 62.309            |
| Increase (Decrease)                                 | 3.579                      | (0.257)                     | 3.321          | 5.178                      | (0.258)                     | 4.920             |
| Net Position -<br>Beginning, Restated               | 143.496                    | 1.997                       | 145.493        | 142.644                    | 1.739                       | 144.383           |
| Cumulative Effective of<br>Prior Period Adjustments | (4.431)                    | -                           | (4.431)        | -                          | -                           | -                 |
| Net Position - Ending                               | <b>\$ 142.644</b>          | <b>\$ 1.739</b>             | <b>144.383</b> | <b>\$ 147.822</b>          | <b>\$ 1.481</b>             | <b>\$ 149.303</b> |

The decrease to beginning net position of approximately \$4.43 million was primarily due to adjustments associated with long-term debt and a pollution remediation obligation. Refer to note 19 for further discussion. The net position increased by \$4.92 million from 2017. Total revenues increased by \$4.533 million and expenses increased by \$2.934 million. The significant changes in governmental activities were in the following areas:

- Operating Grants had an increase of \$0.321 million from the prior year
- Taxes had an increase of \$1.366 million from 2017
- Royalty had an increase of \$0.466 million since the prior year
- General Government had an increase of \$0.172 million since 2017
- Public Works had approximately a 14.2% increase from 2017
- Culture and Recreation decreased by approximately 5.9% from 2017

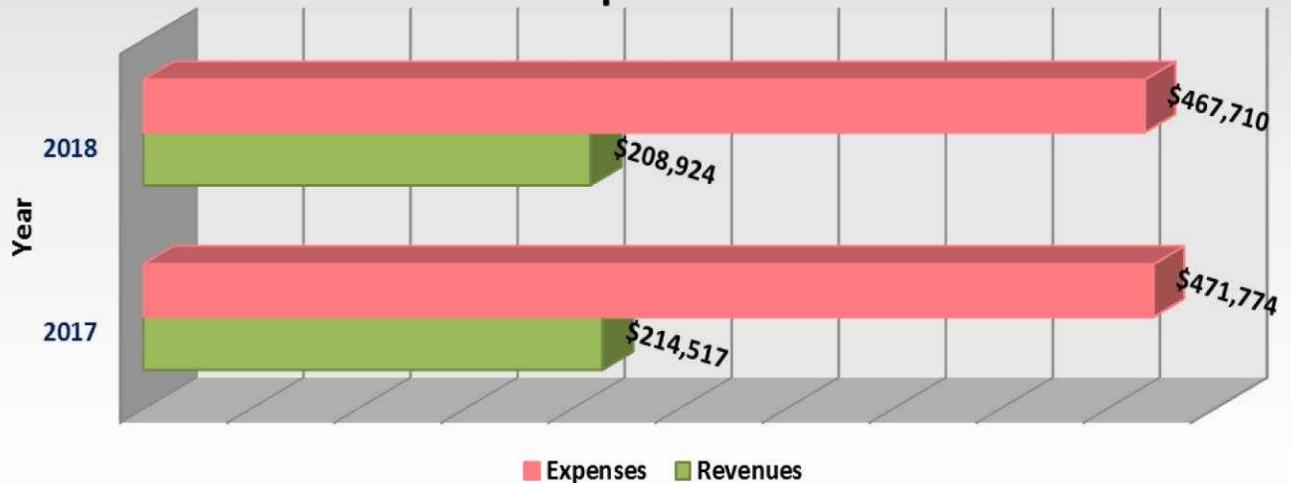
**LAFOURCHE PARISH GOVERNMENT**  
 MANAGEMENT'S DISCUSSION AND ANALYSIS  
 December 31, 2018

**2018 Revenues by Source - Governmental Activities**



**Business Type Activities** – Revenues decreased by \$5,593 from 2017, and charges for sewer services expenses decreased by \$4,064 since 2017.

**Business Type Activities Program Revenue and Expenses**



**LAFOURCHE PARISH GOVERNMENT**  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
December 31, 2018

***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 \$64,906,519.

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.

Certain balances are *non-spendable* for:

- Prepaid Assets - \$917,532

Certain balances are *restricted* for:

- Capital Projects - \$3,939,235
- Judicial - \$100,991
- Federal and State Grant Programs - \$1,306,321
- Debt Service - \$6,099,337

Certain balances are *committed* for:

- Public Safety - \$143,745
- Public Works - \$30,119,845
- Culture and Recreation - \$21,474,600
- Health and Community Services - \$300,042

Other highlights of the Major Governmental Funds were:

*General Fund* – experienced a surplus of revenues over expenditures before transfers of \$267,328. The net change in fund balance for the year in General Fund was \$1,132,787.

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

- Taxes collected for the year were \$5,265,385, an increase from 2017 of \$573,769.
- There was over \$1,507,160 decrease in grant revenue received than in the prior year.
- Other revenues decreased by \$62,506 compared to 2017.
- There was a decrease in expenses of governmental funds of over \$442,738.

*Drainage* – experienced a surplus of revenues over expenditures before transfers of \$184,299.

**LAFOURCHE PARISH GOVERNMENT**  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
December 31, 2018

*Solid Waste* – experienced a deficit of revenues over expenditures before transfers of (\$1,310,477).

*Library Commission Fund* – experienced an excess of revenues over expenditures before transfers of \$1,011,803.

**Proprietary Funds:**

*Enterprise Funds* - Net position of the Sewerage Funds totaled \$1,480,474, a decrease of \$258,786 from the prior year. The Enterprise Funds' net position had net investment in capital assets of \$1,724,952 and a deficit in unrestricted of \$244,478.

*Internal Service Fund* – Net position of the Worker's Compensation Fund increased from the prior year by \$43,585 to total \$1,637,773. Operating services received from charges for insurance were \$684,779. Expenses amounted to \$653,400.

**GENERAL FUND BUDGETARY HIGHLIGHTS**

Some of the significant budget variances were:

| CATEGORY                      | BUDGET      | ACTUAL      | VARIANCE      | COMMENTS  |
|-------------------------------|-------------|-------------|---------------|---|
| <b>Gaming &amp; Alcohol</b>   | \$945,304   | \$1,027,817 | \$82,513      | Gaming & Alcohol fees came in above anticipated.                              |
| <b>Franchise Taxes</b>        | \$762,752   | \$871,295   | \$108,543     | Franchise fees came in above anticipated.                                     |
| <b>Federal Grant</b>          | \$9,050,423 | \$2,414,599 | (\$6,635,824) | Grant funding budget for length of grants. Money received in following years. |
| <b>State Grants</b>           | \$887,329   | \$755,889   | (\$131,440)   | Expenditures were less than anticipated in 2018.                              |
| <b>Licenses &amp; Permits</b> | \$2,603,769 | \$2,514,248 | (\$89,521)    | There was a slight decrease in anticipated fees.                              |

**LAFOURCHE PARISH GOVERNMENT**  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
December 31, 2018

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

|                                       |                     |   |
|---------------------------------------|---------------------|---|
| <b>Original Budget - Revenues</b>     | \$16,853,550        | <b>Adjustment was necessary for:</b>  |
| Increase (Decrease) for:              |                     |   |
| Federal Government                    | \$757,118           | Grants were added to budget throughout the year   |
| Other State Grants                    | \$90,717            | Grants were added to budget throughout the year   |
| Local Revenues                        | \$5,000             | Grants were added to budget throughout the year   |
| Total Amendments                      | \$852,835           |   |
| Final Budget - Revenues               | <u>\$17,706,385</u> |   |
|                                       |                     |   |
| <b>Original Budget - Expenditures</b> | \$11,470,025        | <b>Adjustment was necessary for:</b>  |
| Increase (Decrease) for:              |                     |   |
| Executive                             | \$213,408           | Increase in Salaries, Other Services, and Operating Supplies to cover all departments under Executive. Increase in Professional Services to cover legal fees. |
| Public Safety                         | \$314,318           | Increase in Corrections costs due to new jail   |
| Public Works                          | \$20,048            | Increase in Consulting costs for M4S project  |
| Health & Community Services           | (\$107,690)         | Decrease in all Community Services funds as department was abolished  |
| Intergovernmental Exp                 | \$1,235             | Increase in grant for Levee   |
| Total Amendments                      | \$441,319           |   |
| Final Budget - Expenditures           | <u>\$11,911,344</u> |   |

**CAPITAL ASSETS**

The net book value of capital assets of governmental activities at the end of the year was \$118,356,906 (\$291,189,367 cost less \$172,832,461 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 \$85,422,942.

**LAFOURCHE PARISH GOVERNMENT**  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
December 31, 2018

| <b>Governmental Activities</b>                    | <b>2017</b>          | <b>2018</b>          |
|---|----------------------|----------------------|
| <i>Non-depreciable Capital Assets</i>             |                      |                      |
| Land  | \$2,174,225          | \$2,174,225          |
| Construction in progress                          | 19,576,374           | 17,507,242           |
| <b>Total Non-depreciable Capital Assets</b>       | 21,750,599           | 19,681,467           |
| Buildings   | 34,737,506           | 34,973,296           |
| Infrastructure                                    | 133,994,403          | 138,385,073          |
| Drainage projects                                 | 7,860,900            | 8,529,908            |
| Pumps & Sewerage                                  | 64,800,096           | 68,261,915           |
| Equipment & Furniture                             | 9,867,820            | 10,296,550           |
| Vehicles  | 11,025,921           | 11,061,158           |
| <b>Total Depreciable Capital Assets</b>           | 262,286,646          | 271,507,900          |
| <b>Total cost of assets</b>                       | <b>284,037,245</b>   | <b>291,189,367</b>   |
| <i>Less Accumulated Depreciation:</i>             |                      |                      |
| Buildings   | 10,992,455           | 11,842,287           |
| Infrastructure                                    | 102,267,867          | 105,006,930          |
| Improvements                                      | 3,667,697            | 4,059,181            |
| Pumps   | 34,374,257           | 35,828,772           |
| Equipment & Furniture                             | 6,808,927            | 7,866,502            |
| Vehicles  | 7,566,243            | 8,228,789            |
| <b>Total Accumulated Depreciation</b>             | 165,677,446          | 172,832,461          |
| <b>Net Capital Assets-Governmental Activities</b> | <b>\$118,359,799</b> | <b>\$118,356,906</b> |

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

|                                    |                 |
|------------------------------------|-----------------|
| <b>Additions</b>                   |                 |
| Land                               | \$ -            |
| Construction in Progress           | 7,324,876       |
| Buildings                          | 235,790         |
| Infrastructure                     | 4,390,670       |
| Drainage and Other Improvements    | 765,421         |
| Pumps and Sewerage                 | 8,328,575       |
| Equipment and Furniture            | 530,157         |
| Vehicles and Equipment             | 35,195          |
| Total additions                    | \$ 21,610,684   |
| <b>Deletions &amp; Adjustments</b> |                 |
| Land                               | \$ -            |
| Construction in Progress           | (9,394,008)     |
| Buildings                          | -               |
| Infrastructure                     | -               |
| Drainage and Other Improvements    | (96,413)        |
| Pumps and Sewerage                 | (4,866,756)     |
| Equipment and Furniture            | (101,427)       |
| Vehicles and Equipment             | 42              |
| Total Deletions and Adjustments    | \$ (14,458,562) |

**LAFOURCHE PARISH GOVERNMENT**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS**  
December 31, 2018

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

|                                 |                     |
|---------------------------------|---------------------|
| <b>General Government</b>       | \$ 1,245,848        |
| <b>Public Safety</b>            | 57,588              |
| <b>Public Works</b>             | 4,392,477           |
| <b>Health &amp; Community</b>   | 179,620             |
| <b>Culture &amp; Recreation</b> | 1,395,755           |
|                                 | <b>\$ 7,271,288</b> |

**Business-Type Activities** – There were no additions or deletions in capital assets this year. Depreciation of \$234,718 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 2018 total bonded debt outstanding was \$32,273,000. 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 \$3,200,000.

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

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

- The 2019 Budgets have been prepared to maintain all individual funds with a positive fund balance estimated for December 31st of 2019. The 2019 Budgets were enacted by the Assembled Council in regular session on December 11, 2018.
- The 2019 Operations and Maintenance Budget was proposed at a value of \$104,014,030 compared to a \$91,727,968 2018 Budget and a current amount spent of \$63,056,421 for 2018 Budget.
- The 2019 Capital Budget adds \$6,972,922 to new and existing projects for an estimated \$38,976,578 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 \$14,014,030 and estimated ad valorem tax collections total \$24,755,817.
- Combined funding from grants, state revenue sharing, fees, licenses, permits and other sources of expected revenue for 2019 total \$37,656,265.
- 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, 2018, was \$32,273,000 and the combined total of annual principal plus interest debt service due in 2019 is \$4,478,984.

**LAFOURCHE PARISH GOVERNMENT**  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
December 31, 2018

**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](http://www.lafourchegov.org/lafourchegov/Departments_Finance.aspx) and on the Louisiana Legislative Auditor's website: [www.la.state.la.us/audhome.htm](http://www.la.state.la.us/audhome.htm).

# Basic Financial Statements



# LAFOURCHE PARISH GOVERNMENT

Statement of Net Position  
December 31, 2018

Statement A

|   | Primary Government         |                             |                       | Component Units       |
|---|----------------------------|-----------------------------|-----------------------|-----------------------|
|   | Governmental<br>Activities | Business Type<br>Activities | Total                 | Total                 |
| <b>ASSETS</b>                             |                            |                             |                       |                       |
| Cash                                      | \$ 12,116,015              | \$ -                        | \$ 12,116,015         | \$ 108,498,262        |
| Investments                               | 26,987,417                 | -                           | 26,987,417            | 112,138,603           |
| Receivables                               | 33,916,070                 | 16,551                      | 33,932,621            | 43,006,422            |
| Internal balances                         | 239,275                    | (239,275)                   | -                     | -                     |
| Other current assets                      | 41,313                     | -                           | 41,313                | 10,846,877            |
| Prepays                                   | 947,532                    | -                           | 947,532               | -                     |
| Restricted Assets                         | -                          | -                           | -                     | 5,896,505             |
| Capital Assets                            |                            |                             |                       |                       |
| Non-depreciable                           | 19,681,467                 | -                           | 19,681,467            | 24,141,998            |
| Depreciable, net                          | 98,675,439                 | 1,724,952                   | 100,400,391           | 265,560,181           |
| Total assets                              | <u>192,604,528</u>         | <u>1,502,228</u>            | <u>194,106,756</u>    | <u>570,088,848</u>    |
| <b>DEFERRED OUTFLOWS OF RESOURCES</b>     |                            |                             |                       |                       |
| Deferred charge on refunding              | 1,121,299                  | -                           | 1,121,299             | -                     |
| Deferred outflows - pension contributions | 4,373                      | -                           | 4,373                 | 4,205,830             |
| Deferred outflows - pension other         | 22,017                     | -                           | 22,017                | -                     |
| Total deferred outflows of resources      | <u>1,147,689</u>           | <u>-</u>                    | <u>1,147,689</u>      | <u>4,205,830</u>      |
| <b>LIABILITIES</b>                        |                            |                             |                       |                       |
| Accounts payable and accrued expenses     | 6,663,989                  | 21,754                      | 6,685,743             | 19,032,223            |
| Other current liabilities                 | 674,865                    | -                           | 674,865               | 4,232,023             |
| Accrued Interest Payable                  | 446,927                    | -                           | 446,927               | -                     |
| Long-term liabilities                     |                            |                             |                       |                       |
| Due within one year                       | 6,849,834                  | -                           | 6,849,834             | 2,797,871             |
| Due in more than one year                 | 31,275,900                 | -                           | 31,275,900            | 22,657,455            |
| Total liabilities                         | <u>45,911,515</u>          | <u>21,754</u>               | <u>45,933,269</u>     | <u>48,719,572</u>     |
| <b>DEFERRED INFLOWS OF RESOURCES</b>      |                            |                             |                       |                       |
| Deferred inflows - pension other          | 18,441                     | -                           | 18,441                | 5,940,815             |
| <b>NET POSITION</b>                       |                            |                             |                       |                       |
| Net Investment in capital assets          | 85,422,942                 | 1,724,952                   | 87,147,894            | 272,625,755           |
| Restricted for:                           |                            |                             |                       |                       |
| Customer Deposits                         | -                          | -                           | -                     | 1,127,520             |
| Capital Projects                          | 3,939,235                  | -                           | 3,939,235             | 817,254               |
| Debt Service                              | 5,652,410                  | -                           | 5,652,410             | 2,884,448             |
| Special Programs                          | 1,407,312                  | -                           | 1,407,312             | -                     |
| Unrestricted (deficit)                    | 51,400,362                 | (244,478)                   | 51,155,884            | 242,179,314           |
| Total net position                        | <u>\$ 147,822,261</u>      | <u>\$ 1,480,474</u>         | <u>\$ 149,302,735</u> | <u>\$ 519,634,291</u> |

The accompanying notes are an integral part of this statement.

# LAFOURCHE PARISH GOVERNMENT

Statement of Activities  
For the Year Ended December 31, 2018

Statement B

| <b>Primary Government</b>        |                       |                             |   |   |
|----------------------------------|-----------------------|-----------------------------|---|---|
| <b>Functions/Programs</b>        | <b>Expenses</b>       | <b>Charges for Services</b> | <b>Operating Grants &amp; Contributions</b> | <b>Capital Grants &amp; Contributions</b> |
| <b>Governmental Activities:</b>  |                       |                             |   |   |
| General Government               | \$ 10,169,633         | \$ 3,105,811                | \$ 2,020,057                                | \$ 2,414,599                              |
| Public Safety                    | 2,906,810             | -                           | -   | -   |
| Public Works                     | 32,042,764            | 68,826                      | 271,256                                     | 5,644,216                                 |
| Health & Community Services      | 7,827,425             | 111,153                     | 5,622,064                                   | 1,189,680                                 |
| Culture and Recreation           | 7,743,780             | 74,323                      | 270,373                                     | -   |
| Interest and Fiscal Charges      | 1,151,322             | -                           | -   | -   |
| Total governmental activities    | <u>61,841,734</u>     | <u>3,360,113</u>            | <u>8,183,750</u>                            | <u>9,248,495</u>                          |
| <b>Business-Type Activities:</b> |                       |                             |   |   |
| Sewer                            | 467,710               | 208,924                     | -   | -   |
| Total business-type activities   | <u>467,710</u>        | <u>208,924</u>              | <u>-</u>                                    | <u>-</u>                                  |
| Total primary government         | <u>\$ 62,309,444</u>  | <u>\$ 3,569,037</u>         | <u>\$ 8,183,750</u>                         | <u>\$ 9,248,495</u>                       |
| <b>Component Units</b>           | <u>\$ 247,997,791</u> | <u>\$ 236,558,127</u>       | <u>\$ 2,293,814</u>                         | <u>\$ 675,583</u>                         |

The accompanying notes are an integral part of this statement.

# LAFOURCHE PARISH GOVERNMENT

Statement of Activities  
For the Year Ended December 31, 2018

Statement B

|   | Primary Government         |                             |                       | Component Units       |
|---|----------------------------|-----------------------------|-----------------------|-----------------------|
|   | Net (Expense)              |                             |                       | Total                 |
|   | Revenue                    |                             |                       |                       |
|   | Governmental<br>Activities | Business-Type<br>Activities | Total                 | Total                 |
| <b>Governmental Activities:</b>                   |                            |                             |                       |                       |
| General Government                                | \$ (2,629,166)             | \$ -                        | \$ (2,629,166)        | \$ -                  |
| Public Safety                                     | (2,906,810)                | -                           | (2,906,810)           | -                     |
| Public Works                                      | (26,058,466)               | -                           | (26,058,466)          | -                     |
| Health & Community Services                       | (904,528)                  | -                           | (904,528)             | -                     |
| Culture and Recreation                            | (7,399,084)                | -                           | (7,399,084)           | -                     |
| Interest and Fiscal Charges                       | (1,151,322)                | -                           | (1,151,322)           | -                     |
| Total governmental activities                     | (41,049,376)               | -                           | (41,049,376)          | -                     |
| <b>Business-Type Activities:</b>                  |                            |                             |                       |                       |
| Sewer   | -                          | (258,786)                   | (258,786)             |                       |
| Total business-type activities                    | -                          | (258,786)                   | (258,786)             |                       |
| Total primary government                          | \$ (41,049,376)            | \$ (258,786)                | \$ (41,308,162)       |                       |
| <b>Component Units</b>                            |                            |                             |                       | \$ (8,470,267)        |
| <b>General revenues</b>                           |                            |                             |                       |                       |
| Taxes:  |                            |                             |                       |                       |
| Ad Valorem  | 25,978,836                 | -                           | 25,978,836            | 18,504,118            |
| Sales   | 14,558,485                 | -                           | 14,558,485            | 813,261               |
| Other   | 2,936,460                  | -                           | 2,936,460             | -                     |
| Royalty revenue                                   | 1,760,253                  | -                           | 1,760,253             | -                     |
| Investment Earnings                               | 682,475                    | -                           | 682,475               | 617,163               |
| Other   | 311,187                    | -                           | 311,187               | 230,662               |
| Total general revenues                            | 46,227,696                 | -                           | 46,227,696            | 20,165,204            |
| Changes in net position                           | 5,178,320                  | (258,786)                   | 4,919,534             | 11,694,937            |
| <b>Net positions, beginning of year, restated</b> | <b>142,643,941</b>         | <b>1,739,260</b>            | <b>144,383,201</b>    | <b>507,939,354</b>    |
| <b>Net positions, end of year</b>                 | <b>\$ 147,822,261</b>      | <b>\$ 1,480,474</b>         | <b>\$ 149,302,735</b> | <b>\$ 519,634,291</b> |

The accompanying notes are an integral part of this statement.

# LAFOURCHE PARISH GOVERNMENT

Balance Sheet - Governmental Funds

December 31, 2018

Statement C

|  | Major Funds          |                         |                     |                       |
|--|----------------------|-------------------------|---------------------|-----------------------|
|  | 001                  | 104                     | 107                 | 119                   |
|  | General              | Drainage<br>Maintenance | Solid Waste         | Library<br>Commission |
| <b>ASSETS</b>                              |                      |                         |                     |                       |
| Cash and Cash Equivalents                  | \$ 2,760,480         | \$ -                    | \$ -                | \$ 359,564.00         |
| Investments                                | 10,252               | 10,669                  | 78,604              | 10,506,941            |
| Receivables                                | 4,684,682            | 4,793,421               | 1,263,965           | 5,886,232             |
| Due from Other Funds                       | 14,122,428           | -                       | 438,469             | -                     |
| Other current assets                       | -                    | -                       | -                   | -                     |
| Prepaid Assets                             | 908,406              | -                       | -                   | 9,126                 |
| <b>TOTAL ASSETS</b>                        | <b>\$ 22,486,248</b> | <b>\$ 4,804,090</b>     | <b>\$ 1,781,038</b> | <b>\$ 16,761,863</b>  |
| <b>LIABILITIES</b>                         |                      |                         |                     |                       |
| Accounts payable and accrued expenses      | \$ 295,826           | \$ 156,344              | \$ 686,724          | \$ 87,164             |
| Contracts and Retainages Payable           | 87,117               | -                       | -                   | -                     |
| Salaries and Benefits Payable              | 274,203              | 88,214                  | 8,004               | 153,644               |
| Due to Other Funds                         | 20,334,201           | 2,592,066               | -                   | 9,826                 |
| Other Current Liabilities                  | -                    | -                       | -                   | -                     |
| <b>TOTAL LIABILITIES</b>                   | <b>20,991,347</b>    | <b>2,836,624</b>        | <b>694,728</b>      | <b>250,634</b>        |
| <b>FUND BALANCES</b>                       |                      |                         |                     |                       |
| Non-spendable for Prepaid Assets           | 908,406              | -                       | -                   | 9,126                 |
| Restricted:                                |                      |                         |                     |                       |
| Capital Projects                           | -                    | -                       | -                   | -                     |
| Judicial Programs                          | -                    | -                       | -                   | -                     |
| Federal and State Grant Programs           | -                    | -                       | -                   | -                     |
| Debt Service                               | -                    | -                       | -                   | -                     |
| Committed:                                 |                      |                         |                     |                       |
| Public Safety                              | -                    | -                       | -                   | -                     |
| Public Works                               | -                    | 1,967,466               | 1,086,310           | -                     |
| Culture and Recreation                     | -                    | -                       | -                   | 16,502,103            |
| Health and Community Services              | -                    | -                       | -                   | -                     |
| Unassigned                                 | 586,495              | -                       | -                   | -                     |
| <b>TOTAL FUND BALANCES</b>                 | <b>1,494,901</b>     | <b>1,967,466</b>        | <b>1,086,310</b>    | <b>16,511,229</b>     |
| <b>TOTAL LIABILITIES AND FUND BALANCES</b> | <b>\$ 22,486,248</b> | <b>\$ 4,804,090</b>     | <b>\$ 1,781,038</b> | <b>\$ 16,761,863</b>  |

The accompanying notes are an integral part of this statement.

# LAFOURCHE PARISH GOVERNMENT

Balance Sheet - Governmental Funds

December 31, 2018

Statement C

| Non-Major<br>Funds   | Total                 |
|----------------------|-----------------------|
| \$ 8,894,225         | \$ 12,014,269         |
| 16,201,894           | 26,808,360            |
| 17,275,298           | 33,903,598            |
| 13,894,232           | 28,455,129            |
| 41,313               | 41,313                |
| -                    | 917,532               |
| <u>\$ 56,306,962</u> | <u>\$ 102,140,201</u> |
| \$ 4,371,067         | \$ 5,597,125          |
| 150,612              | 237,729               |
| 301,339              | 825,404               |
| 6,962,466            | 29,898,559            |
| 674,865              | 674,865               |
| <u>12,460,349</u>    | <u>37,233,682</u>     |
| -                    | 917,532               |
| 3,939,235            | 3,939,235             |
| 100,991              | 100,991               |
| 1,306,321            | 1,306,321             |
| 6,099,337            | 6,099,337             |
| 143,745              | 143,745               |
| 27,066,069           | 30,119,845            |
| 4,972,497            | 21,474,600            |
| 300,042              | 300,042               |
| (81,624)             | 504,871               |
| <u>43,846,613</u>    | <u>64,906,519</u>     |
| <u>\$ 56,306,962</u> | <u>\$ 102,140,201</u> |

The accompanying notes are an integral part of this statement.



|  |  |  |
|--|--|--|
|   |   | <h1>Lafourche</h1> <p><b>P A R I S H</b><br/><b>Government</b></p> |
|  |  |  |

## LAFOURCHE PARISH GOVERNMENT

### Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position December 31, 2018

Statement D

|  |    |                           |
|--|----|---------------------------|
| Total fund balance - governmental funds  | \$ | 64,906,519                |
| 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   | \$ | 19,681,467                |
| Cost of depreciable capital assets   |    | 271,507,900               |
| Accumulated Depreciation   |    | <u>(172,832,461)</u>      |
|  |    | 118,356,906               |
| Net accrued interest expense and deferred charge on refunding for bonds are not reported in the funds:   |    |                           |
| Accrued interest payable   |    | (446,927)                 |
| Deferred charge on refunding   |    | 1,121,299                 |
| Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds.   |    |                           |
| <b>Bonds Payable:</b>  |    |                           |
| Unamortized Premium on bond payable  |    | (1,782,263)               |
| Due within one year  |    | (3,305,000)               |
| Due in more than one year  |    | <u>(28,968,000)</u>       |
|  |    | (34,055,263)              |
| <b>Compensated absences:</b>   |    |                           |
| Due within one year  |    | (89,181)                  |
| Due in more than one year  |    | <u>(441,964)</u>          |
|  |    | (531,145)                 |
| <b>Claims and Judgements:</b>  |    |                           |
| Other general insurance reserve  |    | (318,979)                 |
| Pollution remediation liability  |    | <u>(2,772,198)</u>        |
|  |    | (3,091,177)               |
| <b>Pension:</b>  |    |                           |
| Net pension liability  |    | (83,673)                  |
| 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  |    | 22,017                    |
| Deferred outflows - contributions  |    | 4,373                     |
| Deferred inflows - amortized   |    | <u>(18,441)</u>           |
|  |    | (75,724)                  |
| The assets and liabilities of the workers compensation internal service fund are included in the governmental activities in the statement of net assets. |    |                           |
|  |    | <u>1,637,773</u>          |
| Net position - governmental activities   | \$ | <u><u>147,822,261</u></u> |

The accompanying notes are an integral part of this statement.

## LAFOURCHE PARISH GOVERNMENT

Statement of Revenues, Expenditures, and Changes in Fund Balances  
Governmental Funds  
For the Year Ended December 31, 2018

Statement E

|  | Major Funds         |                         |                     |                       |
|--|---------------------|-------------------------|---------------------|-----------------------|
|  | 001                 | 104                     | 107                 | 119                   |
|  | General             | Drainage<br>Maintenance | Solid Waste         | Library<br>Commission |
| <b>REVENUES</b>  |                     |                         |                     |                       |
| Taxes:   |                     |                         |                     |                       |
| Ad Valorem   | \$ 2,328,925        | \$ 4,575,595            | \$ -                | \$ 6,156,895          |
| Sales  | -                   | -                       | 7,266,450           | -                     |
| Other  | 2,936,460           | -                       | -                   | -                     |
| Intergovernmental from:  |                     |                         |                     |                       |
| Federal Government   | 2,414,599           | 104,210                 | 129                 | -                     |
| State Government   | 755,889             | 182,917                 | -                   | 107,781               |
| Local Government   | 65,000              | 70,452                  | -                   | 25,999                |
| Charges for Services   | 2,514,248           | 11,486                  | 2,300               | 47,431                |
| Fines and Forfeitures  | 6,546               | -                       | -                   | -                     |
| Investment Earnings  | 278                 | 2,737                   | 33,569              | 238,747               |
| Other  | 42,748              | 140,202                 | 24                  | 23,105                |
|  | <u>11,064,693</u>   | <u>5,087,599</u>        | <u>7,302,472</u>    | <u>6,599,958</u>      |
| Total Revenues   |                     |                         |                     |                       |
| <b>EXPENDITURES</b>  |                     |                         |                     |                       |
| Current:   |                     |                         |                     |                       |
| General Government   | 7,345,594           | -                       | -                   | -                     |
| Public Safety  | 2,601,685           | -                       | -                   | -                     |
| Public Works   | 563,130             | 4,903,300               | 8,612,949           | -                     |
| Health & Community Services  | 79,598              | -                       | -                   | -                     |
| Culture and Recreation   | 68,880              | -                       | -                   | 5,560,226             |
| Intergovernmental  | 136,716             | -                       | -                   | -                     |
| Capital Outlay   | 1,762               | -                       | -                   | 27,929                |
| Debt Service   |                     |                         |                     |                       |
| Principal  | -                   | -                       | -                   | -                     |
| Interest   | -                   | -                       | -                   | -                     |
|  | <u>10,797,365</u>   | <u>4,903,300</u>        | <u>8,612,949</u>    | <u>5,588,155</u>      |
| Total Expenditures   |                     |                         |                     |                       |
| <b>EXCESS (DEFICIENCY) OF REVENUES<br/>OVER (UNDER) EXPENDITURES</b> | 267,328             | 184,299                 | (1,310,477)         | 1,011,803             |
| <b>OTHER FINANCING SOURCES (USES)</b>                                |                     |                         |                     |                       |
| Transfers In   | 3,982,921           | 81,159                  | 2,049,752           | -                     |
| Transfers Out  | <u>(3,117,462)</u>  | <u>(472,077)</u>        | <u>-</u>            | <u>(56,243)</u>       |
| Total other financing sources (uses)                                 | <u>865,459</u>      | <u>(390,918)</u>        | <u>2,049,752</u>    | <u>(56,243)</u>       |
| <b>NET CHANGE IN FUND BALANCE</b>                                    | 1,132,787           | (206,619)               | 739,275             | 955,560               |
| <b>FUND BALANCES -</b>   |                     |                         |                     |                       |
| <b>BEGINNING OF YEAR, RESTATED</b>                                   | <u>362,114</u>      | <u>2,174,085</u>        | <u>347,035</u>      | <u>15,555,669</u>     |
| <b>END OF YEAR</b>   | <u>\$ 1,494,901</u> | <u>\$ 1,967,466</u>     | <u>\$ 1,086,310</u> | <u>\$ 16,511,229</u>  |

The accompanying notes are an integral part of this statement.

## LAFOURCHE PARISH GOVERNMENT

Statement of Revenues, Expenditures, and Changes in Fund Balances  
Governmental Funds  
For the Year Ended December 31, 2018

Statement E

| Non-Major<br>Funds   | Total  |
|--|--|
| \$ 12,917,421<br>7,292,035<br>-<br><br>6,528,503<br>3,802,472<br>743,877<br>193,085<br>585,017<br>394,938<br>155,254<br><hr style="border: 0.5px solid black;"/> 32,612,602<br><hr style="border: 0.5px solid black;"/>  | \$ 25,978,836<br>14,558,485<br>2,936,460<br><br>9,047,441<br>4,849,059<br>905,328<br>2,768,550<br>591,563<br>670,269<br>361,333<br><hr style="border: 0.5px solid black;"/> 62,667,324<br><hr style="border: 0.5px solid black;"/><br><br>2,141,839<br>269,959<br>10,414,383<br>7,638,143<br>1,262,363<br>-<br>4,965,206<br><br>3,200,000<br>1,282,523<br><hr style="border: 0.5px solid black;"/> 31,174,416<br><hr style="border: 0.5px solid black;"/><br><br>1,438,186<br><br>15,628,090<br>(18,096,140)<br><hr style="border: 0.5px solid black;"/> (2,468,050)<br><hr style="border: 0.5px solid black;"/> (1,029,864)<br><br><br>44,876,477<br><hr style="border: 0.5px solid black;"/> \$ 43,846,613<br><hr style="border: 1px solid black;"/> |
| 9,487,433<br>2,871,644<br>24,493,762<br>7,717,741<br>6,891,469<br>136,716<br>4,994,897<br><br>3,200,000<br>1,282,523<br><hr style="border: 0.5px solid black;"/> 61,076,185<br><hr style="border: 0.5px solid black;"/><br><br>1,591,139<br><br>21,741,922<br>(21,741,922)<br><hr style="border: 0.5px solid black;"/> -<br><hr style="border: 0.5px solid black;"/> 1,591,139<br><br><br>63,315,380<br><hr style="border: 0.5px solid black;"/> \$ 64,906,519<br><hr style="border: 1px solid black;"/> |  |

The accompanying notes are an integral part of this statement.

## 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, 2018

Statement F

Net changes in fund balances - governmental funds \$ 1,591,139

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

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

|  |             |         |
|--|-------------|---------|
| Capital outlay capitalized             | 7,826,006   |         |
| Current year depreciation included in: |             |         |
| General Government                     | (1,245,848) |         |
| Public Safety                          | (57,588)    |         |
| Public Works                           | (4,392,477) |         |
| Health & Community Services            | (179,620)   |         |
| Culture & Recreation                   | (1,395,755) |         |
|  | (7,271,288) | 554,718 |

The net effect of various miscellaneous transactions involving capital assets and other (i.e. sales, trade-ins, and donations) is to decrease net position. (557,611)

Repayment of debt principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the government-wide financial statements:

|                         |  |           |
|-------------------------|--|-----------|
| Bond principal payments |  | 3,200,000 |
|-------------------------|--|-----------|

The amortization of bond premium in the current year is reported on the fund financial statements when debt is issued but amortized in the statement of activities. 254,954

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. (158,117)

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

|   |         |         |
|---|---------|---------|
| Change in compensated absences            | 22,751  |         |
| Change in accrued interest payable        | 34,364  |         |
| Change in other general insurance reserve | 86,592  |         |
| Change in pollution remediation liability | 106,542 |         |
|   | 250,249 | 250,249 |

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

|  |         |       |
|--|---------|-------|
| Change in net pension liability          | (4,313) |       |
| Change in deferred outflows of resources | 1,370   |       |
| Change in deferred inflows of resources  | 2,346   |       |
|  | (597)   | (597) |

The net revenue of the internal service fund is included in governmental activities in the statement of net assets. 43,585

|   |  |              |
|---|--|--------------|
| Change in net assets of governmental activities |  | \$ 5,178,320 |
|---|--|--------------|

The accompanying notes are an integral part of this statement.

# LAFOURCHE PARISH GOVERNMENT

## Statement of Net Position Proprietary Funds December 31, 2018

Statement G

|                                  | Business-type<br>Activities -<br>Enterprise Funds | Governmental<br>Activities      |
|----------------------------------|---|---------------------------------|
|                                  | Total Non-Major<br>Enterprise Funds               | 601<br>Internal Service<br>Fund |
| <b>ASSETS</b>                    |   |                                 |
| Current assets:                  |   |                                 |
| Cash and cash equivalents        | \$ -  | \$ -                            |
| Cash with Fiscal Agent           | -   | 101,746                         |
| Investments                      | -   | 179,057                         |
| Receivables                      | 16,551  | 12,472                          |
| Due from Other Funds             | 8,778   | 1,682,705                       |
| Prepaid expense                  | -   | 30,000                          |
| Total current assets             | 25,329  | 2,005,980                       |
| Noncurrent assets:               |   |                                 |
| Capital Assets                   |   |                                 |
| Property, Plant and Equipment    | 6,545,510   | -                               |
| Accumulated Depreciation         | (4,820,558)                                       | -                               |
| Total Capital Assets             | 1,724,952   | -                               |
| Total assets                     | \$ 1,750,281                                      | \$ 2,005,980                    |
| <b>LIABILITIES</b>               |   |                                 |
| Current liabilities:             |   |                                 |
| Accounts Payable                 | \$ 21,754   | \$ 16                           |
| Salaries and Benefits Payable    | -   | 3,715                           |
| Claims Payable                   | -   | 364,476                         |
| Due to Other Funds               | 248,053   | -                               |
| Total current liabilities        | 269,807   | 368,207                         |
| <b>NET POSITION</b>              |   |                                 |
| Net Investment in capital assets | 1,724,952   | -                               |
| Unrestricted (deficit)           | (244,478)   | 1,637,773                       |
| Total Net Position               | \$ 1,480,474                                      | \$ 1,637,773                    |

The accompanying notes are an integral part of this statement.

## LAFOURCHE PARISH GOVERNMENT

Statement of Revenues, Expenses, and Changes in Net Position  
Proprietary Funds  
For the Year Ended December 31, 2018

Statement H

|   | Business-Type<br>Activities -<br>Enterprise Funds | Governmental<br>Activities      |
|---|---|---------------------------------|
|   | Total Non-Major<br>Enterprise Funds               | 601<br>Internal Service<br>Fund |
| <b>OPERATING REVENUES</b>                                   |   |                                 |
| Charges for Insurance                                       | \$ -  | \$ 684,779                      |
| Charges for Service   | 208,924   | -                               |
| Total Operating Revenues                                    | 208,924   | 684,779                         |
| <b>OPERATING EXPENSES</b>                                   |   |                                 |
| Personal services   | -   | 71,448                          |
| Professional services                                       | 22,234  | 32,759                          |
| Operating services  | 204,035   | 548,818                         |
| Other services  | 6,217   | -                               |
| Supplies  | 506   | 375                             |
| Depreciation  | 234,718   | -                               |
| Total Operating Expenses                                    | 467,710   | 653,400                         |
| Operating Income (Loss)                                     | (258,786)   | 31,379                          |
| <b>NON-OPERATING REVENUES</b>                               |   |                                 |
| Investment Earnings   | -   | 12,206                          |
| Total Non-Operating Revenues                                | -   | 12,206                          |
| <b>OPERATING INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS</b> | (258,786)   | 43,585                          |
| <b>CHANGES IN NET POSITION</b>                              | (258,786)   | 43,585                          |
| <b>NET POSITION:</b>  |   |                                 |
| BEGINNING OF YEAR   | 1,739,260   | 1,594,188                       |
| END OF YEAR   | \$ 1,480,474                                      | \$ 1,637,773                    |

The accompanying notes are an integral part of this statement.

# LAFOURCHE PARISH GOVERNMENT

## Statement of Cash Flows Proprietary Funds For the Year Ended December 31, 2018

Statement I

|  | Business-type<br>Activities -<br>Enterprise Funds | Governmental<br>Activities             |
|--|---|--|
|  | Total Non-Major<br>Enterprise Funds               | <b>601</b><br>Internal Service<br>Fund |
| <b>CASH FLOWS FROM OPERATING ACTIVITIES</b>  |   |  |
| Cash received from Customers   | \$ 228,976  | \$ -                                   |
| Cash received for Premiums   | -   | 804,627                                |
| Cash payments to employees for services and benefits   | -   | (70,528)                               |
| Cash payments for Operating Costs  | (228,976)   | (718,255)                              |
| Net Cash Provided by Operating Activities  | -   | 15,844                                 |
| <b>CASH FLOWS FROM INVESTING ACTIVITIES</b>  |   |  |
| Proceeds from sale of investments  | -   | 53,531                                 |
| Investment Income  | -   | 12,206                                 |
| Net Cash Provided by Investing Activities  | -   | 65,737                                 |
| <b>NET INCREASE (DECREASE) IN CASH<br/>AND CASH EQUIVALENTS</b>  |   |  |
|  | -   | 81,581                                 |
| <b>CASH AND CASH EQUIVALENTS &amp; CASH WITH FISCAL AGENT</b>  |   |  |
| <b>BEGINNING OF YEAR</b>   | -   | 20,165                                 |
| <b>END OF YEAR</b>   | \$ -  | \$ 101,746                             |
| <b>RECONCILIATION OF OPERATING LOSS TO NET CASH<br/>PROVIDED BY (USED IN) OPERATING ACTIVITIES:</b>        |   |  |
| Operating Income (Loss)  | (258,786)   | 31,379                                 |
| Adjustments to Reconcile Operating Income (Loss) to<br>Net Cash Provided by (Used in) Operating Activities |   |  |
| Depreciation   | 234,718   | -                                      |
| (Increase) Decrease in Assets:   |   |  |
| Receivables  | 126   | 1,136                                  |
| Due from Other Funds   | 19,926  | (121,270)                              |
| Prepaid Expense  | -   | (15,000)                               |
| Increase (Decrease) in Liabilities:  |   |  |
| Claims Payable   | -   | 118,712                                |
| Accounts and Other Payables  | 2,397   | (33)                                   |
| Salaries and Benefits Payable  | -   | 920                                    |
| Due to Other Funds   | 1,619   | -                                      |
| Net Cash Provided by Operating Activities  | \$ -  | \$ 15,844                              |
| Significant non-cash transactions:   |   |  |
| Capital Contributions  | \$ -  | \$ -                                   |

The accompanying notes are an integral part of this statement.

## LAFOURCHE PARISH GOVERNMENT

Combining Statement of Net Position  
Discretely Presented Component Units  
December 31, 2018

Statement J

|                                       | <b>Bayou Blue Fire<br/>Protection<br/>District</b> | <b>Fire Protection<br/>District No. 1</b> | <b>Fire Protection<br/>District No. 3</b> | <b>Hospital Service<br/>District No. 1</b> | <b>Hospital Service<br/>District No. 2</b> |
|---------------------------------------|--|---|---|--|--|
| <b>ASSETS</b>                         |  |   |   |  |  |
| Cash                                  | \$ 343,764   | \$ 497,263                                | \$ 8,382,141                              | \$ 1,931,676                               | \$ 1,115,179                               |
| Investments                           | 953,926  | -   | -   | 8,815,971                                  | -  |
| Receivables                           | 832,138  | 613,888                                   | 19,244                                    | 6,012,804                                  | 8,868,994                                  |
| Other assets                          | 35,616   | 87,846                                    | -   | 1,841,583                                  | -  |
| Restricted assets                     | -  | -   | -   | 585,483                                    | -  |
| Capital Assets, net of depreciation   | <u>1,131,217</u>                                   | <u>2,507,734</u>                          | <u>7,324,247</u>                          | <u>10,980,090</u>                          | <u>1,837,229</u>                           |
| Total Assets                          | <u>3,296,661</u>                                   | <u>3,706,731</u>                          | <u>15,725,632</u>                         | <u>30,167,607</u>                          | <u>11,821,402</u>                          |
| <b>DEFERRED OUTFLOWS OF RESOURCES</b> |  |   |   |  |  |
|                                       | <u>-</u>   | <u>-</u>                                  | <u>3,362,106</u>                          | <u>13,786</u>                              | <u>-</u>                                   |
| <b>LIABILITIES</b>                    |  |   |   |  |  |
| Accounts, salaries and other payables | 2,646  | 11,613                                    | 300,191                                   | 1,665,504                                  | 3,028                                      |
| Other liabilities                     | -  | -   | -   | 1,319,997                                  | -  |
| Payable from restricted assets        | -  | -   | -   | -  | -  |
| Long-term Liabilities:                |  |   |   |  |  |
| Due within one year                   | -  | -   | -   | 746,107                                    | -  |
| Due in more than one year             | <u>-</u>   | <u>-</u>                                  | <u>3,512,626</u>                          | <u>3,809,509</u>                           | <u>-</u>                                   |
| Total Liabilities                     | <u>2,646</u>                                       | <u>11,613</u>                             | <u>3,812,817</u>                          | <u>7,541,117</u>                           | <u>3,028</u>                               |
| <b>DEFERRED INFLOWS OF RESOURCES</b>  |  |   |   |  |  |
|                                       | <u>874,113</u>                                     | <u>647,603</u>                            | <u>196,726</u>                            | <u>-</u>                                   | <u>-</u>                                   |
| <b>NET POSITION</b>                   |  |   |   |  |  |
| Net Investment in capital assets      | 1,131,217  | 2,507,734                                 | 7,324,247                                 | 6,424,474                                  | 1,837,229                                  |
| Restricted for:                       |  |   |   |  |  |
| Customer Deposits                     | -  | -   | -   | -  | -  |
| Capital Projects                      | -  | -   | -   | -  | -  |
| Debt Service                          | -  | -   | -   | 585,483                                    | -  |
| Unrestricted                          | <u>1,288,685</u>                                   | <u>539,781</u>                            | <u>7,753,948</u>                          | <u>15,630,319</u>                          | <u>9,981,145</u>                           |
| Total Net Position                    | <u>\$ 2,419,902</u>                                | <u>\$ 3,047,515</u>                       | <u>\$ 15,078,195</u>                      | <u>\$ 22,640,276</u>                       | <u>\$ 11,818,374</u>                       |

(continued)

The accompanying notes are an integral part of this statement.

## LAFOURCHE PARISH GOVERNMENT

Combining Statement of Net Position  
Discretely Presented Component Units  
December 31, 2018

Statement J

|                                       | <b>Hospital Service<br/>District No. 3</b> | <b>Lafourche Parish<br/>Fire District 6</b> | <b>Juvenile Justice<br/>Commission</b> | <b>Communications<br/>District</b> | <b>Water District<br/>No. 1</b> |
|---------------------------------------|--|---|--|------------------------------------|---------------------------------|
| <b>ASSETS</b>                         |  |   |  |                                    |                                 |
| Cash                                  | \$ 76,364,833                              | \$ 400,851                                  | \$ 3,347,227                           | \$ 555,065                         | \$ 4,178,017                    |
| Investments                           | 90,077,479                                 | -   | -                                      | -                                  | 10,553,380                      |
| Receivables                           | 20,382,440                                 | 371,215                                     | 169,168                                | 234,908                            | 1,763,455                       |
| Other assets                          | 7,655,469                                  | -   | -                                      | 140,488                            | 966,642                         |
| Restricted assets                     | -  | -   | -                                      | -                                  | 5,027,255                       |
| Capital Assets, net of depreciation   | 179,703,903                                | 935,981                                     | 1,599,782                              | 3,629,457                          | 73,023,069                      |
| <b>Total Assets</b>                   | <b>374,184,124</b>                         | <b>1,708,047</b>                            | <b>5,116,177</b>                       | <b>4,559,918</b>                   | <b>95,511,818</b>               |
| <b>DEFERRED OUTFLOWS OF RESOURCES</b> |  |   |  |                                    |                                 |
|                                       | -  | -   | -                                      | -                                  | 829,938                         |
| <b>LIABILITIES</b>                    |  |   |  |                                    |                                 |
| Accounts, salaries and other payables | 16,528,378                                 | 13,547                                      | 135,802                                | 56,924                             | 170,911                         |
| Other liabilities                     | 1,462,490                                  | -   | -                                      | -                                  | 168,235                         |
| Payable from restricted assets        | -  | -   | -                                      | -                                  | 1,281,301                       |
| Long-term Liabilities:                |  |   |  |                                    |                                 |
| Due within one year                   | -  | 55,000                                      | 138,028                                | 210,000                            | 1,560,000                       |
| Due in more than one year             | 3,151,400                                  | 995,000                                     | 55,917                                 | 770,000                            | 9,306,663                       |
| <b>Total Liabilities</b>              | <b>21,142,268</b>                          | <b>1,063,547</b>                            | <b>329,747</b>                         | <b>1,036,924</b>                   | <b>12,487,110</b>               |
| <b>DEFERRED INFLOWS OF RESOURCES</b>  |  |   |  |                                    |                                 |
|                                       | 385,877                                    | 17,991                                      | 1,500,535                              | -                                  | 1,163,217                       |
| <b>NET POSITION</b>                   |  |   |  |                                    |                                 |
| Net Investment in capital assets      | 177,611,021                                | 935,980                                     | 1,599,782                              | 2,649,457                          | 64,268,069                      |
| Restricted for:                       |  |   |  |                                    |                                 |
| Customer Deposits                     | -  | -   | -                                      | -                                  | 1,127,520                       |
| Capital Projects                      | -  | -   | -                                      | -                                  | 817,254                         |
| Debt Service                          | -  | 431,403                                     | -                                      | -                                  | 1,867,562                       |
| Unrestricted                          | 175,044,958                                | (740,874)                                   | 1,686,113                              | 873,537                            | 14,611,024                      |
| <b>Total Net Position</b>             | <b>\$ 352,655,979</b>                      | <b>\$ 626,509</b>                           | <b>\$ 3,285,895</b>                    | <b>\$ 3,522,994</b>                | <b>\$ 82,691,429</b>            |

(continued)

The accompanying notes are an integral part of this statement.

## LAFOURCHE PARISH GOVERNMENT

Combining Statement of Net Position  
Discretely Presented Component Units  
December 31, 2018

Statement J

|                                       | <b>Drainage<br/>District No. 1</b> | <b>Tourist<br/>Commission</b> | <b>Ambulance<br/>Service District<br/>No. 1</b> | <b>LAT Workforce<br/>Development<br/>Board, Inc.</b> | <b>Veterans<br/>Memorial<br/>District</b> |
|---------------------------------------|------------------------------------|-------------------------------|---|--|---|
| <b>ASSETS</b>                         |                                    |                               |   |  |   |
| Cash                                  | \$ 1,914,772                       | \$ 1,150,419                  | \$ 5,839,588                                    | \$ 55,116  | \$ 786,822                                |
| Investments                           | 796,011                            | 131,874                       | 253,420   | -  | -   |
| Receivables                           | 513,839                            | 65,598                        | 2,038,558                                       | 52,178   | 549,317                                   |
| Other assets                          | -                                  | 9,067                         | 97,840  | 3,950  | 1,062                                     |
| Restricted assets                     | -                                  | -                             | -   | -  | -   |
| Capital Assets, net of depreciation   | -                                  | 1,108,604                     | 1,981,583                                       | 1,143  | 2,011,146                                 |
|                                       | <b>3,224,622</b>                   | <b>2,465,562</b>              | <b>10,210,989</b>                               | <b>112,387</b>                                       | <b>3,348,347</b>                          |
| <b>DEFERRED OUTFLOWS OF RESOURCES</b> | -                                  | -                             | -   | -  | -   |
| <b>LIABILITIES</b>                    |                                    |                               |   |  |   |
| Accounts, salaries and other payables | -                                  | 23,610                        | 7,893   | 87,455   | 17,067                                    |
| Other liabilities                     | -                                  | -                             | -   | -  | -   |
| Payable from restricted assets        | -                                  | -                             | -   | -  | -   |
| Long-term Liabilities:                |                                    |                               |   |  |   |
| Due within one year                   | -                                  | 639                           | -   | 97   | -   |
| Due in more than one year             | -                                  | 1,113                         | 153,879   | 12,656   | -   |
|                                       | -                                  | 25,362                        | 161,772   | 100,208  | 17,067                                    |
| <b>DEFERRED INFLOWS OF RESOURCES</b>  | <b>448,239</b>                     | -                             | -   | -  | <b>554,885</b>                            |
| <b>NET POSITION</b>                   |                                    |                               |   |  |   |
| Net Investment in capital assets      | -                                  | 1,108,604                     | 1,981,583                                       | 1,143  | 2,011,146                                 |
| Restricted for:                       |                                    |                               |   |  |   |
| Customer Deposits                     | -                                  | -                             | -   | -  | -   |
| Capital Projects                      | -                                  | -                             | -   | -  | -   |
| Debt Service                          | -                                  | -                             | -   | -  | -   |
| Unrestricted                          | 2,776,383                          | 1,331,596                     | 8,067,634                                       | 11,036   | 765,249                                   |
| <b>Total Net Position</b>             | <b>\$ 2,776,383</b>                | <b>\$ 2,440,200</b>           | <b>\$ 10,049,217</b>                            | <b>\$ 12,179</b>                                     | <b>\$ 2,776,395</b>                       |

(continued)

The accompanying notes are an integral part of this statement.

## LAFOURCHE PARISH GOVERNMENT

Combining Statement of Net Position  
Discretely Presented Component Units  
December 31, 2018

Statement J

|                                       | <b>Central<br/>Lafourche<br/>Ambulance<br/>Service District</b> | <b>Fire Protection<br/>District No. 2</b> | <b>Sewerage<br/>District No. 1</b> | <b>Total</b>          |
|---------------------------------------|---|---|------------------------------------|-----------------------|
| <b>ASSETS</b>                         |   |   |                                    |                       |
| Cash                                  | \$ 1,447,486  | \$ 109,239                                | \$ 78,804                          | \$ 1,635,529          |
| Investments                           | -   | 556,542                                   | -                                  | 1,121,386,603         |
| Receivables                           | 151,629   | 349,305                                   | 17,744                             | 43,006,422            |
| Other assets                          | -   | -   | 7,314                              | 10,846,877            |
| Restricted assets                     | -   | -   | 283,767                            | 5,896,505             |
| Capital Assets, net of depreciation   | -   | 1,163,927                                 | 763,067                            | 289,702,179           |
| <b>Total Assets</b>                   | <b>1,599,115</b>  | <b>2,179,013</b>                          | <b>1,150,696</b>                   | <b>570,088,848</b>    |
| <b>DEFERRED OUTFLOWS OF RESOURCES</b> | <b>-</b>  | <b>-</b>                                  | <b>-</b>                           | <b>4,205,830</b>      |
| <b>LIABILITIES</b>                    |   |   |                                    |                       |
| Accounts, salaries and other payables | -   | 1,413                                     | 6,241                              | 19,032,223            |
| Other liabilities                     | -   | -   | -                                  | 2,950,722             |
| Payable from restricted assets        | -   | -   | -                                  | 1,281,301             |
| Long-term Liabilities:                |   |   |                                    |                       |
| Due within one year                   | -   | -   | 88,000                             | 2,797,871             |
| Due in more than one year             | -   | -   | 888,692                            | 22,657,455            |
| <b>Total Liabilities</b>              | <b>-</b>  | <b>1,413</b>                              | <b>982,933</b>                     | <b>48,719,572</b>     |
| <b>DEFERRED INFLOWS OF RESOURCES</b>  | <b>151,629</b>  | <b>-</b>                                  | <b>-</b>                           | <b>5,940,815</b>      |
| <b>NET POSITION</b>                   |   |   |                                    |                       |
| Net Investment in capital assets      | -   | 1,163,927                                 | 70,142                             | 272,625,755           |
| Restricted for:                       |   |   |                                    |                       |
| Customer Deposits                     | -   | -   | -                                  | 1,127,520             |
| Capital Projects                      | -   | -   | -                                  | 817,254               |
| Debt Service                          | -   | -   | -                                  | 2,884,448             |
| Unrestricted                          | 1,447,486   | 1,013,673                                 | 97,621                             | 242,179,314           |
| <b>Total Net Position</b>             | <b>\$ 1,447,486</b>   | <b>\$ 2,177,600</b>                       | <b>\$ 167,763</b>                  | <b>\$ 519,634,291</b> |

(concluded)

The accompanying notes are an integral part of this statement.

## LAFOURCHE PARISH GOVERNMENT

Combining Statement of Activities  
Discretely Presented Component Units  
For the Year Ended December 31, 2018

Statement K

|  | <b>Bayou Blue Fire<br/>Protection<br/>District</b> | <b>Fire Protection<br/>District No. 1</b> | <b>Fire Protection<br/>District No. 3</b> | <b>Hospital Service<br/>District No. 1</b> | <b>Hospital Service<br/>District No. 2</b> |
|--|--|---|---|--|--|
| <b>EXPENSES</b>                                    | \$ 632,640   | \$ 502,068                                | \$ 5,350,461                              | \$ 34,112,310                              | \$ 2,623,860                               |
| <b>PROGRAM REVENUES</b>                            |  |   |   |  |  |
| Charges for services                               | 29,992   | 7,079                                     | -   | 33,497,622                                 | 2,502,913                                  |
| Operating grants and contributions                 | -  | 63,750                                    | -   | -  | -  |
| Capital grants and contributions                   | -  | -   | -   | -  | -  |
| Total program revenues                             | <u>29,992</u>                                      | <u>70,829</u>                             | <u>-</u>                                  | <u>33,497,622</u>                          | <u>2,502,913</u>                           |
| <b>NET (EXPENSE) REVENUE</b>                       | <u>(602,648)</u>                                   | <u>(431,239)</u>                          | <u>(5,350,461)</u>                        | <u>(614,688)</u>                           | <u>(120,947)</u>                           |
| <b>GENERAL REVENUES</b>                            |  |   |   |  |  |
| Taxes:   |  |   |   |  |  |
| Ad valorem taxes                                   | 847,984  | 595,931                                   | 4,688,479                                 | 2,341,583                                  | -  |
| Sales and use taxes                                | -  | -   | -   | -  | -  |
| Intergovernmental from:                            |  |   |   |  |  |
| Federal Government                                 | -  | -   | -   | -  | -  |
| State of LA  | 26,832   | 9,828                                     | 358,295                                   | 158,259                                    | -  |
| Local Governments                                  | -  | -   | -   | -  | -  |
| Interest income (expense)                          | 14,858   | -   | 10,406                                    | (58,061)                                   | 165,178                                    |
| Miscellaneous                                      | 923  | -   | 118,695                                   | 4,577                                      | -  |
| Total general revenues                             | <u>890,597</u>                                     | <u>605,759</u>                            | <u>5,175,875</u>                          | <u>2,446,358</u>                           | <u>165,178</u>                             |
| <b>CHANGES IN NET POSITIONS</b>                    | <u>287,949</u>                                     | <u>174,520</u>                            | <u>(174,586)</u>                          | <u>1,831,670</u>                           | <u>44,231</u>                              |
| <b>NET POSITION BEGINNING OF YEAR,<br/>RESTATE</b> | <u>2,131,953</u>                                   | <u>2,872,995</u>                          | <u>15,252,781</u>                         | <u>20,808,606</u>                          | <u>11,774,143</u>                          |
| <b>NET POSITION END OF YEAR</b>                    | <u>\$ 2,419,902</u>                                | <u>\$ 3,047,515</u>                       | <u>\$ 15,078,195</u>                      | <u>\$ 22,640,276</u>                       | <u>\$ 11,818,374</u>                       |

(continued)

The accompanying notes are an integral part of this statement.

## LAFOURCHE PARISH GOVERNMENT

Combining Statement of Activities  
Discretely Presented Component Units  
For the Year Ended December 31, 2018

Statement K

|  | <b>Hospital Service<br/>District No. 3</b> | <b>Lafourche Parish<br/>Fire District 6</b> | <b>Juvenile Justice<br/>Commission</b> | <b>Communications<br/>District</b> | <b>Water District<br/>No. 1</b> |
|--|--|---|--|------------------------------------|---------------------------------|
| <b>EXPENSES</b>                                    | \$ 178,576,528                             | \$ 491,770                                  | \$ 4,301,123                           | \$ 1,809,871                       | \$ 12,027,406                   |
| <b>PROGRAM REVENUES</b>                            |  |   |  |                                    |                                 |
| Charges for services                               | 184,228,917                                | -   | 677,979                                | 1,736,642                          | 11,296,516                      |
| Operating grants and contributions                 | -  | -   | -                                      | 3,880                              | -                               |
| Capital grants and contributions                   | -  | -   | -                                      | -                                  | 675,583                         |
| Total program revenues                             | <u>184,228,917</u>                         | <u>-</u>                                    | <u>677,979</u>                         | <u>1,740,522</u>                   | <u>11,972,099</u>               |
| <b>NET (EXPENSE) REVENUE</b>                       | <u>5,652,389</u>                           | <u>(491,770)</u>                            | <u>(3,623,144)</u>                     | <u>(69,349)</u>                    | <u>(55,307)</u>                 |
| <b>GENERAL REVENUES</b>                            |  |   |  |                                    |                                 |
| Taxes:   |  |   |  |                                    |                                 |
| Ad valorem taxes                                   | -  | 400,291                                     | 3,262,945                              | -                                  | 2,981,311                       |
| Sales and use taxes                                | -  | -   | -                                      | -                                  | -                               |
| Intergovernmental from:                            |  |   |  |                                    |                                 |
| Federal Government                                 | -  | -   | -                                      | -                                  | -                               |
| State of LA  | -  | -   | -                                      | -                                  | 52,071                          |
| Local Governments                                  | -  | -   | -                                      | -                                  | -                               |
| Interest income (expense)                          | 499,022                                    | -   | -                                      | (37,727)                           | (46,651)                        |
| Miscellaneous                                      | (35,335)                                   | 39,525                                      | 35,215                                 | -                                  | (5,900)                         |
| Total general revenues                             | <u>463,687</u>                             | <u>439,816</u>                              | <u>3,298,160</u>                       | <u>(37,727)</u>                    | <u>2,980,831</u>                |
| <b>CHANGES IN NET POSITIONS</b>                    | <u>6,116,076</u>                           | <u>(51,954)</u>                             | <u>(324,984)</u>                       | <u>(107,076)</u>                   | <u>2,925,524</u>                |
| <b>NET POSITION BEGINNING OF YEAR,<br/>RESTATE</b> | <u>346,539,903</u>                         | <u>678,463</u>                              | <u>3,610,879</u>                       | <u>3,630,070</u>                   | <u>79,765,905</u>               |
| <b>NET POSITION END OF YEAR</b>                    | <u>\$ 352,655,979</u>                      | <u>\$ 626,509</u>                           | <u>\$ 3,285,895</u>                    | <u>\$ 3,522,994</u>                | <u>\$ 82,691,429</u>            |

(continued)

The accompanying notes are an integral part of this statement.

## LAFOURCHE PARISH GOVERNMENT

Combining Statement of Activities  
Discretely Presented Component Units  
For the Year Ended December 31, 2018

Statement K

|  | <u>Drainage District<br/>No. 1</u> | <u>Tourist<br/>Commission</u> | <u>Ambulance<br/>Service District<br/>No. 1</u> | <u>LAT Workforce<br/>Development<br/>Board, Inc.</u> | <u>Veterans<br/>Memorial<br/>District</u> |
|--|------------------------------------|-------------------------------|---|--|---|
| <b>EXPENSES</b>                                    | \$ 364,110                         | \$ 705,877                    | \$ 3,430,528                                    | \$ 1,565,532   | \$ 507,686                                |
| <b>PROGRAM REVENUES</b>                            |                                    |                               |   |  |   |
| Charges for services                               | -                                  | -                             | 2,331,775                                       | 25,451   | -   |
| Operating grants and contributions                 | -                                  | 19,765                        | -   | -  | -   |
| Capital grants and contributions                   | -                                  | -                             | -   | -  | -   |
| Total program revenues                             | -                                  | 19,765                        | 2,331,775                                       | 25,451   | -   |
| <b>NET (EXPENSE) REVENUE</b>                       | <u>(364,110)</u>                   | <u>(686,112)</u>              | <u>(1,098,753)</u>                              | <u>(1,540,081)</u>                                   | <u>(507,686)</u>                          |
| <b>GENERAL REVENUES</b>                            |                                    |                               |   |  |   |
| Taxes:   |                                    |                               |   |  |   |
| Ad valorem taxes                                   | 454,082                            | -                             | 1,773,384                                       | -  | 543,427                                   |
| Sales and use taxes                                | -                                  | 813,261                       | -   | -  | -   |
| Intergovernmental from:                            |                                    |                               |   |  |   |
| Federal Government                                 | -                                  | -                             | -   | -  | -   |
| State of LA  | 15,600                             | -                             | 10,518  | -  | -   |
| Local Governments                                  | -                                  | -                             | -   | 1,528,163  | -   |
| Interest income (expense)                          | 25,274                             | 15,941                        | 9,053   | -  | -   |
| Miscellaneous                                      | -                                  | 2,114                         | 70,048  | -  | 753                                       |
| Total general revenues                             | <u>494,956</u>                     | <u>831,316</u>                | <u>1,863,003</u>                                | <u>1,528,163</u>                                     | <u>544,180</u>                            |
| <b>CHANGES IN NET POSITIONS</b>                    | <u>130,846</u>                     | <u>145,204</u>                | <u>764,250</u>                                  | <u>(11,918)</u>                                      | <u>36,494</u>                             |
| <b>NET POSITION BEGINNING OF YEAR,<br/>RESTATE</b> | <u>2,645,537</u>                   | <u>2,294,996</u>              | <u>9,284,967</u>                                | <u>24,097</u>  | <u>2,739,901</u>                          |
| <b>NET POSITION END OF YEAR</b>                    | <u>\$ 2,776,383</u>                | <u>\$ 2,440,200</u>           | <u>\$ 10,049,217</u>                            | <u>\$ 12,179</u>                                     | <u>\$ 2,776,395</u>                       |

(continued)

The accompanying notes are an integral part of this statement.

## LAFOURCHE PARISH GOVERNMENT

Combining Statement of Activities  
Discretely Presented Component Units  
For the Year Ended December 31, 2018

Statement K

|  | <b>Central<br/>Lafourche<br/>Ambulance<br/>Service District</b> | <b>Fire Protection<br/>District No. 2</b> | <b>Sewerage<br/>District No. 1</b> | <b>Total</b>          |
|--|---|---|------------------------------------|-----------------------|
| <b>EXPENSES</b>                                    | \$ 476,035  | \$ 280,850                                | \$ 239,136                         | \$ 247,997,791        |
| <b>PROGRAM REVENUES</b>                            |   |   |                                    |                       |
| Charges for services                               | -   | -   | 223,241                            | 236,558,127           |
| Operating grants and contributions                 | -   | -   | -                                  | 87,395                |
| Capital grants and contributions                   | -   | -   | -                                  | 675,583               |
| Total program revenues                             | -   | -   | 223,241                            | 237,321,105           |
| <b>NET (EXPENSE) REVENUE</b>                       | <b>(476,035)</b>  | <b>(280,850)</b>                          | <b>(15,895)</b>                    | <b>(10,676,686)</b>   |
| <b>GENERAL REVENUES</b>                            |   |   |                                    |                       |
| Taxes:   |   |   |                                    |                       |
| Ad valorem taxes                                   | 292,320   | 322,381                                   | -                                  | 18,504,118            |
| Sales and use taxes                                | -   | -   | -                                  | 813,261               |
| Intergovernmental from:                            |   |   |                                    |                       |
| Federal Government                                 | -   | -   | -                                  | -                     |
| State of LA  | -   | 46,853                                    | -                                  | 678,256               |
| Local Governments                                  | -   | -   | -                                  | 1,528,163             |
| Interest income (expense)                          | 4,422   | 15,281                                    | 167                                | 617,163               |
| Miscellaneous                                      | -   | 47  | -                                  | 230,662               |
| Total general revenues                             | 296,742   | 384,562                                   | 167                                | 22,371,623            |
| <b>CHANGES IN NET POSITIONS</b>                    | <b>(179,293)</b>  | <b>103,712</b>                            | <b>(15,728)</b>                    | <b>11,694,937</b>     |
| <b>NET POSITION BEGINNING OF YEAR,<br/>RESTATE</b> | <b>1,626,779</b>  | <b>2,073,888</b>                          | <b>183,491</b>                     | <b>507,939,354</b>    |
| <b>NET POSITION END OF YEAR</b>                    | <b>\$ 1,447,486</b>   | <b>\$ 2,177,600</b>                       | <b>\$ 167,763</b>                  | <b>\$ 519,634,291</b> |

(concluded)

The accompanying notes are an integral part of this statement.



|  |  |                   |
|--|--|-------------------|
|   |   | <i>Lafourche</i>  |
|  |  |                   |
| <b>P A R I S H</b>   |  | <b>Government</b> |

# Notes to Financial Statements



# LAFOURCHE PARISH GOVERNMENT

## NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended December 31, 2018

### 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, 2019.

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, 2018

### 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, 2018, 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, 2018

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

**A. REPORTING ENTITY (continued)**

**Discretely Presented Component Units (continued)**

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

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

| <b>Component Unit</b>                             | <b>Fiscal Year End</b> |
|---|------------------------|
| Bayou Blue Fire Protection District               | 12/31/2018             |
| Lafourche Parish Fire Protection District No. 1   | 12/31/2018             |
| Lafourche Parish Fire Protection District No. 2   | 12/31/2018             |
| Lafourche Parish Fire Protection District No. 3   | 6/30/2018              |
| Lafourche Parish Fire Protection District No. 6   | 12/31/2018             |
| Lafourche Parish Hospital Service District No. 1  | 6/30/2018              |
| Lafourche Parish Hospital Service District No. 2  | 9/30/2018              |
| Lafourche Parish Hospital Service District No. 3  | 9/30/2018              |
| Lafourche Parish Juvenile Justice Commission      | 6/30/2018              |
| Lafourche Parish Communication District           | 12/31/2018             |
| Lafourche Parish Water District No. 1             | 6/30/2018              |
| Lafourche Parish Drainage District No. 1          | 12/31/2018             |
| Lafourche Parish Tourist Commission               | 12/31/2018             |
| Lafourche Parish Ambulance Service District No. 1 | 12/31/2018             |
| Central Lafourche Ambulance Service District      | 12/31/2018             |
| LAT Workforce Development Board, Inc.             | 6/30/2018              |
| Veterans Memorial District                        | 12/31/2018             |
| Lafourche Parish Sewer District No. 1             | 12/31/2018             |

# LAFOURCHE PARISH GOVERNMENT

## NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended December 31, 2018

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

#### A. REPORTING ENTITY (continued)

##### Discretely Presented Component Units (continued)

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

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

#### B. BASIS OF PRESENTATION

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

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

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

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

**LAFOURCHE PARISH GOVERNMENT**  
NOTES TO THE FINANCIAL STATEMENTS  
For the Year Ended December 31, 2018

**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.

# LAFOURCHE PARISH GOVERNMENT

## NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended December 31, 2018

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

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

##### Fund Financial Statements (continued)

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:
  - **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. There are no debt service funds reported as major funds.
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. There are no capital project funds reported as major funds.

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

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

**LAFOURCHE PARISH GOVERNMENT**  
NOTES TO THE FINANCIAL STATEMENTS  
For the Year Ended December 31, 2018

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

**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.

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.

**LAFOURCHE PARISH GOVERNMENT**  
NOTES TO THE FINANCIAL STATEMENTS  
For the Year Ended December 31, 2018

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

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

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

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, 2018, was completed and made available for public inspection at the Lafourche Parish Government office. Public hearings were held on November 13 and 14, 2017, for suggestions and comments from taxpayers. The proposed budget was formally adopted by the Parish on December 18, 2017. The 2018 budget, which included proposed expenditures and the means of financing them for the general, special revenue, debt service, and capital projects funds, was published in the official journal fourteen (14) days prior to the public hearing.

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

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

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

# LAFOURCHE PARISH GOVERNMENT

## NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended December 31, 2018

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

#### 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.

##### 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.

**LAFOURCHE PARISH GOVERNMENT**  
 NOTES TO THE FINANCIAL STATEMENTS  
 For the Year Ended December 31, 2018

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

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

**v. PREPAID ITEMS**

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

**vi. CAPITAL ASSETS**

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

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

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

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

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

# LAFOURCHE PARISH GOVERNMENT

## NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended December 31, 2018

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

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

##### 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.

##### 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 as of December 31, 2018.

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.

**LAFOURCHE PARISH GOVERNMENT**  
NOTES TO THE FINANCIAL STATEMENTS  
For the Year Ended December 31, 2018

**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)**

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

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 at December 31, 2018, 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.

# LAFOURCHE PARISH GOVERNMENT

## NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended December 31, 2018

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

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

##### x. POLLUTION REMEDIATION OBLIGATION (continued)

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 11.

##### xi. PENSION

The Parish is a participating employer in one cost-sharing, multiple-employer defined benefit pension plan as described in Note 12. For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the plan, and additions to/deductions from the plan's fiduciary net position have been determined on the same basis as they are reported by the plan. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value within the plan.

##### 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 \$1,121,299 balance of deferred outflows of resources related to bond refunding will be recognized as interest expense over the remaining life of the bonds.

Note 12 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.

# LAFOURCHE PARISH GOVERNMENT

## NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended December 31, 2018

### 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)

###### Net Positions – GWFS (continued)

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

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

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

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, 2018

#### 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 83, *Certain Asset Retirement Obligations (ARO)*. This standard establishes criteria for determining the timing and pattern of recognition of an ARO liability and a corresponding deferred outflow of resources. An ARO is a legally enforceable liability associated with the sale, recycling, retirement, abandonment or disposal in some other manner of a tangible capital asset permanently removed from service. The standard is effective for annual reporting periods beginning after June 15, 2018. The Parish will include the requirements of this standard, as applicable, in its December 31, 2019, financial statement. The effect of this standard or its applicability to the Parish are unknown at this time.

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, 2019. The Parish will include the requirements of this standard, as applicable, in its December 31, 2020, 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.

GASB Statement 88, *Certain Disclosures Related to Debt, Including Direct Borrowings and Direct Placements*. This standard will require that additional information related to debt be disclosed in the notes to the financial statements, including unused lines of credit; assets pledged as collateral for the debt; and terms specified in debt agreements related to significant events of defaults with finance-related consequences, and significant subjective acceleration clauses. The standard will also require that existing and additional information be provided for direct borrowings and direct placements of debt separately from other debt. The standard is effective for annual reporting periods beginning after June 15, 2018. The Parish will include the requirements of this standard, as applicable, in its December 31, 2019, financial statement. All of the Parish's debt agreements (bonds) will need to be evaluated to determine the impact of implementing this standard; however, the effect of this standard or its applicability to the Parish are unknown at this time.

## LAFOURCHE PARISH GOVERNMENT

### NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended December 31, 2018

## 2. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

### FUND DEFICITS

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

| <b>Non-Major Funds</b>                              | <b>Amount</b> |
|---|---------------|
| 112 – Criminal Jury                                 | \$ (35,576)   |
| 121 – Drug Court – Supreme Court                    | (2)           |
| 124 – IV-D Grant                                    | (10,723)      |
| 318 – Sinking Fund Road Sales Tax District 2 – 2008 | (76,916)      |
| 299 – Capital Project                               | (39,933)      |
| <b>Non-Major Enterprise Funds</b>                   |               |
| 503 - Dugas Sewerage                                | (81,183)      |

### EXPENSES WITH UNFAVORABLE APPROPRIATIONS

For the year ended December 31, 2018, expenditures exceeded appropriations in the following individual funds:

| <b>Fund</b>                            | <b>Budget</b> | <b>Actual</b> | <b>Unfavorable Variance</b> |
|--|---------------|---------------|-----------------------------|
| <b>Non-Major Special Revenue Funds</b> |               |               |                             |
| 112 - Criminal Jury Fund               | \$ 50,000     | \$ 76,529     | \$ (26,529)                 |
| 113 - Criminal Court Fund              | 601,089       | 1,175,215     | (574,126)                   |
| 131 - CACFP – Head Start               | 215,000       | 235,878       | (20,878)                    |
| 160 - Road Sales Tax District A        | 36,399        | 43,919        | (7,520)                     |
| 161 - Road Sales Tax District 2        | 19,151        | 26,627        | (7,476)                     |

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, 2016. Taxes are due and payable December 31 with interest being charged on payments after January 1. Taxes can be paid through the tax sale date, which is the last Wednesday in June (the lien date). Properties for which the taxes have not been paid are sold for the amount of the taxes.

## LAFOURCHE PARISH GOVERNMENT

### NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended December 31, 2018

### 3. AD VALOREM TAXES (continued)

The following is a summary of authorized and levied ad valorem taxes as of December 31, 2018:

| Parish-wide Taxes             | Authorized Millage | Levied Millage | Expires        |
|-------------------------------|--------------------|----------------|----------------|
| General Alimony               | 4.000              | 2.580          | Constitutional |
| Criminal                      | 1.000              | 0.680          | Constitutional |
| Health Unit                   | 0.820              | 0.820          | 2025           |
| Recreational Facilities       | 1.650              | 1.650          | 2025           |
| Recreation District No 2      | 3.000              | 3.000          | 2024           |
| Recreation District No 8      | 9.980              | 9.960          | 2018           |
| Public Building               | 2.490              | 2.490          | 2025           |
| Library                       | 1.650              | 1.650          | 2026           |
| Library                       | 4.060              | 4.060          | 2026           |
| Special Service District No 1 | 1.800              | 1.800          | 2024           |
| Drainage District Parish-wide | 3.340              | 3.340          | 2025           |
| Drainage, Health & Library    | 5.410              | 5.120          | 2028           |
| Road District No 1            | 5.000              | 4.740          | 2028           |
| <b>Totals</b>                 | <b>44.200</b>      | <b>41.890</b>  |                |

### 4. DEPOSITS AND INVESTMENTS

#### A. DEPOSITS

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

At December 31, 2018, the Parish's carrying amount of deposits was \$12,116,015. 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, 2018, the primary government has \$12,296,246 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. 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.

## LAFOURCHE PARISH GOVERNMENT

### NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended December 31, 2018

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

##### 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, 2018, the Parish had its assets in money market instruments. The accounts managed by the financial institutions have a fair market value of \$26,987,417 as of December 31, 2018. The Parish's investments are as follows:

| Type of Debt Instrument                           | Fair Value           | Maturing in<br>Less than 1<br>Year | Standard<br>& Poor's<br>Rating |
|---|----------------------|------------------------------------|--------------------------------|
| Investments measured at the net asset value (NAV) |                      |                                    |                                |
| External investment pool                          | \$ 26,987,417        | \$ 26,987,417                      | AAAm                           |
| <b>Total investments measured at fair value</b>   | <b>\$ 26,987,417</b> | <b>\$ 26,987,417</b>               |                                |

The \$26,987,417 in external investment pools is invested in LAMP. 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, 2018.
- Foreign currency risk: Not applicable.

## LAFOURCHE PARISH GOVERNMENT

### NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended December 31, 2018

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

##### B. INVESTMENTS (continued)

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

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

#### 5. ACCOUNTS RECEIVABLE

Receivables as of December 31, 2018 for the Parish are as follows:

|                                      | Revenue Type         |                     |                     |                      |                     | Total                |
|--------------------------------------|----------------------|---------------------|---------------------|----------------------|---------------------|----------------------|
|                                      | Tax                  |                     | Intergovernmental   |                      | Other               |                      |
|                                      | Ad Valorem           | Sales               | Federal Government  | State Shared Revenue |                     |                      |
| <b>General Fund</b>                  | \$ 2,213,275         | \$ -                | \$ 1,924,909        | \$ 13,058            | \$ 533,440          | <b>\$ 4,684,682</b>  |
| <b>Drainage Maintenance Fund</b>     | 4,347,611            | -                   | 378,206             | 61,188               | 6,416               | <b>4,793,421</b>     |
| <b>Solid Waste Fund</b>              | -                    | 1,230,265           | 33,700              | -                    | -                   | <b>1,263,965</b>     |
| <b>Library Commission Fund</b>       | 5,849,056            | -                   | -                   | 36,054               | 1,122               | <b>5,886,232</b>     |
| <b>Non-major Governmental Funds</b>  | 12,272,456           | 1,276,632           | 2,093,656           | 649,364              | 983,190             | <b>17,275,298</b>    |
| <b>Non-major Business-Type Funds</b> | -                    | -                   | -                   | -                    | 16,551              | <b>16,551</b>        |
| <b>Internal Service Fund</b>         | -                    | -                   | 1,608               | -                    | 10,864              | <b>12,472</b>        |
| <b>Total</b>                         | <b>\$ 24,682,398</b> | <b>\$ 2,506,897</b> | <b>\$ 4,432,079</b> | <b>\$ 759,664</b>    | <b>\$ 1,551,583</b> | <b>\$ 33,932,621</b> |

**LAFOURCHE PARISH GOVERNMENT**  
NOTES TO THE FINANCIAL STATEMENTS  
For the Year Ended December 31, 2018

**6. CAPITAL ASSETS**

Changes in capital assets during fiscal year ended December 31, 2018 are as follows:

| Governmental Activities                     | Balance<br>12/31/2017 | Additions            | Disposals &<br>Adjustments | Balance<br>12/31/2018 |
|---|-----------------------|----------------------|----------------------------|-----------------------|
| <b>Non-depreciable Capital Assets:</b>      |                       |                      |                            |                       |
| Land  | \$ 2,174,225          | \$ -                 | \$ -                       | \$ 2,174,225          |
| Construction in Progress                    | 19,576,374            | 7,324,876            | (9,394,008)                | 17,507,242            |
| <b>Total Non-depreciable Capital Assets</b> | <b>21,750,599</b>     | <b>7,324,876</b>     | <b>(9,394,008)</b>         | <b>19,681,467</b>     |
| <b>Depreciable Capital Assets:</b>          |                       |                      |                            |                       |
| Buildings                                   | 34,737,506            | 235,790              | -                          | 34,973,296            |
| Infrastructure                              | 133,994,403           | 4,390,670            | -                          | 138,385,073           |
| Drainage & Other Improvements               | 7,860,900             | 765,421              | (96,413)                   | 8,529,908             |
| Pumps & Sewerage                            | 64,800,096            | 8,328,575            | (4,866,756)                | 68,261,915            |
| Equipment & Furniture                       | 9,867,820             | 530,157              | (101,427)                  | 10,296,550            |
| Vehicles & Equipment                        | 11,025,921            | 35,195               | 42                         | 11,061,158            |
| <b>Total Depreciable Capital Assets</b>     | <b>262,286,646</b>    | <b>14,285,808</b>    | <b>(5,064,554)</b>         | <b>271,507,900</b>    |
| <b>Less Accumulated Depreciation:</b>       |                       |                      |                            |                       |
| Buildings                                   | (10,992,455)          | (849,832)            | -                          | (11,842,287)          |
| Infrastructure                              | (102,267,867)         | (2,739,063)          | -                          | (105,006,930)         |
| Drainage & Other Improvements               | (3,667,697)           | (434,619)            | 43,135                     | (4,059,181)           |
| Pumps & Sewerage                            | (34,374,257)          | (1,454,515)          | -                          | (35,828,772)          |
| Equipment & Furniture                       | (6,808,927)           | (1,130,713)          | 73,138                     | (7,866,502)           |
| Vehicles & Equipment                        | (7,566,243)           | (662,546)            | -                          | (8,228,789)           |
| <b>Total Accumulated Depreciation</b>       | <b>(165,677,446)</b>  | <b>(7,271,288)</b>   | <b>116,273</b>             | <b>(172,832,461)</b>  |
| <b>Depreciable Capital Assets, Net</b>      | <b>96,609,200</b>     | <b>7,014,520</b>     | <b>(4,948,281)</b>         | <b>98,675,439</b>     |
| <b>Capital Assets, Net</b>                  | <b>\$ 118,359,799</b> | <b>\$ 14,339,396</b> | <b>\$(14,342,289)</b>      | <b>\$ 118,356,906</b> |

Depreciation expense was charged to governmental activities functions as follows:

| Function             | Amount              |
|----------------------|---------------------|
| General Government   | \$ 1,245,848        |
| Public Safety        | 57,588              |
| Public Works         | 4,392,477           |
| Health & Community   | 179,620             |
| Culture & Recreation | 1,395,755           |
| <b>Total</b>         | <b>\$ 7,271,288</b> |

**LAFOURCHE PARISH GOVERNMENT**  
NOTES TO THE FINANCIAL STATEMENTS  
For the Year Ended December 31, 2018

**6. CAPITAL ASSETS (continued)**

| Business Type Activities                  | Balance<br>12/31/2017 | Additions           | Disposals &<br>Adjustments | Balance<br>12/31/2018 |
|---|-----------------------|---------------------|----------------------------|-----------------------|
| <b>Depreciable Capital Assets:</b>        |                       |                     |                            |                       |
| 501 – Marydale Community Sewerage (No. 4) | \$ 667,226            | \$ -                | \$ -                       | \$ 667,226            |
| 502 – Brocatto Community Sewerage         | 2,694,833             | -                   | -                          | 2,694,833             |
| 503 – Dugas Community Sewerage (No.14)    | 181,981               | -                   | -                          | 181,981               |
| 504 – Rita Community Sewerage             | 1,233,896             | -                   | -                          | 1,233,896             |
| 505 – Morristown Community Sewerage       | 1,580,190             | -                   | -                          | 1,580,190             |
| 506 – Sewer District No. 2                | 187,384               | -                   | -                          | 187,384               |
| <b>Total Depreciable Capital Assets</b>   | <b>6,545,510</b>      | <b>-</b>            | <b>-</b>                   | <b>6,545,510</b>      |
| <b>Less Accumulated Depreciation:</b>     |                       |                     |                            |                       |
| 501 – Marydale Community Sewerage (No. 4) | (655,713)             | (1,919)             | -                          | (657,632)             |
| 502 – Brocatto Community Sewerage         | (2,185,664)           | (101,086)           | -                          | (2,286,750)           |
| 503 – Dugas Community Sewerage (No.14)    | (181,981)             | -                   | -                          | (181,981)             |
| 504 – Rita Community Sewerage             | (744,377)             | (60,856)            | -                          | (805,233)             |
| 505 – Morristown Community Sewerage       | (630,721)             | (70,857)            | -                          | (701,578)             |
| 506 – Sewer District No. 2                | (187,384)             | -                   | -                          | (187,384)             |
| <b>Total accumulated depreciation</b>     | <b>(4,585,840)</b>    | <b>(234,718)</b>    | <b>-</b>                   | <b>(4,820,558)</b>    |
| <b>Depreciable Capital Assets, Net</b>    | <b>\$ 1,959,670</b>   | <b>\$ (234,718)</b> | <b>\$ -</b>                | <b>\$ 1,724,952</b>   |

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

The Parish’s maintains a cash management pool which is available for use by all funds. As a result, negative cash balances occur in certain funds and are in essence “financed” by the General Fund. Positive book cash balances are displayed on the Governmental Funds balance sheet as “Cash and Cash Equivalents,” while negative cash balances are included in “Due to Other Funds” on the Governmental Funds balance sheet. Individual balances due to/from other funds at December 31, 2018, which represent short-term loans, are as follows:

|                                       | Due from<br>Other Funds | Due to Other<br>Funds  |
|---------------------------------------|-------------------------|------------------------|
| <b>Major Governmental Funds</b>       |                         |                        |
| General Fund                          | \$ 14,122,428           | \$ (20,334,201)        |
| Drainage Maintenance Fund             | -                       | (2,592,066)            |
| Solid Waste Fund                      | 438,469                 | -                      |
| Library Commission Fund               | -                       | (9,826)                |
| <b>Total Major Governmental Funds</b> | <b>14,560,897</b>       | <b>(22,936,093)</b>    |
| <b>Non-Major Governmental Funds</b>   | <b>13,894,232</b>       | <b>(6,962,466)</b>     |
| <b>Non-Major Proprietary Funds</b>    | <b>8,778</b>            | <b>(248,053)</b>       |
| <b>Internal Service Fund</b>          | <b>1,682,705</b>        | <b>-</b>               |
| <b>Total</b>                          | <b>\$ 30,146,612</b>    | <b>\$ (30,146,612)</b> |

**LAFOURCHE PARISH GOVERNMENT**  
 NOTES TO THE FINANCIAL STATEMENTS  
 For the Year Ended December 31, 2018

**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, 2018, were as follows:

| Transfers to:                | Transfers out:      |                           |                         |                              | Total Transfers      |
|------------------------------|---------------------|---------------------------|-------------------------|------------------------------|----------------------|
|                              | General Fund        | Drainage Maintenance Fund | Library Commission Fund | Non-major Governmental Funds |                      |
| General Fund                 | \$ -                | \$ -                      | \$ -                    | \$ 3,982,921                 | \$ 3,982,921         |
| Drainage Maintenance Fund    |                     |                           |                         | 81,159                       | 81,159               |
| Solid Waste Fund             | 304,419             |                           |                         | 1,745,333                    | 2,049,752            |
| Non-major Governmental Funds | 2,813,043           | 472,077                   | 56,243                  | 12,286,727                   | 15,628,090           |
| <b>Total Transfers</b>       | <b>\$ 3,117,462</b> | <b>\$ 472,077</b>         | <b>\$ 56,243</b>        | <b>\$ 18,096,140</b>         | <b>\$ 21,741,922</b> |

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

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

Accounts, salaries and other payables as of December 31, 2018, were as follows:

|                                       | Accounts            | Contracts & Retainages | Salaries & Benefits | Total               |
|---------------------------------------|---------------------|------------------------|---------------------|---------------------|
| <b>Major Governmental Funds</b>       |                     |                        |                     |                     |
| General Fund                          | \$ 295,826          | \$ 87,117              | \$ 274,203          | \$ 657,146          |
| Drainage Maintenance Fund             | 156,344             | -                      | 88,214              | 244,558             |
| Solid Waste Fund                      | 686,724             | -                      | 8,004               | 694,728             |
| Library Commission Fund               | 87,164              | -                      | 153,644             | 240,808             |
| <b>Total Major Governmental Funds</b> | 1,226,058           | 87,117                 | 524,065             | 1,837,240           |
| <b>Non-Major Governmental Funds</b>   | 4,371,067           | 150,612                | 301,339             | 4,823,018           |
| <b>Non-Major Proprietary Funds</b>    | 21,754              | -                      | -                   | 21,754              |
| <b>Internal Service Fund</b>          | 16                  | -                      | 3,715               | 3,731               |
| <b>Total</b>                          | <b>\$ 5,618,895</b> | <b>\$ 237,729</b>      | <b>\$ 829,119</b>   | <b>\$ 6,685,743</b> |

**LAFOURCHE PARISH GOVERNMENT**  
NOTES TO THE FINANCIAL STATEMENTS  
For the Year Ended December 31, 2018

**9. LONG-TERM DEBT**

Changes in long-term debt for the year ended December 31, 2018, were as follows:

| <b>Governmental Activities</b>          | <b>Balance<br/>12/31/2017<br/>(Restated)</b> | <b>Increases</b>  | <b>Decreases</b>      | <b>Balance<br/>12/31/2018</b> | <b>Amounts<br/>Due Within<br/>One Year</b> |
|---|--|-------------------|-----------------------|-------------------------------|--|
| Sales tax revenue bonds                 | \$ 26,363,000                                | \$ -              | \$ (2,390,000)        | \$ 23,973,000                 | \$ 2,470,000                               |
| Excess revenue bonds                    | 9,110,000                                    | -                 | (810,000)             | 8,300,000                     | 835,000                                    |
| Unamortized bond premium                | 2,037,217                                    | -                 | (254,954)             | 1,782,263                     | -  |
| <b>Total bonds payable</b>              | <b>37,510,217</b>                            | <b>-</b>          | <b>(3,454,954)</b>    | <b>34,055,263</b>             | <b>3,305,000</b>                           |
| Compensated Absences                    | 553,896                                      | 66,430            | (89,181)              | 531,145                       | 89,181                                     |
| Accrued workers' compensation liability | 245,764                                      | 561,417           | (442,705)             | 364,476                       | 364,476                                    |
| Other claims and judgments              | 405,571                                      | 99,848            | (186,440)             | 318,979                       | 318,979                                    |
| Pollution remediation liability         | 2,878,740                                    | 26,538            | (133,080)             | 2,772,198                     | 2,772,198                                  |
| Net Pension Liability                   | 79,360                                       | 4,313             | -                     | 83,673                        | -  |
| <b>Total Long-Term Debt</b>             | <b>\$ 41,673,548</b>                         | <b>\$ 758,546</b> | <b>\$ (4,306,360)</b> | <b>\$ 38,125,734</b>          | <b>\$ 6,849,834</b>                        |

Long-term obligations are liquidated from the following funds:

| <b>Long-term Obligation</b>             | <b>Liquidating Fund</b>                 |
|---|---|
| Sales tax revenue bonds                 | Applicable sinking debt service fund    |
| Excess revenue bonds                    | Sinking debt service fund               |
| Unamortized bond premium                | Applicable sinking debt service fund    |
| Compensated Absences                    | Various *                               |
| 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.

**LAFOURCHE PARISH GOVERNMENT**  
 NOTES TO THE FINANCIAL STATEMENTS  
 For the Year Ended December 31, 2018

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

Bonds outstanding at December 31, 2018, 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 Outstanding |
|---|--------------------------|----------------|---------------|---------------------------------|----------------------|-----------------------|--------------------------------------|
| Series 2008, Public Improvement Revenue Bonds | \$ 10,000,000            | 4.30 – 5.00%   | 11/1/2020     | \$440,000 – 550,000             | \$ 80,462            | \$ 1,075,000          | \$ -                                 |
| Series 2012, Public Improvement Revenue Bonds | 23,665,000               | 2.00 – 4.00%   | 3/1/2027      | 730,000 – 2,400,000             | 2,835,488            | 17,645,000            | 951,870                              |
| Series 2013, Revenue Refunding Bonds          | 10,675,000               | 2.00 – 5.00%   | 1/1/2025      | 775,000 – 2,620,000             | 1,743,500            | 8,300,000             | 830,393                              |
| Series 2015, Revenue Refunding Bonds          | 5,703,000                | 2.39%          | 11/1/2027     | 100,000 – 774,000               | 742,932              | 5,253,000             | -                                    |
| <b>Total</b>                                  | <b>\$50,043,000</b>      |                |               |                                 | <b>\$5,402,382</b>   | <b>\$ 32,273,000</b>  | <b>\$ 1,782,263</b>                  |

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

| Year ending December 31 | Total Principal      | Total Interest      | Total Payments       |
|-------------------------|----------------------|---------------------|----------------------|
| 2019                    | \$ 3,305,000         | \$ 1,173,984        | \$ 4,478,984         |
| 2020                    | 3,440,000            | 1,037,382           | 4,477,382            |
| 2021                    | 3,585,000            | 884,492             | 4,469,492            |
| 2022                    | 3,721,000            | 740,034             | 4,461,034            |
| 2023                    | 3,876,000            | 589,639             | 4,465,639            |
| 2024-2027               | 14,346,000           | 976,851             | 15,322,851           |
| <b>Total</b>            | <b>\$ 32,273,000</b> | <b>\$ 5,402,382</b> | <b>\$ 37,675,382</b> |

Security for the payment of bonded debt is as follows:

| Bonded Debt   | Outstanding          | Secured by  |
|---|----------------------|---|
| \$10,000,000 Public Improvement Revenue Bonds, Series 2008          | \$ 1,075,000         | ½%, 20 year sales taxes collected in Road Tax District 2            |
| \$23,665,000 Public Improvement Revenue Bonds, Series 2012          | 17,645,000           | 1% sales and use tax within District A boundaries                   |
| \$10,675,000 Refunding Bonds, Series 2013                           | 8,300,000            | Excess annual revenues above statutory payments of the General Fund |
| \$5,703,000 Public Improvement Revenue Refunding Bonds, Series 2015 | 5,253,000            | ½%, 20 year Sales taxes collected in Road Tax District 2            |
|   | <b>\$ 32,273,000</b> |   |

**LAFOURCHE PARISH GOVERNMENT**  
 NOTES TO THE FINANCIAL STATEMENTS  
 For the Year Ended December 31, 2018

**10. RISK MANAGEMENT**

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

| <b>Year</b> | <b>Beginning of Year Liability</b> | <b>Claims and Changes in Estimates</b> | <b>Claims Paid</b> | <b>End of Year Liability</b> |
|-------------|------------------------------------|--|--------------------|------------------------------|
| 2016        | \$ 189,324                         | \$ 377,324                             | \$ 320,884         | \$ 245,764                   |
| 2017        | 245,764                            | 292,439                                | 292,439            | 245,764                      |
| 2018        | 245,764                            | 561,417                                | 442,705            | 364,476                      |

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 \$318,979 at December 31, 2018 is based on claims incurred but not paid, claims incurred but not reported and out of pocket expenses.

**11. POLLUTION REMEDIATION OBLIGATION**

In 2009, a flood event threatened the local area. As a result, a temporary levee was built adjacent to Choctaw Road. A permit was received to build the temporary levee. In early 2010, the levee was relocated approximately 200 – 230 feet away from the road. A permit was not received prior to relocating the levee. The Parish received a complaint from the United States Environmental Protection Agency (EPA) prior to January 1, 2016 (current administration), 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.

## LAFOURCHE PARISH GOVERNMENT

### NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended December 31, 2018

#### 11. POLLUTION REMEDIATION OBLIGATION (continued)

In accordance with GASB 49, *Accounting and Financial Report for Pollution Remediation Obligations*, a pollution remediation obligation in the amount of \$2,772,198 is reflected in the government-wide financial statements as of December 31, 2018. 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 \$2,878,740, offset by current year expenditures. The civil penalties in the amount of \$23,750 was paid as of December 31, 2018.

#### 12. PENSION PLAN

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

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

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

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

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

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

## LAFOURCHE PARISH GOVERNMENT

### NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended December 31, 2018

#### 12. PENSION PLAN (continued)

**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.

**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.

## LAFOURCHE PARISH GOVERNMENT

### NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended December 31, 2018

#### 12. PENSION PLAN (continued)

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

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

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

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

**Contributions** – According to state 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 year ended December 31, 2018, for the Parish and covered employees were 17.00% and 7.00%. The contributions made to the System for the years ended December 31, 2018, 2017 and 2016, which equaled the required contributions for each of these years, were \$8,644, \$8,763 and \$9,887.

**LAFOURCHE PARISH GOVERNMENT**

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended December 31, 2018

**12. PENSION PLAN (continued)**

**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, 2018. 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.

| <b>Governmental Activities</b>                        | <b>Net Pension Liability at Measurement Date</b> | <b>Rate at Current Measurement Date</b> | <b>Increase (Decrease) in Rate from Previous Measurement Date</b> |
|---|--|---|---|
| <b>Registrar of Voters Employee Retirement System</b> | \$83,673   | 0.3645%                                 | 0.0030%   |

For the year ended June 30, 2018, the Parish recognized pension expense of \$10,990 including employer's amortization of change in proportionate share and differences between employer contributions and proportionate share of contributions by the Government.

At December 31, 2018, the Parish reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

| <b>Governmental Activities</b>   | <b>Deferred outflows of resources</b> | <b>Deferred inflows of resources</b> |
|--|---------------------------------------|--------------------------------------|
| Difference between expected and actual experience                                | \$ -                                  | \$ (12,767)                          |
| Changes in assumption  | 13,706                                | (1,258)                              |
| Net difference between projected and actual earnings on pension plan investments | 5,026                                 | -                                    |
| Changes in proportion  | 3,285                                 | (3,416)                              |
| Differences between contributions and proportionate share of contributions       | -                                     | (1,000)                              |
| Employer contributions subsequent to the measurement date                        | 4,373                                 | -                                    |
| <b>Totals</b>  | <b>\$ 26,390</b>                      | <b>\$ (18,441)</b>                   |

**LAFOURCHE PARISH GOVERNMENT**

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended December 31, 2018

**12. PENSION PLAN (continued)**

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

The Parish reported a total of \$4,373 as deferred outflow of resources related to pension contributions made subsequent to the measurement period of June 30, 2018, which will be recognized as a reduction in net pension liability in the year ended December 31, 2019.

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:

| <b>Year ended</b> |                |
|-------------------|----------------|
| 2019              | \$ 3,274       |
| 2020              | 1,142          |
| 2021              | (1,892)        |
| 2022              | 1,052          |
| <b>Total</b>      | <b>\$3,576</b> |

**Actuarial assumptions**

A summary of the actuarial methods and assumptions used in determining the total pension liability as of June 30, 2018 for ROVERS is as follows:

|                                  |  |
|----------------------------------|--|
| Valuation Date                   | June 30, 2018  |
| Actuarial Cost Method            | Entry Age Normal   |
| Actuarial Assumptions:           |  |
| Expected Remaining Service Lives | 2018 - 5 years<br>2017 - 5 years<br>2016 - 5 years<br>2015 - 5 years   |
| Investment Rate of Return        | 6.50%, net of investment expense, including inflation  |
| Inflation Rate                   | 2.40%  |
| Mortality                        | RP-2000 Combined Healthy Mortality Table for active members, healthy annuitants, and beneficiaries<br>RP-2000 Disabled Lives Mortality Table for disabled annuitants   |
| Salary Increases                 | 6.00%  |
| 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, 2018

**12. PENSION PLAN (continued)**

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense, and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The resulting long-term rate of return is 8.83% for the year ended June 30, 2018.

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 as of June 30, 2018:

| Asset Class                        | Expected Rates of Return |                                   |  |
|------------------------------------|--------------------------|-----------------------------------|--|
|                                    | Target Asset Allocation  | Real Real Return Arithmetic Basis | Long-term Expected Portfolio Real Rate of Return |
| Domestic Equities                  | 40.0%                    | 7.50%                             | 3.0%   |
| 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                        | 7.5                      | 4.50                              | 0.34   |
| <b>Totals</b>                      | <b>100.0%</b>            |                                   | <b>6.33%</b>                                     |
| Inflation                          |                          |                                   | 2.50   |
| Expected Arithmetic Nominal Return |                          |                                   | <b>8.83%</b>                                     |

**Discount Rate**

The discount rate used to measure the total pension liability was 6.50%, which was a decrease of 0.25% 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, 2018

**12. PENSION PLAN (continued)**

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

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

| <b>Plan</b>   | <b>1% Decrease<br/>5.50%</b> | <b>Current<br/>Discount Rate<br/>6.50%</b> | <b>1% Increase<br/>7.50%</b> |
|---------------|------------------------------|--|------------------------------|
| <b>ROVERS</b> | \$ 128,329                   | \$ 83,673                                  | \$ 45,367                    |

**13. DEFERRED COMPENSATION PLAN**

The Parish offers its employees a deferred compensation plan created in accordance with IRS Code Section 457. The plan is available to all employees and allows them to defer a portion of their eligible compensation, matched by the Parish up to a certain percentage, until future years. The deferred compensation plan is available to employees until termination, retirement, death, or an unforeseeable emergency. All amounts of compensation deferred under this plan, all property and rights purchased with those amounts, and all income attributable to those amounts, property, or rights are (until paid or made available to the employee or beneficiary) held in trust for the exclusive benefit of the participants and their beneficiaries, and the benefits may not be diverted to any other use. The Parish’s contribution to the Plan for the year ended December 31, 2018, 2017 and 2016 was \$467,233, \$478,728 and \$451,621, 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.

**LAFOURCHE PARISH GOVERNMENT**

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended December 31, 2018

**14. COMMITMENTS**

Encumbrances are not liabilities and, therefore, are not recorded as expenditures until receipt of material or service. For budgetary purposes, appropriations lapse at fiscal year-end and outstanding encumbrances are carried forward to the next year. Encumbrances for the capital projects funds do not lapse until the project's completion and are reported as fund balance at year-end. The Parish is engaged in various construction and capital projects at year-end. Various commitments with contractors are as follows:

| <b>Project Description</b>                      | <b>Expenditures<br/>through<br/>December 31, 2018</b> | <b>Remaining<br/>Commitment</b> |
|---|---|---------------------------------|
| CDBG – Dugas Canal Project                      | \$ 2,415,477  | \$ 2,288,446                    |
| CDBG – Parr & Larose Pump Station Improvements  | 1,860,083   | 6,354                           |
| CDBG – Lockport Community & Recreation Center   | 1,260,795   | 3,968,261                       |
| HMGP – Parish-wide Pump Station Drainage        | 204,963   | 17,461                          |
| HMGP – Leighton Pump Station                    | 288,645   | 10,169                          |
| Road Improvements RSTD 2, Phase 4L & Phase 2 4L | 2,061,016   | 286,139                         |
| Abby Road Overlay Project                       | 62,268  | 837,459                         |
| Airport Corridor, Eastside                      | 421,347   | 701,308                         |
| Cyprien Pump Station                            | 1,104,587   | 2,116,147                       |
| Barataria Marsh Creation                        | 325,794   | 108,966                         |
| 20 & 13 Arpent Canal Cleanout                   | 260,039   | 238,761                         |
| Waverly Road Design                             | 109,500   | 135,500                         |
| <b>Total</b>                                    | <b>\$ 10,374,514</b>                                  | <b>\$ 10,714,971</b>            |

**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, 2018, 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.

**16. SALES TAXES**

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

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

**LAFOURCHE PARISH GOVERNMENT**  
 NOTES TO THE FINANCIAL STATEMENTS  
 For the Year Ended December 31, 2018

**16. SALES TAXES (continued)**

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

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

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

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

**17. GASB 77 – TAX ABATEMENT DISCLOSURES**

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, 2018, 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 2018 Forfeited Revenue | Specific Forfeited Revenue |
|----------------------------|--------------------|----------------|-----------------|----------------|------------------------------|----------------------------|
| General Alimony            | 78                 | \$ 579,937,479 | \$ 411,501,178  | \$ 61,725,177  | \$ 7,367,993                 | \$ 159,251                 |
| Consolidated               | 78                 | 579,937,479    | 411,501,178     | 61,725,177     | 7,367,993                    | 1,304,253                  |
| Road District #1           | 78                 | 579,937,479    | 411,501,178     | 61,725,177     | 7,367,993                    | 304,922                    |
| Veterans Memorial District | 36                 | 240,662,393    | 150,264,470     | 22,539,671     | 2,861,637                    | 21,187                     |
| Special Service #1         | 78                 | 579,937,479    | 411,501,178     | 61,725,177     | 7,367,993                    | 111,105                    |
|                            |                    |                |                 |                | <b>Total</b>                 | \$ 1,900,718               |

## LAFOURCHE PARISH GOVERNMENT

### NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended December 31, 2018

#### 18. SELECTED DISCLOSURES FOR DISCRETELY PRESENTED COMPONENT UNITS

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

##### DEPOSITS AND INVESTMENTS

###### A. DEPOSITS

Discretely presented component unit deposits (demand deposits, interest bearing demand deposits and certificates of deposits) are recorded at cost, which approximates fair value. The carrying amounts of these deposits totaled \$120,795,190.

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. Of the total deposits exposed to custodial credit risk, the market value of collateralized securities fell short by \$3,470,000.

###### B. INVESTMENTS

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

| Investments                   | Reported Value        | Fair Value            |
|-------------------------------|-----------------------|-----------------------|
| Certificates of Deposit       | \$ 3,036,237          | \$ 3,036,237          |
| LAMP                          | 10,671,467            | 10,671,467            |
| U.S. Treasury Obligations     | 37,980,543            | 37,980,543            |
| U.S. Agency Obligations       | 49,475,736            | 49,475,736            |
| Other Governmental Securities | 4,574,197             | 4,574,197             |
| <b>Total</b>                  | <b>\$ 105,738,180</b> | <b>\$ 105,738,180</b> |

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

|                      |                       |
|----------------------|-----------------------|
| Deposits reported    | \$ 120,795,190        |
| Investments reported | 105,738,180           |
| <b>Total</b>         | <b>226,533,370</b>    |
| Cash                 | 108,498,262           |
| Investments          | 112,138,603           |
| Restricted assets    | 5,896,505             |
| <b>Total</b>         | <b>\$ 226,553,370</b> |

**LAFOURCHE PARISH GOVERNMENT**  
NOTES TO THE FINANCIAL STATEMENTS  
For the Year Ended December 31, 2018

**18. 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<br>12/31/2017 | Additions           | Disposals &<br>Adjustments | Balance<br>12/31/2018 |
|---|-----------------------|---------------------|----------------------------|-----------------------|
| <b>Non-depreciable Capital Assets:</b>      |                       |                     |                            |                       |
| Land  | \$ 16,495,155         | \$ 467,400          | \$ -                       | \$ 16,962,555         |
| Construction in Progress                    | 5,235,401             | 5,462,276           | (3,518,234)                | 7,179,443             |
| <b>Total Non-depreciable Capital Assets</b> | <b>21,730,556</b>     | <b>5,929,676</b>    | <b>(3,518,234)</b>         | <b>24,141,998</b>     |
| <b>Depreciable Capital Assets:</b>          |                       |                     |                            |                       |
| Facilities                                  | 407,387,784           | 6,655,513           | (92,116)                   | 413,951,181           |
| Equipment                                   | 143,260,991           | 11,925,213          | (6,592,489)                | 148,593,715           |
| Intangibles                                 | 88,850                | 3,625               | -                          | 92,475                |
| <b>Total Depreciable Capital Assets</b>     | <b>550,737,625</b>    | <b>18,584,351</b>   | <b>(6,684,605)</b>         | <b>562,637,371</b>    |
| <b>Less Accumulated Depreciation:</b>       |                       |                     |                            |                       |
| Facilities                                  | (89,768,677)          | (4,484,671)         | 46,139                     | (94,207,209)          |
| Equipment                                   | (190,367,396)         | (18,989,541)        | 6,548,152                  | (202,808,785)         |
| Intangibles                                 | (52,484)              | (8,712)             | -                          | (61,196)              |
| <b>Total Accumulated Depreciation</b>       | <b>(280,188,557)</b>  | <b>(23,482,924)</b> | <b>6,594,291</b>           | <b>(297,077,190)</b>  |
| <b>Depreciable Capital Assets, Net</b>      | <b>270,549,068</b>    | <b>(4,898,573)</b>  | <b>(90,314)</b>            | <b>265,560,181</b>    |
| <b>Capital Assets, Net</b>                  | <b>\$292,279,624</b>  | <b>\$1,031,103</b>  | <b>\$(3,608,548)</b>       | <b>\$289,702,179</b>  |

Beginning net capital assets balances were adjusted by \$897,222 and \$847,455 to account for the inclusion of Lafourche Parish Fire District No. 2 and Lafourche Parish Sewerage District No. 1.

**LAFOURCHE PARISH GOVERNMENT**  
NOTES TO THE FINANCIAL STATEMENTS  
For the Year Ended December 31, 2018

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

**LONG-TERM DEBT**

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

| <b>Long-Term Debt Type</b>  | <b>Balance<br/>12/31/2017</b> | <b>Increases</b>    | <b>Decreases</b>     | <b>Balance<br/>12/31/2018</b> | <b>Amounts<br/>Due Within<br/>One Year</b> |
|-----------------------------|-------------------------------|---------------------|----------------------|-------------------------------|--|
| General Obligation Bonds    | \$ 4,500,000                  | \$ -                | \$ (476,000)         | \$ 4,024,000                  | \$ 496,000                                 |
| Special Revenue Bonds       | 1,175,000                     | -                   | (195,000)            | 980,000                       | 210,000                                    |
| <b>Total Government</b>     | <b>5,675,000</b>              | <b>-</b>            | <b>(671,000)</b>     | <b>5,004,000</b>              | <b>706,000</b>                             |
| Tax-Exempt                  | -                             | -                   | -                    | -                             | -  |
| Water Revenue               | 12,881,692                    | -                   | (1,590,000)          | 11,291,692                    | 1,648,000                                  |
| <b>Total Business Type</b>  | <b>12,881,692</b>             | <b>-</b>            | <b>(1,590,000)</b>   | <b>11,291,692</b>             | <b>1,648,000</b>                           |
| Capital Leases              | 524,537                       | -                   | (212,921)            | 311,616                       | 165,107                                    |
| Loans Payable               | 1,270,000                     | -                   | -                    | 1,270,000                     | 140,000                                    |
| Compensated Absences        | 340,938                       | 160,155             | (138,764)            | 362,329                       | 138,764                                    |
| Pension Liability           | 2,720,789                     | 1,933,083           | (1,529,402)          | 3,124,470                     | -  |
| OPEB Liability              | 3,379,792                     | 744,583             | (33,156)             | 4,091,219                     | -  |
| <b>Total Long Term Debt</b> | <b>\$26,792,748</b>           | <b>\$ 2,837,821</b> | <b>\$(4,175,243)</b> | <b>\$25,455,326</b>           | <b>\$ 2,797,871</b>                        |

The annual requirements, including interest to amortize all long-term debt outstanding at December 31, 2018, other than compensated absences, pension and OPEB benefits are as follows:

| <b>Year ending<br/>December 31</b> | <b>Total<br/>Payments</b> |
|------------------------------------|---------------------------|
| 2019                               | \$ 3,213,460              |
| 2020                               | 3,205,929                 |
| 2021                               | 3,104,286                 |
| 2022                               | 2,659,911                 |
| 2023                               | 2,414,574                 |
| 2024-2028                          | 5,865,793                 |
| <b>Total</b>                       | <b>\$ 20,463,953</b>      |

**PENSION**

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

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

**LAFOURCHE PARISH GOVERNMENT**

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended December 31, 2018

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

**PENSION (continued)**

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

| <b>Pension Related Balance</b> | <b>Fire Protection District No. 3 of Lafourche Parish</b> | <b>Water District No. 1 of Lafourche Parish</b> |
|--------------------------------|---|---|
| Net pension liability          | \$ 3,512,626  | \$ -  |
| Net pension asset              | -   | 388,156   |
| Deferred outflow for pensions  | 3,362,106   | 676,084   |
| Deferred inflow for pensions   | 196,726   | 1,158,283                                       |
| Pension expense                | 1,054,080   | 61,323  |

**OTHER POST-EMPLOYMENT BENEFITS (OPEB)**

Governmental Accounting Standards Board Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions (OPEB)*, was implemented during fiscal year 2018. The revised requirements establish new financial reporting framework for state and local governments that provide their employees with OPEB benefits, including additional note disclosures and required supplementary information. In addition, GASB Statement No. 75 requires a state or local government employer to use the entry age normal actuarial cost method and requires deferred outflows of resources and deferred inflows of resources which arise from other types of events related to OPEB to be recognized. 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:

*Hospital Service District No. 3 of Lafourche Parish*

|  |                       |
|--|-----------------------|
| Net Position, September 30, 2017, as previously reported | \$ 348,286,709        |
| Adoption of GASB Statement No. 75                        | (1,746,806)           |
| Net Position, September 30, 2017, as restated            | <u>\$ 346,539,903</u> |

*Water District No. 1 of Lafourche Parish*

|   |                      |
|---|----------------------|
| Net Position, June 30, 2017, as previously reported | \$ 80,515,422        |
| Adoption of GASB Statement No. 75                   | (749,517)            |
| Net Position, June 30, 2017, as restated            | <u>\$ 79,765,905</u> |

**LAFOURCHE PARISH GOVERNMENT**

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended December 31, 2018

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

**OTHER POST-EMPLOYMENT BENEFITS (OPEB) (continued)**

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

| <b>OPEB Related Balance</b> | <b>Hospital Service District No. 3 of Lafourche Parish</b> | <b>Water District No. 1 of Lafourche Parish</b> |
|-----------------------------|--|---|
| OPEB liability              | \$ 3,151,400   | \$ 939,819                                      |
| Deferred outflow for OPEB   | -  | -   |
| Deferred inflow for OPEB    | 385,877  | 4,934   |
| OPEB expense                | 363,586  | 50,524  |

**NET POSITION BEGINNING OF YEAR, RESTATED**

The beginning net position of the discretely presented component units restated to reflect the following:

|   |                       |
|---|-----------------------|
| <b>Beginning Net Position of Discretely Presented Component Units, as previously reported</b> | <b>\$ 508,178,298</b> |
| Change in Accounting Standard, adoption of GASB 75  |                       |
| Hospital Service District No. 3   | (1,746,806)           |
| Water District No. 1  | (749,517)             |
| Reported as Discretely Presented Component Unit in 2018                                       |                       |
| Lafourche Parish Fire District No. 2  | 2,073,888             |
| Lafourche Parish Sewerage District No. 1  | 183,491               |
| <b>Beginning Net Position of Discretely Presented Component Units, as restated</b>            | <b>\$ 507,939,354</b> |

# LAFOURCHE PARISH GOVERNMENT

## NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended December 31, 2018

### 19. PRIOR PERIOD RESTATEMENT

#### Net Position

The beginning net position for the Parish's governmental activities has been adjusted as the result of the identification and subsequent correction of the following errors. At December 31, 2017, the long term liability associated with the Series 2008 bond payable and related unamortized bond premium were misstated resulting in an understatement of long term debt. The associated accrued interest on the Parish's bonds payable was also incorrectly calculated resulting in an overstatement of the current liability. In addition, the Parish did not accurately record the deferred outflows on refunding of the Series 2005 and Series 2008 bonds. Also at December 31, 2017, in accordance with GASB 49, *Accounting for Financial Reporting for Pollution Remediation Obligations*, a pollution remediation liability associated with the Choctaw Road Levee existed that had not been previously recorded. Furthermore, obligations related to self-insurance general insurance reserves were also not recorded. The overstatement of previously recorded accounts receivable was also identified. The effects to governmental activities, net position as of December 31, 2017 are as follows:

|   |                       |
|---|-----------------------|
| Net Position, December 31, 2017, as previously reported             | \$ 147,074,660        |
| Long term liability (bonds payable, unamortized premium)            | (1,021,031)           |
| Accrued interest on bonds payable                                   | 96,755                |
| Deferred outflow on refunding of bonds                              | 520,909               |
| Pollution remediation obligation                                    | (2,878,740)           |
| Adjust estimated claims and judgements (general insurance reserves) | (405,571)             |
| Adjust overstated accounts receivable                               | (743,041)             |
|   | <hr/>                 |
| Net Position, December 31, 2017, as restated                        | <u>\$ 142,643,941</u> |

#### Major Funds

A restatement of one major governmental fund balance was made to adjust accounts receivable balances for accounts that were not adjusted as a result of an accounting error. These accounts had accrued receivables recorded in prior periods; however, those accruals were not reversed as appropriate. These adjustments resulted in the following change to fund balance:

|   | <u>General Fund</u> |
|---|---------------------|
| Fund Balance, December 31, 2017, as previously reported | \$ 1,055,074        |
| Adjust overstated accounts receivable                   | (692,960)           |
|   | <hr/>               |
| Fund Balance, December 31, 2017, as restated            | <u>\$ 362,114</u>   |

#### Non-major Funds

A restatement of the non-major governmental fund balance was made to adjust accounts receivable balances for accounts that were not adjusted as a result of an accounting error. These accounts had accrued receivables recorded in prior periods; however, those accruals were not reversed as appropriate. These adjustments resulted in the following change to fund balance:

|   | <u>Non-major Funds</u> |
|---|------------------------|
| Fund Balance, December 31, 2017, as previously reported | \$ 44,926,558          |
| Adjust overstated accounts receivable                   | (50,081)               |
|   | <hr/>                  |
| Fund Balance, December 31, 2017, as restated            | <u>\$ 44,876,477</u>   |

# Required Supplemental Information



## LAFOURCHE PARISH GOVERNMENT

### Required Supplemental Information

Budgetary Comparison Schedule - Fund #001 General Fund

For the Year Ended December 31, 2018

Schedule 1.1

|                                | Original<br>Budget       | Final<br>Budget          | Actual<br>Amounts        | Variance<br>+ / (-)       |
|--------------------------------|--------------------------|--------------------------|--------------------------|---------------------------|
| <b>REVENUES</b>                |                          |                          |                          |                           |
| Taxes:                         |                          |                          |                          |                           |
| Ad Valorem                     | \$ 2,324,597             | \$ 2,324,597             | \$ 2,328,925             | \$ 4,328                  |
| Gaming & Alcohol               | 945,304                  | 945,304                  | 1,027,817                | 82,513                    |
| Severance                      | 1,002,861                | 1,002,861                | 1,037,348                | 34,487                    |
| Franchise                      | 762,752                  | 762,752                  | 871,295                  | 108,543                   |
|                                | <u>5,035,514</u>         | <u>5,035,514</u>         | <u>5,265,385</u>         | <u>229,871</u>            |
| Intergovernmental:             |                          |                          |                          |                           |
| Federal Government             | 8,293,305                | 9,050,423                | 2,414,599                | (6,635,824)               |
| State of LA:                   |                          |                          |                          |                           |
| Other State Grants             | 337,954                  | 428,671                  | 332,621                  | (96,050)                  |
| State Shared Revenue           | 38,974                   | 38,974                   | 39,036                   | 62                        |
| State in Lieu of Taxes         | 419,684                  | 419,684                  | 384,232                  | (35,452)                  |
| Total State of LA              | <u>796,612</u>           | <u>887,329</u>           | <u>755,889</u>           | <u>(131,440)</u>          |
| Local Revenue                  | <u>60,000</u>            | <u>65,000</u>            | <u>65,000</u>            | <u>-</u>                  |
|                                | <u>9,149,917</u>         | <u>10,002,752</u>        | <u>3,235,488</u>         | <u>(6,767,264)</u>        |
| Charges for Services:          |                          |                          |                          |                           |
| Licenses & Permits             | <u>2,603,769</u>         | <u>2,603,769</u>         | <u>2,514,248</u>         | <u>(89,521)</u>           |
|                                | 2,603,769                | 2,603,769                | 2,514,248                | (89,521)                  |
| Fines and Forfeitures:         |                          |                          |                          |                           |
| Court Fines                    | 48,706                   | 48,706                   | 3,319                    | (45,387)                  |
| Civil Case Fees                | 10,944                   | 10,944                   | 3,227                    | (7,717)                   |
|                                | <u>59,650</u>            | <u>59,650</u>            | <u>6,546</u>             | <u>(53,104)</u>           |
| Investment Earnings            | -                        | -                        | 278                      | 278                       |
| Other:                         |                          |                          |                          |                           |
| Oil & Mineral Leases           | 4,700                    | 4,700                    | 34,796                   | 30,096                    |
| Miscellaneous                  | -                        | -                        | 7,952                    | 7,952                     |
|                                | <u>4,700</u>             | <u>4,700</u>             | <u>42,748</u>            | <u>38,048</u>             |
| <b>Total Revenues</b>          | <b><u>16,853,550</u></b> | <b><u>17,706,385</u></b> | <b><u>11,064,693</u></b> | <b><u>(6,641,692)</u></b> |
| <b>EXPENDITURES</b>            |                          |                          |                          |                           |
| Current - General Government:  |                          |                          |                          |                           |
| Legislative:                   |                          |                          |                          |                           |
| Personal services and benefits | 641,932                  | 641,931                  | 550,526                  | 91,405                    |
| Professional services          | 92,000                   | 92,000                   | 59,342                   | 32,658                    |
| Operating services             | 34,000                   | 34,000                   | 9,049                    | 24,951                    |
| Other services                 | 141,634                  | 141,634                  | 64,140                   | 77,494                    |
| Operating Supplies             | 31,650                   | 31,650                   | 20,235                   | 11,415                    |
|                                | <u>941,216</u>           | <u>941,215</u>           | <u>703,292</u>           | <u>237,923</u>            |
| Judicial:                      |                          |                          |                          |                           |
| Personal services and benefits | 2,456,531                | 2,501,207                | 2,508,392                | (7,185)                   |
| Professional services          | 95,250                   | 37,250                   | 36,475                   | 775                       |
| Operating services             | 600                      | 2,909                    | 2,909                    | -                         |
| Other services                 | 74,970                   | 90,314                   | 90,199                   | 115                       |
| Operating Supplies             | 29,458                   | 25,129                   | 22,428                   | 2,701                     |
| Miscellaneous                  | 65,885                   | 65,885                   | 65,825                   | 60                        |
|                                | <u>2,722,694</u>         | <u>2,722,694</u>         | <u>2,726,228</u>         | <u>(3,534)</u>            |
| Elections/ Registrar of Voters |                          |                          |                          |                           |
| Personal services and benefits | 88,129                   | 71,423                   | 68,138                   | 3,285                     |
| Operating Services             | 1,500                    | 500                      | 346                      | 154                       |
| Other services                 | 13,067                   | 29,711                   | 28,944                   | 767                       |
| Operating Supplies             | 13,509                   | 17,070                   | 15,679                   | 1,391                     |
| Miscellaneous                  | 102,500                  | 100,000                  | 7,442                    | 92,558                    |
|                                | <u>218,705</u>           | <u>218,704</u>           | <u>120,549</u>           | <u>98,155</u>             |
| Finance                        |                          |                          |                          |                           |
| Personal services and benefits | 645,096                  | 641,060                  | 535,592                  | 105,468                   |
| Professional services          | 20,036                   | 4,658                    | 3,500                    | 1,158                     |
| Operating services             | 3,490                    | 14,490                   | 9,476                    | 5,014                     |
| Other services                 | 115,161                  | 119,651                  | 95,607                   | 24,044                    |
| Operating Supplies             | 17,850                   | 21,775                   | 16,846                   | 4,929                     |
|                                | <u>804,633</u>           | <u>801,634</u>           | <u>660,921</u>           | <u>143,712</u>            |

(continued)

See accompanying notes to budgetary comparison schedules.

# LAFOURCHE PARISH GOVERNMENT

## Required Supplemental Information

Budgetary Comparison Schedule - Fund #001 General Fund  
For the Year Ended December 31, 2018

Schedule 1.1

|                                 | Original<br>Budget | Final<br>Budget  | Actual<br>Amounts | Variance<br>+ / (-) |
|---------------------------------|--------------------|------------------|-------------------|---------------------|
| Miscellaneous                   | 12,000             | 12,000           | 6,481             | 5,519               |
|                                 | 813,633            | 813,634          | 667,502           | 146,132             |
| Executive                       |                    |                  |                   |                     |
| Personal services and benefits  | 648,971            | 716,560          | 659,240           | 57,320              |
| Professional services           | 764                | 86,145           | 85,997            | 148                 |
| Operating services              | 6,074              | 6,882            | 6,164             | 718                 |
| Other services                  | 50,025             | 77,034           | 72,272            | 4,762               |
| Operating Supplies              | 5,228              | 37,848           | 24,671            | 13,177              |
| Miscellaneous                   | -                  | -                | -                 | -                   |
|                                 | 711,062            | 924,469          | 848,344           | 76,125              |
| Purchasing                      |                    |                  |                   |                     |
| Personal services and benefits  | 68,648             | 69,620           | 69,620            | -                   |
| Operating services              | 70                 | 70               | 62                | 8                   |
| Other services                  | 30,950             | 29,979           | 27,672            | 2,307               |
| Operating Supplies              | 968                | 968              | 923               | 45                  |
|                                 | 100,636            | 100,637          | 98,277            | 2,360               |
| Property & Risk Management      |                    |                  |                   |                     |
| Personal services and benefits  | 65,183             | 63,180           | 52,401            | 10,779              |
| Professional services           | 2,003              | 4,260            | 2,257             | 2,003               |
| Operating services              | 78                 | 78               | 62                | 16                  |
| Other services                  | 7,613              | 6,898            | 4,477             | 2,421               |
| Operating Supplies              | 5,429              | 5,891            | 5,142             | 749                 |
|                                 | 80,306             | 80,307           | 64,339            | 15,968              |
| Human Resources                 |                    |                  |                   |                     |
| Personal services and benefits  | 321,573            | 321,573          | 267,445           | 54,128              |
| Professional services           | 14,206             | 13,960           | 8,509             | 5,451               |
| Operating services              | 3,793              | 3,793            | 3,037             | 756                 |
| Other services                  | 18,699             | 16,575           | 15,771            | 804                 |
| Operating Supplies              | 6,307              | 8,678            | 6,020             | 2,658               |
|                                 | 364,578            | 364,579          | 300,782           | 63,797              |
| Civil Service                   |                    |                  |                   |                     |
| Personal services and benefits  | 121,788            | 121,789          | 115,999           | 5,790               |
| Operating services              | 1,900              | 2,864            | 2,864             | -                   |
| Other services                  | 9,240              | 8,277            | 6,739             | 1,538               |
| Operating supplies              | 4,272              | 4,272            | 3,497             | 775                 |
|                                 | 137,200            | 137,202          | 129,099           | 8,103               |
| Information Technology          |                    |                  |                   |                     |
| Personal services and benefits  | 280,070            | 264,921          | 264,921           | -                   |
| Professional services           | 13,100             | 19,956           | 19,956            | -                   |
| Operating services              | 139,825            | 153,106          | 153,106           | -                   |
| Other services                  | 46,765             | 45,120           | 20,254            | 24,866              |
| Operating Supplies              | 6,351              | 3,007            | 3,007             | -                   |
|                                 | 486,111            | 486,110          | 461,244           | 24,866              |
| Planning & Zoning               |                    |                  |                   |                     |
| Personal services and benefits  | 1,021,861          | 1,014,676        | 905,227           | 109,449             |
| Professional services           | 10,100             | 1,422            | 500               | 922                 |
| Operating services              | 7,279              | 8,744            | 7,000             | 1,744               |
| Other services                  | 120,319            | 119,086          | 98,059            | 21,027              |
| Operating Supplies              | 23,546             | 39,175           | 31,423            | 7,752               |
| Miscellaneous                   | -                  | -                | -                 | -                   |
|                                 | 1,183,105          | 1,183,103        | 1,042,209         | 140,894             |
| 911/Justice of Peace/Const      |                    |                  |                   |                     |
| Personal services and benefits  | 227,286            | 226,095          | 178,201           | 47,894              |
| Other services                  | 4,958              | 6,149            | 5,528             | 621                 |
| Miscellaneous                   | -                  | -                | -                 | -                   |
|                                 | 232,244            | 232,244          | 183,729           | 48,515              |
| <b>Total General Government</b> | <b>7,991,490</b>   | <b>8,204,898</b> | <b>7,345,594</b>  | <b>859,304</b>      |

(continued)

See accompanying notes to budgetary comparison schedules.

# LAFOURCHE PARISH GOVERNMENT

## Required Supplemental Information

Budgetary Comparison Schedule - Fund #001 General Fund  
For the Year Ended December 31, 2018

Schedule 1.1

|  | Original<br>Budget | Final<br>Budget   | Actual<br>Amounts | Variance<br>+ / (-) |
|--|--------------------|-------------------|-------------------|---------------------|
| Public Safety:   |                    |                   |                   |                     |
| Personal services and benefits                               | 338,174            | 321,283           | 357,965           | (36,682)            |
| Professional services  | 458,730            | 547,801           | 244,600           | 303,201             |
| Operating services   | 19,600             | 9,177             | 6,773             | 2,404               |
| Other services   | 16,362             | 17,406            | 15,650            | 1,756               |
| Operating Supplies   | 140,543            | 143,870           | 141,573           | 2,297               |
| Miscellaneous  | 1,554,565          | 1,802,755         | 1,835,124         | (32,369)            |
|  | 2,527,974          | 2,842,292         | 2,601,685         | 240,607             |
| Public Works:  |                    |                   |                   |                     |
| Personal services and benefits                               | 434,200            | 434,764           | 441,026           | (6,262)             |
| Professional services  | 1,524              | 23,040            | 20,875            | 2,165               |
| Operating services   | 32,611             | 31,545            | 31,545            | -                   |
| Other services   | 55,300             | 65,679            | 65,679            | -                   |
| Miscellaneous  | 5,000              | 5,000             | -                 | 5,000               |
| Operating Supplies   | 15,350             | 4,005             | 4,005             | -                   |
|  | 543,985            | 564,033           | 563,130           | 903                 |
| Health & Community Services                                  |                    |                   |                   |                     |
| Personal services and benefits                               | 175,405            | -                 | -                 | -                   |
| Professional services  | 100                | -                 | -                 | -                   |
| Operating services   | 555                | -                 | -                 | -                   |
| Other services   | 9,161              | -                 | -                 | -                   |
| Operating Supplies   | 13,187             | -                 | -                 | -                   |
| Grants   | -                  | -                 | -                 | -                   |
| Miscellaneous  | 89,242             | 179,960           | 79,598            | 100,362             |
|  | 287,650            | 179,960           | 79,598            | 100,362             |
| Culture & Recreation   |                    |                   |                   |                     |
| Personal services and benefits                               | -                  | -                 | -                 | -                   |
| Professional services  | 62,890             | 62,890            | 62,890            | -                   |
| Operating services   | 1,000              | 1,000             | 960               | 40                  |
| Other services   | 5,100              | 5,100             | 4,632             | 468                 |
| Operating Supplies   | 400                | 400               | 398               | 2                   |
| Miscellaneous  | -                  | -                 | -                 | -                   |
|  | 69,390             | 69,390            | 68,880            | 510                 |
| Intergovernmental Exp  |                    |                   |                   |                     |
| Miscellaneous - Group Insurance                              | -                  | -                 | 89,485            | (89,485)            |
| Miscellaneous  | 40,000             | 41,235            | 47,231            | (5,996)             |
| Capital Outlay   | 9,536              | 9,536             | 1,762             | 7,774               |
|  | 49,536             | 50,771            | 138,478           | (87,707)            |
| <b>Total Current</b>   | <b>11,460,489</b>  | <b>11,901,808</b> | <b>10,795,603</b> | <b>1,106,205</b>    |
| <b>Total Capital Outlay</b>                                  | <b>9,536</b>       | <b>9,536</b>      | <b>1,762</b>      | <b>7,774</b>        |
| <b>Total expenditures</b>                                    | <b>11,470,025</b>  | <b>11,911,344</b> | <b>10,797,365</b> | <b>1,113,979</b>    |
| <b>EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES</b> | <b>5,383,525</b>   | <b>5,795,041</b>  | <b>267,328</b>    | <b>(5,527,713)</b>  |
| <b>OTHER FINANCING SOURCES (USES)</b>                        |                    |                   |                   |                     |
| Transfers In from:   |                    |                   |                   |                     |
| 108 Royalty Fund   | 1,201,633          | 1,200,329         | 1,159,094         | (41,235)            |
| 115 Off duty witness fund                                    | -                  | 48,750            | 48,750            | -                   |
| 128 2004 Redidication  | 500,000            | 500,000           | 500,000           | -                   |
| 174 State of emergency                                       | -                  | 240,000           | 240,000           | -                   |
| 801 BP Oil Spill   | 2,007,052          | 2,007,052         | 2,007,052         | -                   |
| 997 Residual   | -                  | -                 | 28,025            | 28,025              |
| Total Transfers In   | 3,708,685          | 3,996,131         | 3,982,921         | (13,210)            |
| Transfers Out to:  |                    |                   |                   |                     |
| 107 Solid Waste Fund   | (309,088)          | (309,088)         | (304,419)         | 4,669               |
| 110 Recreation   | (1,244,416)        | (1,320,617)       | (520,491)         | 800,126             |
| 124 IV-D Grant Fund  | (19,842)           | (19,842)          | (19,842)          | -                   |

(continued)

See accompanying notes to budgetary comparison schedules.

## LAFOURCHE PARISH GOVERNMENT

### Required Supplemental Information

Budgetary Comparison Schedule - Fund #001 General Fund  
For the Year Ended December 31, 2018

Schedule 1.1

|   | Original<br>Budget | Final<br>Budget | Actual<br>Amounts | Variance<br>+ / (-)         |
|---|--------------------|-----------------|-------------------|-----------------------------|
| 126 Commission of Women                 | (25,000)           | (15,000)        | (15,000)          | -                           |
| 130 Head Start Fund                     | (183,000)          | (183,000)       | (15,314)          | 167,686                     |
| 142 Community Action Agency             | -                  | -               | -                 | -                           |
| 206 2005 Road Construction Dist 3,5 & 6 | -                  | -               | -                 | -                           |
| 299 Capital Projects Fund               | (8,176,662)        | (8,610,055)     | (2,242,396)       | 6,367,659                   |
| Total Transfers Out                     | (9,958,008)        | (10,457,602)    | (3,117,462)       | 7,340,140                   |
| Total other financing sources (uses)    | (6,249,323)        | (6,461,471)     | 865,459           | 7,326,930                   |
| <b>NET CHANGE IN FUND BALANCE</b>       | (865,798)          | (666,430)       | 1,132,787         | 1,799,217                   |
| <b>FUND BALANCES</b>                    |                    |                 |                   |                             |
| BEGINNING OF YEAR, RESTATED             | 102,799            | 2,780,243       | 362,114           | (2,418,129)                 |
| END OF YEAR                             | \$ (762,999)       | \$ 2,113,813    | \$ 1,494,901      | \$ (618,912)<br>(concluded) |

See accompanying notes to budgetary comparison schedules.

## LAFOURCHE PARISH GOVERNMENT

### Required Supplemental Information

Budgetary Comparison Schedule - Fund #104 Drainage Maintenance Fund  
For the Year Ended December 31, 2018

Schedule 1.2

|  | Original<br>Budget | Final<br>Budget     | Actual<br>Amounts   | Variance<br>Positive<br>(Negative) |
|--|--------------------|---------------------|---------------------|------------------------------------|
| <b>REVENUES</b>  |                    |                     |                     |                                    |
| Taxes - Ad Valorem   | \$ 4,585,180       | \$ 4,585,180        | \$ 4,575,595        | \$ (9,585)                         |
| Intergovernmental from:                                      |                    |                     |                     |                                    |
| Federal Government   | 2,048,585          | 1,949,539           | 104,210             | (1,845,329)                        |
| State of LA  | 1,582,344          | 5,847,344           | 182,917             | (5,664,427)                        |
| Local  | 235,987            | 500,000             | 70,452              | (429,548)                          |
| Charges for Services   | 13,500             | 13,500              | 11,486              | (2,014)                            |
| Other Revenue  | 87,803             | -                   | 140,202             | 140,202                            |
| Investment Earnings  | 2,000              | 2,000               | 2,737               | 737                                |
|  | <u>8,555,399</u>   | <u>12,897,563</u>   | <u>5,087,599</u>    | <u>(7,809,964)</u>                 |
| <b>EXPENDITURES</b>  |                    |                     |                     |                                    |
| Current - General Government - Public Works:                 |                    |                     |                     |                                    |
| Personal services and benefits                               | 3,087,560          | 2,735,231           | 2,478,642           | 256,589                            |
| Professional services  | 30,500             | 76,312              | 45,863              | 30,449                             |
| Operating services   | 1,159,000          | 1,051,904           | 801,001             | 250,903                            |
| Other services   | 147,200            | 141,815             | 116,983             | 24,832                             |
| Operating Supplies   | 1,438,500          | 1,857,500           | 1,458,098           | 399,402                            |
| Miscellaneous  | 5,000              | 5,000               | 2,713               | 2,287                              |
| Total current expenditures                                   | <u>5,867,760</u>   | <u>5,867,762</u>    | <u>4,903,300</u>    | <u>964,462</u>                     |
| Capital Outlay   | -                  | -                   | -                   | -                                  |
|  | <u>5,867,760</u>   | <u>5,867,762</u>    | <u>4,903,300</u>    | <u>964,462</u>                     |
| <b>EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES</b> | <u>2,687,639</u>   | <u>7,029,801</u>    | <u>184,299</u>      | <u>(6,845,502)</u>                 |
| <b>OTHER FINANCING SOURCES (USES)</b>                        |                    |                     |                     |                                    |
| Operating Transfers In from:                                 |                    |                     |                     |                                    |
| 108 Royalty Fund   | 754,682            | 596,029             | 970                 | (595,059)                          |
| 160 Road Sales Tax District A Fund                           | 1,045,339          | 913,249             | 80,189              | (833,060)                          |
| 161 Road Sales Tax District 2 Fund                           | 180,000            | 180,000             | -                   | (180,000)                          |
| 801 BP Disaster Fund   | 200,000            | 200,000             | -                   | (200,000)                          |
| Total Transfers In   | <u>2,180,021</u>   | <u>1,889,278</u>    | <u>81,159</u>       | <u>(1,808,119)</u>                 |
| Operating Transfers Out to:                                  |                    |                     |                     |                                    |
| 201 Road District 2  | -                  | (4,765,000)         | (106,662)           | 4,658,338                          |
| 299 Capital Projects Fund                                    | <u>(5,923,929)</u> | <u>(5,483,984)</u>  | <u>(365,415)</u>    | <u>5,118,569</u>                   |
| Total Transfers Out  | <u>(5,923,929)</u> | <u>(10,248,984)</u> | <u>(472,077)</u>    | <u>9,776,907</u>                   |
|  | <u>(3,743,908)</u> | <u>(8,359,706)</u>  | <u>(390,918)</u>    | <u>7,968,788</u>                   |
| <b>NET CHANGE IN FUND BALANCE</b>                            | (1,056,269)        | (1,329,905)         | (206,619)           | 1,123,286                          |
| <b>FUND BALANCES</b>   |                    |                     |                     |                                    |
| BEGINNING OF YEAR  | <u>1,018,180</u>   | <u>2,174,085</u>    | <u>2,174,085</u>    | <u>-</u>                           |
| END OF YEAR  | <u>\$ (38,089)</u> | <u>\$ 844,180</u>   | <u>\$ 1,967,466</u> | <u>\$ 1,123,286</u>                |

See accompanying notes to budgetary comparison schedules.

## LAFOURCHE PARISH GOVERNMENT

### Required Supplemental Information

Budgetary Comparison Schedule - Fund #107 - Solid Waste Fund  
For the Year Ended December 31, 2018

Schedule 1.3

|  | Original<br>Budget  | Final<br>Budget     | Actual<br>Amounts   | Variance<br>Positive<br>(Negative) |
|--|---------------------|---------------------|---------------------|------------------------------------|
| <b>REVENUES</b>  |                     |                     |                     |                                    |
| Taxes - Sales & Use  | \$ 6,183,579        | \$ 6,183,579        | \$ 7,266,450        | \$ 1,082,871                       |
| Intergovernmental Federal                                    | -                   | -                   | 129                 | 129                                |
| Charges for Services   | 2,200               | 2,200               | 2,300               | 100                                |
| Investment Earnings  | 3,500               | 3,500               | 33,569              | 30,069                             |
| Other Income   | -                   | -                   | 24                  | 24                                 |
| <b>Total Revenues</b>  | <b>6,189,279</b>    | <b>6,189,279</b>    | <b>7,302,472</b>    | <b>1,113,193</b>                   |
| <b>EXPENDITURES</b>  |                     |                     |                     |                                    |
| Current - General Government - Public Works:                 |                     |                     |                     |                                    |
| Personal services and benefits                               | 205,310             | 213,680             | 209,726             | 3,954                              |
| Professional services  | 85,150              | 92,435              | 87,448              | 4,987                              |
| Operating services   | 8,484,317           | 8,463,056           | 8,261,405           | 201,651                            |
| Other services   | 53,300              | 58,469              | 47,279              | 11,190                             |
| Operating Supplies   | 9,750               | 10,187              | 7,091               | 3,096                              |
| Miscellaneous  | -                   | -                   | -                   | -                                  |
| <b>Total current expenditures</b>                            | <b>8,837,827</b>    | <b>8,837,827</b>    | <b>8,612,949</b>    | <b>224,878</b>                     |
| Capital outlay   | -                   | -                   | -                   | -                                  |
| <b>Total expenditures</b>                                    | <b>8,837,827</b>    | <b>8,837,827</b>    | <b>8,612,949</b>    | <b>224,878</b>                     |
| <b>EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES</b> | <b>(2,648,548)</b>  | <b>(2,648,548)</b>  | <b>(1,310,477)</b>  | <b>1,338,071</b>                   |
| <b>OTHER FINANCING SOURCES (USES)</b>                        |                     |                     |                     |                                    |
| Operating Transfers In from:                                 |                     |                     |                     |                                    |
| 001 General Fund   | 304,419             | 304,419             | 304,419             | -                                  |
| 108 Royalty Fund   | -                   | -                   | -                   | -                                  |
| 801 BP Disaster Fund   | 3,415,199           | 3,415,199           | 1,745,333           | (1,669,866)                        |
| <b>Total Transfers In</b>                                    | <b>3,719,618</b>    | <b>3,719,618</b>    | <b>2,049,752</b>    | <b>(1,669,866)</b>                 |
| Transfers Out to:  |                     |                     |                     |                                    |
| <b>Total other financing sources (uses)</b>                  | <b>3,719,618</b>    | <b>3,719,618</b>    | <b>2,049,752</b>    | <b>(1,669,866)</b>                 |
| <b>NET CHANGE IN FUND BALANCE</b>                            | <b>1,071,070</b>    | <b>1,071,070</b>    | <b>739,275</b>      | <b>(331,795)</b>                   |
| <b>FUND BALANCES</b>   |                     |                     |                     |                                    |
| BEGINNING OF YEAR  | -                   | 347,035             | 347,035             | -                                  |
| END OF YEAR  | <b>\$ 1,071,070</b> | <b>\$ 1,418,105</b> | <b>\$ 1,086,310</b> | <b>\$ (331,795)</b>                |

See accompanying notes to budgetary comparison schedules.

## LAFOURCHE PARISH GOVERNMENT

### Required Supplemental Information

Budgetary Comparison Schedule - Fund #119 Library Commission Fund  
For the Year Ended December 31, 2018

Schedule 1.4

|  | Original<br>Budget   | Final<br>Budget      | Actual<br>Amounts    | Variance<br>Positive<br>(Negative) |
|--|----------------------|----------------------|----------------------|------------------------------------|
| <b>REVENUES</b>  |                      |                      |                      |                                    |
| Taxes  | \$ 6,200,000         | \$ 5,600,000         | \$ 6,156,895         | \$ 556,895                         |
| Intergovernmental  |                      |                      |                      |                                    |
| Federal  | -                    | -                    | -                    | -                                  |
| State  | 109,000              | 107,781              | 107,781              | -                                  |
| Local  | 5,000                | 25,999               | 25,999               | -                                  |
| Charges for Services   | 47,500               | 47,115               | 47,431               | 316                                |
| Investment Earnings  | 50,000               | 120,000              | 238,747              | 118,747                            |
| Other Revenues   | 28,500               | 23,105               | 23,105               | -                                  |
|  | <u>6,440,000</u>     | <u>5,924,000</u>     | <u>6,599,958</u>     | <u>675,958</u>                     |
| <b>EXPENDITURES</b>  |                      |                      |                      |                                    |
| Current - General Government - Culture and Recreation:       |                      |                      |                      |                                    |
| Personal services and benefits                               | 4,323,464            | 4,813,000            | 4,176,013            | 636,987                            |
| Professional services  | 80,000               | 156,409              | 106,098              | 50,311                             |
| Operating services   | 376,000              | 312,500              | 253,982              | 58,518                             |
| Other services   | 391,500              | 375,591              | 251,114              | 124,477                            |
| Operating Supplies   | 1,066,500            | 921,500              | 772,844              | 148,656                            |
| Miscellaneous  | 51,000               | 11,000               | 175                  | 10,825                             |
|  | <u>6,288,464</u>     | <u>6,590,000</u>     | <u>5,560,226</u>     | <u>1,029,774</u>                   |
| Capital outlay   | 150,000              | 100,000              | 27,929               | 72,071                             |
|  | <u>6,438,464</u>     | <u>6,690,000</u>     | <u>5,588,155</u>     | <u>1,101,845</u>                   |
| <b>EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES</b> | <u>1,536</u>         | <u>(766,000)</u>     | <u>1,011,803</u>     | <u>1,777,803</u>                   |
| <b>OTHER FINANCING SOURCES (USES)</b>                        |                      |                      |                      |                                    |
| Transfers Out to:  |                      |                      |                      |                                    |
| 299 Capital Projects Fund                                    | (146,000)            | (729,273)            | (56,243)             | 673,030                            |
|  | <u>(146,000)</u>     | <u>(729,273)</u>     | <u>(56,243)</u>      | <u>673,030</u>                     |
| Total other financing sources (uses)                         | <u>(146,000)</u>     | <u>(729,273)</u>     | <u>(56,243)</u>      | <u>673,030</u>                     |
| <b>NET CHANGE IN FUND BALANCE</b>                            | <u>(144,464)</u>     | <u>(1,495,273)</u>   | <u>955,560</u>       | <u>2,450,833</u>                   |
| <b>FUND BALANCES</b>   |                      |                      |                      |                                    |
| BEGINNING OF YEAR  | <u>14,607,782</u>    | <u>15,555,669</u>    | <u>15,555,669</u>    | <u>-</u>                           |
| END OF YEAR  | <u>\$ 14,463,318</u> | <u>\$ 14,060,396</u> | <u>\$ 16,511,229</u> | <u>\$ 2,450,833</u>                |

See accompanying notes to budgetary comparison schedules.

## LAFOURCHE PARISH GOVERNMENT

Required Supplemental Information  
Registrar of Voters Employees' Retirement System (ROVERS)  
For the Year Ended December 31, 2018

Schedule 1.5

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

| Year | Employer's<br>Proportion of the Net<br>Pension Liability | Employer's<br>Proportionate Share<br>of the Net Pension<br>Liability | Employer's Covered<br>Payroll | Employer's<br>Proportionate Share<br>of the Net Pension<br>Liability (Asset) as a<br>Percentage of its<br>Covered Payroll | Plan Fiduciary Net<br>Position as a<br>Percentage of the<br>Total Pension<br>Liability |
|------|--|--|-------------------------------|---|--|
| 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<br>Required<br>Contribution <sup>1</sup> | Contributions in<br>Relation to<br>Contractually<br>Required<br>Contribution <sup>2</sup> | Contribution<br>Deficiency (Excess) | Employer's Covered<br>Payroll <sup>3</sup> | Contributions as a<br>Percentage of<br>Covered Payroll |
|------|--|---|-------------------------------------|--|--|
| 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**

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

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

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

# Notes to Required Supplemental Information



**LAFOURCHE PARISH GOVERNMENT**  
**REQUIRED SUPPLEMENTAL INFORMATION**  
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION  
For the Year Ended December 31, 2018

**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 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.

**NOTE 2 – MAJOR FUND DESCRIPTIONS**

**001 GENERAL FUND**

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

**104 DRAINAGE MAINTENANCE FUND**

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

**LAFOURCHE PARISH GOVERNMENT**  
**REQUIRED SUPPLEMENTAL INFORMATION**  
NOTES TO BUDGETARY COMPARISON SCHEDULES  
For the Year Ended December 31, 2018

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

**107 SOLID WASTE FUND**

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

**119 LIBRARY COMMISSION FUND**

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

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

Registrar of Voters Employees' Retirement System of Louisiana

Amounts reported in fiscal year ended December 31, 2018, for Registrar of Voters Employees' Retirement System reflect an adjustment in the discount rate used to measure the total pension liability. The discount rate for the System was reduced by 0.25% to 6.50% as of the valuation date June 30, 2018.

# Non-Major Governmental Funds



# LAFOURCHE PARISH GOVERNMENT

Combining Balance Sheet - by Fund Type

Non-Major Governmental Funds

December 31, 2018

Schedule 2.1

|                                     | <b>Special<br/>Revenue</b> | <b>Debt<br/>Service</b> | <b>Capital<br/>Projects</b> | <b>Total</b>         |
|-------------------------------------|----------------------------|-------------------------|-----------------------------|----------------------|
| <b>ASSETS</b>                       |                            |                         |                             |                      |
| Cash and Equivalents                | \$ 1,142,362               | \$ 3,538,500            | \$ 4,213,363                | \$ 8,894,225         |
| Investments                         | 13,590,040                 | 2,580,524               | 31,330                      | 16,201,894           |
| Receivables                         | 16,900,243                 | -                       | 375,055                     | 17,275,298           |
| Due from Other Funds                | 11,922,772                 | 208,146                 | 1,763,314                   | 13,894,232           |
| Other Current Assets                | 41,313                     | -                       | -                           | 41,313               |
| Total Assets                        | <b>\$ 43,596,730</b>       | <b>\$ 6,327,170</b>     | <b>\$ 6,383,062</b>         | <b>\$ 56,306,962</b> |
| <b>LIABILITIES</b>                  |                            |                         |                             |                      |
| Accounts Payable                    | \$ 2,284,370               | \$ -                    | \$ 2,086,697                | \$ 4,371,067         |
| Contracts and Retainage Payable     | -                          | -                       | 150,612                     | 150,612              |
| Salaries and Benefits Payable       | 301,339                    | -                       | -                           | 301,339              |
| Due to Other Funds                  | 6,488,182                  | 227,833                 | 246,451                     | 6,962,466            |
| Other Current Liabilities           | 674,865                    | -                       | -                           | 674,865              |
| Total Liabilities                   | <b>9,748,756</b>           | <b>227,833</b>          | <b>2,483,760</b>            | <b>12,460,349</b>    |
| <b>FUND BALANCES</b>                |                            |                         |                             |                      |
| Restricted:                         |                            |                         |                             |                      |
| Capital Projects                    | -                          | -                       | 3,939,235                   | 3,939,235            |
| Judicial                            | 100,991                    | -                       | -                           | 100,991              |
| Federal and State Grant Programs    | 1,306,321                  | -                       | -                           | 1,306,321            |
| Debt Service                        | -                          | 6,099,337               | -                           | 6,099,337            |
| Committed:                          |                            |                         |                             |                      |
| Public Safety                       | 143,745                    | -                       | -                           | 143,745              |
| Public Works                        | 27,066,069                 | -                       | -                           | 27,066,069           |
| Culture and Recreation              | 4,972,497                  | -                       | -                           | 4,972,497            |
| Health and Community Services       | 300,042                    | -                       | -                           | 300,042              |
| Unassigned                          | (41,691)                   | -                       | (39,933)                    | (81,624)             |
| Total Fund Balances                 | <b>33,847,974</b>          | <b>6,099,337</b>        | <b>3,899,302</b>            | <b>43,846,613</b>    |
| Total Liabilities and Fund Balances | <b>\$ 43,596,730</b>       | <b>\$ 6,327,170</b>     | <b>\$ 6,383,062</b>         | <b>\$ 56,306,962</b> |

## 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, 2018

Schedule 2.2

|  | <u>Special<br/>Revenue</u> | <u>Debt Service</u> | <u>Capital<br/>Projects</u> | <u>Total</u>         |
|--|----------------------------|---------------------|-----------------------------|----------------------|
| <b>REVENUES</b>  |                            |                     |                             |                      |
| Taxes:   |                            |                     |                             |                      |
| Ad Valorem   | \$ 12,917,421              | \$ -                | \$ -                        | \$ 12,917,421        |
| Sales and Use  | 7,292,035                  | -                   | -                           | 7,292,035            |
| Intergovernmental from:                                      |                            |                     |                             |                      |
| Federal Government   | 6,263,055                  | -                   | 265,448                     | 6,528,503            |
| State of LA  | 3,802,472                  | -                   | -                           | 3,802,472            |
| Local Governments  | 743,877                    | -                   | -                           | 743,877              |
| Charges for Services   | 193,085                    | -                   | -                           | 193,085              |
| Fines and Forfeitures  | 585,017                    | -                   | -                           | 585,017              |
| Investment Earnings  | 300,381                    | 76,222              | 18,335                      | 394,938              |
| Other  | 155,254                    | -                   | -                           | 155,254              |
|  | <u>32,252,597</u>          | <u>76,222</u>       | <u>283,783</u>              | <u>32,612,602</u>    |
| Total Revenues   |                            |                     |                             |                      |
| <b>EXPENDITURES</b>  |                            |                     |                             |                      |
| Current General Government:                                  |                            |                     |                             |                      |
| Judicial   | 2,141,839                  | -                   | -                           | 2,141,839            |
| Public Safety  | 269,959                    | -                   | -                           | 269,959              |
| Public Works   | 7,673,520                  | -                   | 2,740,863                   | 10,414,383           |
| Health & Community Services                                  | 7,638,143                  | -                   | -                           | 7,638,143            |
| Culture and Recreation                                       | 1,262,363                  | -                   | -                           | 1,262,363            |
| Debt Service   |                            |                     |                             |                      |
| Principal  | -                          | 3,200,000           | -                           | 3,200,000            |
| Interest   | -                          | 1,282,523           | -                           | 1,282,523            |
| Bond issuance costs  | -                          | -                   | -                           | -                    |
| Capital Outlay   | 712,374                    | -                   | 4,252,832                   | 4,965,206            |
|  | <u>19,698,198</u>          | <u>4,482,523</u>    | <u>6,993,695</u>            | <u>31,174,416</u>    |
| Total Expenditures   |                            |                     |                             |                      |
| <b>EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES</b> | <u>12,554,399</u>          | <u>(4,406,301)</u>  | <u>(6,709,912)</u>          | <u>1,438,186</u>     |
| <b>OTHER FINANCING SOURCES (USES)</b>                        |                            |                     |                             |                      |
| Transfers In   | 4,903,556                  | 4,431,732           | 6,292,802                   | 15,628,090           |
| Transfers Out  | (18,096,140)               | -                   | -                           | (18,096,140)         |
|  | <u>(13,192,584)</u>        | <u>4,431,732</u>    | <u>6,292,802</u>            | <u>(2,468,050)</u>   |
| Total other financing sources (uses)                         |                            |                     |                             |                      |
| <b>NET CHANGE IN FUND BALANCE</b>                            | (638,185)                  | 25,431              | (417,110)                   | (1,029,864)          |
| <b>FUND BALANCES -</b>                                       |                            |                     |                             |                      |
| <b>BEGINNING OF YEAR, RESTATED</b>                           | <u>34,486,159</u>          | <u>6,073,906</u>    | <u>4,316,412</u>            | <u>44,876,477</u>    |
| <b>FUND BALANCES - END OF YEAR</b>                           | <u>\$ 33,847,974</u>       | <u>\$ 6,099,337</u> | <u>\$ 3,899,302</u>         | <u>\$ 43,846,613</u> |

# Non-Major Special Revenue Funds



# **LAFOURCHE PARISH GOVERNMENT**

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

December 31, 2018

### **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.

### **106 ROAD SALES TAX DISTRICT NO. 2 FUND**

The Road Sales Tax District No. 2 Fund accounts for the sales taxes collected in this District 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.

### **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.

# **LAFOURCHE PARISH GOVERNMENT**

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

December 31, 2018

### **113 CRIMINAL COURT FUND**

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

### **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.

# LAFOURCHE PARISH GOVERNMENT

## NON-MAJOR SPECIAL REVENUE FUNDS

December 31, 2018

### **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.

### **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.

# **LAFOURCHE PARISH GOVERNMENT**

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

December 31, 2018

### **161 ROAD SALES TAX DISTRICT 2 FUND**

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

### **174 STATE OF EMERGENCY FUND**

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

### **181 COASTAL ZONE MANAGEMENT FUND**

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

### **185 BEACHFRONT DEVELOPMENT COMMISSION FUND**

The purpose of the Beachfront Development Commission is to maintain and preserve beaches for use and enjoyment of the citizens and to develop, operate and maintain recreational facilities and provide for related activities to promote recreation, outdoor activities and water sports on beaches within the District for residents of the district and visitors to the district.

### **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.



# LAFOURCHE PARISH GOVERNMENT

Combining Balance Sheet  
Non-Major Special Revenue Funds  
December 31, 2018

Schedule 3.1

|  | 101                   | 102                             | 103                        | 105                 | 106                              |
|--|-----------------------|---------------------------------|----------------------------|---------------------|----------------------------------|
|  | <u>Animal Control</u> | <u>Building and Maintenance</u> | <u>Roads &amp; Bridges</u> | <u>Street Light</u> | <u>Road Sales Tax District 2</u> |
| <b>ASSETS</b>                              |                       |                                 |                            |                     |                                  |
| Cash and Equivalents                       | \$ -                  | \$ -                            | \$ -                       | \$ -                | \$ -                             |
| Investments                                | 207                   | 1,596,248                       | 4,639                      | 12,840              | 55,215                           |
| Receivables                                | 2,756                 | 2,260,039                       | 4,163,719                  | 24,498              | -                                |
| Due from Other Funds                       | 317,477               | 906,092                         | -                          | 1,109,401           | 88,276                           |
| Other Current Assets                       | -                     | 6,647                           | -                          | -                   | -                                |
|  | <u>          </u>     | <u>          </u>               | <u>          </u>          | <u>          </u>   | <u>          </u>                |
| Total Assets                               | <u>\$ 320,440</u>     | <u>\$ 4,769,026</u>             | <u>\$ 4,168,358</u>        | <u>\$ 1,146,739</u> | <u>\$ 143,491</u>                |
| <b>LIABILITIES</b>                         |                       |                                 |                            |                     |                                  |
| Accounts Payable                           | \$ 34,493             | \$ 40,379                       | \$ 44,572                  | \$ 85,257           | \$ -                             |
| Contracts and Retainages Payable           | -                     | -                               | -                          | -                   | -                                |
| Salaries and Benefits Payable              | 8,095                 | 19,826                          | 115,683                    | 5,741               | -                                |
| Due to Other Funds                         | -                     | -                               | 2,056,645                  | -                   | -                                |
| Other Current Liabilities                  | -                     | -                               | -                          | -                   | -                                |
|  | <u>          </u>     | <u>          </u>               | <u>          </u>          | <u>          </u>   | <u>          </u>                |
| Total Liabilities                          | <u>42,588</u>         | <u>60,205</u>                   | <u>2,216,900</u>           | <u>90,998</u>       | <u>-</u>                         |
| <b>FUND BALANCES</b>                       |                       |                                 |                            |                     |                                  |
| Restricted:                                |                       |                                 |                            |                     |                                  |
| Capital Projects                           | -                     | -                               | -                          | -                   | -                                |
| Judicial                                   | -                     | -                               | -                          | -                   | -                                |
| Federal and State Grant Programs           | -                     | -                               | -                          | -                   | -                                |
| Committed:                                 |                       |                                 |                            |                     |                                  |
| Public Safety                              | -                     | -                               | -                          | -                   | -                                |
| Public Works                               | -                     | 4,708,821                       | 1,951,458                  | 1,055,741           | 143,491                          |
| Culture and Recreation                     | -                     | -                               | -                          | -                   | -                                |
| Health and Community Services              | 277,852               | -                               | -                          | -                   | -                                |
| Unassigned                                 | -                     | -                               | -                          | -                   | -                                |
|  | <u>          </u>     | <u>          </u>               | <u>          </u>          | <u>          </u>   | <u>          </u>                |
| Total Fund Balances (Accumulated Deficits) | <u>277,852</u>        | <u>4,708,821</u>                | <u>1,951,458</u>           | <u>1,055,741</u>    | <u>143,491</u>                   |
| Total Liabilities and Fund Balances        | <u>\$ 320,440</u>     | <u>\$ 4,769,026</u>             | <u>\$ 4,168,358</u>        | <u>\$ 1,146,739</u> | <u>\$ 143,491</u>                |

(continued)

# LAFOURCHE PARISH GOVERNMENT

Combining Balance Sheet  
Non-Major Special Revenue Funds  
December 31, 2018

Schedule 3.1

|   | 108                 | 109                    | 110                 | 112                  | 113                   |
|---|---------------------|------------------------|---------------------|----------------------|-----------------------|
|   | <u>Royalty</u>      | <u>Board of Health</u> | <u>Recreation</u>   | <u>Criminal Jury</u> | <u>Criminal Court</u> |
| <b>ASSETS</b>                                     |                     |                        |                     |                      |                       |
| Cash and Equivalents                              | \$ -                | \$ -                   | \$ -                | \$ 2,947             | \$ -                  |
| Investments                                       | 25,814              | 317,957                | 1,635,264           | -                    | 1,776                 |
| Receivables                                       | 539,988             | 741,528                | 1,667,035           | 2,575                | 45,978                |
| Due from Other Funds                              | 2,050,193           | 1,437,146              | 198,720             | -                    | 1,550                 |
| Other Current Assets                              | -                   | -                      | 393                 | -                    | -                     |
| <b>Total Assets</b>                               | <u>\$ 2,615,995</u> | <u>\$ 2,496,631</u>    | <u>\$ 3,501,412</u> | <u>\$ 5,522</u>      | <u>\$ 49,304</u>      |
| <b>LIABILITIES</b>                                |                     |                        |                     |                      |                       |
| Accounts Payable                                  | \$ -                | \$ 1,603,849           | \$ 14,924           | -                    | \$ 13,388             |
| Contracts and Retainages Payable                  | -                   | -                      | -                   | -                    | -                     |
| Salaries and Benefits Payable                     | -                   | 14,158                 | 11,604              | -                    | 7,891                 |
| Due to Other Funds                                | -                   | -                      | -                   | 41,098               | -                     |
| Other Current Liabilities                         | -                   | -                      | 2,551               | -                    | -                     |
| <b>Total Liabilities</b>                          | <u>-</u>            | <u>1,618,007</u>       | <u>29,079</u>       | <u>41,098</u>        | <u>21,279</u>         |
| <b>FUND BALANCES</b>                              |                     |                        |                     |                      |                       |
| Restricted:                                       |                     |                        |                     |                      |                       |
| Capital Projects                                  | -                   | -                      | -                   | -                    | -                     |
| Judicial  | -                   | -                      | -                   | -                    | 28,025                |
| Federal and State Grant Programs                  | -                   | -                      | -                   | -                    | -                     |
| Committed:  |                     |                        |                     |                      |                       |
| Public Safety                                     | -                   | -                      | -                   | -                    | -                     |
| Public Works                                      | 2,615,995           | -                      | -                   | -                    | -                     |
| Culture and Recreation                            | -                   | 878,624                | 3,472,333           | -                    | -                     |
| Health and Community Services                     | -                   | -                      | -                   | -                    | -                     |
| Unassigned  | -                   | -                      | -                   | (35,576)             | -                     |
| <b>Total Fund Balances (Accumulated Deficits)</b> | <u>2,615,995</u>    | <u>878,624</u>         | <u>3,472,333</u>    | <u>(35,576)</u>      | <u>28,025</u>         |
| <b>Total Liabilities and Fund Balances</b>        | <u>\$ 2,615,995</u> | <u>\$ 2,496,631</u>    | <u>\$ 3,501,412</u> | <u>\$ 5,522</u>      | <u>\$ 49,304</u>      |

(continued)

# LAFOURCHE PARISH GOVERNMENT

Combining Balance Sheet  
Non-Major Special Revenue Funds  
December 31, 2018

Schedule 3.1

|   | 114                               | 115                         | 118                            | 121                                       | 123                  |
|---|-----------------------------------|-----------------------------|--------------------------------|---|----------------------|
|   | <b>Special<br/>District No. 1</b> | <b>Off Duty<br/>Witness</b> | <b>Planning<br/>Commission</b> | <b>Drug Court -<br/>Supreme<br/>Court</b> | <b>Civil Defense</b> |
| <b>ASSETS</b>                                     |                                   |                             |                                |   |                      |
| Cash and Equivalents                              | \$ -                              | \$ -                        | \$ -                           | \$ -                                      | \$ -                 |
| Investments                                       | 86,557                            | 68,443                      | 652                            | -   | 6                    |
| Receivables                                       | 2,106,396                         | 4,640                       | 58                             | 107,216                                   | 19,472               |
| Due from Other Funds                              | 2,902,492                         | 133                         | 115,017                        | -   | 133,904              |
| Other Current Assets                              | -                                 | -                           | -                              | -   | -                    |
| <b>Total Assets</b>                               | <b>\$ 5,095,445</b>               | <b>\$ 73,216</b>            | <b>\$ 115,727</b>              | <b>\$ 107,216</b>                         | <b>\$ 153,382</b>    |
| <b>LIABILITIES</b>                                |                                   |                             |                                |   |                      |
| Accounts Payable                                  | \$ 3,279                          | \$ 250                      | \$ 30                          | \$ 313                                    | \$ 3,281             |
| Contracts and Retainages Payable                  | -                                 | -                           | -                              | -   | -                    |
| Salaries and Benefits Payable                     | 4,800                             | -                           | -                              | 13,351                                    | 6,356                |
| Due to Other Funds                                | -                                 | -                           | -                              | 93,554                                    | -                    |
| Other Current Liabilities                         | 672,255                           | -                           | -                              | -   | -                    |
| <b>Total Liabilities</b>                          | <b>680,334</b>                    | <b>250</b>                  | <b>30</b>                      | <b>107,218</b>                            | <b>9,637</b>         |
| <b>FUND BALANCES</b>                              |                                   |                             |                                |   |                      |
| Restricted:                                       |                                   |                             |                                |   |                      |
| Capital Projects                                  | -                                 | -                           | -                              | -   | -                    |
| Judicial  | -                                 | 72,966                      | -                              | -   | -                    |
| Federal and State Grant Programs                  | -                                 | -                           | -                              | -   | -                    |
| Committed:  |                                   |                             |                                |   |                      |
| Public Safety                                     | -                                 | -                           | -                              | -   | 143,745              |
| Public Works                                      | 4,415,111                         | -                           | 115,697                        | -   | -                    |
| Culture and Recreation                            | -                                 | -                           | -                              | -   | -                    |
| Health and Community Services                     | -                                 | -                           | -                              | -   | -                    |
| Unassigned  | -                                 | -                           | -                              | (2)                                       | -                    |
| <b>Total Fund Balances (Accumulated Deficits)</b> | <b>4,415,111</b>                  | <b>72,966</b>               | <b>115,697</b>                 | <b>(2)</b>                                | <b>143,745</b>       |
| <b>Total Liabilities and Fund Balances</b>        | <b>\$ 5,095,445</b>               | <b>\$ 73,216</b>            | <b>\$ 115,727</b>              | <b>\$ 107,216</b>                         | <b>\$ 153,382</b>    |

(continued)

# LAFOURCHE PARISH GOVERNMENT

Combining Balance Sheet  
Non-Major Special Revenue Funds  
December 31, 2018

Schedule 3.1

|  | 124               | 126                            | 127                                    | 128                          | 129                        |
|--|-------------------|--------------------------------|--|------------------------------|----------------------------|
|  | <b>IV-D Grant</b> | <b>Commission<br/>of Women</b> | <b>Senior<br/>Citizen<br/>Activity</b> | <b>2004<br/>Rededication</b> | <b>Health<br/>Activity</b> |
| <b>ASSETS</b>                              |                   |                                |  |                              |                            |
| Cash and Equivalents                       | \$ -              | \$ -                           | \$ -                                   | \$ -                         | \$ -                       |
| Investments                                | -                 | -                              | 67,099                                 | 2,808                        | 208                        |
| Receivables                                | 62,438            | -                              | 1,359                                  | 2,303,521                    | 141                        |
| Due from Other Funds                       | -                 | -                              | 35,657                                 | -                            | 312,911                    |
| Other Current Assets                       | -                 | -                              | -                                      | -                            | -                          |
| Total Assets                               | <u>\$ 62,438</u>  | <u>\$ -</u>                    | <u>\$ 104,115</u>                      | <u>\$ 2,306,329</u>          | <u>\$ 313,260</u>          |
| <b>LIABILITIES</b>                         |                   |                                |  |                              |                            |
| Accounts Payable                           | \$ -              | \$ -                           | \$ 1,359                               | \$ -                         | \$ (5,146)                 |
| Contracts and Retainages Payable           | -                 | -                              | -                                      | -                            | -                          |
| Salaries and Benefits Payable              | 13,723            | -                              | -                                      | -                            | -                          |
| Due to Other Funds                         | 59,438            | -                              | -                                      | 2,105,951                    | -                          |
| Other Current Liabilities                  | -                 | -                              | -                                      | -                            | -                          |
| Total Liabilities                          | <u>73,161</u>     | <u>-</u>                       | <u>1,359</u>                           | <u>2,105,951</u>             | <u>(5,146)</u>             |
| <b>FUND BALANCES</b>                       |                   |                                |  |                              |                            |
| Restricted:                                |                   |                                |  |                              |                            |
| Capital Projects                           | -                 | -                              | -                                      | -                            | -                          |
| Judicial                                   | -                 | -                              | -                                      | -                            | -                          |
| Federal and State Grant Programs           | -                 | -                              | -                                      | -                            | -                          |
| Committed:                                 |                   |                                |  |                              |                            |
| Public Safety                              | -                 | -                              | -                                      | -                            | -                          |
| Public Works                               | -                 | -                              | -                                      | -                            | -                          |
| Culture and Recreation                     | -                 | -                              | 102,756                                | 200,378                      | 318,406                    |
| Health and Community Services              | -                 | -                              | -                                      | -                            | -                          |
| Unassigned                                 | (10,723)          | -                              | -                                      | -                            | -                          |
| Total Fund Balances (Accumulated Deficits) | <u>(10,723)</u>   | <u>-</u>                       | <u>102,756</u>                         | <u>200,378</u>               | <u>318,406</u>             |
| Total Liabilities and Fund Balances        | <u>\$ 62,438</u>  | <u>\$ -</u>                    | <u>\$ 104,115</u>                      | <u>\$ 2,306,329</u>          | <u>\$ 313,260</u>          |

(continued)

# LAFOURCHE PARISH GOVERNMENT

Combining Balance Sheet  
Non-Major Special Revenue Funds  
December 31, 2018

Schedule 3.1

|  | 130               | 131                         | 141              | 142                                       | 144                 |
|--|-------------------|-----------------------------|------------------|---|---------------------|
|  | <u>Head Start</u> | <u>CACFP<br/>Head Start</u> | <u>CACFP OCA</u> | <u>Community<br/>Action<br/>Operating</u> | <u>LIHEAP Grant</u> |
| <b>ASSETS</b>                              |                   |                             |                  |   |                     |
| Cash and Equivalents                       | \$ 1              | \$ -                        | \$ 103           | \$ 11                                     | \$ -                |
| Investments                                | -                 | -                           | -                | -   | -                   |
| Receivables                                | 65,631            | 44,888                      | 40,283           | 117                                       | -                   |
| Due from Other Funds                       | 59,155            | -                           | -                | 91,688                                    | 4,610               |
| Other Current Assets                       | -                 | -                           | -                | -   | -                   |
| Total Assets                               | <u>\$ 124,787</u> | <u>\$ 44,888</u>            | <u>\$ 40,386</u> | <u>\$ 91,816</u>                          | <u>\$ 4,610</u>     |
| <b>LIABILITIES</b>                         |                   |                             |                  |   |                     |
| Accounts Payable                           | \$ 53,409         | \$ -                        | \$ 14,962        | \$ 2,375                                  | \$ -                |
| Contracts and Retainages Payable           | -                 | -                           | -                | -   | -                   |
| Salaries and Benefits Payable              | 71,377            | -                           | 2,168            | -   | -                   |
| Due to Other Funds                         | -                 | 44,888                      | 1,008            | -   | -                   |
| Other Current Liabilities                  | -                 | -                           | 59               | -   | -                   |
| Total Liabilities                          | <u>124,786</u>    | <u>44,888</u>               | <u>18,197</u>    | <u>2,375</u>                              | <u>-</u>            |
| <b>FUND BALANCES</b>                       |                   |                             |                  |   |                     |
| Restricted:                                |                   |                             |                  |   |                     |
| Capital Projects                           | -                 | -                           | -                | -   | -                   |
| Judicial                                   | -                 | -                           | -                | -   | -                   |
| Federal and State Grant Programs           | -                 | -                           | -                | 89,441                                    | -                   |
| Committed:                                 |                   |                             |                  |   |                     |
| Public Safety                              | -                 | -                           | -                | -   | -                   |
| Public Works                               | -                 | -                           | -                | -   | -                   |
| Culture and Recreation                     | -                 | -                           | -                | -   | -                   |
| Health and Community Services              | 1                 | -                           | 22,189           | -   | -                   |
| Unassigned                                 | -                 | -                           | -                | -   | 4,610               |
| Total Fund Balances (Accumulated Deficits) | <u>1</u>          | <u>-</u>                    | <u>22,189</u>    | <u>89,441</u>                             | <u>4,610</u>        |
| Total Liabilities and Fund Balances        | <u>\$ 124,787</u> | <u>\$ 44,888</u>            | <u>\$ 40,386</u> | <u>\$ 91,816</u>                          | <u>\$ 4,610</u>     |

(continued)

# LAFOURCHE PARISH GOVERNMENT

## Combining Balance Sheet Non-Major Special Revenue Funds December 31, 2018

Schedule 3.1

|   | 150              | 154             | 160                                  | 161                                  | 174                           |
|---|------------------|-----------------|--------------------------------------|--------------------------------------|-------------------------------|
|   | <u>CSBG</u>      | <u>TANF</u>     | <u>Road Sales<br/>Tax District A</u> | <u>Road Sales<br/>Tax District 2</u> | <u>State of<br/>Emergency</u> |
| <b>ASSETS</b>                                     |                  |                 |                                      |                                      |                               |
| Cash and Equivalents                              | \$ 58            | \$ -            | \$ -                                 | \$ -                                 | \$ -                          |
| Investments                                       | -                | -               | 2,143,420                            | 7,396,227                            | 173,564                       |
| Receivables                                       | 38,564           | -               | 854,765                              | 421,866                              | 282,260                       |
| Due from Other Funds                              | -                | 5,168           | 363,304                              | -                                    | 846,872                       |
| Other Current Assets                              | 779              | -               | -                                    | -                                    | -                             |
| <b>Total Assets</b>                               | <u>\$ 39,401</u> | <u>\$ 5,168</u> | <u>\$ 3,361,489</u>                  | <u>\$ 7,818,093</u>                  | <u>\$ 1,302,696</u>           |
| <b>LIABILITIES</b>                                |                  |                 |                                      |                                      |                               |
| Accounts Payable                                  | \$ 630           | \$ -            | \$ -                                 | \$ -                                 | \$ 7,740                      |
| Contracts and Retainages Payable                  | -                | -               | -                                    | -                                    | -                             |
| Salaries and Benefits Payable                     | 3,023            | -               | -                                    | -                                    | -                             |
| Due to Other Funds                                | 34,105           | -               | -                                    | 1,484,947                            | -                             |
| Other Current Liabilities                         | -                | -               | -                                    | -                                    | -                             |
| <b>Total Liabilities</b>                          | <u>37,758</u>    | <u>-</u>        | <u>-</u>                             | <u>1,484,947</u>                     | <u>7,740</u>                  |
| <b>FUND BALANCES</b>                              |                  |                 |                                      |                                      |                               |
| Restricted:                                       |                  |                 |                                      |                                      |                               |
| Capital Projects                                  | -                | -               | -                                    | -                                    | -                             |
| Judicial  | -                | -               | -                                    | -                                    | -                             |
| Federal and State Grant Programs                  | 1,643            | 5,168           | -                                    | -                                    | -                             |
| Committed:  |                  |                 |                                      |                                      |                               |
| Public Safety                                     | -                | -               | -                                    | -                                    | -                             |
| Public Works                                      | -                | -               | 3,361,489                            | 6,333,146                            | 1,294,956                     |
| Culture and Recreation                            | -                | -               | -                                    | -                                    | -                             |
| Health and Community Services                     | -                | -               | -                                    | -                                    | -                             |
| Unassigned  | -                | -               | -                                    | -                                    | -                             |
| <b>Total Fund Balances (Accumulated Deficits)</b> | <u>1,643</u>     | <u>5,168</u>    | <u>3,361,489</u>                     | <u>6,333,146</u>                     | <u>1,294,956</u>              |
| <b>Total Liabilities and Fund Balances</b>        | <u>\$ 39,401</u> | <u>\$ 5,168</u> | <u>\$ 3,361,489</u>                  | <u>\$ 7,818,093</u>                  | <u>\$ 1,302,696</u>           |

(continued)

# LAFOURCHE PARISH GOVERNMENT

Combining Balance Sheet  
Non-Major Special Revenue Funds  
December 31, 2018

Schedule 3.1

|  | 181                                | 185  | 196                         | 801                         |                      |
|--|------------------------------------|--|-----------------------------|-----------------------------|----------------------|
|  | <u>Coastal Zone<br/>Management</u> | <u>Beachfront<br/>Development<br/>Commission</u> | <u>FEMA<br/>Acquisition</u> | <u>BP Oil Spil<br/>Fund</u> | <u>Total</u>         |
| <b>ASSETS</b>                              |                                    |  |                             |                             |                      |
| Cash and Equivalents                       | \$ 931,439                         | \$ -   | \$ -                        | \$ 207,803                  | \$ 1,142,362         |
| Investments                                | 1,096                              | -  | -                           | -                           | 13,590,040           |
| Receivables                                | 250,899                            | 46   | 846,182                     | 1,385                       | 16,900,243           |
| Due from Other Funds                       | 82,030                             | -  | -                           | 860,976                     | 11,922,772           |
| Other Current Assets                       | -                                  | -  | 33,494                      | -                           | 41,313               |
|  | <u>          </u>                  | <u>          </u>                                | <u>          </u>           | <u>          </u>           | <u>          </u>    |
| Total Assets                               | <u>\$ 1,265,464</u>                | <u>\$ 46</u>                                     | <u>\$ 879,676</u>           | <u>\$ 1,070,164</u>         | <u>\$ 43,596,730</u> |
| <b>LIABILITIES</b>                         |                                    |  |                             |                             |                      |
| Accounts Payable                           | \$ 238,497                         | \$ -   | \$ 126,529                  | \$ -                        | \$ 2,284,370         |
| Contracts and Retainages Payable           | -                                  | -  | -                           | -                           | -                    |
| Salaries and Benefits Payable              | 3,543                              | -  | -                           | -                           | 301,339              |
| Due to Other Funds                         | -                                  | 46   | 566,502                     | -                           | 6,488,182            |
| Other Current Liabilities                  | -                                  | -  | -                           | -                           | 674,865              |
|  | <u>          </u>                  | <u>          </u>                                | <u>          </u>           | <u>          </u>           | <u>          </u>    |
| Total Liabilities                          | <u>242,040</u>                     | <u>46</u>  | <u>693,031</u>              | <u>-</u>                    | <u>9,748,756</u>     |
| <b>FUND BALANCES</b>                       |                                    |  |                             |                             |                      |
| Restricted:                                |                                    |  |                             |                             |                      |
| Capital Projects                           | -                                  | -  | -                           | -                           | -                    |
| Judicial                                   | -                                  | -  | -                           | -                           | 100,991              |
| Federal and State Grant Programs           | 1,023,424                          | -  | 186,645                     | -                           | 1,306,321            |
| Committed:                                 |                                    |  |                             |                             |                      |
| Public Safety                              | -                                  | -  | -                           | -                           | 143,745              |
| Public Works                               | -                                  | -  | -                           | 1,070,164                   | 27,066,069           |
| Culture and Recreation                     | -                                  | -  | -                           | -                           | 4,972,497            |
| Health and Community Services              | -                                  | -  | -                           | -                           | 300,042              |
| Unassigned                                 | -                                  | -  | -                           | -                           | (41,691)             |
|  | <u>          </u>                  | <u>          </u>                                | <u>          </u>           | <u>          </u>           | <u>          </u>    |
| Total Fund Balances (Accumulated Deficits) | <u>1,023,424</u>                   | <u>-</u>   | <u>186,645</u>              | <u>1,070,164</u>            | <u>33,847,974</u>    |
| Total Liabilities and Fund Balances        | <u>\$ 1,265,464</u>                | <u>\$ 46</u>                                     | <u>\$ 879,676</u>           | <u>\$ 1,070,164</u>         | <u>\$ 43,596,730</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, 2018

Schedule 3.2

|  | 101                   | 102                             | 103                        | 105                 | 106                              |
|--|-----------------------|---------------------------------|----------------------------|---------------------|----------------------------------|
|  | <u>Animal Control</u> | <u>Building and Maintenance</u> | <u>Roads &amp; Bridges</u> | <u>Street Light</u> | <u>Road Sales Tax District 2</u> |
| <b>REVENUES</b>  |                       |                                 |                            |                     |                                  |
| Taxes  |                       |                                 |                            |                     |                                  |
| Ad Valorem   | \$ -                  | \$ 2,312,298                    | \$ 4,125,882               | \$ -                | \$ -                             |
| Sales and Use  | -                     | -                               | -                          | -                   | -                                |
| Intergovernmental from:                                  |                       |                                 |                            |                     |                                  |
| Federal  | 760                   | 2,017                           | 27,990                     | -                   | -                                |
| State of LA  | -                     | 145,511                         | 752,471                    | 73,236              | -                                |
| Local  | 45,000                | -                               | -                          | -                   | -                                |
| Charges for Services                                     | 52,764                | -                               | -                          | -                   | -                                |
| Fines and Forfeitures                                    | -                     | -                               | -                          | -                   | -                                |
| Investment Earnings                                      | 4                     | 36,437                          | 88                         | 244                 | 1,045                            |
| Other  | 9,310                 | 8,400                           | 3,748                      | 10,225              | -                                |
|  | <u>107,838</u>        | <u>2,504,663</u>                | <u>4,910,179</u>           | <u>83,705</u>       | <u>1,045</u>                     |
| Total Revenues   |                       |                                 |                            |                     |                                  |
| <b>EXPENDITURES</b>                                      |                       |                                 |                            |                     |                                  |
| Current - General Government:                            |                       |                                 |                            |                     |                                  |
| Judicial   | -                     | -                               | -                          | -                   | -                                |
| Public Safety  | -                     | -                               | -                          | -                   | -                                |
| Public Works   | -                     | 1,569,014                       | 4,340,442                  | 1,021,998           | -                                |
| Health & Community Services                              | 567,265               | -                               | -                          | -                   | -                                |
| Culture and Recreation                                   | -                     | -                               | -                          | -                   | -                                |
| Capital Outlay   | -                     | -                               | -                          | -                   | -                                |
|  | <u>567,265</u>        | <u>1,569,014</u>                | <u>4,340,442</u>           | <u>1,021,998</u>    | <u>-</u>                         |
| Total Expenditures                                       |                       |                                 |                            |                     |                                  |
| <b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b> | <u>(459,427)</u>      | <u>935,649</u>                  | <u>569,737</u>             | <u>(938,293)</u>    | <u>1,045</u>                     |
| <b>OTHER FINANCING SOURCES (USES)</b>                    |                       |                                 |                            |                     |                                  |
| Transfers In   | 590,850               | -                               | 748,245                    | 913,336             | -                                |
| Transfers Out  | <u>(3,233)</u>        | <u>(52,933)</u>                 | <u>(437,193)</u>           | <u>-</u>            | <u>-</u>                         |
| Total other financing sources (uses)                     | <u>587,617</u>        | <u>(52,933)</u>                 | <u>311,052</u>             | <u>913,336</u>      | <u>-</u>                         |
| <b>NET CHANGE IN FUND BALANCE</b>                        | 128,190               | 882,716                         | 880,789                    | (24,957)            | 1,045                            |
| <b>FUND BALANCES</b>                                     |                       |                                 |                            |                     |                                  |
| BEGINNING OF YEAR, RESTATED                              | <u>149,662</u>        | <u>3,826,105</u>                | <u>1,070,669</u>           | <u>1,080,698</u>    | <u>142,446</u>                   |
| END OF YEAR  | <u>\$ 277,852</u>     | <u>\$ 4,708,821</u>             | <u>\$ 1,951,458</u>        | <u>\$ 1,055,741</u> | <u>\$ 143,491</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, 2018

Schedule 3.2

|  | 108                 | 109                    | 110                 | 112                  | 113                   |
|--|---------------------|------------------------|---------------------|----------------------|-----------------------|
|  | <u>Royalty</u>      | <u>Board of Health</u> | <u>Recreation</u>   | <u>Criminal Jury</u> | <u>Criminal Court</u> |
| <b>REVENUES</b>  |                     |                        |                     |                      |                       |
| Taxes  |                     |                        |                     |                      |                       |
| Ad Valorem   | \$ -                | \$ 788,280             | \$ 1,785,267        | \$ -                 | \$ -                  |
| Sales and Use  | -                   | -                      | -                   | -                    | -                     |
| Intergovernmental from:                                  |                     |                        |                     |                      |                       |
| Federal  | -                   | -                      | 15                  | -                    | -                     |
| State of LA  | 1,760,253           | 52,509                 | 162,592             | -                    | -                     |
| Local  | -                   | -                      | -                   | -                    | -                     |
| Charges for Services                                     | -                   | -                      | 26,892              | -                    | -                     |
| Fines and Forfeitures                                    | -                   | -                      | -                   | 37,628               | 478,942               |
| Investment Earnings                                      | 491                 | 9,031                  | 32,678              | 77                   | 34                    |
| Other  | -                   | -                      | 107,091             | -                    | -                     |
| <b>Total Revenues</b>                                    | <u>1,760,744</u>    | <u>849,820</u>         | <u>2,114,535</u>    | <u>37,705</u>        | <u>478,976</u>        |
| <b>EXPENDITURES</b>                                      |                     |                        |                     |                      |                       |
| Current - General Government:                            |                     |                        |                     |                      |                       |
| Judicial   | -                   | -                      | -                   | 76,529               | 1,175,215             |
| Public Safety  | -                   | -                      | -                   | -                    | -                     |
| Public Works   | -                   | -                      | -                   | -                    | -                     |
| Health & Community Services                              | -                   | 663,336                | -                   | -                    | -                     |
| Culture and Recreation                                   | -                   | -                      | 1,235,364           | -                    | -                     |
| Capital Outlay   | -                   | -                      | -                   | -                    | -                     |
| <b>Total Expenditures</b>                                | <u>-</u>            | <u>663,336</u>         | <u>1,235,364</u>    | <u>76,529</u>        | <u>1,175,215</u>      |
| <b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b> | <u>1,760,744</u>    | <u>186,484</u>         | <u>879,171</u>      | <u>(38,824)</u>      | <u>(696,239)</u>      |
| <b>OTHER FINANCING SOURCES (USES)</b>                    |                     |                        |                     |                      |                       |
| Transfers In   | -                   | -                      | 520,491             | 47,000               | 750,000               |
| Transfers Out  | <u>(2,096,994)</u>  | <u>-</u>               | <u>(658,528)</u>    | <u>-</u>             | <u>(28,025)</u>       |
| <b>Total other financing sources (uses)</b>              | <u>(2,096,994)</u>  | <u>-</u>               | <u>(138,037)</u>    | <u>47,000</u>        | <u>721,975</u>        |
| <b>NET CHANGE IN FUND BALANCE</b>                        | (336,250)           | 186,484                | 741,134             | 8,176                | 25,736                |
| <b>FUND BALANCES</b>                                     |                     |                        |                     |                      |                       |
| BEGINNING OF YEAR, RESTATED                              | <u>2,952,245</u>    | <u>692,140</u>         | <u>2,731,199</u>    | <u>(43,752)</u>      | <u>2,289</u>          |
| END OF YEAR  | <u>\$ 2,615,995</u> | <u>\$ 878,624</u>      | <u>\$ 3,472,333</u> | <u>\$ (35,576)</u>   | <u>\$ 28,025</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, 2018

Schedule 3.2

|  | 114                               | 115                         | 118                            | 121                                       | 123                  |
|--|-----------------------------------|-----------------------------|--------------------------------|---|----------------------|
|  | <u>Special<br/>District No. 1</u> | <u>Off Duty<br/>Witness</u> | <u>Planning<br/>Commission</u> | <u>Drug Court -<br/>Supreme<br/>Court</u> | <u>Civil Defense</u> |
| <b>REVENUES</b>  |                                   |                             |                                |   |                      |
| Taxes  |                                   |                             |                                |   |                      |
| Ad Valorem   | \$ 1,507,622                      | \$ -                        | \$ -                           | \$ -                                      | \$ -                 |
| Sales and Use  | -                                 | -                           | -                              | -   | -                    |
| Intergovernmental from:                                      |                                   |                             |                                |   |                      |
| Federal  | 262                               | -                           | -                              | -   | 29,756               |
| State of LA  | -                                 | -                           | -                              | 499,468                                   | -                    |
| Local  | -                                 | -                           | -                              | -   | -                    |
| Charges for Services   | 55,040                            | -                           | 28,956                         | -   | -                    |
| Fines and Forfeitures  | -                                 | 68,447                      | -                              | -   | -                    |
| Investment Earnings  | 18,891                            | 10,083                      | 14                             | -   | -                    |
| Other  | -                                 | -                           | -                              | -   | 500                  |
|  | <u>1,581,815</u>                  | <u>78,530</u>               | <u>28,970</u>                  | <u>499,468</u>                            | <u>30,256</u>        |
| <b>EXPENDITURES</b>  |                                   |                             |                                |   |                      |
| Current - General Government:                                |                                   |                             |                                |   |                      |
| Judicial   | -                                 | 6,176                       | -                              | 499,470                                   | -                    |
| Public Safety  | -                                 | -                           | -                              | -   | 269,959              |
| Public Works   | 234,793                           | -                           | -                              | -   | -                    |
| Health & Community Services                                  | -                                 | -                           | 3,359                          | -   | -                    |
| Culture and Recreation                                       | -                                 | -                           | -                              | -   | -                    |
| Capital Outlay   | -                                 | -                           | -                              | -   | -                    |
|  | <u>234,793</u>                    | <u>6,176</u>                | <u>3,359</u>                   | <u>499,470</u>                            | <u>269,959</u>       |
| Total Expenditures   | <u>234,793</u>                    | <u>6,176</u>                | <u>3,359</u>                   | <u>499,470</u>                            | <u>269,959</u>       |
| <b>EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES</b> | <u>1,347,022</u>                  | <u>72,354</u>               | <u>25,611</u>                  | <u>(2)</u>                                | <u>(239,703)</u>     |
| <b>OTHER FINANCING SOURCES (USES)</b>                        |                                   |                             |                                |   |                      |
| Transfers In   | -                                 | -                           | -                              | -   | 109,317              |
| Transfers Out  | <u>(913,336)</u>                  | <u>(798,750)</u>            | <u>-</u>                       | <u>-</u>                                  | <u>-</u>             |
| Total other financing sources (uses)                         | <u>(913,336)</u>                  | <u>(798,750)</u>            | <u>-</u>                       | <u>-</u>                                  | <u>109,317</u>       |
| <b>NET CHANGE IN FUND BALANCE</b>                            | 433,686                           | (726,396)                   | 25,611                         | (2)                                       | (130,386)            |
| <b>FUND BALANCES</b>   |                                   |                             |                                |   |                      |
| BEGINNING OF YEAR, RESTATED                                  | <u>3,981,425</u>                  | <u>799,362</u>              | <u>90,086</u>                  | <u>-</u>                                  | <u>274,131</u>       |
| END OF YEAR  | <u>\$ 4,415,111</u>               | <u>\$ 72,966</u>            | <u>\$ 115,697</u>              | <u>\$ (2)</u>                             | <u>\$ 143,745</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, 2018

Schedule 3.2

|  | 124                | 126                        | 127                            | 128                      | 129                    |
|--|--------------------|----------------------------|--------------------------------|--------------------------|------------------------|
|  | <u>IV-D Grant</u>  | <u>Commission of Women</u> | <u>Senior Citizen Activity</u> | <u>2004 Rededication</u> | <u>Health Activity</u> |
| <b>REVENUES</b>  |                    |                            |                                |                          |                        |
| Taxes  |                    |                            |                                |                          |                        |
| Ad Valorem   | \$ -               | \$ -                       | \$ -                           | \$ 2,398,072             | \$ -                   |
| Sales and Use  | -                  | -                          | -                              | -                        | -                      |
| Intergovernmental from:                                  |                    |                            |                                |                          |                        |
| Federal  | -                  | -                          | -                              | -                        | 462                    |
| State of LA  | 341,599            | -                          | -                              | -                        | -                      |
| Local  | -                  | -                          | -                              | -                        | -                      |
| Charges for Services                                     | -                  | -                          | -                              | -                        | -                      |
| Fines and Forfeitures                                    | -                  | -                          | -                              | -                        | -                      |
| Investment Earnings                                      | -                  | -                          | 1,270                          | 406                      | 4                      |
| Other  | -                  | -                          | -                              | -                        | -                      |
|  | <u>341,599</u>     | <u>-</u>                   | <u>1,270</u>                   | <u>2,398,478</u>         | <u>466</u>             |
| Total Revenues   |                    |                            |                                |                          |                        |
| <b>EXPENDITURES</b>                                      |                    |                            |                                |                          |                        |
| Current - General Government:                            |                    |                            |                                |                          |                        |
| Judicial   | 384,449            | -                          | -                              | -                        | -                      |
| Public Safety  | -                  | -                          | -                              | -                        | -                      |
| Public Works   | -                  | -                          | -                              | -                        | -                      |
| Health & Community Services                              | -                  | 15,000                     | -                              | -                        | 1,127,477              |
| Culture and Recreation                                   | -                  | -                          | 26,999                         | -                        | -                      |
| Capital Outlay   | -                  | -                          | -                              | -                        | -                      |
|  | <u>384,449</u>     | <u>15,000</u>              | <u>26,999</u>                  | <u>-</u>                 | <u>1,127,477</u>       |
| Total Expenditures                                       |                    |                            |                                |                          |                        |
| <b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b> | <u>(42,850)</u>    | <u>(15,000)</u>            | <u>(25,729)</u>                | <u>2,398,478</u>         | <u>(1,127,011)</u>     |
| <b>OTHER FINANCING SOURCES (USES)</b>                    |                    |                            |                                |                          |                        |
| Transfers In   | 19,842             | 15,000                     | -                              | -                        | 989,692                |
| Transfers Out  | -                  | -                          | -                              | (2,139,859)              | -                      |
|  | <u>19,842</u>      | <u>15,000</u>              | <u>-</u>                       | <u>(2,139,859)</u>       | <u>989,692</u>         |
| Total other financing sources (uses)                     |                    |                            |                                |                          |                        |
| <b>NET CHANGE IN FUND BALANCE</b>                        | <u>(23,008)</u>    | <u>-</u>                   | <u>(25,729)</u>                | <u>258,619</u>           | <u>(137,319)</u>       |
| <b>FUND BALANCES</b>                                     |                    |                            |                                |                          |                        |
| BEGINNING OF YEAR, RESTATED                              | <u>12,285</u>      | <u>-</u>                   | <u>128,485</u>                 | <u>(58,241)</u>          | <u>455,725</u>         |
| END OF YEAR  | <u>\$ (10,723)</u> | <u>\$ -</u>                | <u>\$ 102,756</u>              | <u>\$ 200,378</u>        | <u>\$ 318,406</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, 2018

Schedule 3.2

|  | 130               | 131                         | 141              | 142                                       | 144                 |
|--|-------------------|-----------------------------|------------------|---|---------------------|
|  | <u>Head Start</u> | <u>CACFP<br/>Head Start</u> | <u>CACFP OCA</u> | <u>Community<br/>Action<br/>Operating</u> | <u>LIHEAP Grant</u> |
| <b>REVENUES</b>  |                   |                             |                  |   |                     |
| Taxes  |                   |                             |                  |   |                     |
| Ad Valorem   | \$ -              | \$ -                        | \$ -             | \$ -                                      | \$ -                |
| Sales and Use  | -                 | -                           | -                | -   | -                   |
| Intergovernmental from:                                      |                   |                             |                  |   |                     |
| Federal  | 2,785,721         | 235,878                     | 272,126          | 1,077                                     | 567,339             |
| State of LA  | -                 | -                           | -                | 14,833                                    | -                   |
| Local  | 698,877           | -                           | -                | -   | -                   |
| Charges for Services   | -                 | -                           | 60               | -   | -                   |
| Fines and Forfeitures  | -                 | -                           | -                | -   | -                   |
| Investment Earnings  | -                 | -                           | -                | -   | -                   |
| Other  | -                 | -                           | -                | -   | -                   |
| Total Revenues   | <u>3,484,598</u>  | <u>235,878</u>              | <u>272,186</u>   | <u>15,910</u>                             | <u>567,339</u>      |
| <b>EXPENDITURES</b>  |                   |                             |                  |   |                     |
| Current - General Government:                                |                   |                             |                  |   |                     |
| Judicial   | -                 | -                           | -                | -   | -                   |
| Public Safety  | -                 | -                           | -                | -   | -                   |
| Public Works   | -                 | -                           | -                | -   | -                   |
| Health & Community Services                                  | 3,499,911         | 235,878                     | 272,255          | 81,960                                    | 567,338             |
| Culture and Recreation                                       | -                 | -                           | -                | -   | -                   |
| Capital Outlay   | -                 | -                           | -                | -   | -                   |
| Total Expenditures   | <u>3,499,911</u>  | <u>235,878</u>              | <u>272,255</u>   | <u>81,960</u>                             | <u>567,338</u>      |
| <b>EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES</b> | <u>(15,313)</u>   | <u>-</u>                    | <u>(69)</u>      | <u>(66,050)</u>                           | <u>1</u>            |
| <b>OTHER FINANCING SOURCES (USES)</b>                        |                   |                             |                  |   |                     |
| Transfers In   | 15,314            | -                           | -                | 64,171                                    | -                   |
| Transfers Out  | -                 | -                           | -                | -   | -                   |
| Total other financing sources (uses)                         | <u>15,314</u>     | <u>-</u>                    | <u>-</u>         | <u>64,171</u>                             | <u>-</u>            |
| <b>NET CHANGE IN FUND BALANCE</b>                            | <u>1</u>          | <u>-</u>                    | <u>(69)</u>      | <u>(1,879)</u>                            | <u>1</u>            |
| <b>FUND BALANCES</b>   |                   |                             |                  |   |                     |
| BEGINNING OF YEAR, RESTATED                                  | <u>-</u>          | <u>-</u>                    | <u>22,258</u>    | <u>91,320</u>                             | <u>4,609</u>        |
| END OF YEAR  | <u>\$ 1</u>       | <u>\$ -</u>                 | <u>\$ 22,189</u> | <u>\$ 89,441</u>                          | <u>\$ 4,610</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, 2018

Schedule 3.2

|  | 150             | 154             | 160                                  | 161                                  | 174                           |
|--|-----------------|-----------------|--------------------------------------|--------------------------------------|-------------------------------|
|  | <u>CSBG</u>     | <u>TANF</u>     | <u>Road Sales<br/>Tax District A</u> | <u>Road Sales<br/>Tax District 2</u> | <u>State of<br/>Emergency</u> |
| <b>REVENUES</b>  |                 |                 |                                      |                                      |                               |
| Taxes  |                 |                 |                                      |                                      |                               |
| Ad Valorem   | \$ -            | \$ -            | \$ -                                 | \$ -                                 | \$ -                          |
| Sales and Use  | -               | -               | 4,566,085                            | 2,725,950                            | -                             |
| Intergovernmental from:                                      |                 |                 |                                      |                                      |                               |
| Federal  | 176,467         | -               | -                                    | -                                    | 342,986                       |
| State of LA  | -               | -               | -                                    | -                                    | -                             |
| Local  | -               | -               | -                                    | -                                    | -                             |
| Charges for Services   | -               | -               | -                                    | -                                    | -                             |
| Fines and Forfeitures  | -               | -               | -                                    | -                                    | -                             |
| Investment Earnings  | -               | -               | 37,460                               | 128,587                              | 11,925                        |
| Other  | -               | -               | -                                    | -                                    | -                             |
|  | <u>176,467</u>  | <u>-</u>        | <u>4,603,545</u>                     | <u>2,854,537</u>                     | <u>354,911</u>                |
| Total Revenues   |                 |                 |                                      |                                      |                               |
| <b>EXPENDITURES</b>  |                 |                 |                                      |                                      |                               |
| Current - General Government:                                |                 |                 |                                      |                                      |                               |
| Judicial   | -               | -               | -                                    | -                                    | -                             |
| Public Safety  | -               | -               | -                                    | -                                    | -                             |
| Public Works   | -               | -               | 43,919                               | 26,627                               | 130,292                       |
| Health & Community Services                                  | 171,745         | -               | -                                    | -                                    | -                             |
| Culture and Recreation                                       | -               | -               | -                                    | -                                    | -                             |
| Capital Outlay   | -               | -               | -                                    | -                                    | -                             |
|  | <u>171,745</u>  | <u>-</u>        | <u>43,919</u>                        | <u>26,627</u>                        | <u>130,292</u>                |
| Total Expenditures   |                 |                 |                                      |                                      |                               |
| <b>EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES</b> | <u>4,722</u>    | <u>-</u>        | <u>4,559,626</u>                     | <u>2,827,910</u>                     | <u>224,619</u>                |
| <b>OTHER FINANCING SOURCES (USES)</b>                        |                 |                 |                                      |                                      |                               |
| Transfers In   | -               | -               | -                                    | -                                    | -                             |
| Transfers Out  | -               | -               | (3,974,624)                          | (2,868,737)                          | (251,245)                     |
|  | <u>-</u>        | <u>-</u>        | <u>(3,974,624)</u>                   | <u>(2,868,737)</u>                   | <u>(251,245)</u>              |
| Total other financing sources (uses)                         |                 |                 |                                      |                                      |                               |
| <b>NET CHANGE IN FUND BALANCE</b>                            | 4,722           | -               | 585,002                              | (40,827)                             | (26,626)                      |
| <b>FUND BALANCES</b>   |                 |                 |                                      |                                      |                               |
| BEGINNING OF YEAR, RESTATED                                  | <u>(3,079)</u>  | <u>5,168</u>    | <u>2,776,487</u>                     | <u>6,373,973</u>                     | <u>1,321,582</u>              |
| END OF YEAR  | <u>\$ 1,643</u> | <u>\$ 5,168</u> | <u>\$ 3,361,489</u>                  | <u>\$ 6,333,146</u>                  | <u>\$ 1,294,956</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, 2018

Schedule 3.2

|  | 181                                | 185  | 196                         | 801                         |                      |
|--|------------------------------------|--|-----------------------------|-----------------------------|----------------------|
|  | <b>Coastal Zone<br/>Management</b> | <b>Beachfront<br/>Development<br/>Commission</b> | <b>FEMA<br/>Acquisition</b> | <b>BP Oil Spil<br/>Fund</b> | <b>Total</b>         |
| <b>REVENUES</b>  |                                    |  |                             |                             |                      |
| Taxes  |                                    |  |                             |                             |                      |
| Ad Valorem   | \$ -                               | \$ -   | \$ -                        | \$ -                        | \$ 12,917,421        |
| Sales and Use  | -                                  | -  | -                           | -                           | 7,292,035            |
| Intergovernmental from:                                      |                                    |  |                             |                             |                      |
| Federal  | 1,189,680                          | -  | 630,519                     | -                           | 6,263,055            |
| State of LA  | -                                  | -  | -                           | -                           | 3,802,472            |
| Local  | -                                  | -  | -                           | -                           | 743,877              |
| Charges for Services   | 29,373                             | -  | -                           | -                           | 193,085              |
| Fines and Forfeitures  | -                                  | -  | -                           | -                           | 585,017              |
| Investment Earnings  | 21                                 | -  | -                           | 11,591                      | 300,381              |
| Other  | -                                  | -  | 15,980                      | -                           | 155,254              |
|  | <u>1,219,074</u>                   | <u>-</u>   | <u>646,499</u>              | <u>11,591</u>               | <u>32,252,597</u>    |
| Total Revenues   |                                    |  |                             |                             |                      |
| <b>EXPENDITURES</b>  |                                    |  |                             |                             |                      |
| Current - General Government:                                |                                    |  |                             |                             |                      |
| Judicial   | -                                  | -  | -                           | -                           | 2,141,839            |
| Public Safety  | -                                  | -  | -                           | -                           | 269,959              |
| Public Works   | -                                  | -  | 95                          | 306,340                     | 7,673,520            |
| Health & Community Services                                  | 432,620                            | (1)  | -                           | -                           | 7,638,143            |
| Culture and Recreation                                       | -                                  | -  | -                           | -                           | 1,262,363            |
| Capital Outlay   | -                                  | -  | 712,374                     | -                           | 712,374              |
|  | <u>432,620</u>                     | <u>(1)</u>                                       | <u>712,469</u>              | <u>306,340</u>              | <u>19,698,198</u>    |
| Total Expenditures   |                                    |  |                             |                             |                      |
| <b>EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES</b> | <u>786,454</u>                     | <u>1</u>   | <u>(65,970)</u>             | <u>(294,749)</u>            | <u>12,554,399</u>    |
| <b>OTHER FINANCING SOURCES (USES)</b>                        |                                    |  |                             |                             |                      |
| Transfers In   | 120,298                            | -  | -                           | -                           | 4,903,556            |
| Transfers Out  | -                                  | (120,298)  | -                           | (3,752,385)                 | (18,096,140)         |
|  | <u>120,298</u>                     | <u>(120,298)</u>                                 | <u>-</u>                    | <u>(3,752,385)</u>          | <u>(13,192,584)</u>  |
| Total other financing sources (uses)                         |                                    |  |                             |                             |                      |
| <b>NET CHANGE IN FUND BALANCE</b>                            | 906,752                            | (120,297)  | (65,970)                    | (4,047,134)                 | (638,185)            |
| <b>FUND BALANCES</b>   |                                    |  |                             |                             |                      |
| BEGINNING OF YEAR, RESTATED                                  | <u>116,672</u>                     | <u>120,297</u>                                   | <u>252,615</u>              | <u>5,117,298</u>            | <u>34,486,159</u>    |
| END OF YEAR  | <u>\$ 1,023,424</u>                | <u>\$ -</u>                                      | <u>\$ 186,645</u>           | <u>\$ 1,070,164</u>         | <u>\$ 33,847,974</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, 2018

Schedule 3.3

|  | Original<br>Budget | Final<br>Budget   | Actual<br>Amounts | Variance<br>Positive<br>(Negative) |
|--|--------------------|-------------------|-------------------|------------------------------------|
| <b>REVENUES</b>  |                    |                   |                   |                                    |
| Intergovernmental Rev - Federal                              | \$ -               | \$ -              | \$ 760            | \$ 760                             |
| Intergovernmental Rev - Local                                | -                  | 45,000            | 45,000            | -                                  |
| Charges for Services   | 40,000             | 40,000            | 52,764            | 12,764                             |
| Fines, Forfeitures, & Assessments                            | -                  | -                 | -                 | -                                  |
| Investment Earnings  | -                  | -                 | 4                 | 4                                  |
| Other (Revenue)  | -                  | -                 | 9,310             | 9,310                              |
| <b>Total Revenues</b>  | <b>40,000</b>      | <b>85,000</b>     | <b>107,838</b>    | <b>22,838</b>                      |
| <b>EXPENDITURES</b>  |                    |                   |                   |                                    |
| Current - General Government - Health & Community Services:  |                    |                   |                   |                                    |
| Personal services and benefits                               | 212,924            | 214,728           | 214,555           | 173                                |
| Professional services  | 181,050            | 195,836           | 195,786           | 50                                 |
| Operating services   | 29,000             | 24,000            | 13,969            | 10,031                             |
| Other services   | 111,550            | 104,770           | 89,472            | 15,298                             |
| Operating Services   | -                  | -                 | -                 | -                                  |
| Operating Supplies   | 77,200             | 72,357            | 53,450            | 18,907                             |
| Miscellaneous  | -                  | 32                | 33                | (1)                                |
| <b>Total current expenditures</b>                            | <b>611,724</b>     | <b>611,723</b>    | <b>567,265</b>    | <b>44,458</b>                      |
| Capital Outlay   | 13,900             | 13,900            | -                 | 13,900                             |
| <b>Total expenditures</b>                                    | <b>625,624</b>     | <b>625,623</b>    | <b>567,265</b>    | <b>58,358</b>                      |
| <b>EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES</b> | <b>(585,624)</b>   | <b>(540,623)</b>  | <b>(459,427)</b>  | <b>81,196</b>                      |
| <b>OTHER FINANCING SOURCES (USES)</b>                        |                    |                   |                   |                                    |
| Transfers In from:   |                    |                   |                   |                                    |
| 108 Royalty Fund   | 90,000             | 50,000            | 50,000            | -                                  |
| 128 2004 Rededication  | 540,850            | 540,850           | 540,850           | -                                  |
| <b>Total Transfers In</b>                                    | <b>630,850</b>     | <b>590,850</b>    | <b>590,850</b>    | <b>-</b>                           |
| Transfers Out to:  |                    |                   |                   |                                    |
| 299 Capital Projects Fund                                    | (88,085)           | (91,637)          | (3,233)           | 88,404                             |
| <b>Total Transfers Out</b>                                   | <b>(88,085)</b>    | <b>(91,637)</b>   | <b>(3,233)</b>    | <b>88,404</b>                      |
| <b>Total other financing sources (uses)</b>                  | <b>542,765</b>     | <b>499,213</b>    | <b>587,617</b>    | <b>88,404</b>                      |
| <b>NET CHANGE IN FUND BALANCE</b>                            | <b>(42,859)</b>    | <b>(41,410)</b>   | <b>128,190</b>    | <b>169,600</b>                     |
| <b>FUND BALANCES</b>   |                    |                   |                   |                                    |
| BEGINNING OF YEAR  | -                  | 149,662           | 149,662           | -                                  |
| END OF YEAR  | <u>\$ (42,859)</u> | <u>\$ 108,252</u> | <u>\$ 277,852</u> | <u>\$ 169,600</u>                  |

## 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, 2018

Schedule 3.4

|  | Original<br>Budget  | Final<br>Budget     | Actual<br>Amounts   | Variance<br>Positive<br>(Negative) |
|--|---------------------|---------------------|---------------------|------------------------------------|
| <b>REVENUES</b>  |                     |                     |                     |                                    |
| Taxes - Ad Valorem   | \$ 2,318,534        | \$ 2,287,784        | \$ 2,312,298        | \$ 24,514                          |
| Intergovernmental from:                                      |                     |                     |                     |                                    |
| Federal  | -                   | 2,050               | 2,017               | (33)                               |
| State of LA  | 106,746             | 145,672             | 145,511             | (161)                              |
| Investment Earnings  | 8,000               | 36,500              | 36,437              | (63)                               |
| Other  | 8,400               | 8,400               | 8,400               | -                                  |
| <b>Total Revenues</b>  | <u>2,441,680</u>    | <u>2,480,406</u>    | <u>2,504,663</u>    | <u>24,257</u>                      |
| <b>EXPENDITURES</b>  |                     |                     |                     |                                    |
| Current - General Government - Public Works:                 |                     |                     |                     |                                    |
| Personal services and benefits                               | 725,580             | 727,590             | 593,838             | 133,752                            |
| Professional services  | 150                 | 650                 | 450                 | 200                                |
| Operating services   | 1,010,500           | 1,036,012           | 665,997             | 370,015                            |
| Other services   | 398,150             | 404,450             | 224,372             | 180,078                            |
| Operating Supplies   | 78,525              | 117,251             | 83,132              | 34,119                             |
| Other - Miscellaneous  | -                   | -                   | 1,225               | (1,225)                            |
| Total current expenditures                                   | <u>2,212,905</u>    | <u>2,285,953</u>    | <u>1,569,014</u>    | <u>716,939</u>                     |
| Capital Outlay   | -                   | -                   | -                   | -                                  |
| <b>Total expenditures</b>                                    | <u>2,212,905</u>    | <u>2,285,953</u>    | <u>1,569,014</u>    | <u>716,939</u>                     |
| <b>EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES</b> | <u>228,775</u>      | <u>194,453</u>      | <u>935,649</u>      | <u>741,196</u>                     |
| <b>OTHER FINANCING SOURCES (USES)</b>                        |                     |                     |                     |                                    |
| Transfers In from:   |                     |                     |                     |                                    |
| 108 Royalty Fund   | 3,482               | -                   | -                   | -                                  |
| Total Transfers In   | <u>3,482</u>        | <u>-</u>            | <u>-</u>            | <u>-</u>                           |
| Transfers Out to:  |                     |                     |                     |                                    |
| 299 Capital Projects Fund                                    | <u>(1,105,862)</u>  | <u>(1,122,232)</u>  | <u>(52,933)</u>     | <u>1,069,299</u>                   |
| Total Transfers Out  | <u>(1,105,862)</u>  | <u>(1,122,232)</u>  | <u>(52,933)</u>     | <u>1,069,299</u>                   |
| <b>Total other financing sources (uses)</b>                  | <u>(1,102,380)</u>  | <u>(1,122,232)</u>  | <u>(52,933)</u>     | <u>1,069,299</u>                   |
| <b>NET CHANGE IN FUND BALANCE</b>                            | (873,605)           | (927,779)           | 882,716             | 1,810,495                          |
| <b>FUND BALANCES</b>   |                     |                     |                     |                                    |
| BEGINNING OF YEAR RESTATED                                   | <u>2,459,167</u>    | <u>3,826,105</u>    | <u>3,826,105</u>    | <u>-</u>                           |
| END OF YEAR  | <u>\$ 1,585,562</u> | <u>\$ 2,898,326</u> | <u>\$ 4,708,821</u> | <u>\$ 1,810,495</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, 2018

Schedule 3.5

|  | Original<br>Budget  | Final<br>Budget    | Actual<br>Amounts   | Variance<br>Positive<br>(Negative) |
|--|---------------------|--------------------|---------------------|------------------------------------|
| <b>REVENUES</b>  |                     |                    |                     |                                    |
| Taxes  |                     |                    |                     |                                    |
| Ad Valorem   | \$ 3,996,871        | \$ 3,996,871       | \$ 4,125,882        | \$ 129,011                         |
| Intergovernmental from:                                      |                     |                    |                     |                                    |
| Federal  | -                   | -                  | 27,990              | 27,990                             |
| State of LA  | 769,158             | 769,158            | 752,471             | (16,687)                           |
| Investment Earnings  | -                   | -                  | 88                  | 88                                 |
| Other Income   | -                   | -                  | 3,748               | 3,748                              |
|  | <u>4,766,029</u>    | <u>4,766,029</u>   | <u>4,910,179</u>    | <u>144,150</u>                     |
| <b>EXPENDITURES</b>  |                     |                    |                     |                                    |
| Current - General Government - Public Works:                 |                     |                    |                     |                                    |
| Personal services and benefits                               | 4,213,869           | 3,978,042          | 3,421,163           | 556,879                            |
| Professional services  | 30,500              | 62,054             | 35,535              | 26,519                             |
| Operating services   | 266,000             | 371,196            | 297,249             | 73,947                             |
| Other services   | 223,978             | 180,638            | 160,169             | 20,469                             |
| Operating Supplies   | 415,000             | 557,419            | 419,685             | 137,734                            |
| Other - Miscellaneous  | 10,000              | 10,000             | 6,641               | 3,359                              |
| Total current expenditures                                   | <u>5,159,347</u>    | <u>5,159,349</u>   | <u>4,340,442</u>    | <u>818,907</u>                     |
| Capital Outlay   | -                   | -                  | -                   | -                                  |
|  | <u>5,159,347</u>    | <u>5,159,349</u>   | <u>4,340,442</u>    | <u>818,907</u>                     |
| <b>EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES</b> | <u>(393,318)</u>    | <u>(393,320)</u>   | <u>569,737</u>      | <u>963,057</u>                     |
| <b>OTHER FINANCING SOURCES (USES)</b>                        |                     |                    |                     |                                    |
| Transfers In   |                     |                    |                     |                                    |
| 108 Royalty Fund   | 804,411             | 779,352            | 748,245             | (31,107)                           |
| 160 Road Sales Tax District A                                | 400,000             | 400,000            | -                   | (400,000)                          |
| Total Transfers In   | <u>1,204,411</u>    | <u>1,179,352</u>   | <u>748,245</u>      | <u>(431,107)</u>                   |
| 206 Transfers Out to Road Construction Dist, 3,5,6           | (400,000)           | (400,000)          | -                   | 400,000                            |
| 299 Transfers Out to Capital Projects Fund                   | <u>(1,177,164)</u>  | <u>(1,152,105)</u> | <u>(437,193)</u>    | <u>714,912</u>                     |
|  | <u>(372,753)</u>    | <u>(372,753)</u>   | <u>311,052</u>      | <u>683,805</u>                     |
| <b>NET CHANGE IN FUND BALANCE</b>                            | <u>(766,071)</u>    | <u>(766,073)</u>   | <u>880,789</u>      | <u>1,646,862</u>                   |
| <b>FUND BALANCES</b>   |                     |                    |                     |                                    |
| BEGINNING OF YEAR  | <u>434,357</u>      | <u>1,070,669</u>   | <u>1,070,669</u>    | <u>-</u>                           |
| END OF YEAR  | <u>\$ (331,714)</u> | <u>\$ 304,596</u>  | <u>\$ 1,951,458</u> | <u>\$ 1,646,862</u>                |

## 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, 2018

Schedule 3.6

|  | Original<br>Budget | Final<br>Budget    | Actual<br>Amounts   | Variance<br>Positive<br>(Negative) |
|--|--------------------|--------------------|---------------------|------------------------------------|
| <b>REVENUES</b>  |                    |                    |                     |                                    |
| Intergovernmental from:                                      |                    |                    |                     |                                    |
| Federal  | \$ -               | \$ -               | \$ -                | \$ -                               |
| State of LA  | 73,119             | 73,119             | 73,236              | 117                                |
| Investment Earnings  | 1,400              | 1,400              | 244                 | (1,156)                            |
| Miscellaneous  | -                  | -                  | 10,225              | 10,225                             |
|  | <u>74,519</u>      | <u>74,519</u>      | <u>83,705</u>       | <u>9,186</u>                       |
| Total Revenues   |                    |                    |                     |                                    |
| <b>EXPENDITURES</b>  |                    |                    |                     |                                    |
| Current - General Government - Public Works:                 |                    |                    |                     |                                    |
| Personal services and benefits                               | 74,520             | 75,969             | 75,636              | 333                                |
| Professional services  | 30,000             | 37,793             | 33,740              | 4,053                              |
| Operating services   | 964,200            | 949,546            | 907,722             | 41,824                             |
| Other services   | 8,500              | 9,650              | 4,866               | 4,784                              |
| Operating Supplies   | 2,600              | 2,600              | 34                  | 2,566                              |
| Other - Miscellaneous  | -                  | -                  | -                   | -                                  |
| Total current expenditures                                   | <u>1,079,820</u>   | <u>1,075,558</u>   | <u>1,021,998</u>    | <u>53,560</u>                      |
| Capital Outlay   | -                  | -                  | -                   | -                                  |
|  | <u>1,079,820</u>   | <u>1,075,558</u>   | <u>1,021,998</u>    | <u>53,560</u>                      |
| Total expenditures   |                    |                    |                     |                                    |
| <b>EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES</b> | <u>(1,005,301)</u> | <u>(1,001,039)</u> | <u>(938,293)</u>    | <u>62,746</u>                      |
| <b>OTHER FINANCING SOURCES (USES)</b>                        |                    |                    |                     |                                    |
| Transfers In   |                    |                    |                     |                                    |
| 114 Transfers In from Special District 1                     | <u>913,336</u>     | <u>913,336</u>     | <u>913,336</u>      | <u>-</u>                           |
| Total other financing sources (uses)                         | <u>913,336</u>     | <u>913,336</u>     | <u>913,336</u>      | <u>-</u>                           |
| <b>NET CHANGE IN FUND BALANCE</b>                            | <u>(91,965)</u>    | <u>(87,703)</u>    | <u>(24,957)</u>     | <u>62,746</u>                      |
| <b>FUND BALANCES</b>   |                    |                    |                     |                                    |
| BEGINNING OF YEAR RESTATED                                   | <u>1,018,180</u>   | <u>1,080,698</u>   | <u>1,080,698</u>    | <u>-</u>                           |
| END OF YEAR  | <u>\$ 926,215</u>  | <u>\$ 992,995</u>  | <u>\$ 1,055,741</u> | <u>\$ 62,746</u>                   |

**LAFOURCHE PARISH GOVERNMENT**

Fund #106 - Road Sales Tax District 2

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual  
For the Year Ended December 31, 2018

Schedule 3.7

|  | Original<br>Budget | Final<br>Budget   | Actual<br>Amounts | Variance<br>Positive<br>(Negative) |
|--|--------------------|-------------------|-------------------|------------------------------------|
| <b>REVENUES</b>  |                    |                   |                   |                                    |
| Investment Earnings  | \$ -               | \$ -              | \$ 1,045          | \$ 1,045                           |
| Total Revenues   | <u>-</u>           | <u>-</u>          | <u>1,045</u>      | <u>1,045</u>                       |
| <b>EXPENDITURES</b>  |                    |                   |                   |                                    |
| Current - General Government - Public Works:                 |                    |                   |                   |                                    |
| Other - Miscellaneous  | -                  | -                 | -                 | -                                  |
| Total Public Works   | -                  | -                 | -                 | -                                  |
| Capital outlay   | -                  | -                 | -                 | -                                  |
| Total expenditures   | <u>-</u>           | <u>-</u>          | <u>-</u>          | <u>-</u>                           |
| <b>EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES</b> | <u>-</u>           | <u>-</u>          | <u>1,045</u>      | <u>1,045</u>                       |
| <b>OTHER FINANCING SOURCES (USES)</b>                        |                    |                   |                   |                                    |
| Transfers Out to:  |                    |                   |                   |                                    |
| 201 Road District #2-Construction                            | -                  | -                 | -                 | -                                  |
| Total Tranfers Out   | <u>-</u>           | <u>-</u>          | <u>-</u>          | <u>-</u>                           |
| Total other financing sources (uses)                         | <u>-</u>           | <u>-</u>          | <u>-</u>          | <u>-</u>                           |
| <b>NET CHANGE IN FUND BALANCE</b>                            | -                  | -                 | 1,045             | 1,045                              |
| <b>FUND BALANCES</b>   |                    |                   |                   |                                    |
| BEGINNING OF YEAR  | <u>272</u>         | <u>142,446</u>    | <u>142,446</u>    | <u>-</u>                           |
| END OF YEAR  | <u>\$ 272</u>      | <u>\$ 142,446</u> | <u>\$ 143,491</u> | <u>\$ 1,045</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, 2018

Schedule 3.8

|  | Original<br>Budget | Final<br>Budget | Actual<br>Amounts | Variance<br>Positive<br>(Negative) |
|--|--------------------|-----------------|-------------------|------------------------------------|
| <b>REVENUES</b>  |                    |                 |                   |                                    |
| Intergovernmental from:                                      |                    |                 |                   |                                    |
| State of LA  | \$ 1,338,337       | \$ 1,338,337    | \$ 1,760,253      | \$ 421,916                         |
| Investment Earnings  | 11,000             | 11,000          | 491               | (10,509)                           |
| Total Revenues   | 1,349,337          | 1,349,337       | 1,760,744         | 411,407                            |
| <b>EXPENDITURES</b>  |                    |                 |                   |                                    |
| Current - General Government:                                |                    |                 |                   |                                    |
| Federal Grant Match  | -                  | -               | -                 | -                                  |
| Total expenditures   | -                  | -               | -                 | -                                  |
| <b>EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES</b> | 1,349,337          | 1,349,337       | 1,760,744         | 411,407                            |
| <b>OTHER FINANCING SOURCES (USES)</b>                        |                    |                 |                   |                                    |
| Transfers In from:   |                    |                 |                   |                                    |
| 174 State of Emergency                                       | -                  | -               | -                 | -                                  |
| Total Transfers In   | -                  | -               | -                 | -                                  |
| Transfers Out to:  |                    |                 |                   |                                    |
| 001 General Fund   | (1,201,633)        | (1,200,329)     | (1,159,094)       | 41,235                             |
| 101 Animal Control   | (90,000)           | (50,000)        | (50,000)          | -                                  |
| 102 Building Maintenance                                     | (3,482)            | -               | -                 | -                                  |
| 103 Roads & Bridges  | (804,411)          | (779,352)       | (748,245)         | 31,107                             |
| 104 Drainage Maintenance Fund                                | (754,682)          | (596,029)       | (970)             | 595,059                            |
| 110 Recreation Fund  | (270,711)          | (270,711)       | -                 | 270,711                            |
| 112 Criminal Jury  | (47,000)           | (47,000)        | (47,000)          | -                                  |
| 126 Commission of Women                                      | -                  | -               | -                 | -                                  |
| 142 OCA General Fund   | (91,137)           | (91,137)        | (64,172)          | 26,965                             |
| 174 State of Emergency                                       | -                  | -               | -                 | -                                  |
| 181 Coastal Zone Management                                  | (127,500)          | (377,500)       | -                 | 377,500                            |
| 185 Beachfront Development                                   | (275,000)          | (275,000)       | -                 | 275,000                            |
| 201 RSTD #2 Construction                                     | -                  | -               | -                 | -                                  |
| 206 2005 Road Construction                                   | -                  | (10,000)        | (10,000)          | -                                  |
| 299 Capital Projects Fund                                    | (321,736)          | (321,736)       | (17,513)          | 304,223                            |
|  | (3,987,292)        | (4,018,794)     | (2,096,994)       | 1,921,800                          |
| Total other financing sources (uses)                         | (3,987,292)        | (4,018,794)     | (2,096,994)       | 1,921,800                          |
| <b>NET CHANGE IN FUND BALANCE</b>                            | (2,637,955)        | (2,669,457)     | (336,250)         | 2,333,207                          |
| <b>FUND BALANCES</b>   |                    |                 |                   |                                    |
| BEGINNING OF YEAR  | 1,033,508          | 2,952,245       | 2,952,245         | -                                  |
| END OF YEAR  | \$ (1,604,447)     | \$ 282,788      | \$ 2,615,995      | \$ 2,333,207                       |

## 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, 2018

Schedule 3.9

|  | Original<br>Budget | Final<br>Budget   | Actual<br>Amounts | Variance<br>Positive<br>(Negative) |
|--|--------------------|-------------------|-------------------|------------------------------------|
| <b>REVENUES</b>  |                    |                   |                   |                                    |
| Taxes:   |                    |                   |                   |                                    |
| Ad valorem   | \$ 762,647         | \$ 762,647        | \$ 788,280        | \$ 25,633                          |
| Intergovernmental from:                                      |                    |                   |                   |                                    |
| Federal  | -                  | -                 | -                 | -                                  |
| State of LA  | 52,425             | 52,425            | 52,509            | 84                                 |
| Investment Earnings  | 4,000              | 4,000             | 9,031             | 5,031                              |
|  | <u>819,072</u>     | <u>819,072</u>    | <u>849,820</u>    | <u>30,748</u>                      |
| Total Revenues   |                    |                   |                   |                                    |
| <b>EXPENDITURES</b>  |                    |                   |                   |                                    |
| Current - General Government - Health & Community Services:  |                    |                   |                   |                                    |
| Personal services and benefits                               | 441,726            | 422,643           | 401,098           | 21,545                             |
| Professional services  | -                  | -                 | -                 | -                                  |
| Operating services   | 238,000            | 238,000           | 240,167           | (2,167)                            |
| Other services   | 4,080              | 24,278            | 21,870            | 2,408                              |
| Operating Supplies   | 4,000              | 2,886             | 201               | 2,685                              |
| Total Community Services                                     | <u>687,806</u>     | <u>687,807</u>    | <u>663,336</u>    | <u>24,471</u>                      |
| Capital Outlay   | <u>-</u>           | <u>-</u>          | <u>-</u>          | <u>-</u>                           |
|  | <u>687,806</u>     | <u>687,807</u>    | <u>663,336</u>    | <u>24,471</u>                      |
| Total expenditures   |                    |                   |                   |                                    |
| <b>EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES</b> | <u>131,266</u>     | <u>131,265</u>    | <u>186,484</u>    | <u>55,219</u>                      |
| <b>OTHER FINANCING SOURCES (USES)</b>                        |                    |                   |                   |                                    |
| 128 Transfers In from 2004 Rededication                      | <u>-</u>           | <u>-</u>          | <u>-</u>          | <u>-</u>                           |
|  | <u>-</u>           | <u>-</u>          | <u>-</u>          | <u>-</u>                           |
| Total other financing sources (uses)                         |                    |                   |                   |                                    |
| <b>NET CHANGE IN FUND BALANCE</b>                            | 131,266            | 131,265           | 186,484           | 55,219                             |
| <b>FUND BALANCES</b>   |                    |                   |                   |                                    |
| BEGINNING OF YEAR  | <u>526,870</u>     | <u>692,140</u>    | <u>692,140</u>    | <u>-</u>                           |
| END OF YEAR  | <u>\$ 658,136</u>  | <u>\$ 823,405</u> | <u>\$ 878,624</u> | <u>\$ 55,219</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, 2018

Schedule 3.10

|  | Original<br>Budget | Final<br>Budget    | Actual<br>Amounts   | Variance<br>Positive<br>(Negative) |
|--|--------------------|--------------------|---------------------|------------------------------------|
| <b>REVENUES</b>  |                    |                    |                     |                                    |
| Taxes - ad valorem   | \$ 1,912,368       | \$ 1,860,968       | \$ 1,785,267        | \$ (75,701)                        |
| Intergovernmental from:                                      |                    |                    |                     |                                    |
| Federal  | -                  | -                  | 15                  | 15                                 |
| State of LA  | 162,220            | 162,220            | 162,592             | 372                                |
| Local  | -                  | -                  | -                   | -                                  |
| Charges for Services   | -                  | 20,500             | 26,892              | 6,392                              |
| Investment Earnings  | -                  | 20,500             | 32,678              | 12,178                             |
| Other  | -                  | 107,400            | 107,091             | (309)                              |
|  | <u>2,074,588</u>   | <u>2,171,588</u>   | <u>2,114,535</u>    | <u>(57,053)</u>                    |
| <b>EXPENDITURES</b>  |                    |                    |                     |                                    |
| Current - General Government - Culture and Recreation:       |                    |                    |                     |                                    |
| Personal services and benefits                               | 392,589            | 586,101            | 548,115             | 37,986                             |
| Professional services  | -                  | 60,565             | 46,175              | 14,390                             |
| Operating services   | 2,300              | 287,290            | 248,897             | 38,393                             |
| Other services   | 12,520             | 62,238             | 52,633              | 9,605                              |
| Operating Supplies   | 85,150             | 311,975            | 150,937             | 161,038                            |
| Other - Miscellaneous  | 1,067,845          | 1,511,772          | 188,607             | 1,323,165                          |
| Total Culture and Recreation                                 | <u>1,560,404</u>   | <u>2,819,941</u>   | <u>1,235,364</u>    | <u>1,584,577</u>                   |
| Capital Outlay   | -                  | -                  | -                   | -                                  |
|  | <u>1,560,404</u>   | <u>2,819,941</u>   | <u>1,235,364</u>    | <u>1,584,577</u>                   |
| <b>EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES</b> | 514,184            | (648,353)          | 879,171             | 1,527,524                          |
| <b>OTHER FINANCING SOURCES (USES)</b>                        |                    |                    |                     |                                    |
| 001 Transfers In from General Fund                           | 1,244,416          | 1,550,750          | 520,491             | (1,030,259)                        |
| 108 Transfer in from Royalty                                 | 270,711            | 40,578             | -                   | (40,578)                           |
| 299 Transfers Out to Capital Projects Fund                   | <u>(3,113,213)</u> | <u>(3,251,388)</u> | <u>(658,528)</u>    | <u>2,592,860</u>                   |
| Total other financing sources (uses)                         | <u>(1,598,086)</u> | <u>(1,660,060)</u> | <u>(138,037)</u>    | <u>1,522,023</u>                   |
| <b>NET CHANGE IN FUND BALANCE</b>                            | (1,083,902)        | (2,308,413)        | 741,134             | 3,049,547                          |
| <b>FUND BALANCES</b>   |                    |                    |                     |                                    |
| BEGINNING OF YEAR RESTATED                                   | <u>1,702,953</u>   | <u>2,451,027</u>   | <u>2,731,199</u>    | <u>280,172</u>                     |
| END OF YEAR  | <u>\$ 619,051</u>  | <u>\$ 142,614</u>  | <u>\$ 3,472,333</u> | <u>\$ 3,329,719</u>                |

## 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, 2018

Schedule 3.11

|  | Original<br>Budget | Final<br>Budget | Actual<br>Amounts  | Variance<br>Positive<br>(Negative) |
|--|--------------------|-----------------|--------------------|------------------------------------|
| <b>REVENUES</b>  |                    |                 |                    |                                    |
| Fines & Forfeitures  | \$ 42,134          | \$ 42,134       | \$ 37,628          | \$ (4,506)                         |
| Investment Earnings  | -                  | -               | 77                 | 77                                 |
| Total Revenues   | <u>42,134</u>      | <u>42,134</u>   | <u>37,705</u>      | <u>(4,429)</u>                     |
| <b>EXPENDITURES</b>  |                    |                 |                    |                                    |
| Current - General Government - Judicial:                     |                    |                 |                    |                                    |
| Personal services and benefits                               | 50,000             | 50,000          | 76,529             | (26,529)                           |
| Criminal Juror Fees  | -                  | -               | -                  | -                                  |
| Capital Outlay   | -                  | -               | -                  | -                                  |
| Total expenditures   | <u>50,000</u>      | <u>50,000</u>   | <u>76,529</u>      | <u>(26,529)</u>                    |
| <b>EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES</b> | <u>(7,866)</u>     | <u>(7,866)</u>  | <u>(38,824)</u>    | <u>(30,958)</u>                    |
| <b>OTHER FINANCING SOURCES (USES)</b>                        |                    |                 |                    |                                    |
| Transfers In Royalty Fund                                    | 47,000             | 47,000          | 47,000             | -                                  |
| Transfers Out  | -                  | -               | -                  | -                                  |
| Total other financing sources (uses)                         | <u>47,000</u>      | <u>47,000</u>   | <u>47,000</u>      | <u>-</u>                           |
| <b>NET CHANGE IN FUND BALANCE</b>                            | 39,134             | 39,134          | 8,176              | (30,958)                           |
| <b>FUND BALANCES</b>   |                    |                 |                    |                                    |
| BEGINNING OF YEAR  | <u>13,914</u>      | <u>(37,602)</u> | <u>(43,752)</u>    | <u>(6,150)</u>                     |
| END OF YEAR  | <u>\$ 53,048</u>   | <u>\$ 1,532</u> | <u>\$ (35,576)</u> | <u>\$ (37,108)</u>                 |

## 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, 2018

Schedule 3.12

|  | Original<br>Budget | Final<br>Budget | Actual<br>Amounts | Variance<br>Positive<br>(Negative) |
|--|--------------------|-----------------|-------------------|------------------------------------|
| <b>REVENUES</b>  |                    |                 |                   |                                    |
| Fines & Forfeitures  | \$ 546,558         | \$ 546,558      | \$ 478,942        | \$ (67,616)                        |
| Investment Earnings  | -                  | -               | 34                | 34                                 |
| Total Revenues   | 546,558            | 546,558         | 478,976           | (67,582)                           |
| <b>EXPENDITURES</b>  |                    |                 |                   |                                    |
| Current - General Government - Judicial:                     |                    |                 |                   |                                    |
| Personal services and benefits                               | 224,147            | 224,147         | 195,634           | 28,513                             |
| Professional services  | 118,280            | 118,281         | 72,051            | 46,230                             |
| Operating services   | 44,161             | 44,161          | 19,538            | 24,623                             |
| Other services   | 180,000            | 151,975         | 85,190            | 66,785                             |
| Operating Supplies   | 50,525             | 50,525          | 40,802            | 9,723                              |
| Miscellaneous  | 12,000             | 12,000          | 762,000           | (750,000)                          |
| Total current expenditures                                   | 629,113            | 601,089         | 1,175,215         | (574,126)                          |
| Capital Outlay   | -                  | -               | -                 | -                                  |
| Total expenditures   | 629,113            | 601,089         | 1,175,215         | (574,126)                          |
| <b>EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES</b> |                    |                 |                   |                                    |
|  | (82,555)           | (54,531)        | (696,239)         | (641,708)                          |
| <b>OTHER FINANCING SOURCES (USES)</b>                        |                    |                 |                   |                                    |
| Transfers In - Off Duty Witness Fund                         | -                  | 750,000         | 750,000           | -                                  |
| Transfers Out  | -                  | (28,025)        | (28,025)          | -                                  |
| Total other financing sources (uses)                         | -                  | 721,975         | 721,975           | -                                  |
| <b>NET CHANGE IN FUND BALANCE</b>                            |                    |                 |                   |                                    |
|  | (82,555)           | 667,444         | 25,736            | (641,708)                          |
| <b>FUND BALANCES</b>   |                    |                 |                   |                                    |
| BEGINNING OF YEAR  | 142,375            | 2,289           | 2,289             | -                                  |
| END OF YEAR  | \$ 59,820          | \$ 669,733      | \$ 28,025         | \$ (641,708)                       |

## 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, 2018

Schedule 3.13

|  | Original<br>Budget  | Final<br>Budget     | Actual<br>Amounts   | Variance<br>Positive<br>(Negative) |
|--|---------------------|---------------------|---------------------|------------------------------------|
| <b>REVENUES</b>  |                     |                     |                     |                                    |
| Taxes - Ad Valorem   | \$ 1,522,226        | \$ 1,522,226        | \$ 1,507,622        | \$ (14,604)                        |
| Intergovernmental Rev - Federal (331100)                     | -                   | -                   | 262                 | 262                                |
| Charges for Services   | 21,178              | 21,178              | 55,040              | 33,862                             |
| Investment Earnings  | 10,100              | 10,100              | 18,891              | 8,791                              |
|  | <u>1,553,504</u>    | <u>1,553,504</u>    | <u>1,581,815</u>    | <u>28,311</u>                      |
| <b>EXPENDITURES</b>  |                     |                     |                     |                                    |
| Current - General Government - Public Works                  |                     |                     |                     |                                    |
| Personal services and benefits                               | 113,031             | 112,884             | 108,469             | 4,415                              |
| Professional services  | 184,550             | 177,700             | 107,155             | 70,545                             |
| Operating services   | 1,000               | 1,432               | 1,432               | -                                  |
| Other services   | 12,000              | 18,564              | 15,745              | 2,819                              |
| Operating supplies   | 3,500               | 3,500               | 1,992               | 1,508                              |
| Other - Miscellaneous  | -                   | -                   | -                   | -                                  |
| Total current expenditures                                   | <u>314,081</u>      | <u>314,080</u>      | <u>234,793</u>      | <u>79,287</u>                      |
| Capital Outlay   | -                   | -                   | -                   | -                                  |
|  | <u>314,081</u>      | <u>314,080</u>      | <u>234,793</u>      | <u>79,287</u>                      |
| <b>EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES</b> |                     |                     |                     |                                    |
|  | <u>1,239,423</u>    | <u>1,239,424</u>    | <u>1,347,022</u>    | <u>107,598</u>                     |
| <b>OTHER FINANCING SOURCES (USES)</b>                        |                     |                     |                     |                                    |
| Transfers Out:   |                     |                     |                     |                                    |
| 105 Transfers Out to Street Lights Fund                      | <u>(913,336)</u>    | <u>(913,336)</u>    | <u>(913,336)</u>    | <u>-</u>                           |
| Total other financing sources (uses)                         | <u>(913,336)</u>    | <u>(913,336)</u>    | <u>(913,336)</u>    | <u>-</u>                           |
| <b>NET CHANGE IN FUND BALANCE</b>                            |                     |                     |                     |                                    |
|  | 326,087             | 326,088             | 433,686             | 107,598                            |
| <b>FUND BALANCES</b>   |                     |                     |                     |                                    |
| BEGINNING OF YEAR  | <u>3,610,726</u>    | <u>3,527,063</u>    | <u>3,981,425</u>    | <u>454,362</u>                     |
| END OF YEAR  | <u>\$ 3,936,813</u> | <u>\$ 3,853,151</u> | <u>\$ 4,415,111</u> | <u>\$ 561,960</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, 2018

Schedule 3.14

|  | Original<br>Budget | Final<br>Budget  | Actual<br>Amounts | Variance<br>Positive<br>(Negative) |
|--|--------------------|------------------|-------------------|------------------------------------|
| <b>REVENUES</b>  |                    |                  |                   |                                    |
| Fines & Forfeitures  | \$ 76,589          | \$ 69,006        | \$ 68,447         | \$ (559)                           |
| Investment Earnings  | 2,500              | 10,083           | 10,083            | -                                  |
| <b>Total Revenues</b>  | <b>79,089</b>      | <b>79,089</b>    | <b>78,530</b>     | <b>(559)</b>                       |
| <b>EXPENDITURES</b>  |                    |                  |                   |                                    |
| Current - General Government - Judicial:                     |                    |                  |                   |                                    |
| Personal services and benefits                               | 25,000             | 25,000           | 6,176             | 18,824                             |
| Capital Outlay   | -                  | -                | -                 | -                                  |
| <b>Total expenditures</b>                                    | <b>25,000</b>      | <b>25,000</b>    | <b>6,176</b>      | <b>18,824</b>                      |
| <b>EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES</b> | <b>54,089</b>      | <b>54,089</b>    | <b>72,354</b>     | <b>18,265</b>                      |
| <b>OTHER FINANCING SOURCES (USES)</b>                        |                    |                  |                   |                                    |
| Transfers In   | -                  | -                | -                 | -                                  |
| Transfers Out  |                    |                  |                   |                                    |
| General Fund   | -                  | (48,750)         | (48,750)          | -                                  |
| Criminal Court   | -                  | (750,000)        | (750,000)         | -                                  |
| <b>Total other financing sources (uses)</b>                  | <b>-</b>           | <b>(798,750)</b> | <b>(798,750)</b>  | <b>-</b>                           |
| <b>NET CHANGE IN FUND BALANCE</b>                            | <b>54,089</b>      | <b>(744,661)</b> | <b>(726,396)</b>  | <b>18,265</b>                      |
| <b>FUND BALANCES</b>   |                    |                  |                   |                                    |
| BEGINNING OF YEAR  | 767,788            | 799,362          | 799,362           | -                                  |
| END OF YEAR  | <u>\$ 821,877</u>  | <u>\$ 54,701</u> | <u>\$ 72,966</u>  | <u>\$ 18,265</u>                   |

## 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, 2018

Schedule 3.15

|  | Original<br>Budget | Final<br>Budget   | Actual<br>Amounts | Variance<br>Positive<br>(Negative) |
|--|--------------------|-------------------|-------------------|------------------------------------|
| <b>REVENUES</b>  |                    |                   |                   |                                    |
| Intergovernmental:   |                    |                   |                   |                                    |
| Federal  | \$ -               | \$ -              | \$ -              | \$ -                               |
| State  | -                  | -                 | -                 | -                                  |
| Charges for Services   | 31,207             | 31,207            | 28,956            | (2,251)                            |
| Investment Earnings  | -                  | -                 | 14                | 14                                 |
|  | <u>31,207</u>      | <u>31,207</u>     | <u>28,970</u>     | <u>(2,237)</u>                     |
| Total Revenues   | <u>31,207</u>      | <u>31,207</u>     | <u>28,970</u>     | <u>(2,237)</u>                     |
| <b>EXPENDITURES</b>  |                    |                   |                   |                                    |
| Current - General Government - Health & Community Services:  |                    |                   |                   |                                    |
| Personal services and benefits                               | 2,597              | 2,250             | 1,002             | 1,248                              |
| Professional services  | 10,000             | 10,000            | 719               | 9,281                              |
| Operating services   | 500                | 700               | 546               | 154                                |
| Operating Supplies   | 2,060              | 1,760             | 331               | 1,429                              |
| Other services   | 500                | 948               | 761               | 187                                |
| Total current expenditures                                   | <u>15,657</u>      | <u>15,658</u>     | <u>3,359</u>      | <u>12,299</u>                      |
| Capital Outlay   | -                  | -                 | -                 | -                                  |
|  | <u>15,657</u>      | <u>15,658</u>     | <u>3,359</u>      | <u>12,299</u>                      |
| Total expenditures   | <u>15,657</u>      | <u>15,658</u>     | <u>3,359</u>      | <u>12,299</u>                      |
| <b>EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES</b> | <u>15,550</u>      | <u>15,549</u>     | <u>25,611</u>     | <u>10,062</u>                      |
| <b>OTHER FINANCING SOURCES (USES)</b>                        |                    |                   |                   |                                    |
| Transfers in   | -                  | -                 | -                 | -                                  |
| Transfers out  | -                  | -                 | -                 | -                                  |
|  | <u>-</u>           | <u>-</u>          | <u>-</u>          | <u>-</u>                           |
| Total other financing sources (uses)                         | <u>-</u>           | <u>-</u>          | <u>-</u>          | <u>-</u>                           |
| <b>NET CHANGE IN FUND BALANCE</b>                            | <u>15,550</u>      | <u>15,549</u>     | <u>25,611</u>     | <u>10,062</u>                      |
| <b>FUND BALANCES</b>   |                    |                   |                   |                                    |
| BEGINNING OF YEAR  | <u>126,597</u>     | <u>90,086</u>     | <u>90,086</u>     | <u>-</u>                           |
| END OF YEAR  | <u>\$ 142,147</u>  | <u>\$ 105,635</u> | <u>\$ 115,697</u> | <u>\$ 10,062</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, 2018

Schedule 3.16

|  | Original<br>Budget | Final<br>Budget | Actual<br>Amounts | Variance<br>Positive<br>(Negative) |
|--|--------------------|-----------------|-------------------|------------------------------------|
| <b>REVENUES</b>  |                    |                 |                   |                                    |
| Intergovernmental from:                                      |                    |                 |                   |                                    |
| Federal  | \$ -               | \$ -            | \$ -              | \$ -                               |
| State  | 544,715            | 544,715         | 499,468           | (45,247)                           |
| Local  | -                  | -               | -                 | -                                  |
|  | <u>544,715</u>     | <u>544,715</u>  | <u>499,468</u>    | <u>(45,247)</u>                    |
| Total Revenues   |                    |                 |                   |                                    |
|  | <u>544,715</u>     | <u>544,715</u>  | <u>499,468</u>    | <u>(45,247)</u>                    |
| <b>EXPENDITURES</b>  |                    |                 |                   |                                    |
| Current - General Government - Judicial:                     |                    |                 |                   |                                    |
| Personal services and benefits                               | 544,715            | 544,715         | 499,470           | 45,245                             |
| Total current expenditures                                   | 544,715            | 544,715         | 499,470           | 45,245                             |
| Capital Outlay   | -                  | -               | -                 | -                                  |
|  | <u>544,715</u>     | <u>544,715</u>  | <u>499,470</u>    | <u>45,245</u>                      |
| Total expenditures   |                    |                 |                   |                                    |
|  | <u>544,715</u>     | <u>544,715</u>  | <u>499,470</u>    | <u>45,245</u>                      |
| <b>EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES</b> | <u>-</u>           | <u>-</u>        | <u>(2)</u>        | <u>(2)</u>                         |
| <b>OTHER FINANCING SOURCES (USES)</b>                        |                    |                 |                   |                                    |
| Transfers out  | -                  | -               | -                 | -                                  |
|  | <u>-</u>           | <u>-</u>        | <u>-</u>          | <u>-</u>                           |
| Total other financing sources (uses)                         |                    |                 |                   |                                    |
|  | <u>-</u>           | <u>-</u>        | <u>-</u>          | <u>-</u>                           |
| <b>NET CHANGE IN FUND BALANCE</b>                            | <u>-</u>           | <u>-</u>        | <u>(2)</u>        | <u>(2)</u>                         |
| <b>FUND BALANCES</b>   |                    |                 |                   |                                    |
| BEGINNING OF YEAR  | <u>-</u>           | <u>-</u>        | <u>-</u>          | <u>-</u>                           |
| END OF YEAR  | <u>\$ -</u>        | <u>\$ -</u>     | <u>\$ (2)</u>     | <u>\$ (2)</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, 2018

Schedule 3.17

|  | Original<br>Budget  | Final<br>Budget     | Actual<br>Amounts | Variance<br>Positive<br>(Negative) |
|--|---------------------|---------------------|-------------------|------------------------------------|
| <b>REVENUES</b>  |                     |                     |                   |                                    |
| Intergovernmental  |                     |                     |                   |                                    |
| Federal  | \$ 42,000           | \$ 41,158           | \$ 29,756         | \$ (11,402)                        |
| State  | -                   | -                   | -                 | -                                  |
| Local  | -                   | -                   | -                 | -                                  |
| Investment Earnings  | -                   | -                   | -                 | -                                  |
| Other Income   | -                   | -                   | 500               | 500                                |
|  | <u>42,000</u>       | <u>41,158</u>       | <u>30,256</u>     | <u>(10,902)</u>                    |
| Total Revenues   |                     |                     |                   |                                    |
| <b>EXPENDITURES</b>  |                     |                     |                   |                                    |
| Current - General Government - Public Safety:                |                     |                     |                   |                                    |
| Personal services and benefits                               | 366,680             | 366,786             | 169,048           | 197,738                            |
| Professional services  | 300                 | 300                 | -                 | 300                                |
| Operating services   | 30,500              | 31,394              | 24,246            | 7,148                              |
| Other services   | 73,200              | 75,300              | 67,351            | 7,949                              |
| Operating Supplies   | 87,768              | 93,863              | 9,314             | 84,549                             |
| Miscellaneous  | -                   | -                   | -                 | -                                  |
| Total public safety  | <u>558,448</u>      | <u>567,643</u>      | <u>269,959</u>    | <u>297,684</u>                     |
| Capital outlay   | -                   | -                   | -                 | -                                  |
|  | <u>558,448</u>      | <u>567,643</u>      | <u>269,959</u>    | <u>297,684</u>                     |
| Total expenditures   |                     |                     |                   |                                    |
| <b>EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES</b> |                     |                     |                   |                                    |
|  | <u>(516,448)</u>    | <u>(526,485)</u>    | <u>(239,703)</u>  | <u>286,782</u>                     |
| <b>OTHER FINANCING SOURCES (USES)</b>                        |                     |                     |                   |                                    |
| Transfers In from:   |                     |                     |                   |                                    |
| 001 General Fund   | -                   | -                   | -                 | -                                  |
| 128 2004 Rededication Fund                                   | 109,317             | 109,317             | 109,317           | -                                  |
| Transfers Out to:  |                     |                     |                   |                                    |
| 299 Capital Projects Fund                                    | -                   | -                   | -                 | -                                  |
|  | <u>109,317</u>      | <u>109,317</u>      | <u>109,317</u>    | <u>-</u>                           |
| Total other financing sources (uses)                         |                     |                     |                   |                                    |
| <b>NET CHANGE IN FUND BALANCE</b>                            |                     |                     |                   |                                    |
|  | (407,131)           | (417,168)           | (130,386)         | 286,782                            |
| <b>FUND BALANCES</b>   |                     |                     |                   |                                    |
| BEGINNING OF YEAR  | <u>1,090</u>        | <u>274,131</u>      | <u>274,131</u>    | <u>-</u>                           |
| END OF YEAR RESTATED   | <u>\$ (406,041)</u> | <u>\$ (143,037)</u> | <u>\$ 143,745</u> | <u>\$ 286,782</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, 2018

Schedule 3.18

|  | Original<br>Budget | Final<br>Budget | Actual<br>Amounts | Variance<br>Positive<br>(Negative) |
|--|--------------------|-----------------|-------------------|------------------------------------|
| <b>REVENUES</b>  |                    |                 |                   |                                    |
| Intergovernmental from:                                      |                    |                 |                   |                                    |
| State of LA  | \$ 402,412         | \$ 402,412      | \$ 341,599        | \$ (60,813)                        |
| Investment Earnings  | -                  | -               | -                 | -                                  |
| Total Revenues   | 402,412            | 402,412         | 341,599           | (60,813)                           |
| <b>EXPENDITURES</b>  |                    |                 |                   |                                    |
| Current - General Government - Judicial:                     |                    |                 |                   |                                    |
| Personal services and benefits                               | 433,919            | 433,919         | 384,449           | 49,470                             |
| Total current expenditures                                   | 433,919            | 433,919         | 384,449           | 49,470                             |
| Capital Outlay   | -                  | -               | -                 | -                                  |
| Total expenditures   | 433,919            | 433,919         | 384,449           | 49,470                             |
| <b>EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES</b> | (31,507)           | (31,507)        | (42,850)          | (11,343)                           |
| <b>OTHER FINANCING SOURCES (USES)</b>                        |                    |                 |                   |                                    |
| Transfers In from:   |                    |                 |                   |                                    |
| 001 General Fund   | 19,842             | 19,842          | 19,842            | -                                  |
| 108 Royalty  | -                  | -               | -                 | -                                  |
| Total other financing sources (uses)                         | 19,842             | 19,842          | 19,842            | -                                  |
| <b>NET CHANGE IN FUND BALANCE</b>                            | (11,665)           | (11,665)        | (23,008)          | (11,343)                           |
| <b>FUND BALANCES</b>   |                    |                 |                   |                                    |
| BEGINNING OF YEAR  | 10,816             | 12,285          | 12,285            | -                                  |
| END OF YEAR  | \$ (849)           | \$ 620          | \$ (10,723)       | \$ (11,343)                        |

**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, 2018

Schedule 3.19

|  | <u>Original<br/>Budget</u> | <u>Final<br/>Budget</u> | <u>Actual<br/>Amounts</u> | <u>Variance<br/>Positive<br/>(Negative)</u> |
|--|----------------------------|-------------------------|---------------------------|---|
| <b>REVENUES</b>  |                            |                         |                           |   |
| Investment Earnings  | \$ -                       | \$ -                    | \$ -                      | \$ -  |
| Total Revenues   | <u>-</u>                   | <u>-</u>                | <u>-</u>                  | <u>-</u>                                    |
| <b>EXPENDITURES</b>  |                            |                         |                           |   |
| Current - General Government - Culture and Recreation        |                            |                         |                           |   |
| Operating services   | -                          | -                       | -                         | -   |
| Miscellaneous  | <u>-</u>                   | <u>15,000</u>           | <u>15,000</u>             | <u>-</u>                                    |
| Total expenditures   | <u>-</u>                   | <u>15,000</u>           | <u>15,000</u>             | <u>-</u>                                    |
| <b>EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES</b> | <u>-</u>                   | <u>(15,000)</u>         | <u>(15,000)</u>           | <u>-</u>                                    |
| <b>OTHER FINANCING SOURCES (USES)</b>                        |                            |                         |                           |   |
| Transfers In from:   |                            |                         |                           |   |
| 001 General Fund   | 25,000                     | 15,000                  | 15,000                    | -   |
| Transfers out to:  |                            |                         |                           |   |
| 001 General Fund   | <u>-</u>                   | <u>-</u>                | <u>-</u>                  | <u>-</u>                                    |
| Total other financing sources (uses)                         | <u>25,000</u>              | <u>15,000</u>           | <u>15,000</u>             | <u>-</u>                                    |
| <b>NET CHANGE IN FUND BALANCE</b>                            | 25,000                     | -                       | -                         | -   |
| <b>FUND BALANCES</b>   |                            |                         |                           |   |
| BEGINNING OF YEAR  | <u>-</u>                   | <u>-</u>                | <u>-</u>                  | <u>-</u>                                    |
| END OF YEAR  | <u><u>\$ 25,000</u></u>    | <u><u>\$ -</u></u>      | <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, 2018

Schedule 3.20

|  | Original<br>Budget | Final<br>Budget  | Actual<br>Amounts | Variance<br>Positive<br>(Negative) |
|--|--------------------|------------------|-------------------|------------------------------------|
| <b>REVENUES</b>  |                    |                  |                   |                                    |
| Intergovernmental  | \$ -               | \$ -             | \$ -              | \$ -                               |
| Investment Earnings  | 350                | 350              | 1,270             | 920                                |
| <b>Total Revenues</b>  | <b>350</b>         | <b>350</b>       | <b>1,270</b>      | <b>920</b>                         |
| <b>EXPENDITURES</b>  |                    |                  |                   |                                    |
| Current - Culture and Recreation:                            |                    |                  |                   |                                    |
| Miscellaneous  | 40,000             | 40,000           | 26,999            | 13,001                             |
| Total current expenditures                                   | 40,000             | 40,000           | 26,999            | 13,001                             |
| Capital Outlay   | -                  | -                | -                 | -                                  |
| <b>Total expenditures</b>                                    | <b>40,000</b>      | <b>40,000</b>    | <b>26,999</b>     | <b>13,001</b>                      |
| <b>EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES</b> | <b>(39,650)</b>    | <b>(39,650)</b>  | <b>(25,729)</b>   | <b>13,921</b>                      |
| <b>OTHER FINANCING SOURCES (USES)</b>                        |                    |                  |                   |                                    |
| Transfers In from:   | -                  | -                | -                 | -                                  |
| Transfers Out  | -                  | -                | -                 | -                                  |
| <b>Total other financing sources (uses)</b>                  | <b>-</b>           | <b>-</b>         | <b>-</b>          | <b>-</b>                           |
| <b>NET CHANGE IN FUND BALANCE</b>                            | <b>(39,650)</b>    | <b>(39,650)</b>  | <b>(25,729)</b>   | <b>13,921</b>                      |
| <b>FUND BALANCES</b>   |                    |                  |                   |                                    |
| BEGINNING OF YEAR  | 110,206            | 128,485          | 128,485           | -                                  |
| END OF YEAR  | <u>\$ 70,556</u>   | <u>\$ 88,835</u> | <u>\$ 102,756</u> | <u>\$ 13,921</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, 2018

Schedule 3.21

|  | Original<br>Budget | Final<br>Budget    | Actual<br>Amounts  | Variance<br>Positive<br>(Negative) |
|--|--------------------|--------------------|--------------------|------------------------------------|
| <b>REVENUES</b>  |                    |                    |                    |                                    |
| Taxes - Ad Valorem   | \$ 2,427,449       | \$ 2,427,449       | \$ 2,398,072       | \$ (29,377)                        |
| Investment Earnings  | -                  | -                  | 406                | 406                                |
| Total Revenues   | <u>2,427,449</u>   | <u>2,427,449</u>   | <u>2,398,478</u>   | <u>(28,971)</u>                    |
| <b>EXPENDITURES</b>  |                    |                    |                    |                                    |
| Current - General Government                                 |                    |                    |                    |                                    |
| Professional Services  | -                  | -                  | -                  | -                                  |
| Capital Outlay   | -                  | -                  | -                  | -                                  |
| Total expenditures   | <u>-</u>           | <u>-</u>           | <u>-</u>           | <u>-</u>                           |
| <b>EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES</b> | <u>2,427,449</u>   | <u>2,427,449</u>   | <u>2,398,478</u>   | <u>(28,971)</u>                    |
| <b>OTHER FINANCING SOURCES (USES)</b>                        |                    |                    |                    |                                    |
| Transfers In   | -                  | -                  | -                  | -                                  |
| Transfers Out to:  |                    |                    |                    |                                    |
| 001 General Fund   | (500,000)          | (500,000)          | (500,000)          | -                                  |
| 101 Animal Control Fund                                      | (540,850)          | (540,850)          | (540,850)          | -                                  |
| 123 Civil Defense Fund                                       | (109,317)          | (109,317)          | (109,317)          | -                                  |
| 129 Health Activity Fund                                     | (989,692)          | (989,692)          | (989,692)          | -                                  |
|  | <u>(2,139,859)</u> | <u>(2,139,859)</u> | <u>(2,139,859)</u> | <u>-</u>                           |
| Total other financing sources (uses)                         | <u>(2,139,859)</u> | <u>(2,139,859)</u> | <u>(2,139,859)</u> | <u>-</u>                           |
| <b>NET CHANGE IN FUND BALANCE</b>                            | <u>287,590</u>     | <u>287,590</u>     | <u>258,619</u>     | <u>(28,971)</u>                    |
| <b>FUND BALANCES</b>   |                    |                    |                    |                                    |
| BEGINNING OF YEAR  | <u>281,643</u>     | <u>(58,241)</u>    | <u>(58,241)</u>    | <u>-</u>                           |
| END OF YEAR  | <u>\$ 569,233</u>  | <u>\$ 229,349</u>  | <u>\$ 200,378</u>  | <u>\$ (28,971)</u>                 |

## 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, 2018

Schedule 3.22

|  | Original<br>Budget  | Final<br>Budget    | Actual<br>Amounts  | Variance<br>Positive<br>(Negative) |
|--|---------------------|--------------------|--------------------|------------------------------------|
| <b>REVENUES</b>  |                     |                    |                    |                                    |
| Intergovernmental - Federal                                  | \$ -                | \$ -               | \$ 462             | \$ 462                             |
| Investment Earnings  | -                   | -                  | 4                  | 4                                  |
| <b>Total Revenues</b>  | <b>-</b>            | <b>-</b>           | <b>466</b>         | <b>466</b>                         |
| <b>EXPENDITURES</b>  |                     |                    |                    |                                    |
| Current - General Government - Health & Community Services:  |                     |                    |                    |                                    |
| Personal services and benefits                               | -                   | 7                  | 7                  | -                                  |
| Professional services  | 1,200,000           | 1,199,477          | 1,120,119          | 79,358                             |
| Operating services   | -                   | -                  | -                  | -                                  |
| Other services   | 10,325              | 10,840             | 7,161              | 3,679                              |
| Operating Supplies   | 600                 | 600                | 190                | 410                                |
| <b>Total current expenditures</b>                            | <b>1,210,925</b>    | <b>1,210,924</b>   | <b>1,127,477</b>   | <b>83,447</b>                      |
| Capital Outlay   | -                   | -                  | -                  | -                                  |
| <b>Total expenditures</b>                                    | <b>1,210,925</b>    | <b>1,210,924</b>   | <b>1,127,477</b>   | <b>83,447</b>                      |
| <b>EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES</b> | <b>(1,210,925)</b>  | <b>(1,210,924)</b> | <b>(1,127,011)</b> | <b>83,913</b>                      |
| <b>OTHER FINANCING SOURCES (USES)</b>                        |                     |                    |                    |                                    |
| Transfers In   |                     |                    |                    |                                    |
| 128 2004 Rededication Fund                                   | 989,692             | 989,692            | 989,692            | -                                  |
| Total Transfers In:  | 989,692             | 989,692            | 989,692            | -                                  |
| Transfers Out  | -                   | -                  | -                  | -                                  |
| <b>Total other financing sources (uses)</b>                  | <b>989,692</b>      | <b>989,692</b>     | <b>989,692</b>     | <b>-</b>                           |
| <b>NET CHANGE IN FUND BALANCE</b>                            | <b>(221,233)</b>    | <b>(221,232)</b>   | <b>(137,319)</b>   | <b>83,913</b>                      |
| <b>FUND BALANCES</b>   |                     |                    |                    |                                    |
| BEGINNING OF YEAR  | 3,295               | 455,725            | 455,725            | -                                  |
| END OF YEAR  | <b>\$ (217,938)</b> | <b>\$ 234,493</b>  | <b>\$ 318,406</b>  | <b>\$ 83,913</b>                   |

## 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, 2018

Schedule 3.23

|  | Original<br>Budget | Final<br>Budget  | Actual<br>Amounts | Variance<br>Positive<br>(Negative) |
|--|--------------------|------------------|-------------------|------------------------------------|
| <b>REVENUES</b>  |                    |                  |                   |                                    |
| Intergovernmental - Federal                                  | \$ 2,709,763       | \$ 2,784,155     | \$ 2,785,721      | \$ 1,566                           |
| Other Income   | 677,441            | 696,039          | 698,877           | 2,838                              |
| Investment Earnings  | -                  | -                | -                 | -                                  |
| Total Revenues   | <u>3,387,204</u>   | <u>3,480,194</u> | <u>3,484,598</u>  | <u>4,404</u>                       |
| <b>EXPENDITURES</b>  |                    |                  |                   |                                    |
| Current - General Government - Health & Community Services:  |                    |                  |                   |                                    |
| Personal services and benefits                               | 2,500,028          | 2,373,477        | 2,215,227         | 158,250                            |
| Professional services  | 4,800              | 6,880            | (888)             | 7,768                              |
| Operating services   | 77,604             | 205,474          | 205,474           | -                                  |
| Other services   | 161,530            | 167,575          | 167,575           | -                                  |
| Operating Supplies   | 146,800            | 213,447          | 213,444           | 3                                  |
| Other - Miscellaneous  | 679,440            | 696,340          | 699,079           | (2,739)                            |
| Total current expenditures                                   | <u>3,570,202</u>   | <u>3,663,193</u> | <u>3,499,911</u>  | <u>163,282</u>                     |
| Capital Outlay   | -                  | -                | -                 | -                                  |
| Total expenditures   | <u>3,570,202</u>   | <u>3,663,193</u> | <u>3,499,911</u>  | <u>163,282</u>                     |
| <b>EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES</b> | <u>(182,998)</u>   | <u>(182,999)</u> | <u>(15,313)</u>   | <u>167,686</u>                     |
| <b>OTHER FINANCING SOURCES (USES)</b>                        |                    |                  |                   |                                    |
| 001 Transfers In from General Fund                           | 183,000            | 183,000          | 15,314            | (167,686)                          |
| 299 Transfers Out to Capital Project                         | -                  | -                | -                 | -                                  |
| Total other financing sources (uses)                         | <u>183,000</u>     | <u>183,000</u>   | <u>15,314</u>     | <u>(167,686)</u>                   |
| <b>NET CHANGE IN FUND BALANCE</b>                            | 2                  | 1                | 1                 | -                                  |
| <b>FUND BALANCES</b>   |                    |                  |                   |                                    |
| BEGINNING OF YEAR  | <u>(1)</u>         | <u>-</u>         | <u>-</u>          | <u>-</u>                           |
| END OF YEAR  | <u>\$ 1</u>        | <u>\$ 1</u>      | <u>\$ 1</u>       | <u>\$ -</u>                        |

**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, 2018

Schedule 3.24

|  | <u>Original<br/>Budget</u> | <u>Final<br/>Budget</u> | <u>Actual<br/>Amounts</u> | <u>Variance<br/>Positive<br/>(Negative)</u> |
|--|----------------------------|-------------------------|---------------------------|---|
| <b>REVENUES</b>  |                            |                         |                           |   |
| Intergovernmental - Federal                                  | <u>\$ 215,000</u>          | <u>\$ 215,000</u>       | <u>\$ 235,878</u>         | <u>\$ 20,878</u>                            |
| Total Revenues   | <u>215,000</u>             | <u>215,000</u>          | <u>235,878</u>            | <u>20,878</u>                               |
| <b>EXPENDITURES</b>  |                            |                         |                           |   |
| Current - General Government - Health & Community Services:  |                            |                         |                           |   |
| Operating Supplies   | 215,000                    | 215,000                 | 235,878                   | (20,878)                                    |
| Capital Outlay   | <u>-</u>                   | <u>-</u>                | <u>-</u>                  | <u>-</u>                                    |
| Total expenditures   | <u>215,000</u>             | <u>215,000</u>          | <u>235,878</u>            | <u>(20,878)</u>                             |
| <b>EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES</b> | <u>-</u>                   | <u>-</u>                | <u>-</u>                  | <u>-</u>                                    |
| <b>OTHER FINANCING SOURCES (USES)</b>                        |                            |                         |                           |   |
| Transfers In   | -                          | -                       | -                         | -   |
| Transfers Out  | <u>-</u>                   | <u>-</u>                | <u>-</u>                  | <u>-</u>                                    |
| Total other financing sources (uses)                         | <u>-</u>                   | <u>-</u>                | <u>-</u>                  | <u>-</u>                                    |
| <b>NET CHANGE IN FUND BALANCE</b>                            | <u>-</u>                   | <u>-</u>                | <u>-</u>                  | <u>-</u>                                    |
| <b>FUND BALANCES</b>   |                            |                         |                           |   |
| BEGINNING OF YEAR  | <u>-</u>                   | <u>-</u>                | <u>-</u>                  | <u>-</u>                                    |
| END OF YEAR  | <u><u>\$ -</u></u>         | <u><u>\$ -</u></u>      | <u><u>\$ -</u></u>        | <u><u>\$ -</u></u>                          |

## LAFORCHE 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, 2018

Schedule 3.25

|  | Original<br>Budget | Final<br>Budget | Actual<br>Amounts | Variance<br>Positive<br>(Negative) |
|--|--------------------|-----------------|-------------------|------------------------------------|
| <b>REVENUES</b>  |                    |                 |                   |                                    |
| Intergovernmental - Federal                                  | \$ 297,000         | \$ 297,000      | \$ 272,126        | \$ (24,874)                        |
| Charges for services   | -                  | -               | 60                | 60                                 |
| <b>Total Revenues</b>  | <b>297,000</b>     | <b>297,000</b>  | <b>272,186</b>    | <b>(24,814)</b>                    |
| <b>EXPENDITURES</b>  |                    |                 |                   |                                    |
| Current - General Government - Health & Community Services:  |                    |                 |                   |                                    |
| Personal services and benefits                               | 67,005             | 67,831          | 58,721            | 9,110                              |
| Professional Services  | 36                 | 36              | -                 | 36                                 |
| Operating services   | 805                | 1,022           | 537               | 485                                |
| Other services   | 6,678              | 5,878           | 3,804             | 2,074                              |
| Operating Supplies   | 227,901            | 227,658         | 209,193           | 18,465                             |
| Total Community Services                                     | 302,425            | 302,425         | 272,255           | 30,170                             |
| Capital outlay   | -                  | -               | -                 | -                                  |
| <b>Total expenditures</b>                                    | <b>302,425</b>     | <b>302,425</b>  | <b>272,255</b>    | <b>30,170</b>                      |
| <b>EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES</b> | <b>(5,425)</b>     | <b>(5,425)</b>  | <b>(69)</b>       | <b>5,356</b>                       |
| <b>OTHER FINANCING SOURCES (USES)</b>                        |                    |                 |                   |                                    |
| Transfers In from:   | -                  | -               | -                 | -                                  |
| 001 General Fund   | -                  | -               | -                 | -                                  |
| <b>Total other financing sources (uses)</b>                  | <b>-</b>           | <b>-</b>        | <b>-</b>          | <b>-</b>                           |
| <b>NET CHANGE IN FUND BALANCE</b>                            | <b>(5,425)</b>     | <b>(5,425)</b>  | <b>(69)</b>       | <b>5,356</b>                       |
| <b>FUND BALANCES</b>   |                    |                 |                   |                                    |
| BEGINNING OF YEAR  | 16,453             | 22,258          | 22,258            | -                                  |
| END OF YEAR  | \$ 11,028          | \$ 16,833       | \$ 22,189         | \$ 5,356                           |

## 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, 2018

Schedule 3.26

|  | Original<br>Budget | Final<br>Budget | Actual<br>Amounts | Variance<br>Positive<br>(Negative) |
|--|--------------------|-----------------|-------------------|------------------------------------|
| <b>REVENUES</b>  |                    |                 |                   |                                    |
| Intergovernmental :  |                    |                 |                   |                                    |
| Federal  | \$ -               | \$ 1,077        | \$ 1,077          | \$ -                               |
| State  | 1,350              | 20,065          | 14,833            | (5,232)                            |
| Investment Earnings  | -                  | -               | -                 | -                                  |
|  | 1,350              | 21,142          | 15,910            | (5,232)                            |
| <b>EXPENDITURES</b>  |                    |                 |                   |                                    |
| Current - General Government - Health & Community Services:  |                    |                 |                   |                                    |
| Personal services and benefits                               | 119,323            | 143,761         | 76,575            | 67,186                             |
| Professional Services  | 5,000              | 1,295           | 72                | 1,223                              |
| Other Services   | 8,350              | 6,181           | 5,125             | 1,056                              |
| Operating Supplies   | -                  | 151             | 150               | 1                                  |
| Operating Services   | -                  | -               | -                 | -                                  |
| Miscellaneous  | 1,000              | 1,000           | 38                | 962                                |
| Total Community Services                                     | 133,673            | 152,388         | 81,960            | 70,428                             |
| Capital Outlay   | -                  | -               | -                 | -                                  |
|  | 133,673            | 152,388         | 81,960            | 70,428                             |
| <b>EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES</b> |                    |                 |                   |                                    |
|  | (132,323)          | (131,246)       | (66,050)          | 65,196                             |
| <b>OTHER FINANCING SOURCES (USES)</b>                        |                    |                 |                   |                                    |
| 001 Transfers In to General Fund                             | -                  | -               | -                 | -                                  |
| 108 Transfers In from Royalty Fund                           | 91,137             | 90,060          | 64,171            | (25,889)                           |
|  | 91,137             | 90,060          | 64,171            | (25,889)                           |
| <b>NET CHANGE IN FUND BALANCE</b>                            |                    |                 |                   |                                    |
|  | (41,186)           | (41,186)        | (1,879)           | 39,307                             |
| <b>FUND BALANCES</b>   |                    |                 |                   |                                    |
| BEGINNING OF YEAR  | 19,555             | 91,320          | 91,320            | -                                  |
| END OF YEAR  | \$ (21,631)        | \$ 50,134       | \$ 89,441         | \$ 39,307                          |

## 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, 2018

Schedule 3.27

|  | Original<br>Budget | Final<br>Budget | Actual<br>Amounts | Variance<br>Positive<br>(Negative) |
|--|--------------------|-----------------|-------------------|------------------------------------|
| <b>REVENUES</b>  |                    |                 |                   |                                    |
| Intergovernmental:   |                    |                 |                   |                                    |
| Federal  | \$ 531,742         | \$ 572,410      | \$ 567,339        | \$ (5,071)                         |
| Total Revenues   | <u>531,742</u>     | <u>572,410</u>  | <u>567,339</u>    | <u>(5,071)</u>                     |
| <b>EXPENDITURES</b>  |                    |                 |                   |                                    |
| Current - General Government - Health & Community Services:  |                    |                 |                   |                                    |
| Personal services and benefits                               | 39,388             | 50,685          | 45,616            | 5,069                              |
| Operating services   | 492,354            | 521,724         | 521,723           | 1                                  |
| Other services   | -                  | -               | (1)               | 1                                  |
| Total current  | <u>531,742</u>     | <u>572,409</u>  | <u>567,338</u>    | <u>5,071</u>                       |
| Capital Outlay   | -                  | -               | -                 | -                                  |
| Total expenditures   | <u>531,742</u>     | <u>572,409</u>  | <u>567,338</u>    | <u>5,071</u>                       |
| <b>EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES</b> | <u>-</u>           | <u>1</u>        | <u>1</u>          | <u>-</u>                           |
| <b>OTHER FINANCING SOURCES (USES)</b>                        |                    |                 |                   |                                    |
| Transfers In   | -                  | -               | -                 | -                                  |
| Transfers Out  | -                  | -               | -                 | -                                  |
| Total other financing sources (uses)                         | <u>-</u>           | <u>-</u>        | <u>-</u>          | <u>-</u>                           |
| <b>NET CHANGE IN FUND BALANCE</b>                            | <u>-</u>           | <u>1</u>        | <u>1</u>          | <u>-</u>                           |
| <b>FUND BALANCES</b>   |                    |                 |                   |                                    |
| BEGINNING OF YEAR RESTATED                                   | <u>(898)</u>       | <u>4,609</u>    | <u>4,609</u>      | <u>-</u>                           |
| END OF YEAR  | <u>\$ (898)</u>    | <u>\$ 4,610</u> | <u>\$ 4,610</u>   | <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, 2018

Schedule 3.28

|  | Original<br>Budget | Final<br>Budget | Actual<br>Amounts | Variance<br>Positive<br>(Negative) |
|--|--------------------|-----------------|-------------------|------------------------------------|
| <b>REVENUES</b>  |                    |                 |                   |                                    |
| Intergovernmental - Federal                                  | \$ 226,165         | \$ 226,165      | \$ 176,467        | \$ (49,698)                        |
| Total Revenues   | 226,165            | 226,165         | 176,467           | (49,698)                           |
| <b>EXPENDITURES</b>  |                    |                 |                   |                                    |
| Current - General Government - Public Works:                 |                    |                 |                   |                                    |
| Personal services and benefits                               | 116,350            | 93,524          | 92,406            | 1,118                              |
| Professional services  | 200                | 84              | 84                | -                                  |
| Operating services   | 6,146              | 8,720           | 8,333             | 387                                |
| Other services   | 19,466             | 18,380          | 18,164            | 216                                |
| Operating Supplies   | 3,591              | 10,538          | 9,637             | 901                                |
| Miscellaneous  | 69,914             | 84,420          | 32,622            | 51,798                             |
| Debt Service Principal (490-2)                               | 10,106             | 10,106          | 10,106            | -                                  |
| Debt Service Interest & Fiscal charges (490-1)               | 393                | 393             | 393               | -                                  |
| Total Expenditures   | 226,166            | 226,165         | 171,745           | 54,420                             |
| <b>EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES</b> | (1)                | -               | 4,722             | 4,722                              |
| <b>OTHER FINANCING SOURCES (USES)</b>                        |                    |                 |                   |                                    |
| Transfers In   | -                  | -               | -                 | -                                  |
| Transfers Out  | -                  | -               | -                 | -                                  |
| Total other financing sources (uses)                         | -                  | -               | -                 | -                                  |
| <b>NET CHANGE IN FUND BALANCE</b>                            | (1)                | -               | 4,722             | 4,722                              |
| <b>FUND BALANCES</b>   |                    |                 |                   |                                    |
| BEGINNING OF YEAR RESTATED                                   | 1                  | (3,079)         | (3,079)           | -                                  |
| END OF YEAR  | \$ -               | \$ (3,079)      | \$ 1,643          | \$ 4,722                           |

## LAFOURCHE PARISH GOVERNMENT

Fund #154 - TANF

Schedule of Revenues, Expenditures, Changes in Fund Balance - Budget and Actual  
For the Year Ended December 31, 2018

Schedule 3.29

|  | Original<br>Budget | Final<br>Budget | Actual<br>Amounts | Variance<br>Positive<br>(Negative) |
|--|--------------------|-----------------|-------------------|------------------------------------|
| <b>REVENUES</b>  |                    |                 |                   |                                    |
| Intergovernmental - State                                    | \$ -               | \$ -            | \$ -              | \$ -                               |
| Total Revenues   | -                  | -               | -                 | -                                  |
| <b>EXPENDITURES</b>  |                    |                 |                   |                                    |
| Current - General Government - Health & Community Services:  |                    |                 |                   |                                    |
| Supplies   | -                  | -               | -                 | -                                  |
| Total expenditures   | -                  | -               | -                 | -                                  |
| <b>EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES</b> | -                  | -               | -                 | -                                  |
| <b>OTHER FINANCING SOURCES (USES)</b>                        |                    |                 |                   |                                    |
| Transfers In   | -                  | -               | -                 | -                                  |
| Transfers Out  | -                  | -               | -                 | -                                  |
| Total other financing sources (uses)                         | -                  | -               | -                 | -                                  |
| <b>NET CHANGE IN FUND BALANCE</b>                            | -                  | -               | -                 | -                                  |
| <b>FUND BALANCES</b>   |                    |                 |                   |                                    |
| BEGINNING OF YEAR  | 5,168              | 5,168           | 5,168             | -                                  |
| END OF YEAR  | \$ 5,168           | \$ 5,168        | \$ 5,168          | \$ -                               |

## 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, 2018

Schedule 3.30

|  | Original<br>Budget | Final<br>Budget    | Actual<br>Amounts  | Variance<br>Positive<br>(Negative) |
|--|--------------------|--------------------|--------------------|------------------------------------|
| <b>REVENUES</b>  |                    |                    |                    |                                    |
| Taxes - Sales & Use  | \$ 4,044,384       | \$ 4,044,384       | \$ 4,566,085       | \$ 521,701                         |
| Investment Earnings  | -                  | -                  | 37,460             | 37,460                             |
| <b>Total Revenues</b>  | <b>4,044,384</b>   | <b>4,044,384</b>   | <b>4,603,545</b>   | <b>559,161</b>                     |
| <b>EXPENDITURES</b>  |                    |                    |                    |                                    |
| Current - General Government - Public Works:                 |                    |                    |                    |                                    |
| Professional services  | 36,399             | 36,399             | 43,919             | (7,520)                            |
| Other Services   | -                  | -                  | -                  | -                                  |
| Total current  | 36,399             | 36,399             | 43,919             | (7,520)                            |
| Capital outlay   | -                  | -                  | -                  | -                                  |
| <b>Total expenditures</b>                                    | <b>36,399</b>      | <b>36,399</b>      | <b>43,919</b>      | <b>(7,520)</b>                     |
| <b>EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES</b> | <b>4,007,985</b>   | <b>4,007,985</b>   | <b>4,559,626</b>   | <b>551,641</b>                     |
| <b>OTHER FINANCING SOURCES (USES)</b>                        |                    |                    |                    |                                    |
| Transfers Out to:  |                    |                    |                    |                                    |
| 103 Steet Lights   | (400,000)          | (400,000)          | -                  | 400,000                            |
| 104 Drainage Maintenance Fund                                | (1,045,339)        | (913,249)          | (80,189)           | 833,060                            |
| 206 Construction - RSTD 3 5 & 6                              | (1,366,647)        | (1,495,245)        | (170,627)          | 1,324,618                          |
| 299 Capital Projects Fund                                    | (45,050)           | (10,766)           | -                  | 10,766                             |
| 314 Bond Sinking Fund - RSTD 3 5 & 6                         | (1,250,000)        | (1,250,000)        | (1,250,000)        | -                                  |
| 317 Consolidated STD A Sinking Fund                          | (2,473,808)        | (2,473,808)        | (2,473,808)        | -                                  |
| Total Transfers Out  | (6,580,844)        | (6,543,068)        | (3,974,624)        | 2,568,444                          |
| <b>Total other financing sources (uses)</b>                  | <b>(6,580,844)</b> | <b>(6,543,068)</b> | <b>(3,974,624)</b> | <b>2,568,444</b>                   |
| <b>NET CHANGE IN FUND BALANCE</b>                            | <b>(2,572,859)</b> | <b>(2,535,083)</b> | <b>585,002</b>     | <b>3,120,085</b>                   |
| <b>FUND BALANCES</b>   |                    |                    |                    |                                    |
| BEGINNING OF YEAR  | 1,512,826          | 2,776,487          | 2,776,487          | -                                  |
| END OF YEAR  | \$ (1,060,033)     | \$ 241,404         | \$ 3,361,489       | \$ 3,120,085                       |

## 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, 2018

Schedule 3.31

|  | Original<br>Budget | Final<br>Budget | Actual<br>Amounts | Variance<br>Positive<br>(Negative) |
|--|--------------------|-----------------|-------------------|------------------------------------|
| <b>REVENUES</b>  |                    |                 |                   |                                    |
| Taxes Sales and Use  | \$ 2,127,862       | \$ 2,127,862    | \$ 2,725,950      | \$ 598,088                         |
| Investment Earnings  | 25,000             | 25,000          | 128,587           | 103,587                            |
| Total Revenues   | 2,152,862          | 2,152,862       | 2,854,537         | 701,675                            |
| <b>EXPENDITURES</b>  |                    |                 |                   |                                    |
| Current - General Government - Public Works:                 |                    |                 |                   |                                    |
| Professional services  | 19,151             | 19,151          | 26,078            | (6,927)                            |
| Other  | -                  | -               | 549               | (549)                              |
| Total Current  | 19,151             | 19,151          | 26,627            | (7,476)                            |
| Debt Service   | -                  | -               | -                 | -                                  |
| Total expenditures   | 19,151             | 19,151          | 26,627            | (7,476)                            |
| <b>EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES</b> | 2,133,711          | 2,133,711       | 2,827,910         | 694,199                            |
| <b>OTHER FINANCING SOURCES (USES)</b>                        |                    |                 |                   |                                    |
| Transfers Out to:  |                    |                 |                   |                                    |
| 104 Drainage Maintenance                                     | (180,000)          | (180,000)       | -                 | 180,000                            |
| 201 Construction RSTD2                                       | (2,177,319)        | (2,798,872)     | (186,373)         | 2,612,499                          |
| 299 Capital Projects Fund                                    | (2,918,240)        | (3,594,120)     | (1,974,440)       | 1,619,680                          |
| 318 208 Sinking Fund   | (804,001)          | (804,001)       | (707,924)         | 96,077                             |
| Total other financing sources (uses)                         | (6,079,560)        | (7,376,993)     | (2,868,737)       | 4,508,256                          |
| <b>NET CHANGE IN FUND BALANCE</b>                            | (3,945,849)        | (5,243,282)     | (40,827)          | 5,202,455                          |
| <b>FUND BALANCES</b>   |                    |                 |                   |                                    |
| BEGINNING OF YEAR  | 4,376,796          | 6,373,973       | 6,373,973         | -                                  |
| END OF YEAR  | \$ 430,947         | \$ 1,130,691    | \$ 6,333,146      | \$ 5,202,455                       |

# 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, 2018

Schedule 3.32

|  | Original<br>Budget | Final<br>Budget   | Actual<br>Amounts   | Variance<br>Positive<br>(Negative) |
|--|--------------------|-------------------|---------------------|------------------------------------|
| <b>REVENUES</b>  |                    |                   |                     |                                    |
| Intergovernmental - Federal                                  | \$ -               | \$ -              | \$ 342,986          | \$ 342,986                         |
| Investment Earnings  | 2,500              | 2,500             | 11,925              | 9,425                              |
| Total Revenues   | <u>2,500</u>       | <u>2,500</u>      | <u>354,911</u>      | <u>352,411</u>                     |
| <b>EXPENDITURES</b>  |                    |                   |                     |                                    |
| Current - General Government - Public Works:                 |                    |                   |                     |                                    |
| Professional Services  | -                  | 200,000           | 130,292             | 69,708                             |
| Supplies   | -                  | -                 | -                   | -                                  |
| Miscellaneous  | -                  | -                 | -                   | -                                  |
| Total Current  | <u>-</u>           | <u>200,000</u>    | <u>130,292</u>      | <u>69,708</u>                      |
| Capital Outlay   | -                  | -                 | -                   | -                                  |
| Total expenditures   | <u>-</u>           | <u>200,000</u>    | <u>130,292</u>      | <u>69,708</u>                      |
| <b>EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES</b> | <u>2,500</u>       | <u>(197,500)</u>  | <u>224,619</u>      | <u>422,119</u>                     |
| <b>OTHER FINANCING SOURCES (USES)</b>                        |                    |                   |                     |                                    |
| 108 Transfers In from Royalty Fund                           | -                  | -                 | -                   | -                                  |
| Transfers Out to:  |                    |                   |                     |                                    |
| 001 General Fund   | -                  | (240,000)         | (240,000)           | -                                  |
| 108 Royalty Fund   | -                  | -                 | -                   | -                                  |
| 206 Rd Const Dist 3,5,6                                      | -                  | -                 | -                   | -                                  |
| 299 Capital Projects Fund                                    | <u>(100,000)</u>   | <u>(294,047)</u>  | <u>(11,245)</u>     | <u>282,802</u>                     |
| Total other financing sources (uses)                         | <u>(100,000)</u>   | <u>(534,047)</u>  | <u>(251,245)</u>    | <u>282,802</u>                     |
| <b>NET CHANGE IN FUND BALANCE</b>                            | (97,500)           | (731,547)         | (26,626)            | 704,921                            |
| <b>FUND BALANCES</b>   |                    |                   |                     |                                    |
| BEGINNING OF YEAR  | <u>1,005,000</u>   | <u>1,321,582</u>  | <u>1,321,582</u>    | <u>-</u>                           |
| END OF YEAR  | <u>\$ 907,500</u>  | <u>\$ 590,035</u> | <u>\$ 1,294,956</u> | <u>\$ 704,921</u>                  |

## 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, 2018

Schedule 3.33

|  | Original<br>Budget | Final<br>Budget  | Actual<br>Amounts   | Variance<br>Positive<br>(Negative) |
|--|--------------------|------------------|---------------------|------------------------------------|
| <b>REVENUES</b>  |                    |                  |                     |                                    |
| Intergovernmental - Federal                                  | \$ 285,421         | \$ 1,365,618     | \$ 1,189,680        | \$ (175,938)                       |
| In-Kind Contribution   | -                  | -                | -                   | -                                  |
| Charges for Services   | -                  | 29,000           | 29,373              | 373                                |
| Investment Earnings  | 10                 | 10               | 21                  | 11                                 |
|  | <u>285,431</u>     | <u>1,394,628</u> | <u>1,219,074</u>    | <u>(175,554)</u>                   |
| <b>EXPENDITURES</b>  |                    |                  |                     |                                    |
| Current - General Government - Health & Community Services:  |                    |                  |                     |                                    |
| Personal services and benefits                               | 143,174            | 144,204          | 129,577             | 14,627                             |
| Professional services  | 2,000              | 865,541          | -                   | 865,541                            |
| Operating services   | 23,180             | 23,843           | 16,169              | 7,674                              |
| Other services   | 14,430             | 14,696           | 7,156               | 7,540                              |
| Operating Supplies   | 10,800             | 10,841           | 2,665               | 8,176                              |
| Miscellaneous  | 362,260            | 855,916          | 277,053             | 578,863                            |
| Total Conservation   | <u>555,844</u>     | <u>1,915,041</u> | <u>432,620</u>      | <u>1,482,421</u>                   |
| Capital Outlay   | -                  | -                | -                   | -                                  |
|  | <u>555,844</u>     | <u>1,915,041</u> | <u>432,620</u>      | <u>1,482,421</u>                   |
| <b>EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES</b> |                    |                  |                     |                                    |
|  | <u>(270,413)</u>   | <u>(520,413)</u> | <u>786,454</u>      | <u>1,306,867</u>                   |
| <b>OTHER FINANCING SOURCES (USES)</b>                        |                    |                  |                     |                                    |
| 108 Transfers In from Royalty Fund                           | 127,500            | 377,500          | -                   | (377,500)                          |
| 185 Transfers In from Coastal Zone Management Fund           | 120,297            | 120,297          | 120,298             | 1                                  |
| 299 Transfers out to Capital Projects                        | -                  | -                | -                   | -                                  |
|  | <u>247,797</u>     | <u>497,797</u>   | <u>120,298</u>      | <u>(377,499)</u>                   |
| <b>NET CHANGE IN FUND BALANCE</b>                            |                    |                  |                     |                                    |
|  | <u>(22,616)</u>    | <u>(22,616)</u>  | <u>906,752</u>      | <u>929,368</u>                     |
| <b>FUND BALANCES</b>   |                    |                  |                     |                                    |
| BEGINNING OF YEAR  | <u>49,176</u>      | <u>116,672</u>   | <u>116,672</u>      | <u>-</u>                           |
| END OF YEAR  | <u>\$ 26,560</u>   | <u>\$ 94,056</u> | <u>\$ 1,023,424</u> | <u>\$ 929,368</u>                  |

**LAFOURCHE PARISH GOVERNMENT**

Fund #185 - Beachfront Dev Commission

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual  
For the Year Ended December 31, 2018

Schedule 3.34

|  | Original<br>Budget | Final<br>Budget  | Actual<br>Amounts | Variance<br>Positive<br>(Negative) |
|--|--------------------|------------------|-------------------|------------------------------------|
| <b>REVENUES</b>  |                    |                  |                   |                                    |
| Intergovernmental - Federal                                  | \$ -               | \$ -             | \$ -              | \$ -                               |
| Total Revenues   | <u>-</u>           | <u>-</u>         | <u>-</u>          | <u>-</u>                           |
| <b>EXPENDITURES</b>  |                    |                  |                   |                                    |
| Current - General Government - Health & Community Services:  |                    |                  |                   |                                    |
| Personal services and benefits                               | -                  | -                | (1)               | 1                                  |
| Professional Services  | -                  | -                | -                 | -                                  |
| Operating Services   | -                  | -                | -                 | -                                  |
| Other services   | -                  | -                | -                 | -                                  |
| Operating Supplies   | -                  | -                | -                 | -                                  |
| Total Current  | <u>-</u>           | <u>-</u>         | <u>(1)</u>        | <u>1</u>                           |
| Capital Outlay   | <u>-</u>           | <u>-</u>         | <u>-</u>          | <u>-</u>                           |
| Total expenditures   | <u>-</u>           | <u>-</u>         | <u>(1)</u>        | <u>1</u>                           |
| <b>EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES</b> | <u>-</u>           | <u>-</u>         | <u>1</u>          | <u>1</u>                           |
| <b>OTHER FINANCING SOURCES (USES)</b>                        |                    |                  |                   |                                    |
| 108 Transfer In from Royalty Fund                            | 275,000            | 275,000          | -                 | (275,000)                          |
| 299 Transfers Out to Capital Projects                        | (275,000)          | (275,000)        | -                 | 275,000                            |
| 181 Transfers Out to Coastal Zone                            | <u>(120,297)</u>   | <u>(120,297)</u> | <u>(120,298)</u>  | <u>(1)</u>                         |
| Total other financing sources (uses)                         | <u>(120,297)</u>   | <u>(120,297)</u> | <u>(120,298)</u>  | <u>(1)</u>                         |
| <b>NET CHANGE IN FUND BALANCE</b>                            | <u>(120,297)</u>   | <u>(120,297)</u> | <u>(120,297)</u>  | <u>-</u>                           |
| <b>FUND BALANCES</b>   |                    |                  |                   |                                    |
| BEGINNING OF YEAR  | <u>61,072</u>      | <u>120,297</u>   | <u>120,297</u>    | <u>-</u>                           |
| END OF YEAR  | <u>\$ (59,225)</u> | <u>\$ -</u>      | <u>\$ -</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, 2018

Schedule 3.35

|  | Original<br>Budget | Final<br>Budget   | Actual<br>Amounts | Variance<br>Positive<br>(Negative) |
|--|--------------------|-------------------|-------------------|------------------------------------|
| <b>REVENUES</b>  |                    |                   |                   |                                    |
| Intergovernmental:   |                    |                   |                   |                                    |
| Federal  | \$ 1,568,384       | \$ 4,317,462      | \$ 630,519        | \$ (3,686,943)                     |
| Local  | -                  | 216,088           | 15,980            | (200,108)                          |
| Investment Earnings  | -                  | -                 | -                 | -                                  |
| Total Revenues   | <u>1,568,384</u>   | <u>4,533,550</u>  | <u>646,499</u>    | <u>(3,887,051)</u>                 |
| <b>EXPENDITURES</b>  |                    |                   |                   |                                    |
| Current - General Government - Public Works:                 |                    |                   |                   |                                    |
| Other services   | -                  | 95                | 95                | -                                  |
| Total current expenditures                                   | -                  | 95                | 95                | -                                  |
| Capital Outlay   | <u>1,617,110</u>   | <u>4,582,181</u>  | <u>712,374</u>    | <u>3,869,807</u>                   |
| Total expenditures   | <u>1,617,110</u>   | <u>4,582,276</u>  | <u>712,469</u>    | <u>3,869,807</u>                   |
| <b>EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES</b> | <u>(48,726)</u>    | <u>(48,726)</u>   | <u>(65,970)</u>   | <u>(17,244)</u>                    |
| <b>OTHER FINANCING SOURCES (USES)</b>                        |                    |                   |                   |                                    |
| Transfers In   | -                  | -                 | -                 | -                                  |
| Transfers Out  | -                  | -                 | -                 | -                                  |
| Total other financing sources (uses)                         | -                  | -                 | -                 | -                                  |
| <b>NET CHANGE IN FUND BALANCE</b>                            | (48,726)           | (48,726)          | (65,970)          | (17,244)                           |
| <b>FUND BALANCES</b>   |                    |                   |                   |                                    |
| BEGINNING OF YEAR RESTATED                                   | <u>237,212</u>     | <u>252,615</u>    | <u>252,615</u>    | -                                  |
| END OF YEAR  | <u>\$ 188,486</u>  | <u>\$ 203,889</u> | <u>\$ 186,645</u> | <u>\$ (17,244)</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, 2018

Schedule 3.36

|  | Original<br>Budget | Final<br>Budget     | Actual<br>Amounts   | Variance<br>Positive<br>(Negative) |
|--|--------------------|---------------------|---------------------|------------------------------------|
| <b>REVENUES</b>  |                    |                     |                     |                                    |
| Intergovernmental - Local                                    | \$ -               | \$ -                | \$ -                | \$ -                               |
| Investment Earnings  | -                  | -                   | 11,591              | 11,591                             |
| <b>Total Revenues</b>  | <b>-</b>           | <b>-</b>            | <b>11,591</b>       | <b>11,591</b>                      |
| <b>EXPENDITURES</b>  |                    |                     |                     |                                    |
| Current - General Government - Public Works:                 |                    |                     |                     |                                    |
| Personal services and benefits                               | -                  | -                   | -                   | -                                  |
| Professional services  | -                  | 24,443              | 18,532              | 5,911                              |
| Operating supplies   | -                  | 399,000             | 287,705             | 111,295                            |
| Other  | -                  | 670                 | 103                 | 567                                |
| <b>Total current expenditures</b>                            | <b>-</b>           | <b>424,113</b>      | <b>306,340</b>      | <b>117,773</b>                     |
| Capital Outlay   | -                  | -                   | -                   | -                                  |
| <b>Total expenditures</b>                                    | <b>-</b>           | <b>424,113</b>      | <b>306,340</b>      | <b>117,773</b>                     |
| <b>EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES</b> | <b>-</b>           | <b>(424,113)</b>    | <b>(294,749)</b>    | <b>129,364</b>                     |
| <b>OTHER FINANCING SOURCES (USES)</b>                        |                    |                     |                     |                                    |
| Transfers In   | -                  | -                   | -                   | -                                  |
| Transfer Out   |                    |                     |                     |                                    |
| 001 Transfers Out to General Fund                            | (2,007,052)        | (2,007,052)         | (2,007,052)         | -                                  |
| 104 Drainage Maintenance                                     | (200,000)          | (200,000)           | -                   | 200,000                            |
| 107 Transfers Out to Solid Waste                             | (3,415,199)        | (3,415,199)         | (1,745,333)         | 1,669,866                          |
|  | <u>(5,622,251)</u> | <u>(5,622,251)</u>  | <u>(3,752,385)</u>  | <u>1,869,866</u>                   |
| <b>Total other financing sources (uses)</b>                  | <b>(5,622,251)</b> | <b>(5,622,251)</b>  | <b>(3,752,385)</b>  | <b>1,869,866</b>                   |
| <b>NET CHANGE IN FUND BALANCE</b>                            | <b>(5,622,251)</b> | <b>(6,046,364)</b>  | <b>(4,047,134)</b>  | <b>1,999,230</b>                   |
| <b>FUND BALANCES</b>   |                    |                     |                     |                                    |
| BEGINNING OF YEAR  | 6,132,171          | 5,117,298           | 5,117,298           | -                                  |
| END OF YEAR  | <u>\$ 509,920</u>  | <u>\$ (929,066)</u> | <u>\$ 1,070,164</u> | <u>\$ 1,999,230</u>                |



# Non-Major Debt Service Funds



## **LAFOURCHE PARISH GOVERNMENT**

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

December 31, 2018

#### **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.

#### **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 in the event of default.

# LAFOURCHE PARISH GOVERNMENT

Non-Major Debt Service Funds  
Combining Balance Sheet  
December 31, 2018

Schedule 4.1

|                                     | <b>302</b>  | <b>314</b>   | <b>317</b>  | <b>318</b>  |
|-------------------------------------|---|--|---|---|
|                                     | <b>Sinking Fund -<br/>Certificates of<br/>Indebtedness,<br/>Series 1999</b> | <b>Sinking Fund -<br/>Road Sales Tax<br/>District 3, 5 &amp;<br/>6</b> | <b>Sinking Fund -<br/>Consolidated<br/>Sales Tax<br/>District A</b> | <b>Sinking Fund -<br/>Road Sales Tax<br/>District 2-<br/>2008</b> |
| <b>ASSETS</b>                       |   |  |   |   |
| Cash and Cash Equivalents           | \$ -  | \$ 1,042,500   | \$ -  | \$ -  |
| Investments                         | 84,635  | 488,956  | 1,856,016   | 150,917   |
| Due from Other Funds                | -   | 203,539  | 4,607   | -   |
| Other Current Assets                | -   | -  | -   | -   |
| Total Assets                        | \$ 84,635   | \$ 1,734,995   | \$ 1,860,623  | \$ 150,917  |
| <b>LIABILITIES</b>                  |   |  |   |   |
| Accounts Payable                    | \$ -  | \$ -   | \$ -  | \$ -  |
| Due to Other Funds                  | -   | -  | -   | 227,833   |
| Total Liabilities                   | -   | -  | -   | 227,833   |
| <b>FUND BALANCES</b>                |   |  |   |   |
| Restricted for Debt Service         | 84,635  | 1,734,995  | 1,860,623   | (76,916)  |
| Total Fund Balances                 | 84,635  | 1,734,995  | 1,860,623   | (76,916)  |
| Total Liabilities and Fund Balances | \$ 84,635   | \$ 1,734,995   | \$ 1,860,623  | \$ 150,917  |

(continued)

# LAFOURCHE PARISH GOVERNMENT

Non-Major Debt Service Funds  
Combining Balance Sheet  
December 31, 2018

Schedule 4.1

|                                     | <b>319</b>           |                     |
|-------------------------------------|----------------------|---------------------|
|                                     | <b>Reserved -</b>    |                     |
|                                     | <b>2012 Road</b>     |                     |
|                                     | <b>Bond District</b> |                     |
|                                     | <b>A</b>             | <b>Total</b>        |
| <b>ASSETS</b>                       | <u>A</u>             | <u>Total</u>        |
| Cash and Cash Equivalents           | \$ 2,496,000         | \$ 3,538,500        |
| Investments                         | -                    | 2,580,524           |
| Due from Other Funds                | -                    | 208,146             |
| Other Current Assets                | -                    | -                   |
|                                     | <u>          </u>    | <u>          </u>   |
| Total Assets                        | <u>\$ 2,496,000</u>  | <u>\$ 6,327,170</u> |
|                                     |                      |                     |
| <b>LIABILITIES</b>                  |                      |                     |
| Accounts Payable                    | \$ -                 | \$ -                |
| Due to Other Funds                  | -                    | 227,833             |
|                                     | <u>          </u>    | <u>          </u>   |
| Total Liabilities                   | <u>-</u>             | <u>227,833</u>      |
|                                     |                      |                     |
| <b>FUND BALANCES</b>                |                      |                     |
| Restricted for Debt Service         | <u>2,496,000</u>     | <u>6,099,337</u>    |
| Total Fund Balances                 | <u>2,496,000</u>     | <u>6,099,337</u>    |
|                                     |                      |                     |
| Total Liabilities and Fund Balances | <u>\$ 2,496,000</u>  | <u>\$ 6,327,170</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, 2018

Schedule 4.2

|  | <b>302</b>  | <b>314</b>   | <b>317</b>  | <b>318</b>  |
|--|---|--|---|---|
|  | <b>Sinking Fund -<br/>Certificates of<br/>Indebtedness,<br/>Series 1999</b> | <b>Sinking Fund -<br/>Road Sales Tax<br/>District 3, 5 &amp;<br/>6</b> | <b>Sinking Fund -<br/>Consolidated<br/>Sales Tax<br/>District A</b> | <b>Sinking Fund -<br/>Road Sales Tax<br/>District 2-<br/>2008</b> |
| <b>REVENUES</b>  |   |  |   |   |
| Investment Earnings  | \$ 1,603  | \$ 21,842  | \$ 47,322   | \$ 5,455  |
| Total Revenues   | 1,603   | 21,842   | 47,322  | 5,455   |
| <b>EXPENDITURES</b>  |   |  |   |   |
| Principal Payments   | -   | 810,000  | 1,790,000   | 600,000   |
| Interest Payments  | -   | 426,961  | 651,267   | 204,295   |
| Bond issuance costs  | -   | -  | -   | -   |
| Total Expenditures   | -   | 1,236,961  | 2,441,267   | 804,295   |
| <b>EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES</b> | <b>1,603</b>  | <b>(1,215,119)</b>   | <b>(2,393,945)</b>  | <b>(798,840)</b>  |
| <b>OTHER FINANCING SOURCES (USES)</b>                        |   |  |   |   |
| Transfers In   | -   | 1,250,000  | 2,473,808   | 707,924   |
| Transfers Out  | -   | -  | -   | -   |
| Total other financing sources (uses)                         | -   | 1,250,000  | 2,473,808   | 707,924   |
| <b>NET CHANGE IN FUND BALANCE</b>                            | <b>1,603</b>  | <b>34,881</b>  | <b>79,863</b>   | <b>(90,916)</b>   |
| <b>FUND BALANCES - BEGINNING OF YEAR</b>                     | <b>83,032</b>   | <b>1,700,114</b>   | <b>1,780,760</b>  | <b>14,000</b>   |
| <b>FUND BALANCES - END OF YEAR</b>                           | <b>\$ 84,635</b>  | <b>\$ 1,734,995</b>  | <b>\$ 1,860,623</b>   | <b>\$ (76,916)</b>  |

(continued)

**LAFOURCHE PARISH GOVERNMENT**

Non-Major Debt Service Funds  
Statement of Revenues, Expenditures and Changes in Fund Balances  
For the Year-Ended December 31, 2018

Schedule 4.2

|  | <b>319<br/>Reserved -<br/>2012 Road<br/>Bond District</b> |                     |
|--|---|---------------------|
|  | <b>A</b>  | <b>Total</b>        |
| <b>REVENUES</b>  |   |                     |
| Investment Earnings  | \$ -  | \$ 76,222           |
| Total Revenues   | <u>-</u>  | <u>76,222</u>       |
| <b>EXPENDITURES</b>  |   |                     |
| Principal Payments   | -   | 3,200,000           |
| Interest Payments  | -   | 1,282,523           |
| Bond issuance costs  | -   | -                   |
| Total Expenditures   | <u>-</u>  | <u>4,482,523</u>    |
| <b>EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES</b> | <u>-</u>  | <u>(4,406,301)</u>  |
| <b>OTHER FINANCING SOURCES (USES)</b>                        |   |                     |
| Transfers In   | -   | 4,431,732           |
| Transfers Out  | -   | -                   |
| Total other financing sources (uses)                         | <u>-</u>  | <u>4,431,732</u>    |
| <b>NET CHANGE IN FUND BALANCE</b>                            | -   | 25,431              |
| <b>FUND BALANCES - BEGINNING OF YEAR</b>                     | <u>2,496,000</u>  | <u>6,073,906</u>    |
| <b>FUND BALANCES - END OF YEAR</b>                           | <u>\$ 2,496,000</u>                                       | <u>\$ 6,099,337</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, 2018

Schedule 4.3

|  | Original<br>Budget | Final<br>Budget  | Actual<br>Amounts | Variance<br>Positive<br>(Negative) |
|--|--------------------|------------------|-------------------|------------------------------------|
| <b>REVENUES</b>  |                    |                  |                   |                                    |
| Investment Earnings  | \$ -               | \$ -             | \$ 1,603          | \$ 1,603                           |
| Total Revenues   | <u>-</u>           | <u>-</u>         | <u>1,603</u>      | <u>1,603</u>                       |
| <b>EXPENDITURES</b>  |                    |                  |                   |                                    |
| Debt Service:  |                    |                  |                   |                                    |
| Principal Payments   | -                  | -                | -                 | -                                  |
| Interest Payments  | -                  | -                | -                 | -                                  |
| Total expenditures   | <u>-</u>           | <u>-</u>         | <u>-</u>          | <u>-</u>                           |
| <b>EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES</b> | <u>-</u>           | <u>-</u>         | <u>1,603</u>      | <u>1,603</u>                       |
| <b>OTHER FINANCING SOURCES (USES)</b>                        |                    |                  |                   |                                    |
| Transfers In   | -                  | -                | -                 | -                                  |
| Transfers Out  | -                  | -                | -                 | -                                  |
| Total other financing sources (uses)                         | <u>-</u>           | <u>-</u>         | <u>-</u>          | <u>-</u>                           |
| <b>NET CHANGE IN FUND BALANCE</b>                            | -                  | -                | 1,603             | 1,603                              |
| <b>FUND BALANCES</b>   |                    |                  |                   |                                    |
| BEGINNING OF YEAR  | <u>81,856</u>      | <u>83,032</u>    | <u>83,032</u>     | <u>-</u>                           |
| END OF YEAR  | <u>\$ 81,856</u>   | <u>\$ 83,032</u> | <u>\$ 84,635</u>  | <u>\$ 1,603</u>                    |

## LAFOURCHE PARISH GOVERNMENT

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

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
For the Year Ended December 31, 2018

Schedule 4.4

|  | Original<br>Budget  | Final<br>Budget     | Actual<br>Amounts   | Variance<br>Positive<br>(Negative) |
|--|---------------------|---------------------|---------------------|------------------------------------|
| <b>REVENUES</b>  |                     |                     |                     |                                    |
| Investment Earnings  | \$ 4,700            | \$ 4,700            | \$ 21,842           | \$ 17,142                          |
| Total Revenues   | <u>4,700</u>        | <u>4,700</u>        | <u>21,842</u>       | <u>17,142</u>                      |
| <b>EXPENDITURES</b>  |                     |                     |                     |                                    |
| Debt Service:  |                     |                     |                     |                                    |
| Principal Payments   | 810,000             | 810,000             | 810,000             | -                                  |
| Interest Payments & Bank Charges                             | 427,150             | 427,150             | 426,961             | 189                                |
| Total expenditures   | <u>1,237,150</u>    | <u>1,237,150</u>    | <u>1,236,961</u>    | <u>189</u>                         |
| <b>EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES</b> | <u>(1,232,450)</u>  | <u>(1,232,450)</u>  | <u>(1,215,119)</u>  | <u>17,331</u>                      |
| <b>OTHER FINANCING SOURCES (USES)</b>                        |                     |                     |                     |                                    |
| 160 Transfers In from RSTD A                                 | 1,250,000           | 1,250,000           | 1,250,000           | -                                  |
| Total other financing sources (uses)                         | <u>1,250,000</u>    | <u>1,250,000</u>    | <u>1,250,000</u>    | <u>-</u>                           |
| <b>NET CHANGE IN FUND BALANCE</b>                            | 17,550              | 17,550              | 34,881              | 17,331                             |
| <b>FUND BALANCES</b>   |                     |                     |                     |                                    |
| BEGINNING OF YEAR  | <u>1,684,111</u>    | <u>1,700,114</u>    | <u>1,700,114</u>    | <u>-</u>                           |
| END OF YEAR  | <u>\$ 1,701,661</u> | <u>\$ 1,717,664</u> | <u>\$ 1,734,995</u> | <u>\$ 17,331</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, 2018

Schedule 4.5

|  | Original<br>Budget  | Final<br>Budget     | Actual<br>Amounts   | Variance<br>Positive<br>(Negative) |
|--|---------------------|---------------------|---------------------|------------------------------------|
| <b>REVENUES</b>  |                     |                     |                     |                                    |
| Investment Earnings  | \$ 10,000           | \$ 10,000           | \$ 47,322           | \$ 37,322                          |
| Total Revenues   | <u>10,000</u>       | <u>10,000</u>       | <u>47,322</u>       | <u>37,322</u>                      |
| <b>EXPENDITURES</b>  |                     |                     |                     |                                    |
| Principal Payments   | 1,790,000           | 1,790,000           | 1,790,000           | -                                  |
| Interest Payments  | 655,875             | 655,875             | 651,267             | 4,608                              |
| Total expenditures   | <u>2,445,875</u>    | <u>2,445,875</u>    | <u>2,441,267</u>    | <u>4,608</u>                       |
| <b>EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES</b> | <u>(2,435,875)</u>  | <u>(2,435,875)</u>  | <u>(2,393,945)</u>  | <u>41,930</u>                      |
| <b>OTHER FINANCING SOURCES (USES)</b>                        |                     |                     |                     |                                    |
| 160 Transfers In from Sales Tax District A                   | 2,473,808           | 2,473,808           | 2,473,808           | -                                  |
| Transfers Out  | -                   | -                   | -                   | -                                  |
| Total other financing sources (uses)                         | <u>2,473,808</u>    | <u>2,473,808</u>    | <u>2,473,808</u>    | <u>-</u>                           |
| <b>NET CHANGE IN FUND BALANCE</b>                            | 37,933              | 37,933              | 79,863              | 41,930                             |
| <b>FUND BALANCES</b>   |                     |                     |                     |                                    |
| BEGINNING OF YEAR  | <u>1,749,136</u>    | <u>1,780,760</u>    | <u>1,780,760</u>    | <u>-</u>                           |
| END OF YEAR  | <u>\$ 1,787,069</u> | <u>\$ 1,818,693</u> | <u>\$ 1,860,623</u> | <u>\$ 41,930</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, 2018

Schedule 4.6

|  | Original<br>Budget | Final<br>Budget  | Actual<br>Amounts  | Variance<br>Positive<br>(Negative) |
|--|--------------------|------------------|--------------------|------------------------------------|
| <b>REVENUES</b>  |                    |                  |                    |                                    |
| Investment Earnings  | \$ -               | \$ -             | \$ 5,455           | \$ 5,455                           |
| Other  | -                  | -                | -                  | -                                  |
| Total Revenues   | <u>-</u>           | <u>-</u>         | <u>5,455</u>       | <u>5,455</u>                       |
| <b>EXPENDITURES</b>  |                    |                  |                    |                                    |
| Principal Payments   | 600,000            | 600,000          | 600,000            | -                                  |
| Interest Payments  | 204,399            | 204,399          | 204,295            | 104                                |
| Total expenditures   | <u>804,399</u>     | <u>804,399</u>   | <u>804,295</u>     | <u>104</u>                         |
| <b>EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES</b> | <u>(804,399)</u>   | <u>(804,399)</u> | <u>(798,840)</u>   | <u>5,559</u>                       |
| <b>OTHER FINANCING SOURCES (USES)</b>                        |                    |                  |                    |                                    |
| 161 Transfers In from RSTD2                                  | 804,001            | 804,001          | 707,924            | (96,077)                           |
| Transfers Out  | -                  | -                | -                  | -                                  |
| Total other financing sources (uses)                         | <u>804,001</u>     | <u>804,001</u>   | <u>707,924</u>     | <u>(96,077)</u>                    |
| <b>NET CHANGE IN FUND BALANCE</b>                            | (398)              | (398)            | (90,916)           | (90,518)                           |
| <b>FUND BALANCES</b>   |                    |                  |                    |                                    |
| BEGINNING OF YEAR  | <u>12,117</u>      | <u>14,000</u>    | <u>14,000</u>      | <u>-</u>                           |
| END OF YEAR  | <u>\$ 11,719</u>   | <u>\$ 13,602</u> | <u>\$ (76,916)</u> | <u>\$ (90,518)</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, 2018

Schedule 4.7

|  | Original<br>Budget | Final<br>Budget | Actual<br>Amounts | Variance<br>Positive<br>(Negative) |
|--|--------------------|-----------------|-------------------|------------------------------------|
| <b>REVENUES</b>  |                    |                 |                   |                                    |
| Investment Earnings  | \$ -               | \$ -            | \$ -              | \$ -                               |
| Total Revenues   | -                  | -               | -                 | -                                  |
| <b>EXPENDITURES</b>  |                    |                 |                   |                                    |
| Principal Payments   | -                  | -               | -                 | -                                  |
| Interest Payments  | -                  | -               | -                 | -                                  |
| Total expenditures   | -                  | -               | -                 | -                                  |
| <b>EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES</b> | -                  | -               | -                 | -                                  |
| <b>OTHER FINANCING SOURCES (USES)</b>                        |                    |                 |                   |                                    |
| Proceeds from Bonds  | -                  | -               | -                 | -                                  |
| Total other financing sources (uses)                         | -                  | -               | -                 | -                                  |
| <b>NET CHANGE IN FUND BALANCE</b>                            | -                  | -               | -                 | -                                  |
| <b>FUND BALANCES</b>   |                    |                 |                   |                                    |
| BEGINNING OF YEAR  | 2,496,000          | 2,496,000       | 2,496,000         | -                                  |
| END OF YEAR  | \$ 2,496,000       | \$ 2,496,000    | \$ 2,496,000      | \$ -                               |

# Non-Major Capital Project Funds



# **LAFOURCHE PARISH GOVERNMENT**

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

December 31, 2018

### **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.

### **299 CAPITAL PROJECTS FUND**

The Capital Projects Fund was created in 2006 to account for all non road capital outlay projects.

# LAFOURCHE PARISH GOVERNMENT

Non-Major Capital Projects Funds

Combining Balance Sheet

December 31, 2018

Schedule 5.1

|                                  | <b>201<br/>Road District<br/>No. 2<br/>Construction</b> | <b>206<br/>Road<br/>Construction<br/>District 3, 5, 6</b> | <b>299<br/>Capital<br/>Projects</b> | <b>Total</b>        |
|----------------------------------|---|---|-------------------------------------|---------------------|
| <b>ASSETS</b>                    |   |   |                                     |                     |
| Cash                             | \$ 211,317  | \$ 4,002,046  | \$ -                                | \$ 4,213,363        |
| Investments                      | 19,225  | 12,105  | -                                   | 31,330              |
| Receivables                      | 375,055   | -   | -                                   | 375,055             |
| Due from Other Funds             | 231,436   | -   | 1,531,878                           | 1,763,314           |
|                                  | <b>\$ 837,033</b>                                       | <b>\$ 4,014,151</b>                                       | <b>\$ 1,531,878</b>                 | <b>\$ 6,383,062</b> |
| <b>LIABILITIES</b>               |   |   |                                     |                     |
| Accounts Payable                 | \$ 310,928  | \$ 320,039  | \$ 1,455,730                        | \$ 2,086,697        |
| Contracts and Retainages Payable | 18,794  | 15,737  | 116,081                             | 150,612             |
| Due to Other Funds               | -   | 246,451   | -                                   | 246,451             |
|                                  | <b>329,722</b>  | <b>582,227</b>  | <b>1,571,811</b>                    | <b>2,483,760</b>    |
| <b>FUND BALANCES</b>             |   |   |                                     |                     |
| Restricted for Capital Projects  | 507,311   | 3,431,924   | -                                   | 3,939,235           |
| Unassigned                       | -   | -   | (39,933)                            | (39,933)            |
|                                  | <b>507,311</b>  | <b>3,431,924</b>  | <b>(39,933)</b>                     | <b>3,899,302</b>    |
|                                  | <b>\$ 837,033</b>                                       | <b>\$ 4,014,151</b>                                       | <b>\$ 1,531,878</b>                 | <b>\$ 6,383,062</b> |

# LAFOURCHE PARISH GOVERNMENT

Non-Major Capital Projects Funds  
 Combining Statement of Revenues, Expenditures and Changes in Fund Balance  
 For the Year Ended December 31, 2018

Schedule 5.2

|  | <b>201<br/>Road District<br/>No. 2<br/>Construction</b> | <b>206<br/>Road<br/>Construction<br/>District 3, 5, 6</b> | <b>299<br/>Capital<br/>Projects</b> | <b>Total</b> |
|--|---|---|-------------------------------------|--------------|
| <b>REVENUES</b>  |   |   |                                     |              |
| Intergovernmental:   |   |   |                                     |              |
| Federal  | \$ 265,448  | \$ -  | \$ -                                | \$ 265,448   |
| Local  | -   | -   | -                                   | -            |
| Investment Earnings  | 1,104   | 17,231  | -                                   | 18,335       |
| Total Revenues   | 266,552   | 17,231  | -                                   | 283,783      |
| <b>EXPENDITURES</b>  |   |   |                                     |              |
| Public Works   | 213,323   | 159,869   | 2,367,671                           | 2,740,863    |
| Capital Outlay   | 345,162   | 456,200   | 3,451,470                           | 4,252,832    |
| Total Expenditures   | 558,485   | 616,069   | 5,819,141                           | 6,993,695    |
| <b>EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES</b> | (291,933)   | (598,838)   | (5,819,141)                         | (6,709,912)  |
| <b>OTHER FINANCING SOURCES (USES)</b>                        |   |   |                                     |              |
| Transfers In   | 293,035   | 180,627   | 5,819,140                           | 6,292,802    |
| Transfers Out  | -   | -   | -                                   | -            |
| Total other financing sources (uses)                         | 293,035   | 180,627   | 5,819,140                           | 6,292,802    |
| <b>NET CHANGE IN FUND BALANCE</b>                            | 1,102   | (418,211)   | (1)                                 | (417,110)    |
| <b>FUND BALANCES - BEGINNING OF YEAR</b>                     | 506,209   | 3,850,135   | (39,932)                            | 4,316,412    |
| <b>FUND BALANCES - END OF YEAR</b>                           | \$ 507,311  | \$ 3,431,924  | \$ (39,933)                         | \$ 3,899,302 |

## 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, 2018

Schedule 5.3

|  | Original<br>Budget  | Final<br>Budget    | Actual<br>Amounts | Variance<br>Positive<br>(Negative) |
|--|---------------------|--------------------|-------------------|------------------------------------|
| <b>REVENUES</b>  |                     |                    |                   |                                    |
| Intergovernmental - Federal                                  | \$ 740,000          | \$ 740,000         | \$ 265,448        | \$ (474,552)                       |
| Intergovernmental - State                                    | 343,893             | 353,793            | -                 | (353,793)                          |
| Investment Earnings  | -                   | -                  | 1,104             | 1,104                              |
| <b>Total Revenues</b>  | <b>1,083,893</b>    | <b>1,093,793</b>   | <b>266,552</b>    | <b>(827,241)</b>                   |
| <b>EXPENDITURES</b>  |                     |                    |                   |                                    |
| Current - General Government - Public Works:                 |                     |                    |                   |                                    |
| Other services   | -                   | 5,000              | 510               | 4,490                              |
| Operating services   | 555,664             | 555,664            | -                 | 555,664                            |
| Professional services  | -                   | 380,000            | 212,813           | 167,187                            |
| <b>Total current</b>   | <b>555,664</b>      | <b>940,664</b>     | <b>213,323</b>    | <b>727,341</b>                     |
| Capital Outlay   | 3,140,253           | 7,739,499          | 345,162           | 7,394,337                          |
| <b>Total expenditures</b>                                    | <b>3,695,917</b>    | <b>8,680,163</b>   | <b>558,485</b>    | <b>8,121,678</b>                   |
| <b>EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES</b> | <b>(2,612,024)</b>  | <b>(7,586,370)</b> | <b>(291,933)</b>  | <b>7,294,437</b>                   |
| <b>OTHER FINANCING SOURCES (USES)</b>                        |                     |                    |                   |                                    |
| Transfers In:  |                     |                    |                   |                                    |
| 104 Drainage Maintenance                                     | -                   | 4,765,000          | 106,662           | (4,658,338)                        |
| 161 Road Sales Tax District 2                                | 2,177,319           | 2,798,872          | 186,373           | (2,612,499)                        |
| <b>Total Transfers In</b>                                    | <b>2,177,319</b>    | <b>7,563,872</b>   | <b>293,035</b>    | <b>(7,270,837)</b>                 |
| Transfers Out  | -                   | -                  | -                 | -                                  |
| <b>Total Transfers Out</b>                                   | <b>-</b>            | <b>-</b>           | <b>-</b>          | <b>-</b>                           |
| <b>Total other financing sources (uses)</b>                  | <b>2,177,319</b>    | <b>7,563,872</b>   | <b>293,035</b>    | <b>(7,270,837)</b>                 |
| <b>NET CHANGE IN FUND BALANCE</b>                            | <b>(434,705)</b>    | <b>(22,498)</b>    | <b>1,102</b>      | <b>23,600</b>                      |
| <b>FUND BALANCES</b>   |                     |                    |                   |                                    |
| BEGINNING OF YEAR  | 64,651              | 506,209            | 506,209           | -                                  |
| END OF YEAR  | <b>\$ (370,054)</b> | <b>\$ 483,711</b>  | <b>\$ 507,311</b> | <b>\$ 23,600</b>                   |

## 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, 2018

Schedule 5.4

|  | Original<br>Budget | Final<br>Budget    | Actual<br>Amounts | Variance<br>Positive<br>(Negative) |
|--|--------------------|--------------------|-------------------|------------------------------------|
| <b>REVENUES</b>  |                    |                    |                   |                                    |
| Investment Earnings  | \$ -               | \$ -               | \$ 17,231         | \$ 17,231                          |
| Total Revenues   | -                  | -                  | 17,231            | 17,231                             |
| <b>EXPENDITURES</b>  |                    |                    |                   |                                    |
| Current - General Government - Public Works:                 |                    |                    |                   |                                    |
| Professional services  | 23,259             | 47,679             | 6,743             | 40,936                             |
| Operating Service  | 1,150,476          | 1,249,819          | 153,126           | 1,096,693                          |
| Total current  | 1,173,735          | 1,297,498          | 159,869           | 1,137,629                          |
| Capital Outlay   | 3,859,908          | 4,430,968          | 456,200           | 3,974,768                          |
| Total expenditures   | 5,033,643          | 5,728,466          | 616,069           | 5,112,397                          |
| <b>EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES</b> | <b>(5,033,643)</b> | <b>(5,728,466)</b> | <b>(598,838)</b>  | <b>5,129,628</b>                   |
| <b>OTHER FINANCING SOURCES (USES)</b>                        |                    |                    |                   |                                    |
| Transfers In (Out) from (to):                                |                    |                    |                   |                                    |
| 103 Roads & Bridges  | 400,000            | 400,000            | -                 | (400,000)                          |
| 108 Royalty Fund   | -                  | 10,000             | 10,000            | -                                  |
| 160 Road Sales Tax District A                                | 1,366,647          | 1,495,245          | 170,627           | (1,324,618)                        |
| 299 Capital Projects Fund                                    | 14,913             | 8,069              | -                 | (8,069)                            |
| Total other financing sources (uses)                         | 1,781,560          | 1,913,314          | 180,627           | (1,732,687)                        |
| <b>NET CHANGE IN FUND BALANCE</b>                            | <b>(3,252,083)</b> | <b>(3,815,152)</b> | <b>(418,211)</b>  | <b>3,396,941</b>                   |
| <b>FUND BALANCES</b>   |                    |                    |                   |                                    |
| BEGINNING OF YEAR  | (55,799)           | 3,850,135          | 3,850,135         | -                                  |
| END OF YEAR  | \$ (3,307,882)     | \$ 34,983          | \$ 3,431,924      | \$ 3,396,941                       |

## 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, 2018

Schedule 5.5

|  | Original<br>Budget | Final<br>Budget | Actual<br>Amounts | Variance<br>Positive<br>(Negative) |
|--|--------------------|-----------------|-------------------|------------------------------------|
| <b>REVENUES</b>  |                    |                 |                   |                                    |
| Investment Earnings  | \$ -               | \$ -            | \$ -              | \$ -                               |
| Total Revenues   | -                  | -               | -                 | -                                  |
| <b>EXPENDITURES</b>  |                    |                 |                   |                                    |
| Current - General Government - Public Works:                 |                    |                 |                   |                                    |
| Professional services  | 362,918            | 623,738         | 59,418            | 564,320                            |
| Other services   | 1,196              | 1,198           | 5,477             | (4,279)                            |
| Operating services   | 4,493,527          | 4,630,066       | 2,302,776         | 2,327,290                          |
| Total current  | 4,854,641          | 5,255,002       | 2,367,671         | 2,887,331                          |
| Capital Outlay   | 18,551,214         | 19,689,411      | 3,451,470         | 16,237,941                         |
| Total expenditures   | 23,405,855         | 24,944,413      | 5,819,141         | 19,125,272                         |
| <b>EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES</b> | (23,405,855)       | (24,944,413)    | (5,819,141)       | 19,125,272                         |
| <b>OTHER FINANCING SOURCES (USES)</b>                        |                    |                 |                   |                                    |
| Transfers In from:   |                    |                 |                   |                                    |
| 001 General Fund   | 8,176,662          | 8,610,055       | 2,242,396         | (6,367,659)                        |
| 101 Animal Control Fund                                      | 88,085             | 91,637          | 3,234             | (88,403)                           |
| 102 Building Maintenance                                     | 1,105,862          | 1,122,232       | 52,933            | (1,069,299)                        |
| 103 Roads & Bridges  | 1,177,164          | 1,152,105       | 437,193           | (714,912)                          |
| 104 Drainage Maintenance                                     | 5,923,929          | 5,483,984       | 365,415           | (5,118,569)                        |
| 108 Royalty  | 321,736            | 321,736         | 17,513            | (304,223)                          |
| 110 Recreation   | 3,113,213          | 3,251,388       | 658,528           | (2,592,860)                        |
| 119 Library  | 146,000            | 729,273         | 56,243            | (673,030)                          |
| 160 Road Sales Tax District A                                | 45,050             | 10,766          | -                 | (10,766)                           |
| 161 Road Sales Tax District 2                                | 2,918,240          | 3,594,120       | 1,974,440         | (1,619,680)                        |
| 174 State of Emergency                                       | 100,000            | 294,047         | 11,245            | (282,802)                          |
| 185 Beachfront Development Commission                        | 275,000            | 275,000         | -                 | (275,000)                          |
| 206 Road Const Dist 3,5,6                                    | 14,913             | 8,069           | -                 | (8,069)                            |
| Total other financing sources (uses)                         | 23,405,854         | 24,944,412      | 5,819,140         | (19,125,272)                       |
| <b>NET CHANGE IN FUND BALANCE</b>                            | (1)                | (1)             | (1)               | -                                  |
| <b>FUND BALANCES</b>   |                    |                 |                   |                                    |
| BEGINNING OF YEAR  | (2,704,701)        | (39,932)        | (39,932)          | -                                  |
| END OF YEAR  | \$ (2,704,702)     | \$ (39,933)     | \$ (39,933)       | \$ -                               |

# Non-Major Enterprise Funds



## **LAFOURCHE PARISH GOVERNMENT**

ENTERPRISE FUNDS

December 31, 2018

### **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, 2018

Schedule 6.1

|                                  | 501<br>Sewerage<br>District 4 -<br>Marydale<br>Community | 502<br>Brocatto<br>Community<br>Sewerage | 503<br>Sewerage<br>District 14<br>Dugas<br>Community | 504<br>Rita<br>Community<br>Sewerage |
|----------------------------------|--|--|--|--------------------------------------|
| <b>ASSETS</b>                    |  |  |  |                                      |
| Current assets:                  |  |  |  |                                      |
| Cash and cash equivalents        | \$ -   | \$ -                                     | \$ -   | \$ -                                 |
| Due from other funds             | -  | -  | -  | -                                    |
| Receivables                      | 3,247  | 6,060                                    | 1,674  | 981                                  |
| Total current assets             | 3,247  | 6,060                                    | 1,674  | 981                                  |
| Noncurrent assets:               |  |  |  |                                      |
| Capital Assets                   |  |  |  |                                      |
| Property, Plant and Equipment    | 667,226  | 2,694,833                                | 181,981  | 1,233,896                            |
| Accumulated Depreciation         | (657,632)  | (2,286,750)                              | (181,981)  | (805,233)                            |
| Total Capital Assets             | 9,594  | 408,083                                  | -  | 428,663                              |
| <br>Total assets                 | \$ 12,841  | \$ 414,143                               | \$ 1,674   | \$ 429,644                           |
| <b>LIABILITIES</b>               |  |  |  |                                      |
| Current liabilities:             |  |  |  |                                      |
| Accounts Payable                 | 3,331  | 5,994                                    | 4,774  | 1,539                                |
| Due to Other Funds               | 818  | 37,487                                   | 78,083   | 70,073                               |
| <br>Total current liabilities    | 4,149  | 43,481                                   | 82,857   | 71,612                               |
| <b>NET POSITION</b>              |  |  |  |                                      |
| Net Investment in capital assets | 9,594  | 408,083                                  | -  | 428,663                              |
| Unrestricted (deficit)           | (902)  | (37,421)                                 | (81,183)   | (70,631)                             |
| Total Net Position               | \$ 8,692   | \$ 370,662                               | \$ (81,183)  | \$ 358,032                           |

(continued)

# LAFOURCHE PARISH GOVERNMENT

Non-Major Enterprise Funds  
Combining Statement of Net Position  
December 31, 2018

Schedule 6.1

|                                  | 505  | 506                             |                     |
|----------------------------------|--|---------------------------------|---------------------|
|                                  | <b>Morristown<br/>Community<br/>Sewerage</b> | <b>Sewer District<br/>No. 2</b> | <b>Total</b>        |
| <b>ASSETS</b>                    |  |                                 |                     |
| Current assets:                  |  |                                 |                     |
| Cash and cash equivalents        | \$ -   | \$ -                            | \$ -                |
| Due from other funds             | -  | 8,778                           | 8,778               |
| Receivables                      | 1,586  | 3,003                           | 16,551              |
| Total current assets             | <u>1,586</u>                                 | <u>11,781</u>                   | <u>25,329</u>       |
| Noncurrent assets:               |  |                                 |                     |
| Capital Assets                   |  |                                 |                     |
| Property, Plant and Equipment    | 1,580,190                                    | 187,384                         | 6,545,510           |
| Accumulated Depreciation         | (701,578)                                    | (187,384)                       | (4,820,558)         |
| Total Capital Assets             | <u>878,612</u>                               | <u>-</u>                        | <u>1,724,952</u>    |
| Total assets                     | <u>\$ 880,198</u>                            | <u>\$ 11,781</u>                | <u>\$ 1,750,281</u> |
| <b>LIABILITIES</b>               |  |                                 |                     |
| Current liabilities:             |  |                                 |                     |
| Accounts Payable                 | 1,469  | 4,647                           | 21,754              |
| Due to Other Funds               | 61,592                                       | -                               | 248,053             |
| Total current liabilities        | <u>63,061</u>                                | <u>4,647</u>                    | <u>269,807</u>      |
| <b>NET POSITION</b>              |  |                                 |                     |
| Net Investment in capital assets | 878,612                                      | -                               | 1,724,952           |
| Unrestricted (deficit)           | (61,475)                                     | 7,134                           | (244,478)           |
| Total Net Position               | <u>\$ 817,137</u>                            | <u>\$ 7,134</u>                 | <u>\$ 1,480,474</u> |

(concluded)

# LAFOURCHE PARISH GOVERNMENT

Non-Major Enterprise Funds  
 Combining Statement of Revenues, Expenses and Changes in Net Position  
 December 31, 2018

Schedule 6.2

|   | <b>501<br/>Sewerage<br/>District 4 -<br/>Marydale<br/>Community</b> | <b>502<br/>Brocatto<br/>Community<br/>Sewerage</b> | <b>503<br/>Sewerage<br/>District 14<br/>Dugas<br/>Community</b> | <b>504<br/>Rita<br/>Community<br/>Sewerage</b> |
|---|---|--|---|--|
| <b>OPERATING REVENUES</b>                           |   |  |   |  |
| Sewerage Charges and Assessments                    | \$ 42,920   | \$ 76,696  | \$ 20,377   | \$ 13,258                                      |
| <b>OPERATING EXPENSES</b>                           |   |  |   |  |
| Professional services                               | 7,723   | 7,634  | 3,342   | 1,165  |
| Operating services                                  | 26,452  | 59,034   | 24,151  | 20,740   |
| Other services                                      | 956   | 2,273  | 732   | 1,147  |
| Supplies  | 1   | 453  | -   | -  |
| Depreciation  | 1,919   | 101,086  | -   | 60,856   |
| Total operating expenses                            | 37,051  | 170,480  | 28,225  | 83,908   |
| <b>OPERATING INCOME (LOSS) BEFORE CONTRIBUTIONS</b> | 5,869   | (93,784)   | (7,848)   | (70,650)                                       |
| Transfers in  | -   | -  | -   | -  |
| <b>CHANGE IN NET POSITION</b>                       | 5,869   | (93,784)   | (7,848)   | (70,650)                                       |
| <b>NET POSITION:</b>                                |   |  |   |  |
| BEGINNING OF YEAR                                   | 2,823   | 464,446  | (73,335)  | 428,682  |
| END OF YEAR   | \$ 8,692  | \$ 370,662   | \$ (81,183)   | \$ 358,032                                     |

(continued)

# LAFOURCHE PARISH GOVERNMENT

Non-Major Enterprise Funds  
 Combining Statement of Revenues, Expenses and Changes in Net Position  
 December 31, 2018

Schedule 6.2

|   | <b>505</b>                                   | <b>506</b>                      |                  |
|---|--|---------------------------------|------------------|
|   | <b>Morristown<br/>Community<br/>Sewerage</b> | <b>Sewer District<br/>No. 2</b> | <b>Total</b>     |
| <b>OPERATING REVENUES</b>                           |  |                                 |                  |
| Sewerage Charges and Assessments                    | \$ 16,867                                    | \$ 38,806                       | \$ 208,924       |
| <b>OPERATING EXPENSES</b>                           |  |                                 |                  |
| Professional services                               | 899  | 1,471                           | 22,234           |
| Operating services                                  | 17,030                                       | 56,628                          | 204,035          |
| Other services                                      | 849  | 260                             | 6,217            |
| Supplies  | 52   | -                               | 506              |
| Depreciation  | 70,857                                       | -                               | 234,718          |
| Total operating expenses                            | 89,687                                       | 58,359                          | 467,710          |
| <b>OPERATING INCOME (LOSS) BEFORE CONTRIBUTIONS</b> | <b>(72,820)</b>                              | <b>(19,553)</b>                 | <b>(258,786)</b> |
| Transfers in  | -  | -                               | -                |
| <b>CHANGE IN NET POSITION</b>                       | <b>(72,820)</b>                              | <b>(19,553)</b>                 | <b>(258,786)</b> |
| <b>NET POSITION:</b>                                |  |                                 |                  |
| BEGINNING OF YEAR                                   | 889,957                                      | 26,687                          | 1,739,260        |
| END OF YEAR   | \$ 817,137                                   | \$ 7,134                        | \$ 1,480,474     |

(concluded)

# LAFOURCHE PARISH GOVERNMENT

Non-Major Enterprise Funds  
Combining Statement of Cash Flows  
December 31, 2018

Schedule 6.3

|   | 501<br>Sewerage<br>District 4 -<br>Marydale<br>Community | 502<br>Brocatto<br>Community<br>Sewerage | 503<br>Sewerage<br>District 14<br>Dugas<br>Community | 504<br>Rita<br>Community<br>Sewerage |
|---|--|--|--|--------------------------------------|
| <b>CASH FLOWS FROM OPERATING ACTIVITIES</b>   |  |  |  |                                      |
| Cash Received from Customers  | \$ 42,881  | \$ 76,770                                | \$ 20,349  | \$ 13,338                            |
| Cash Payments for Operating Costs   | (42,881)   | (76,770)                                 | (20,349)   | (13,338)                             |
| Net Cash Provided by (Used in) Operating Activities   | -  | -  | -  | -                                    |
| <b>NET INCREASE (DECREASE) IN CASH<br/>AND CASH EQUIVALENTS</b>                                     | -  | -  | -  | -                                    |
| <b>CASH AND CASH EQUIVALENTS:</b>   |  |  |  |                                      |
| <b>BEGINNING OF YEAR</b>  | -  | -  | -  | -                                    |
| <b>END OF YEAR</b>  | \$ -   | \$ -                                     | \$ -   | \$ -                                 |
| <b>RECONCILIATION OF OPERATING LOSS TO NET CASH<br/>PROVIDED BY (USED IN) OPERATING ACTIVITIES:</b> |  |  |  |                                      |
| Operating (Loss)  | 5,869  | (93,784)                                 | (7,848)  | (70,650)                             |
| Adjustments to Reconcile Operating (Loss) to<br>Net Cash Provided by (Used in) Operating Activities |  |  |  |                                      |
| Depreciation  | 1,919  | 101,086                                  | -  | 60,856                               |
| (Increase) Decrease in Assets:  |  |  |  |                                      |
| Due from other funds  | -  | -  | -  | -                                    |
| Receivables   | (39)   | 74                                       | (28)   | 80                                   |
| Increase (Decrease) in Liabilities:   |  |  |  |                                      |
| Accounts Payable  | 787  | (938)                                    | 3,200  | (8)                                  |
| Contracts and Retainages  | -  | -  | -  | -                                    |
| Due to Other Funds  | (8,536)  | (6,438)                                  | 4,676  | 9,722                                |
| Net Cash Provided by (Used In) Operating Activities   | \$ -   | \$ -                                     | \$ -   | \$ -                                 |
| Significant non-cash transactions:  |  |  |  |                                      |
| Capital contributions   | \$ -   | \$ -                                     | \$ -   | \$ -                                 |

(continued)

# LAFOURCHE PARISH GOVERNMENT

Non-Major Enterprise Funds  
Combining Statement of Cash Flows  
December 31, 2018

Schedule 6.3

|   | <b>505</b>                                   | <b>506</b>                      |                  |
|---|--|---------------------------------|------------------|
|   | <b>Morristown<br/>Community<br/>Sewerage</b> | <b>Sewer District<br/>No. 2</b> | <b>Total</b>     |
| <b>CASH FLOWS FROM OPERATING ACTIVITIES</b>   |  |                                 |                  |
| Cash Received from Customers  | \$ 16,845                                    | \$ 58,793                       | \$ 228,976       |
| Cash Payments for Operating Costs   | <u>(16,845)</u>                              | <u>(58,793)</u>                 | <u>(228,976)</u> |
| Net Cash Provided by (Used in) Operating Activities   | <u>-</u>                                     | <u>-</u>                        | <u>-</u>         |
| <b>NET INCREASE (DECREASE) IN CASH<br/>AND CASH EQUIVALENTS</b>                                     | -  | -                               | -                |
| <b>CASH AND CASH EQUIVALENTS:</b>   |  |                                 |                  |
| <b>BEGINNING OF YEAR</b>  | <u>-</u>                                     | <u>-</u>                        | <u>-</u>         |
| <b>END OF YEAR</b>  | <u>\$ -</u>                                  | <u>\$ -</u>                     | <u>\$ -</u>      |
| <b>RECONCILIATION OF OPERATING LOSS TO NET CASH<br/>PROVIDED BY (USED IN) OPERATING ACTIVITIES:</b> |  |                                 |                  |
| Operating (Loss)  | (72,820)                                     | (19,553)                        | (258,786)        |
| Adjustments to Reconcile Operating (Loss) to<br>Net Cash Provided by (Used in) Operating Activities |  |                                 |                  |
| Depreciation  | 70,857                                       | -                               | 234,718          |
| (Increase) Decrease in Assets:  |  |                                 |                  |
| Due from other funds  | -  | 19,926                          | 19,926           |
| Receivables   | (22)   | 61                              | 126              |
| Increase (Decrease) in Liabilities:   |  |                                 |                  |
| Accounts Payable  | (210)  | (434)                           | 2,397            |
| Contracts and Retainages  | -  | -                               | -                |
| Due to Other Funds  | 2,195  | -                               | 1,619            |
| Net Cash Provided by (Used In) Operating Activities   | <u>\$ -</u>                                  | <u>\$ -</u>                     | <u>\$ -</u>      |
| Significant non-cash transactions:  |  |                                 |                  |
| Capital contributions   | <u>\$ -</u>                                  | <u>\$ -</u>                     | <u>\$ -</u>      |

(concluded)



# Schedule of Compensation



**LAFOURCHE PARISH GOVERNMENT**  
 SCHEDULE OF COMPENSATION PAID TO COUNCIL AND PRESIDENT  
 For the Year Ended December 31, 2018

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

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

| <b>COUNCIL MEMBERS:</b>  |                     |
|--------------------------|---------------------|
| Jerry Jones              | \$18,039.17         |
| Luci Sposito             | \$20,297.08         |
| Michael Gros             | \$18,039.17         |
| Aaron "Bo" Melvin        | \$18,039.17         |
| James Bourgeois          | \$18,039.17         |
| Corey Perrillioux        | \$18,039.17         |
| Armand Autin             | \$18,039.17         |
| Jerry LaFont             | \$18,039.17         |
| Daniel Lorraine          | <u>\$18,039.17</u>  |
| <b>Total</b>             | <b>\$164,610.44</b> |
| <b>PARISH PRESIDENT:</b> |                     |
| James B. Cantrelle       | \$122,533.08        |

**LAFOURCHE PARISH GOVERNMENT**  
 SCHEDULE OF COMPENSATION, BENEFITS, AND OTHER PAYMENTS TO AGENCY HEAD OR  
 CHIEF EXECUTIVE OFFICER  
 For the Year Ended December 31, 2018

**Agency Head Name:** James B. Cantrelle, Parish President

| <b>Purpose</b>                         | <b>Amount</b> |
|--|---------------|
| Salary                                 | \$122,533.08  |
| Benefits-insurance                     | \$11,663.76   |
| Benefits-retirement                    | \$0.00        |
| Fuel                                   | \$2,733.78    |
| Vehicle provided by government         | \$664.85      |
| Per diem                               | \$0.00        |
| Reimbursements                         | \$784.04      |
| Travel                                 | \$0.00        |
| Registration fees                      | \$0.00        |
| 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.

# Statistical Section (Unaudited)



# LAFOURCHE PARISH GOVERNMENT

Statistical Section

December 31, 2018

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

| <b>Contents</b>  | <b>Page</b> |
|--|-------------|
| <b>Financial Trends</b><br>These schedules contain trend information to help the reader understand how Lafourche Parish's financial performance and well-being have changed over time.   | 196-205     |
| <b>Revenue Capacity Information</b><br>These schedules contain information to help the reader assess factors affecting one of Lafourche Parish's revenue sources, ad valorem tax.  | 206-215     |
| <b>Debt Capacity Information</b><br>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.                | 216-222     |
| <b>Demographic and Economic Information</b><br>These schedules offer demographic and economic indicators to help the reader understand the environment within which Lafourche Parish's financial activities take place.  | 224-227     |
| <b>Operating Information</b><br>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. | 228-233     |

## LAFOURCHE PARISH GOVERNMENT

### NET POSITION BY COMPONENT

TEN FISCAL YEARS

(accrual basis of accounting)

(in thousands)

**Exhibit X-1**

|   | Fiscal Year       |                   |                   |                   |                   |                   |
|---|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
|   | 2018              | 2017              | 2016              | 2015              | 2014              | 2013              |
| <b>Governmental Activities</b>              |                   |                   |                   |                   |                   |                   |
| Net Investments in Capital Assets           | 85,423            | 86,479            | 80,101            | 65,175            | 40,589            | 34,851            |
| Restricted                                  | 10,999            | 24,865            | 24,865            | 25,523            | 18,787            | 37,495            |
| Unrestricted (deficit)                      | 51,400            | 35,730            | 38,530            | 39,408            | 62,760            | 32,301            |
| Total governmental activities net position  | <u>\$ 147,822</u> | <u>\$ 147,075</u> | <u>\$ 143,496</u> | <u>\$ 130,106</u> | <u>\$ 122,135</u> | <u>\$ 104,647</u> |
| <b>Business Type Activities</b>             |                   |                   |                   |                   |                   |                   |
| Net Investments in Capital Assets           | 1,725             | 1,960             | 2,209             | 2,477             | 2,762             | 3,063             |
| Restricted for:                             | -                 | -                 | -                 | -                 | -                 | -                 |
| Unrestricted (deficit)                      | (244)             | (220)             | (212)             | (231)             | (221)             | (198)             |
| Total business type activities net position | <u>\$ 1,480</u>   | <u>\$ 1,739</u>   | <u>\$ 1,997</u>   | <u>\$ 2,247</u>   | <u>\$ 2,541</u>   | <u>\$ 2,864</u>   |
| <b>Primary Government</b>                   |                   |                   |                   |                   |                   |                   |
| Net Investment in Capital Assets            | 87,148            | 88,439            | 82,309            | 67,652            | 43,351            | 37,914            |
| Restricted for:                             | 10,999            | 24,865            | 24,865            | 25,524            | 18,787            | 37,495            |
| Unrestricted (deficit)                      | 51,156            | 35,510            | 3,818             | 39,177            | 62,539            | 32,103            |
| Total primary government net position       | <u>\$ 149,303</u> | <u>\$ 148,814</u> | <u>\$ 110,993</u> | <u>\$ 132,353</u> | <u>\$ 124,677</u> | <u>\$ 107,512</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**

| <u>2012</u>      | <u>2011</u>      | <u>2010</u>      | <u>2009</u>      |
|------------------|------------------|------------------|------------------|
| 51,148           | 44,069           | 48,363           | 48,259           |
| 38,436           | 13,441           | 7,181            | 12,781           |
| 571              | 26,458           | 27,749           | 19,280           |
| <u>\$ 90,155</u> | <u>\$ 83,967</u> | <u>\$ 83,293</u> | <u>\$ 80,320</u> |

|                 |                 |                 |                 |
|-----------------|-----------------|-----------------|-----------------|
| 3,367           | 2,789           | 3,020           | 3,225           |
| -               | -               | -               | -               |
| (258)           | (257)           | (243)           | (251)           |
| <u>\$ 3,109</u> | <u>\$ 2,532</u> | <u>\$ 2,777</u> | <u>\$ 2,974</u> |

|                  |                  |                  |                  |
|------------------|------------------|------------------|------------------|
| 54,515           | 46,858           | 51,383           | 51,484           |
| 38,436           | 13,441           | 7,181            | 12,781           |
| 313              | 26,202           | 27,506           | 19,029           |
| <u>\$ 93,264</u> | <u>\$ 86,500</u> | <u>\$ 86,070</u> | <u>\$ 83,295</u> |

# LAFOURCHE PARISH GOVERNMENT

## CHANGES IN NET POSITION

### TEN FISCAL YEARS

(accrual basis of accounting)

(in thousands)

**Exhibit X-2**

|   | Fiscal Year      |                  |                  |                  |                  |                  |
|---|------------------|------------------|------------------|------------------|------------------|------------------|
|   | 2018             | 2017             | 2016             | 2015             | 2014             | 2013             |
| <b>EXPENSES</b>                         |                  |                  |                  |                  |                  |                  |
| Governmental Activities                 |                  |                  |                  |                  |                  |                  |
| General Government                      | 10,170           | 9,998            | 5,174            | 12,709           | 10,854           | 9,683            |
| Public Safety                           | 2,907            | 2,876            | 2,708            | 3,337            | 1,239            | 10,239           |
| Public Works                            | 32,043           | 28,064           | 28,665           | 30,782           | 29,576           | 24,463           |
| Health & Community Services             | 7,827            | 8,308            | 8,430            | 10,304           | 9,085            | 8,598            |
| Culture and Recreation                  | 7,744            | 8,228            | 8,082            | 7,510            | 6,889            | 8,154            |
| Intergovernmental                       | -                | -                | -                | -                | -                | -                |
| Interest and Fiscal Charges             | 1,151            | 1,429            | 1,162            | 1,439            | 1,759            | 1,900            |
| Total governmental activities expenses  | <u>\$ 61,842</u> | <u>\$ 58,903</u> | <u>\$ 54,221</u> | <u>\$ 66,080</u> | <u>\$ 59,403</u> | <u>\$ 63,036</u> |
| Business-Type Activities                |                  |                  |                  |                  |                  |                  |
| Sewer                                   | 468              | 472              | 465              | 524              | 536              | 517              |
| Total primary government expenses       | <u>\$ 62,309</u> | <u>\$ 59,375</u> | <u>\$ 54,686</u> | <u>\$ 66,605</u> | <u>\$ 59,939</u> | <u>\$ 63,553</u> |
| <b>PROGRAM REVENUES</b>                 |                  |                  |                  |                  |                  |                  |
| Governmental Activities                 |                  |                  |                  |                  |                  |                  |
| Charges for services:                   |                  |                  |                  |                  |                  |                  |
| General Government                      | 3,106            | 3,030            | 3,284            | 3,650            | 3,939            | 3,619            |
| Public Safety                           | -                | -                | -                | -                | 13               | 92               |
| Public Works                            | 69               | 45               | 37               | 18               | 44               | 55               |
| Health & Community Services             | 111              | 52               | 39               | 42               | 52               | 51               |
| Culture and Recreation                  | 74               | 84               | 86               | 57               | 149              | 1                |
| Intergovernmental                       | -                | -                | -                | -                | -                | -                |
| Interest and Fiscal Charges             | -                | -                | -                | -                | -                | -                |
| Operating grants and contributions      | 8,184            | 7,863            | 12,000           | 8,105            | 9,614            | 14,843           |
| Capital grants and contributions        | 9,248            | 4,581            | 3,006            | 5,980            | 11,162           | 9,554            |
| Total governmental activities revenues  | <u>\$ 20,792</u> | <u>\$ 15,655</u> | <u>\$ 18,452</u> | <u>\$ 17,852</u> | <u>\$ 24,974</u> | <u>\$ 28,215</u> |
| Business-Type Activities                |                  |                  |                  |                  |                  |                  |
| Charges for services:                   |                  |                  |                  |                  |                  |                  |
| Sewer                                   | 209              | 215              | 215              | 218              | 213              | 208              |
| Operating grants and contributions      | -                | -                | -                | -                | -                | -                |
| Capital grants and contributions        | -                | -                | -                | 12               | -                | 64               |
| Total business-type activities revenues | <u>\$ 209</u>    | <u>\$ 215</u>    | <u>\$ 215</u>    | <u>\$ 230</u>    | <u>\$ 213</u>    | <u>\$ 272</u>    |
| Total primary government revenues       | <u>\$ 21,001</u> | <u>\$ 15,870</u> | <u>\$ 18,667</u> | <u>\$ 18,082</u> | <u>\$ 25,187</u> | <u>\$ 28,488</u> |

## LAFOURCHE PARISH GOVERNMENT

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

**Exhibit X-2**

| 2012             | 2011             | 2010             | 2009             |
|------------------|------------------|------------------|------------------|
| 5,037            | 13,533           | 8,080            | 7,525            |
| 11,461           | 10,108           | 9,634            | 8,609            |
| 23,984           | 21,477           | 22,149           | 23,297           |
| 7,100            | 10,269           | 13,112           | 8,414            |
| 6,442            | 5,366            | 4,844            | 4,267            |
| -                | -                | -                | -                |
| 2,125            | 1,487            | 1,699            | 1,810            |
| <u>\$ 56,149</u> | <u>\$ 62,241</u> | <u>\$ 59,518</u> | <u>\$ 53,922</u> |
| 488              | 439              | 414              | 362              |
| <u>\$ 56,637</u> | <u>\$ 62,680</u> | <u>\$ 59,932</u> | <u>\$ 54,284</u> |
| 3,364            | 3,254            | 3,314            | 3,232            |
| -                | -                | -                | -                |
| 75               | 95               | 131              | 96               |
| 39               | 33               | 38               | 41               |
| -                | -                | -                | -                |
| -                | -                | -                | -                |
| -                | -                | -                | -                |
| 18,640           | 19,299           | 18,075           | 12,346           |
| 3,482            | 3,349            | 3,349            | 3,349            |
| <u>\$ 25,600</u> | <u>\$ 26,030</u> | <u>\$ 24,907</u> | <u>\$ 19,064</u> |
| 204              | 195              | 183              | 102              |
| -                | -                | -                | -                |
| 861              | -                | -                | -                |
| <u>\$ 1,065</u>  | <u>\$ 195</u>    | <u>\$ 183</u>    | <u>\$ 102</u>    |
| <u>\$ 26,665</u> | <u>\$ 26,224</u> | <u>\$ 25,090</u> | <u>\$ 19,167</u> |

## LAFOURCHE PARISH GOVERNMENT

### CHANGES IN NET POSITION

#### TEN FISCAL YEARS

(accrual basis of accounting)

(in thousands)

**Exhibit X-2**

|   | Fiscal Year        |                    |                    |                    |                    |                    |
|---|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
|   | 2018               | 2017               | 2016               | 2015               | 2014               | 2013               |
| Net (expense)/revenue   |                    |                    |                    |                    |                    |                    |
| Governmental activities                                       | (41,049)           | (43,248)           | (35,769)           | (48,228)           | (34,429)           | (34,821)           |
| Business-type activities                                      | (259)              | (257)              | (250)              | (295)              | (323)              | (245)              |
| Total primary government net expense                          | <u>\$ (41,308)</u> | <u>\$ (43,505)</u> | <u>\$ (36,019)</u> | <u>\$ (48,523)</u> | <u>\$ (34,751)</u> | <u>\$ (35,065)</u> |
| <br><b>General Revenues and Other Changes in Net Position</b> |                    |                    |                    |                    |                    |                    |
| Governmental Activities                                       |                    |                    |                    |                    |                    |                    |
| Taxes:  |                    |                    |                    |                    |                    |                    |
| Ad Valorem (property) taxes                                   | 25,979             | 26,470             | 25,815             | 25,653             | 25,400             | 24,019             |
| Sales and use taxes   | 14,558             | 12,942             | 13,562             | 15,354             | 16,623             | 16,480             |
| Other   | 2,936              | 2,695              | 2,845              | 2,885              | 3,023              | 3,246              |
| Royalty Revenue   | 1,760              | 2,457              | 4,212              | 8,184              | 478                | 4,911              |
| Interest and investment earnings                              | 682                | 490                | 214                | 55                 | 9                  | 31                 |
| Miscellaneous   | 311                | 1,771              | 1,638              | 3,479              | 6,392              | 625                |
| Total governmental activities gen revenues                    | <u>\$ 46,228</u>   | <u>\$ 46,826</u>   | <u>\$ 48,286</u>   | <u>\$ 55,611</u>   | <u>\$ 51,925</u>   | <u>\$ 49,313</u>   |
| Business-Type Activities                                      | -                  | -                  | -                  | -                  | -                  | -                  |
| Total primary governmental gen revenues                       | <u>\$ 46,228</u>   | <u>\$ 46,826</u>   | <u>\$ 48,286</u>   | <u>\$ 55,611</u>   | <u>\$ 51,925</u>   | <u>\$ 49,313</u>   |
| <br><b>Change in Net Position</b>                             |                    |                    |                    |                    |                    |                    |
| Governmental activities                                       | 5,178              | 3,579              | 12,517             | 7,383              | 17,496             | 14,492             |
| Business-type activities                                      | (259)              | (257)              | (250)              | (295)              | (323)              | (245)              |
| Total primary government net expense                          | <u>\$ 4,920</u>    | <u>\$ 3,321</u>    | <u>\$ 12,267</u>   | <u>\$ 7,088</u>    | <u>\$ 17,173</u>   | <u>\$ 14,248</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**

| 2012               | 2011               | 2010               | 2009               |
|--------------------|--------------------|--------------------|--------------------|
| (30,549)           | (36,211)           | (34,611)           | (34,858)           |
| 577                | (245)              | (231)              | (260)              |
| <u>\$ (29,973)</u> | <u>\$ (36,456)</u> | <u>\$ (34,842)</u> | <u>\$ (35,117)</u> |

|                  |                  |                  |                  |
|------------------|------------------|------------------|------------------|
| 22,535           | 22,516           | 21,942           | 19,744           |
| 10,643           | 10,674           | 10,302           | 9,838            |
| 2,406            | 2,813            | 2,697            | 2,946            |
| -                | -                | 112              | 112              |
| 49               | 84               | 150              | 155              |
| 237              | 799              | 2,380            | 346              |
| <u>\$ 35,869</u> | <u>\$ 36,886</u> | <u>\$ 37,583</u> | <u>\$ 33,141</u> |

|                  |                  |                  |                  |
|------------------|------------------|------------------|------------------|
| -                | -                | -                | -                |
| <u>\$ 35,869</u> | <u>\$ 36,886</u> | <u>\$ 37,583</u> | <u>\$ 33,141</u> |

|                 |               |                 |                   |
|-----------------|---------------|-----------------|-------------------|
| 5,320           | 674           | 2,972           | (1,717)           |
| 577             | (245)         | (231)           | (260)             |
| <u>\$ 5,896</u> | <u>\$ 429</u> | <u>\$ 2,741</u> | <u>\$ (1,976)</u> |

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

**Exhibit X-3**

|                                     | Fiscal Year      |                  |                  |                  |                  |                  |
|-------------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|
|                                     | 2018             | 2017             | 2016             | 2015             | 2014             | 2013             |
| <b>GENERAL FUND</b>                 |                  |                  |                  |                  |                  |                  |
| Non-spendable                       | 908              | 885              | 860              | 2,776            | 1,150            | 17               |
| Unassigned                          | 586              | 170              | 1,920            | 1,762            | 2,806            | 2,904            |
| Total                               | <u>\$ 1,495</u>  | <u>\$ 1,055</u>  | <u>\$ 2,780</u>  | <u>\$ 4,538</u>  | <u>\$ 3,956</u>  | <u>\$ 2,922</u>  |
| <b>ALL OTHER GOVERNMENTAL FUNDS</b> |                  |                  |                  |                  |                  |                  |
| Restricted and Committed*           | 63,493           | 61,994           | 68,505           | 68,926           | 67,020           | 72,430           |
| Unassigned                          | (82)             | 1,009            | (33)             | (41)             | (261)            | (531)            |
| Total                               | <u>\$ 63,412</u> | <u>\$ 63,003</u> | <u>\$ 68,472</u> | <u>\$ 68,885</u> | <u>\$ 66,759</u> | <u>\$ 71,900</u> |

Note: Includes Prepaid Insurance, Capital Projects, and Debt Service Funds.  
All fund balances in Debt Service Funds are restricted to pay future debt service.

Source: Audited 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**

| 2012             | 2011             | 2010             | 2009             |
|------------------|------------------|------------------|------------------|
| 133              | 63               | 465              | 454              |
| 1,736            | 989              | 1,158            | 1,861            |
| <u>\$ 1,869</u>  | <u>\$ 1,051</u>  | <u>\$ 1,624</u>  | <u>\$ 2,314</u>  |
|                  |                  |                  |                  |
| 71,417           | 45,914           | 7,388            | 12,860           |
| (297)            | -                | 36,115           | 35,530           |
| <u>\$ 71,120</u> | <u>\$ 45,914</u> | <u>\$ 43,503</u> | <u>\$ 48,389</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      |                   |                   |                  |                   |                  |
|--|------------------|-------------------|-------------------|------------------|-------------------|------------------|
|  | 2018             | 2017              | 2016              | 2015             | 2014              | 2013             |
| <b>REVENUES</b>  |                  |                   |                   |                  |                   |                  |
| Taxes  | 43,474           | 42,108            | 42,222            | 43,892           | 45,045            | 43,745           |
| Federal Grants   | 9,047            | 8,517             | 6,713             | 9,700            | 10,382            | 14,500           |
| State Funds  | 4,849            | 4,371             | 4,653             | 6,454            | 9,803             | 9,022            |
| Local Revenues   | 905              | 850               | 5,124             | 9,356            | 1,350             | 4,900            |
| Charges for Services   | 2,769            | 2,609             | 2,726             | 2,899            | 3,328             | 2,925            |
| Fines and Forfeitures  | 592              | 602               | 720               | 869              | 870               | 893              |
| Investment   | 670              | 490               | 214               | 55               | 9                 | 31               |
| Other  | 361              | 477               | 154               | 238              | 647               | 625              |
| <b>Total Revenues</b>  | <b>\$ 62,667</b> | <b>\$ 60,024</b>  | <b>\$ 62,526</b>  | <b>\$ 73,463</b> | <b>\$ 71,435</b>  | <b>\$ 76,643</b> |
| <b>EXPENDITURES</b>  |                  |                   |                   |                  |                   |                  |
| General Government   | 9,487            | 9,007             | 8,936             | 9,696            | 8,850             | 8,160            |
| Public Safety  | 2,872            | 2,820             | 2,705             | 3,326            | 1,228             | 2,785            |
| Public Works   | 24,494           | 23,633            | 22,724            | 25,112           | 24,207            | 24,449           |
| Community Services   | 7,718            | 8,117             | 8,211             | 10,055           | 8,705             | 8,388            |
| Culture and Recreation                                       | 6,891            | 6,870             | 7,354             | 6,339            | 6,539             | 7,209            |
| Intergovernmental  | 137              | -                 | -                 | -                | -                 | -                |
| Debt Service   |                  |                   |                   |                  |                   |                  |
| Principal  | 3,200            | 3,110             | 3,020             | 3,400            | 3,040             | 2,915            |
| Interest   | 1,283            | 1,389             | 1,482             | 1,539            | 1,847             | 1,647            |
| Bond Issuance Costs  | -                | -                 | -                 | -                | -                 | 1,525            |
| Capital Outlay   | 4,995            | 12,274            | 11,137            | 11,969           | 21,125            | 17,838           |
| <b>Total Expenditures</b>                                    | <b>\$ 61,076</b> | <b>\$ 67,218</b>  | <b>\$ 65,569</b>  | <b>\$ 71,434</b> | <b>\$ 75,541</b>  | <b>\$ 74,916</b> |
| Excess (Deficiency) of revenues<br>over (under) expenditures | <b>\$ 1,591</b>  | <b>\$ (7,194)</b> | <b>\$ (3,042)</b> | <b>\$ 2,028</b>  | <b>\$ (4,106)</b> | <b>\$ 1,726</b>  |
| <b>OTHER FINANCING SOURCES (USES)</b>                        |                  |                   |                   |                  |                   |                  |
| Issuance of long term debt                                   | -                | -                 | -                 | -                | -                 | -                |
| Proceeds from Federal Loan                                   | -                | -                 | -                 | -                | -                 | -                |
| Certificate of indebtedness proceeds                         | -                | -                 | -                 | -                | -                 | 10,675           |
| Payments to Refunded Bond Escrow                             | -                | -                 | -                 | -                | -                 | -                |
| Premium on Refunded Bonds                                    | -                | -                 | -                 | -                | -                 | 1,592            |
| Issuance costs   | -                | -                 | -                 | -                | -                 | -                |
| Refunding of Bonds   | -                | -                 | -                 | -                | -                 | (12,267)         |
| Transfers In   | 21,742           | 21,128            | 19,251            | 21,496           | 26,982            | 32,830           |
| Transfers Out  | (21,742)         | (21,128)          | (19,251)          | (21,496)         | (26,982)          | (32,830)         |
| Proceeds from capital lease                                  | -                | -                 | -                 | -                | -                 | -                |
| <b>Total other financing sources (uses)</b>                  | <b>\$ -</b>      | <b>\$ -</b>       | <b>\$ -</b>       | <b>\$ -</b>      | <b>\$ -</b>       | <b>\$ -</b>      |
| <b>Net change in fund balances</b>                           | <b>\$ 1,591</b>  | <b>\$ (7,194)</b> | <b>\$ (3,042)</b> | <b>\$ 2,028</b>  | <b>\$ (4,106)</b> | <b>\$ 1,726</b>  |
| Debt service as a percentage of<br>noncapital expenditures   | 8.4%             | 8.5%              | 9.9%              | 8.5%             | 9.1%              | 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)

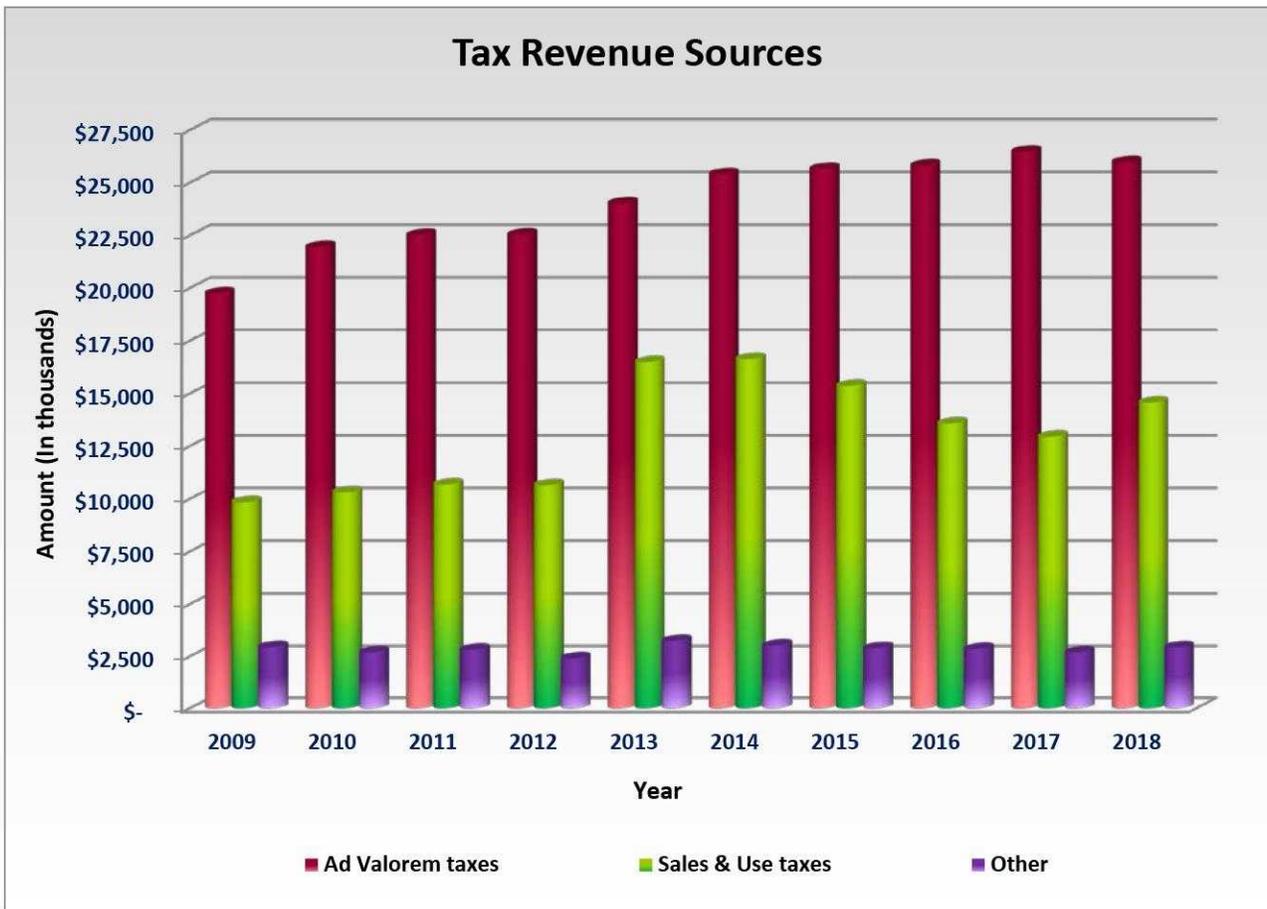
**Exhibit X-4**

| 2012             | 2011             | 2010              | 2009               |
|------------------|------------------|-------------------|--------------------|
| 35,584           | 36,003           | 34,941            | 32,528             |
| 12,139           | 11,957           | 12,733            | 8,872              |
| 8,373            | 9,448            | 6,981             | 5,815              |
| 1,599            | 1,202            | 1,608             | 1,254              |
| 2,543            | 2,356            | 2,203             | 2,223              |
| 957              | 1,068            | 1,321             | 1,171              |
| 49               | 84               | 150               | 155                |
| 237              | 799              | 2,554             | 519                |
| <u>\$ 61,480</u> | <u>\$ 62,916</u> | <u>\$ 62,491</u>  | <u>\$ 52,537</u>   |
| 7,480            | 8,261            | 8,240             | 7,642              |
| 2,582            | 3,585            | 2,582             | 1,925              |
| 23,814           | 21,304           | 21,876            | 23,038             |
| 7,042            | 10,220           | 13,065            | 8,191              |
| 5,549            | 5,042            | 4,243             | 3,599              |
| -                | -                | -                 | -                  |
| 2,790            | 2,685            | 2,580             | 2,485              |
| 1,337            | 1,447            | 1,552             | 1,659              |
| -                | -                | -                 | -                  |
| 9,512            | 8,533            | 13,548            | 15,039             |
| <u>\$ 60,107</u> | <u>\$ 61,077</u> | <u>\$ 67,686</u>  | <u>\$ 63,577</u>   |
| <u>\$ 1,373</u>  | <u>\$ 1,839</u>  | <u>\$ (5,195)</u> | <u>\$ (11,040)</u> |
| -                | -                | -                 | -                  |
| -                | -                | -                 | -                  |
| 23,665           | -                | -                 | -                  |
| -                | -                | -                 | -                  |
| 1,658            | -                | -                 | -                  |
| (672)            | -                | -                 | -                  |
| -                | -                | -                 | -                  |
| 19,338           | 18,152           | 19,518            | 24,412             |
| (19,338)         | (18,152)         | (19,518)          | (24,412)           |
| -                | -                | -                 | -                  |
| <u>\$ 24,651</u> | <u>\$ -</u>      | <u>\$ -</u>       | <u>\$ -</u>        |
| \$ 26,024        | \$ 1,839         | \$ (5,195)        | \$ (11,040)        |
| 8.5%             | 7.2%             | 7.7%              | 8.7%               |

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

**Exhibit X-5**

|                   | Fiscal Year     |                 |                 |                 |                 |                 |                 |                 |                 |                 |
|-------------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|
|                   | 2018            | 2017            | 2016            | 2015            | 2014            | 2013            | 2012            | 2011            | 2010            | 2009            |
| Taxes:            |                 |                 |                 |                 |                 |                 |                 |                 |                 |                 |
| Ad Valorem taxes  | 25,979          | 26,470          | 25,815          | 25,653          | 25,400          | 24,019          | 22,535          | 22,516          | 21,942          | 19,744          |
| Sales & Use taxes | 14,558          | 12,942          | 13,562          | 15,354          | 16,623          | 16,480          | 10,643          | 10,674          | 10,302          | 9,838           |
| Other             | 2,936           | 2,695           | 2,845           | 2,885           | 3,023           | 3,246           | 2,406           | 2,813           | 2,697           | 2,946           |
| <b>Total</b>      | <b>\$43,474</b> | <b>\$42,108</b> | <b>\$42,222</b> | <b>\$43,892</b> | <b>\$45,045</b> | <b>\$43,745</b> | <b>\$35,584</b> | <b>\$36,003</b> | <b>\$34,941</b> | <b>\$32,528</b> |



Source: Audited Comprehensive Annual Financial Reports



|  |  |                  |
|--|--|------------------|
|   |   | <i>Lafourche</i> |
|  |  |                  |
| <b>Government</b>  |  |                  |

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

**Exhibit X-6**

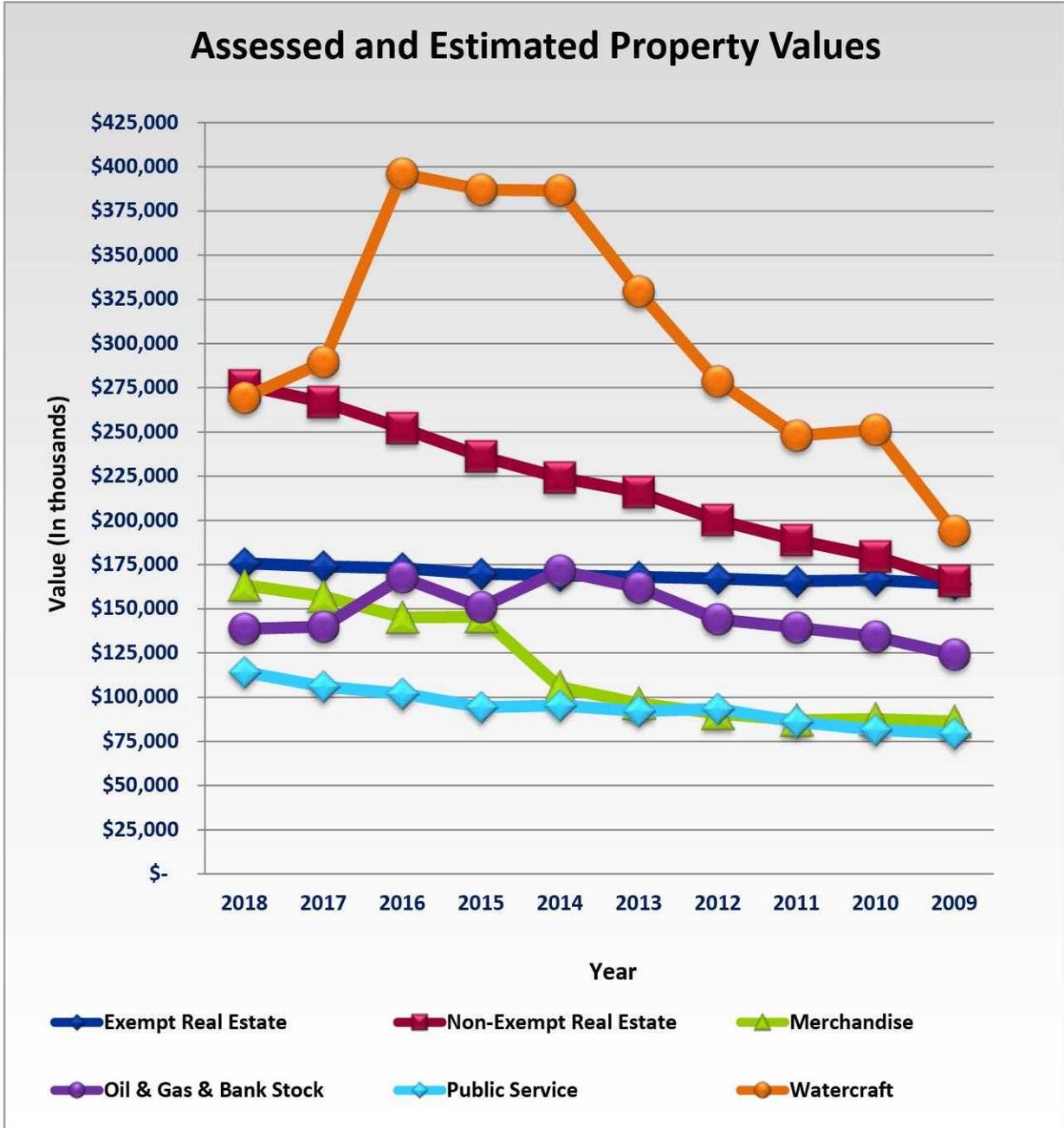
| Year | Exempt Real Estate | Non-Exempt Real Estate | Merchandise | Oil & Gas & Bank Stock | Public Service | Watercraft | Total Assessed Value | Total Direct Tax Rate | Estimated Actual Value | Ratio of Total Assessed Value to Total Estimated Actual Value* |
|------|--------------------|------------------------|-------------|------------------------|----------------|------------|----------------------|-----------------------|------------------------|--|
| 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%   |
| 2010 | 166,192            | 179,555                | 87,583      | 134,180                | 81,495         | 251,167    | 900,172              | 29.04                 | 6,936,317              | 12.98%   |
| 2009 | 164,030            | 165,775                | 86,252      | 124,176                | 79,544         | 194,004    | 813,782              | 29.04                 | 6,312,445              | 12.89%   |

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◆ |                                   |                                  |                             |
| 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                       |
| 2010 | 10.21                            | 18.83                     | 43.30          | 18.07                      | 40.64                             | 131.05                           | 29.04                       |
| 2009 | 10.21                            | 18.83                     | 43.30          | 17.93                      | 39.64                             | 129.91                           | 29.04                       |

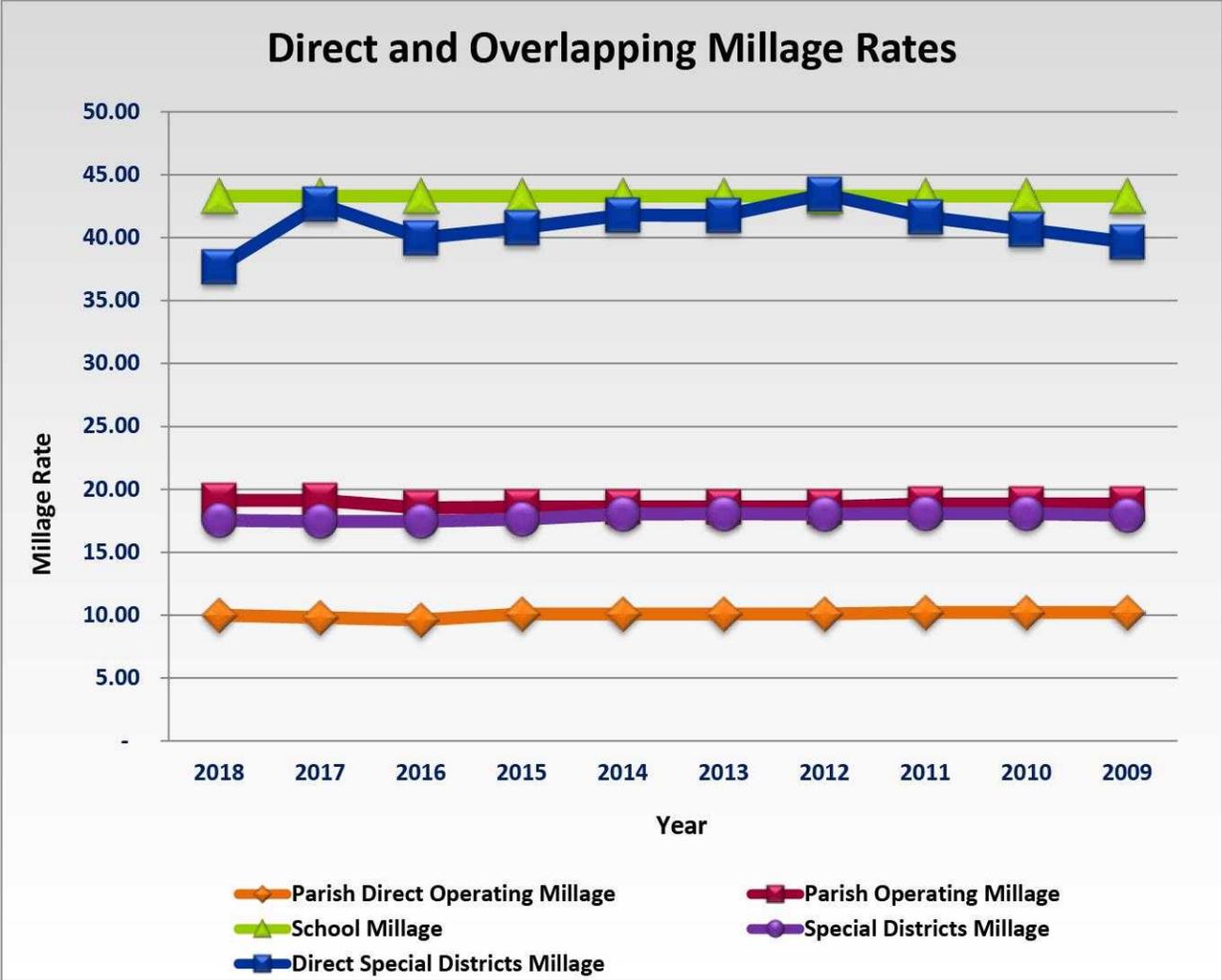
**Note:** Not included are the following: Bayou Blue Fire District, Central Lafourche Ambulance, Drainage District 1, Drainage District 5, Fire District 1, Fire District 2, Fire District 4, Fire District 5, Fire District 6, Fire T&L #6, Fire District 7, Fire District 8-C, Fire District 9, Recreation District 1, Recreation District 2, Recreation District 8, Recreation District 11, Forestry Tax .08/AC, Hospital District 2, LTC Fee (Finance), LTC (Public Service), North Lafourche Levee LB, and North Lafourche Levee RB. 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 Criminal, Parish Council, Road District #1, and Special Service #1 millage totals
- Direct Special Districts Millage consists of Bayou Lafourche Fresh Water, Fire District 3, Greater Lafourche Port, Hospital District 1, Lafourche Ambulance, South Lafourche Levee, Special Education District, Veterans District, and Water District #1

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                     | 2018               |      |  | 2009               |      |  |
|------------------------------|--------------------|------|--|--------------------|------|--|
|                              | Assessed Valuation | Rank | Percentage of Total Assessed Valuation | Assessed Valuation | Rank | Percentage of Total Assessed Valuation |
| Galliano Marine Service      | 100,085            | 1    | 8.80%                                  | 23,669             | 1    | 2.91%                                  |
| Hornbeck Offshore Services   | 40,821             | 2    | 3.59%                                  | 13,713             | 3    | 1.69%                                  |
| Harvey Gulf International    | 23,579             | 3    | 2.07%                                  |                    |      |  |
| Cantium LLC                  | 22,865             | 4    | 2.01%                                  |                    |      |  |
| Loop LLC                     | 19,997             | 5    | 1.76%                                  | 13,572             | 5    | 1.67%                                  |
| Bristow U.S., LLC            | 19,168             | 6    | 1.69%                                  |                    |      |  |
| Mars Oil Pipeline Company    | 18,410             | 7    | 1.62%                                  | 13,680             | 4    | 1.68%                                  |
| Energy Louisiana, LLC        | 14,789             | 8    | 1.30%                                  | 10,279             | 8    | 1.26%                                  |
| Shell Trading (US) Company   | 14,471             | 9    | 1.27%                                  |                    |      |  |
| Chevron NA Exploration & Pro | 14,325             | 10   | 1.26%                                  |                    |      |  |
| Seacor Offshore, LLC         |                    |      |  | 15,322             | 2    | 1.88%                                  |
| Discovery Producer Service   |                    |      |  | 13,563             | 6    | 1.67%                                  |
| Chevron/Texaco Exploration   |                    |      |  | 11,521             | 7    | 1.42%                                  |
| Candies, Otto LLC            |                    |      |  | 10,220             | 9    | 1.26%                                  |
| Alpha Marine Services LLC    |                    |      |  | 9,814              | 10   | 1.21%                                  |
|                              | <u>\$ 288,510</u>  |      | <u>25.37%</u>                          | <u>\$ 135,353</u>  |      | <u>16.63%</u>                          |

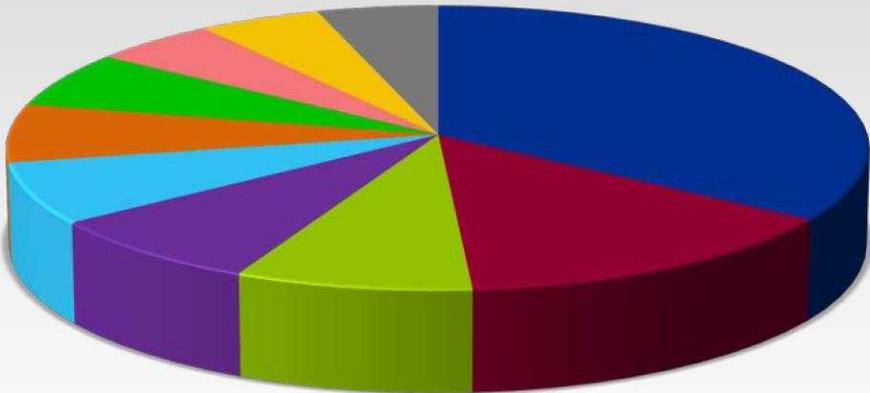
Source: Lafourche Parish Assessor's Office

**LAFOURCHE PARISH GOVERNMENT**

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

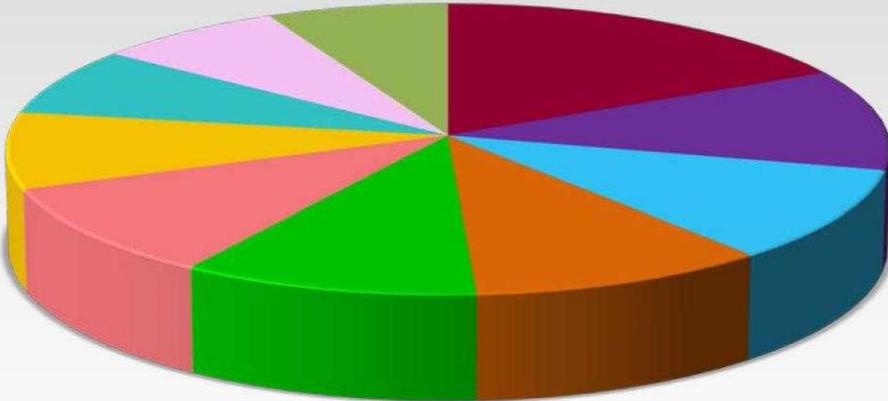
Exhibit X-8

**2018 Principal Tax Payers**



- Galliano Marine Service
- Hornbeck Offshore Services
- Harvey Gulf International
- Cantium LLC
- Loop LLC
- Bristow U.S., LLC
- Mars Oil Pipeline Company
- Entergy Louisiana, LLC
- Shell Trading (US) Company
- Chevron NA Exploration & Pro

**2009 Principal Tax Payers**



- Galliano Marine Service
- Seacor Offshore, LLC
- Hornbeck Offshore Services
- Mars Oil Pipeline Company
- Loop LLC
- Discovery Producer Service
- Chevron/Texaco Exploration
- Entergy Louisiana, LLC
- Candies, Otto LLC
- Alpha Marine Services LLC

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

**Exhibit X-9**

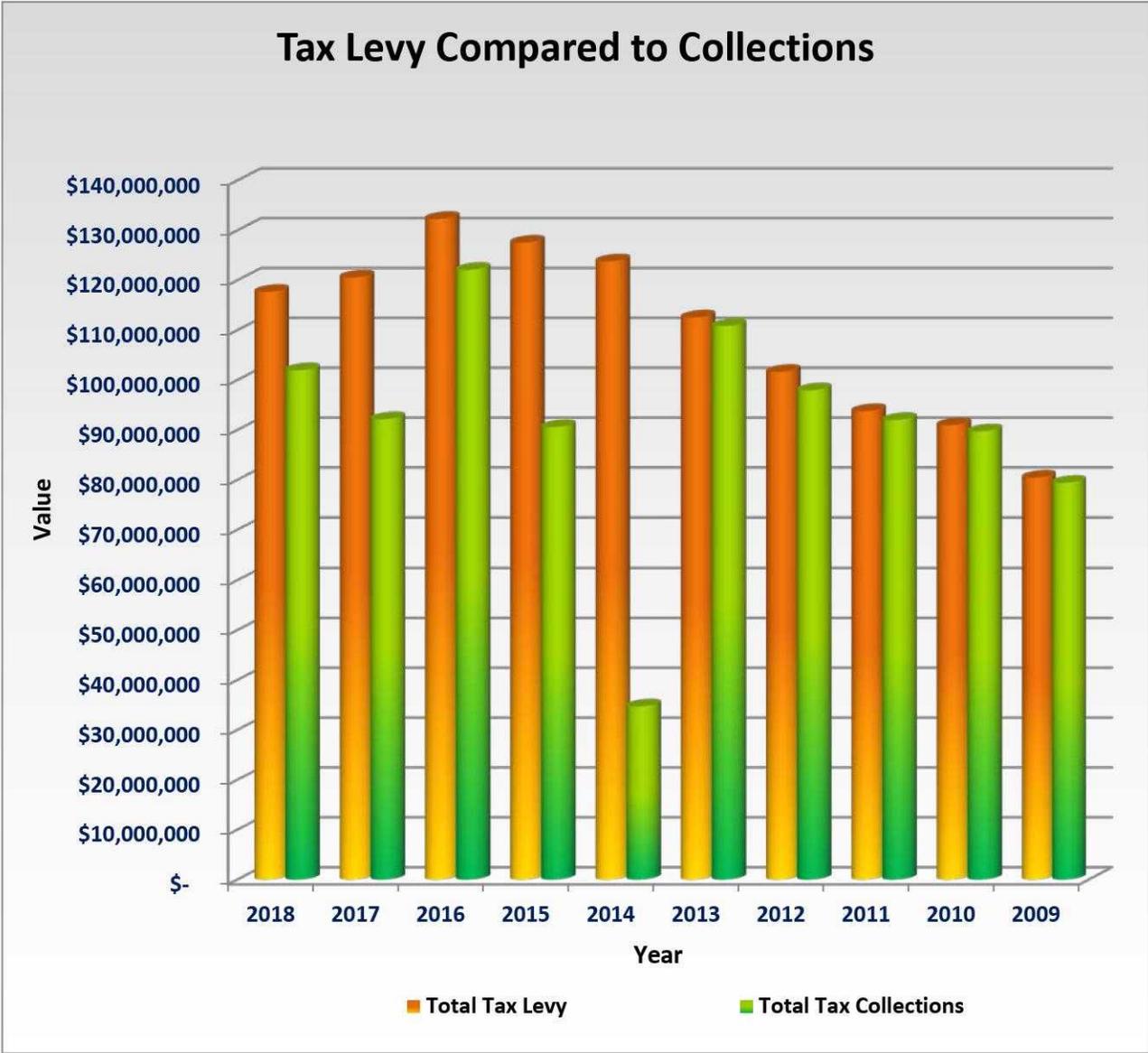
| Fiscal Year<br>Ended<br>December 31 | Collection<br>Year Ended<br>December 31 | Total Tax<br>Levy♦ | Collected Within the<br>Fiscal Year of the Levy |                    | Collections<br>in Subsequent<br>Years | Total Collections to Date |                    |
|-------------------------------------|---|--------------------|---|--------------------|---------------------------------------|---------------------------|--------------------|
|                                     |   |                    | Collections                                     | Percent<br>of Levy |                                       | Total Tax<br>Collections  | Percent<br>of Levy |
| 2018                                | 2019                                    | \$117,661,071      | \$ 101,947,677                                  | 86.6%              | \$ -                                  | \$ 101,947,677            | 86.6%              |
| 2017                                | 2018                                    | 120,570,454        | 92,132,221                                      | 76.4%              | -                                     | 92,132,221                | 76.4%              |
| 2016                                | 2017                                    | 132,292,203        | 95,435,021                                      | 72.1%              | 26,624,920                            | 122,059,941               | 92.3%              |
| 2015                                | 2016                                    | 127,527,104        | 57,306,689                                      | 44.9%              | 33,251,401                            | 90,558,090                | 71.0%              |
| 2014                                | 2015                                    | 123,775,643        | 34,420,426                                      | 27.8%              | 277,393                               | 34,697,818                | 28.0%              |
| 2013                                | 2014                                    | 112,542,421        | 110,868,703                                     | 98.5%              | (49,595)                              | 110,819,108               | 98.5%              |
| 2012                                | 2013                                    | 101,625,026        | 97,963,905                                      | 96.4%              | (46,399)                              | 97,917,506                | 96.4%              |
| 2011                                | 2012                                    | 93,761,289         | 92,052,739                                      | 98.2%              | (73,930)                              | 91,978,809                | 98.1%              |
| 2010                                | 2011                                    | 90,947,584         | 89,076,666                                      | 97.9%              | 624,895                               | 89,701,561                | 98.6%              |
| 2009                                | 2010                                    | 80,445,298         | 79,414,247                                      | 98.7%              | (17,192)                              | 79,397,055                | 98.7%              |

♦ "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.

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<br>Improvement<br>Bonds | Special<br>Assessment<br>Bonds | Lease-<br>Purchase<br>Agreements | Other Payable | Total Primary<br>Government<br>(1) | Percentage of<br>Personal<br>Income (2) | Per Capita* (2) |
|------|--------------------------------|--------------------------------|----------------------------------|---------------|------------------------------------|---|-----------------|
| 2018 | \$ 34,055                      | -                              | -                                | -             | 34,055                             | N/A                                     | 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             |
| 2010 | 33,540                         | -                              | -                                | 5,462         | 39,002                             | 0.95%                                   | 348             |
| 2009 | 36,120                         | -                              | -                                | 5,462         | 41,582                             | 1.05%                                   | 383             |

N/A = not available

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

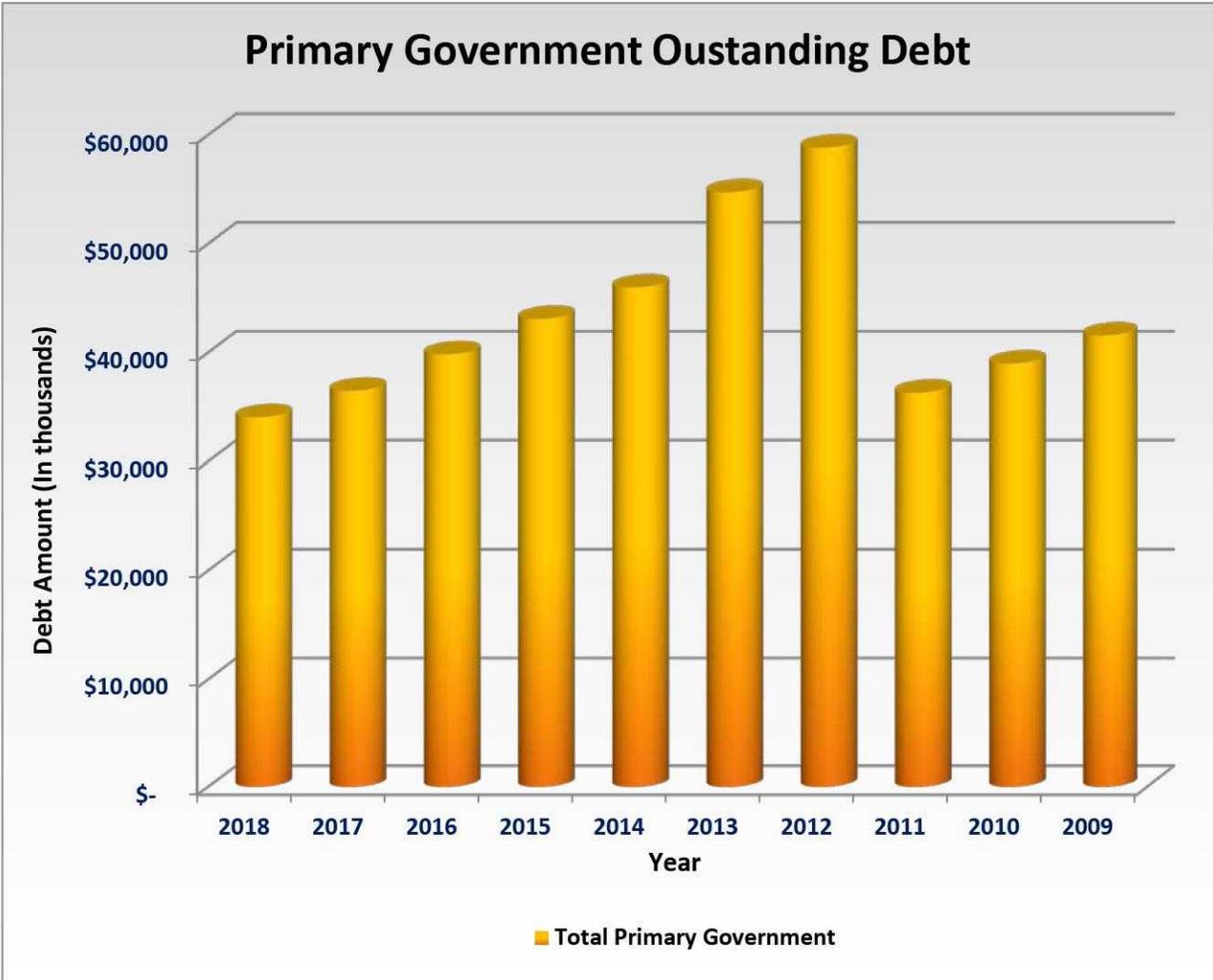
\*Per Capita column illustrates net general bonded debt per capita.

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, 2018  
 (unaudited)

**Exhibit X-11**

| <u>Jurisdiction</u>                             | <u>Bonds Payable<br/>Outstanding<br/>Balance</u> | <u>Percentage<br/>Applicable to<br/>Government</u> | <u>Amount<br/>Applicable to<br/>Government</u> |
|---|--|--|--|
| <b>Direct:</b>                                  |  |  |  |
| Lafourche Parish Government                     | 34,055,263                                       | 100%   | 34,055,263                                     |
| <b>Overlapping and Underlying:</b>              |  |  |  |
| Lafourche Parish School Board                   | 99,515,000                                       | 7%   | 6,966,050                                      |
| Hospital Service District No.1                  | 2,974,000  | 100%   | 2,974,000                                      |
| Lafourche Parish Fire Protection District No. 6 | 1,050,000  | 100%   | 1,050,000                                      |
| <b>Total Overlapping and Underlying debt:</b>   | <u>103,539,000</u>                               |  | <u>10,990,050</u>                              |
| <b>Total Debt:</b>                              | <u>137,594,263</u>                               |  | <u>45,045,313</u>                              |
|   |  | 2018 Population                                    | 98,115   |
|   |  | Per Capita   | \$ 459.11                                      |

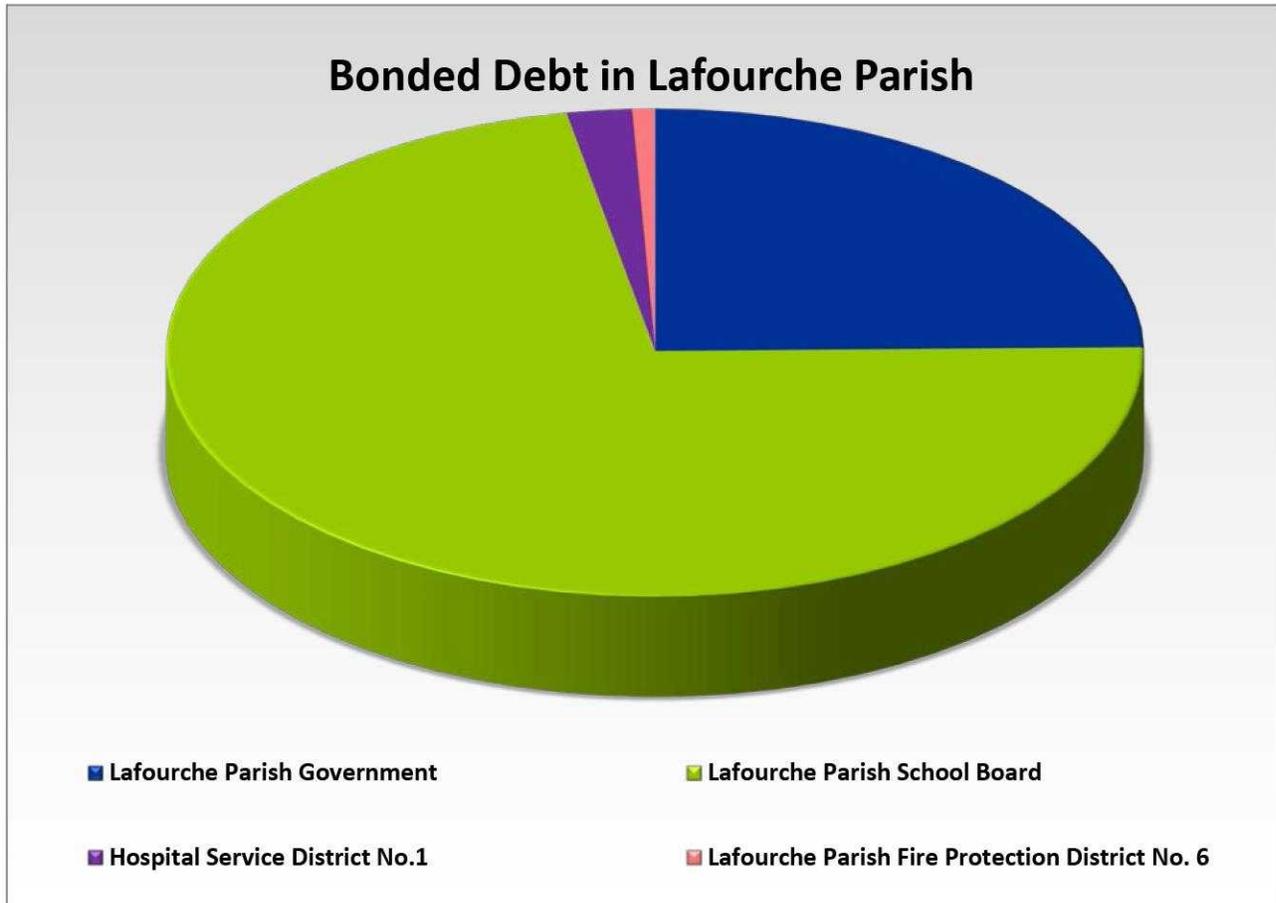
\*Overlapping and underlying debt of each governmental entity listed can be found in their audited financials on the Legislative Auditor's website.

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: 2014 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, 2018  
(unaudited)

**Exhibit X-11**



## LAFOURCHE PARISH GOVERNMENT

### LEGAL DEBT MARGIN INFORMATION

TEN FISCAL YEARS

(unaudited)

(in thousands)

**Exhibit X-12**

|  | Fiscal Year     |                 |                 |                 |                 |                 |
|--|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|
|  | 2018            | 2017            | 2016            | 2015            | 2014            | 2013            |
| Total assessed value   | 1,137,402       | 1,133,345       | 1,235,945       | 1,183,904       | 1,151,994       | 1,064,241       |
| Debt Limit (10% of total assessed value)                         | 113,740         | 113,335         | 123,594         | 118,390         | 115,199         | 106,424         |
| General obligation bonds   | 34,055          | 36,489          | 39,842          | 43,106          | 45,996          | 49,279          |
| Less: Repayment amount   | 6,099           | 5,955           | 5,955           | 5,995           | 6,338           | 6,243           |
| Total net debt applicable to limit                               | <u>27,956</u>   | <u>30,534</u>   | <u>33,887</u>   | <u>37,111</u>   | <u>39,657</u>   | <u>43,036</u>   |
| Legal debt margin  | <u>\$85,784</u> | <u>\$82,800</u> | <u>\$89,707</u> | <u>\$81,280</u> | <u>\$75,542</u> | <u>\$63,388</u> |
| Total net debt applicable to limit<br>as a percent of debt limit | 25%             | 27%             | 27%             | 31%             | 34%             | 40%             |

Note: Under state finance law, 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**

| 2012            | 2011            | 2010            | 2009            |
|-----------------|-----------------|-----------------|-----------------|
| 974,188         | 914,686         | 900,172         | 813,782         |
| 97,419          | 91,469          | 90,017          | 81,378          |
| 53,379          | 30,855          | 33,540          | 36,120          |
| 7,272           | 4,656           | 4,692           | 4,646           |
| 46,108          | 26,199          | 28,848          | 31,474          |
| <u>\$51,311</u> | <u>\$65,270</u> | <u>\$61,169</u> | <u>\$49,904</u> |
| 47%             | 29%             | 32%             | 39%             |

# LAFOURCHE PARISH GOVERNMENT

## PLEDGED-REVENUE COVERAGE

TEN FISCAL YEARS

(unaudited)

(in thousands)

**Exhibit X-13**

| Fiscal Year | Special<br>Assessment<br>Collections | Debt Service |          |       | Coverage |
|-------------|--------------------------------------|--------------|----------|-------|----------|
|             |                                      | Principal    | Interest | Total |          |
| 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%       |
| 2010        | -                                    | 2,580        | 1,552    | 4,132 | 0%       |
| 2009        | -                                    | 2,485        | 1,644    | 4,129 | 0%       |

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



|  |  |                   |
|--|--|-------------------|
|   |   | <i>Lafourche</i>  |
|  |  |                   |
|  |  | <b>Government</b> |

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

**Exhibit X-14**

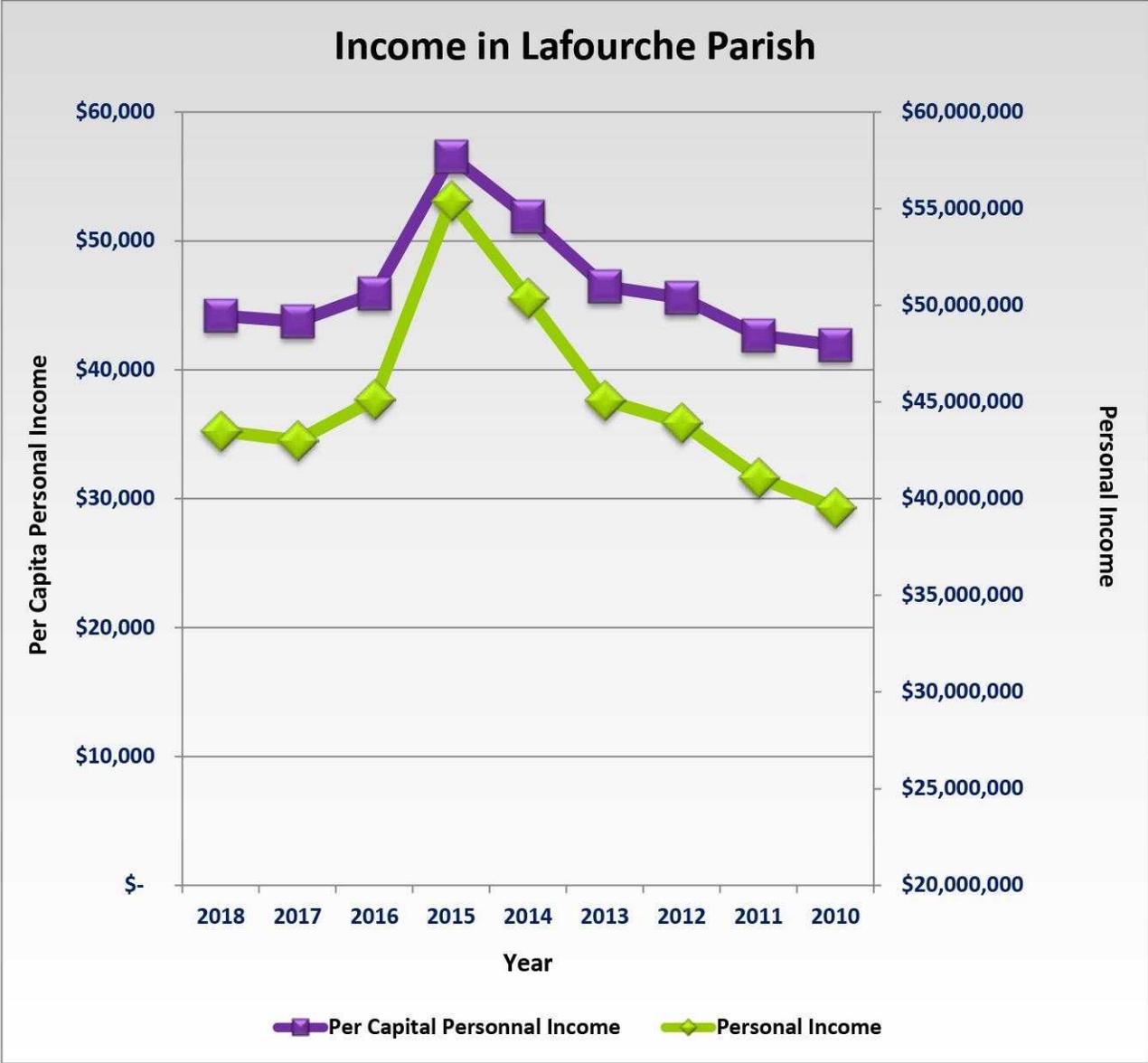
| Year | Population (3) | Personal<br>Income (1) | Per Capita<br>Personal<br>Income (1) | Median Age (3) | Public School<br>Enrollment (2) | Unemployment<br>Rate (1) |
|------|----------------|------------------------|--------------------------------------|----------------|---------------------------------|--------------------------|
| 2018 | 98,115         | N/A                    | N/A                                  | 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%                    |
| 2010 | 96,318         | \$ 4,108,231,000       | \$ 42,653                            | 36.5           | 15,023                          | 4.80%                    |
| 2009 | 94,302         | \$ 3,953,819,000       | \$ 41,927                            | 37.0           | 14,629                          | 4.60%                    |

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

Source: (1) Louisiana Works, Bureau of Economic Analysis  
 (2) Lafourche Parish School Board representative  
 (3) US Census Bureau

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

**Exhibit X-14**



## LAFOURCHE PARISH GOVERNMENT

### PRINCIPAL EMPLOYERS CURRENT YEAR AND TEN YEARS PRIOR (unaudited)

#### Exhibit X-15

| Employer                          | 2018 |           |                             | 2009 |           |                             |
|-----------------------------------|------|-----------|-----------------------------|------|-----------|-----------------------------|
|                                   | Rank | Employees | Industry                    | Rank | Employees | Industry                    |
| Thibodaux Regional Medical Ctr    | 1    | 500-999   | Hospital                    | 7    | 500-999   | Hospital                    |
| Sports Medicine Center            | 2    | 500-999   | Hospital                    |      |           |                             |
| Nicholls State University         | 3    | 500-999   | Schools - University        | 6    | 500-999   | Schools - University        |
| Bollinger Shipyards Inc           | 4    | 500-999   | Ship Building and Repairing | 1    | 500-999   | Ship Building and Repairing |
| Walmart Supercenter               | 5    | 500-999   | Department Store            | 8    | 500-999   | Department Store            |
| John Deere Thibodaux Inc.         | 6    | 500-999   | Farming Service             |      |           |                             |
| Crosby Tugs LLC                   | 7    | 500-999   | Boat Rental & Charter       | 2    | 500-999   | Ship Building               |
| Deere & Co                        | 8    | 500-999   | Farm Machinery/Equipment    | 4    | 500-999   | Farm Machinery/Equipment    |
| C-Port                            | 9    | 250-499   | Oil Field Service           | 9    | 250-499   | Boat Rental & Charter       |
| Lafourche Parish Sheriff's Office | 10   | 250-499   | Public Safety               |      |           |                             |
| International Construction Group  |      |           |                             | 3    | 500-999   | General Contractor          |
| Lafourche Arc                     |      |           |                             | 5    | 500-999   | Siting Services             |
| GIS (Grande Isle Shipyard) Inc    |      |           |                             | 10   | 250-499   | Oil Field Service           |

N/A = not available

Source: Louisiana Works, Department of Labor



|  |  |                  |
|--|--|------------------|
|   |   | <i>Lafourche</i> |
|  |  |                  |
| <b>Government</b>  |  |                  |

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

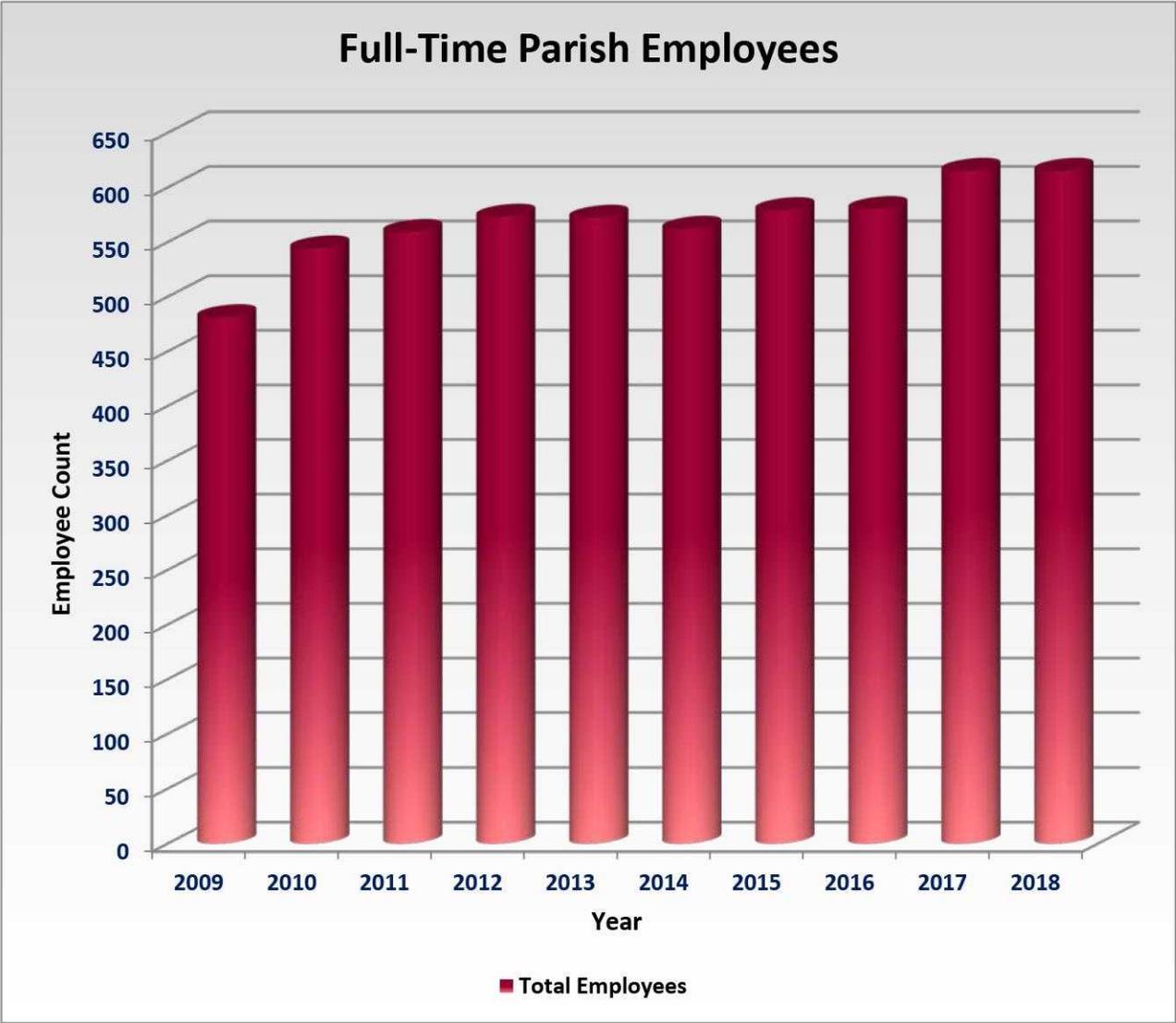
**Exhibit X-16**

|                                  | Full-time Equivalent Employees Allotted in Annual Budget |            |            |            |            |            |            |            |            |            |
|----------------------------------|--|------------|------------|------------|------------|------------|------------|------------|------------|------------|
|                                  | 2018   | 2017       | 2016       | 2015       | 2014       | 2013       | 2012       | 2011       | 2010       | 2009       |
| <b>General Fund</b>              |  |            |            |            |            |            |            |            |            |            |
| Legislative                      | 14   | 14         | 12         | 14         | 14         | 15         | 14         | 14         | 13         | 14         |
| City Court                       | 3  | 3          | 3          | 3          | 3          | 3          | 3          | 3          | 2          | 2          |
| 17Th Judicial District Court     | 8  | 8          | 8          | 8          | 8          | 8          | 8          | 8          | 9          | 9          |
| District Attorney                | 42   | 42         | 35         | 36         | 42         | 37         | 39         | 41         | 46         | 46         |
| Court Reporters                  | 11   | 11         | 6          | 6          | 6          | 6          | 6          | 6          | 7          | 7          |
| Registrar Of Voters              | 6  | 6          | 6          | 6          | 5          | 5          | 5          | 6          | 6          | 6          |
| Finance                          | 9  | 9          | 11         | 9          | 9          | 10         | 9          | 9          | 8          | 8          |
| Executive                        | 9  | 9          | 6          | 6          | 6          | 6          | 5          | 5          | 5          | 6          |
| Purchasing                       | 2  | 2          | 2          | 2          | 2          | 2          | 2          | 1          | 2          | 2          |
| Risk Management                  | 2  | 2          | 2          | 2          | 2          | 2          | 2          | 1          | 1          | 1          |
| Human Resources                  | 5  | 5          | 6          | 5          | 5          | 6          | 5          | 6          | 6          | 6          |
| Civil Service                    | 2  | 2          | 2          | 2          | 2          | 2          | 2          | 2          | 2          | 2          |
| Information Technology           | 5  | 5          | 5          | 5          | 5          | 5          | 4          | 4          | 3          | 2          |
| Justice of the Peace/Constables  | 8  | 8          | 8          | 8          | 8          | 8          | 8          | 8          | 8          | 8          |
| Planning                         | 14   | 14         | 16         | 15         | 14         | 14         | 15         | 12         | 9          | 9          |
| Coroner                          | 9  | 9          | 9          | 8          | 8          | 7          | 7          | 6          | 7          | 6          |
| Public Works                     | 8  | 8          | 9          | 8          | 8          | 9          | 10         | 9          | 17         | 15         |
| Community Services               | 5  | 5          | 8          | 5          | 4          | 2          | 2          | 2          | 3          | 3          |
| Economic Development             | 0  | 0          | 3          | 3          | 4          | 4          | 3          | 2          | 2          | 2          |
| 911                              | 0  | 0          | 0          | 0          | 0          | 0          | 0          | 1          | 1          | 1          |
| Civil Defense                    | 0  | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          | 0          |
| <b>Special Revenue</b>           |  |            |            |            |            |            |            |            |            |            |
| Animal Control                   | 6  | 6          | 6          | 4          | 5          | 5          | 4          | 4          | 3          | 3          |
| Building And Maintenance         | 17   | 17         | 15         | 15         | 13         | 16         | 17         | 15         | 14         | 12         |
| Roads                            | 79   | 79         | 80         | 82         | 81         | 84         | 84         | 83         | 81         | 77         |
| Drainage                         | 97   | 97         | 90         | 92         | 84         | 89         | 84         | 82         | 90         | 88         |
| Solid Waste                      | 10   | 10         | 10         | 10         | 10         | 10         | 7          | 5          | 9          | 9          |
| Health Unit                      | 8  | 8          | 8          | 8          | 8          | 7          | 8          | 10         | 9          | 9          |
| Recreation                       | 23   | 23         | 2          | 2          | 3          | 2          | 2          | 2          | 2          | 2          |
| Criminal Court                   | 5  | 5          | 5          | 5          | 6          | 5          | 5          | 5          | 7          | 7          |
| Special District #1              | 4  | 4          | 4          | 4          | 4          | 4          | 5          | 5          | 3          | 3          |
| Planning Commision               | 5  | 5          | 5          | 6          | 1          | 1          | 0          | 0          | 0          | 0          |
| Library*                         | 74   | 74         | 73         | 74         | 68         | 68         | 70         | 62         | 57         | -          |
| Drug Court                       | 12   | 12         | 12         | 12         | 11         | 9          | 10         | 11         | 11         | 11         |
| Office Of Emergency Preparedness | 16   | 16         | 15         | 15         | 15         | 17         | 16         | 17         | 3          | 3          |
| IV-D                             | 11   | 11         | 12         | 12         | 12         | 11         | 11         | 10         | 9          | 9          |
| Health Activity                  | 0  | 0          | 1          | 2          | 1          | 1          | 1          | 1          | 1          | 1          |
| Head Start                       | 75   | 75         | 74         | 74         | 73         | 76         | 76         | 78         | 76         | 77         |
| CACFP                            | 1  | 1          | 1          | 1          | 1          | 3          | 3          | 1          | 2          | 2          |
| Office of Community Action       | 2  | 2          | 0          | 0          | 0          | 3          | 1          | 0          | 0          | 0          |
| Weatherization                   | 0  | 0          | 0          | 0          | 0          | 0          | 0          | 9          | 0          | 0          |
| LIHEAP                           | 0  | 0          | 0          | 1          | 1          | 1          | 0          | 1          | 0          | 0          |
| CSBG                             | 4  | 4          | 3          | 2          | 3          | 3          | 15         | 9          | 7          | 10         |
| CZM                              | 2  | 2          | 5          | 5          | 5          | 4          | 3          | 2          | 2          | 2          |
| Workers' Compensation            | 2  | 2          | 2          | 2          | 2          | 2          | 2          | 1          | 1          | 1          |
|                                  | <u>615</u>   | <u>615</u> | <u>580</u> | <u>579</u> | <u>562</u> | <u>572</u> | <u>573</u> | <u>559</u> | <u>544</u> | <u>481</u> |

\*Prior to fiscal year 2010, the Library Board of Control completed an annual audit independent from Lafourche Parish Government.  
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)

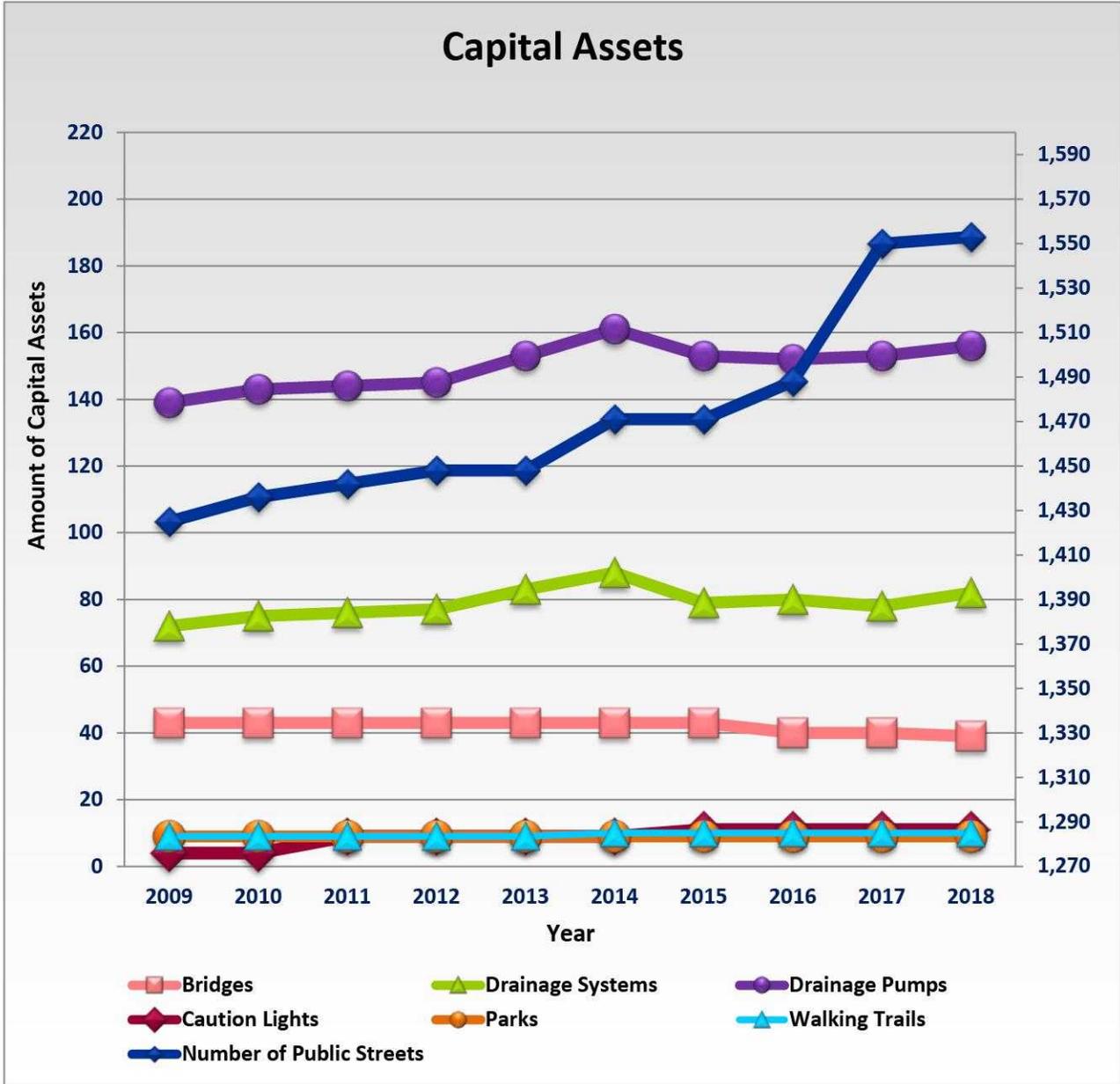
**Exhibit X-17**

| FUNCTION                   | 2018  | 2017  | 2016  | 2015  | 2014  | 2013  | 2012  | 2011  | 2010  | 2009  |
|----------------------------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|
| <b>Roads &amp; Bridges</b> |       |       |       |       |       |       |       |       |       |       |
| Number of Public Streets   | 1,553 | 1,550 | 1,488 | 1,471 | 1,471 | 1,448 | 1,448 | 1,442 | 1,436 | 1,425 |
| Bridges                    | 39    | 40    | 40    | 43    | 43    | 43    | 43    | 43    | 43    | 43    |
| <b>Drainage</b>            |       |       |       |       |       |       |       |       |       |       |
| Drainage Systems           | 82    | 78    | 80    | 79    | 88    | 83    | 77    | 76    | 75    | 72    |
| Drainage Pumps             | 156   | 153   | 152   | 153   | 161   | 153   | 145   | 144   | 143   | 139   |
| <b>Street Lights</b>       |       |       |       |       |       |       |       |       |       |       |
| Caution Lights             | 11    | 11    | 11    | 11    | 9     | 9     | 9     | 9     | 4     | 4     |
| <b>Recreation</b>          |       |       |       |       |       |       |       |       |       |       |
| Parks                      | 9     | 9     | 9     | 9     | 9     | 9     | 9     | 9     | 9     | 9     |
| Walking Trails             | 10    | 10    | 10    | 10    | 10    | 9     | 9     | 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>2018</u> | <u>2017</u> | <u>2016</u> | <u>2015</u> | <u>2014</u> | <u>2013</u> | <u>2012</u> | <u>2011</u> | <u>2010</u> | <u>2009</u> |
|-----------------------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| <b>Roads &amp; Bridges</b>  |             |             |             |             |             |             |             |             |             |             |
| Potholes Repaired           | 168         | 314         | 502         | 27          | 43          | 24          | 15          | 53          | 384         | 378         |
| Signs Repaired/Installed    | 265         | 524         | 773         | 572         | 495         | 601         | 703         | 887         | 810         | 758         |
| Speed Bumps Installed       | 0           | 0           | 0           | 0           | 0           | 35          | 13          | 23          | 61          | 3           |
| <b>Drainage</b>             |             |             |             |             |             |             |             |             |             |             |
| Culverts Installed          | 100         | 101         | 124         | 72          | 106         | 206         | 124         | 99          | 80          | 174         |
| <b>Solid Waste</b>          |             |             |             |             |             |             |             |             |             |             |
| Average Households Serviced | 34,321      | 34,041      | 33,697      | 33,500      | 33,305      | 33,305      | 30,800      | 30,800      | 30,800      | 30,650      |
| <b>Animal Shelter*</b>      |             |             |             |             |             |             |             |             |             |             |
| Impounded Animals           | 3,094       | 3400        | 3138        | 3143        | 2,596       | 3,076       | 3,298       | 3,360       | 3,267       | 3,781       |
| Adopted Animals             | 1,014       | 856         | 688         | 532         | 288         | 318         | 268         | 139         | 196         | 330         |
| <b>Recreation</b>           |             |             |             |             |             |             |             |             |             |             |
| Summer Programs             | 6           | 5           | 5           | 5           | 5           | 5           | 8           | 8           | 8           | 6           |

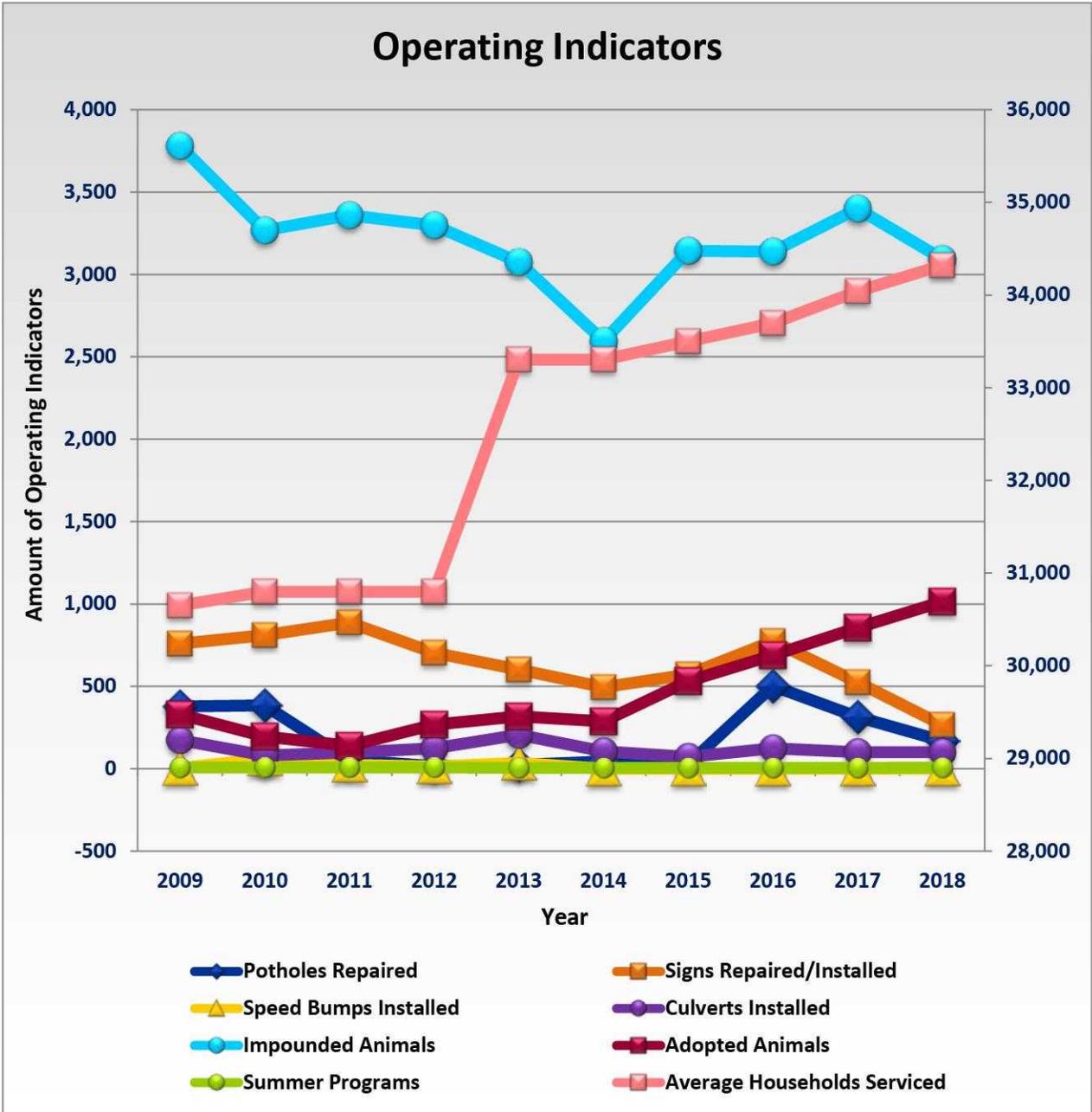
N/A = Information not available

\* 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





|  |  |                  |
|--|--|------------------|
|   |   | <i>Lafourche</i> |
|  |  |                  |
| <b>Government</b>  |  |                  |

# Single Audit Section





**LAFORCHE PARISH GOVERNMENT**

Reports on Compliance and Internal Control

December 31, 2018



8550 United Plaza Blvd., Ste. 1001 – Baton Rouge, LA 70809  
225-922-4600 Phone – 225-922-4611 Fax – [pncpa.com](http://pncpa.com)

*A Professional Accounting Corporation*

INDEPENDENT AUDITORS' 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, the business-type activities, the aggregate discretely presented component unit, 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, 2018, and the related notes to the financial statements, which collectively comprise the Parish's basic financial statements, and have issued our report thereon dated June 27, 2019. Our report includes a reference to other auditors who audited the financial statements of the aggregate discretely presented component units, as described in our report on the Parish's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

**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) to determine the 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.

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 and therefore, material weaknesses or significant deficiencies may exist that have not been identified. However, as described in the accompanying schedule of findings and questioned costs, we did identify certain deficiencies in internal control that we consider to be material weaknesses and significant deficiencies.

*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 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. We consider the deficiencies described in the accompanying schedule of findings and questioned costs as items 2018-001 and 2018-005 to be material weaknesses.



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. We consider the deficiency described in the accompanying schedule of findings and questioned costs as item 2018-003 to be a significant deficiency.

### **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 determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and, accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying schedule of findings and questioned costs as items 2018-002, 2018-004 and 2018-006.

### **Lafourche Parish Government's Response to Finding**

The Parish's response to the findings 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.

A handwritten signature in black ink that reads 'Postlethwaite &amp; Netterville' in a cursive script.

Baton Rouge, Louisiana  
June 27, 2019



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A Professional Accounting Corporation

## INDEPENDENT AUDITORS' 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 the Lafourche Parish Government (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, 2018. The Parish's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

The Parish's basic financial statements include the operations of the component unit, LAT Workforce Development Board, Inc., which expended \$1,285,904 in federal awards which is not included in the Parish's Schedule of Expenditures of Federal Awards during the year ended December 31, 2018. Our audit, described below, did not include the operations of LAT because engaged other auditors to perform an audit of compliance.

### ***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.

### ***Auditors' 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 the 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 its 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 its major federal program for the year ended December 31, 2018.

### **Other Matters**

The results of our auditing procedures disclosed an instance of noncompliance which is required to be reported in accordance with the Uniform Guidance and which is described in the accompanying schedule of findings and questioned costs as item 2018-008. Our opinion on each major federal program is not modified with respect to these matters.

The Parish's response to the noncompliance 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 compliance and, accordingly, we express no opinion on the response.

### **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.

Our consideration of internal control over compliance was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. However, as discussed below, we did identify certain deficiencies in internal control over compliance that we consider to be material weaknesses and significant deficiencies.

*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. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 2018-008 to be a material weakness.



*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. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 2018-007 to be a significant deficiency.

The Parish's response to the internal control over compliance findings 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 compliance and, accordingly, we express no opinion on the response.

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.

*Postlethwaite & Netterville*

Baton Rouge, Louisiana  
June 27, 2019

**LAFOURCHE PARISH GOVERNMENT**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
December 31, 2018

| FEDERAL GRANTING AGENCY   | FUND | CFDA                | Federal Award/Pass-Through Entity<br>Identifying Number                | Federal<br>Expenditures  |
|---|------|---------------------|--|--------------------------|
| <b>DEPARTMENT OF AGRICULTURE</b>  |      |                     |  |                          |
| LA Department of Education - Pass through payments:   |      |                     |  |                          |
| Child and Adult Care Food Program   | 141  | 10.558              | FDCHFP 102 FY2018/FDCHFP 102/2019                                      | \$ 272,126               |
| Child Care Food Program-Headstart   | 131  | 10.558A             | 93-261   | 235,878                  |
| Total Department of Agriculture   |      |                     |  | <u>508,004</u>           |
| <b>DEPARTMENT OF COMMERCE</b>   |      |                     |  |                          |
| Department of Natural Resource - Pass through payments:                                     |      |                     |  |                          |
| Airport Access Corridor   | 201  | 11.300 <sup>1</sup> | 08-01-05130  | 344,055                  |
| Coastal Zone Management Administration Awards   | 181  | 11.419              | LA 200035778   | 47,086                   |
| Total Department of Commerce  |      |                     |  | <u>391,141</u>           |
| <b>DEPARTMENT OF TREASURY</b>   |      |                     |  |                          |
| Barataria Marsh Creation and Ridge Restoration Project                                      |      |                     |  |                          |
| Grand Bayou Freshwater  | 181  | 21-015              | RDCGR330019  | 260,580                  |
| Total Department of Treasury  | 181  | 21-015              | RDCGR330020  | <u>16,473</u><br>277,053 |
| <b>DEPARTMENT OF HOMELAND SECURITY</b>  |      |                     |  |                          |
| Pass through the Louisiana Governor's Office of Homeland Security & Emergency Preparedness: |      |                     |  |                          |
| Hazard Mitigation Grants  | 104  | 97.039              | 1603-397, 409, 428   | 2,586 **                 |
| Hazard Mitigation Grants  | 001  | 97.039              | 1603-154   | 363 **                   |
| Hazard Mitigation Grants  | 196  | 97.039              | 1786-057-0002, 1786-057-0007 ,<br>Issac HMA LMI, FMA-PJ-06-LA-2016-003 | 472,889 **               |
| Emergency Management Performance Grants   | 123  | 97.042              | EMT-2018-EP-00003-S01  | 475,838                  |
| Total Department of Homeland Security   |      |                     |  | <u>2,634</u><br>478,472  |
| <b>DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>  |      |                     |  |                          |
| Direct Payments:  |      |                     |  |                          |
| Head Start  | 130  | 93.600              |  | 2,784,155 **             |
| Department of Labor - Pass through payments:  |      |                     |  |                          |
| Community Services Block Grant  | 150  | 93.569 <sup>2</sup> | CMFS#734144/2017P0043/<br>2018P0043                                    | 171,895                  |
| Department of Social Services - Pass through payments:                                      |      |                     |  |                          |
| Low Income Home Energy Assistance:  | 144  | 93.568              | PY2017 DHHS  | 567,339                  |
| DHH Office of Public Health Center for Community Preparedness -<br>Pass through             |      |                     |  |                          |
| Community Readiness   | 123  | 93.074              | LAGOV 2000372311 FY 2018 TO 2019                                       | 3,100                    |
| Total Department of Health and Human Services   |      |                     |  | <u>3,526,489</u>         |
| <b>DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</b>  |      |                     |  |                          |
| Department of Community Development, Disaster Recovery Unit -<br>Pass through payments:     |      |                     |  |                          |
| Community Development Block Grants/Entitlement Grants -                                     |      |                     |  |                          |
| Westside Drainage   | 001  | 14.228              | 29-PARA-3403   | 213,192                  |
| Dugas Canal Pump Upgrade  | 001  | 14.228              | 29-PARA-3404   | 1,579,170                |
| Highway 308 Levee/Seawall   | 001  | 14.228              | 29-PARA-3303   | 58,519                   |
| Lockport Community Center   | 001  | 14.228              | 29-PARA-3205, ILTR-00298   | 395,006                  |
| Parr-Larose Pump  | 001  | 14.228              | 29-PARA-3406   | 220,667                  |
| Total Department of Housing and Urban Development   |      |                     |  | <u>2,466,554</u>         |
| <b>TOTAL FEDERAL AWARDS</b>   |      |                     |  | <u>\$ 7,647,713</u>      |

\*\* Tested as major program.

<sup>1</sup> Economic Development Cluster = \$344,055

<sup>2</sup> 477 Cluster = \$171,895

See notes to schedule of expenditures of federal awards.

**LAFOURCHE PARISH GOVERNMENT**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
December 31, 2018

**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 for the year ended December 31, 2018 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 for the year ending December 31, 2018. 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 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                | \$ 7,647,713 |
| Revenues from Other Sources/Matching to cover Expenses                 |              |
| Airport Access Corridor  | (78,606)     |
| Revenues from Other Federal Sources that Qualify as Matching Resources |              |
| CDBG Matching of GOSEP funding   | 157,630      |
| Federal Revenue Not Expended in 2018                                   |              |
| Gulf of Mexico Energy Security Act (GOMESA)                            | 865,541      |
| Community Readiness  | 16,058       |
| Expenditures not yet requested for reimbursement                       |              |
| Hazard Mitigation Grants   | (2,949)      |
| Dugas Canal Pump Upgrade   | (70,827)     |
| Expenditures reflected in Prior Year, Revenues Received in 2018        |              |
| FEMA - Tropical Storm Harvey   | 440,936      |
| FEMA - Tropical Storm Nate   | 67,373       |
| CSBG   | 4,572        |
| Federal Revenues   | \$ 9,047,441 |
| Federal Revenues per Statement (Statement E)                           | \$ 9,047,441 |
| Federal Revenues per Statement (Statement H)                           | -            |
|  | \$ 9,047,441 |

**Note 5 -Amounts Passed Through to Subrecipients**

During the year ended December 31, 2018, the Parish did not pass through any federal funding to subrecipients.

See notes to schedule of expenditures of federal awards.

LAFOURCHE PARISH,  
 THIBODAUX LOUISIANA  
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
 For the Year Ended December 31, 2018

**SECTION I - SUMMARY OF AUDITORS' RESULTS**

*Financial Statements*

Type of auditor's report issued: Unmodified

- Material weakness(es) identified? \_\_\_  \_\_\_ yes    \_\_\_ no
- Significant deficiencies identified that are not considered to be material weaknesses? \_\_\_  \_\_\_ yes    \_\_\_ none reported

Noncompliance material to financial statements noted? \_\_\_ yes    \_\_\_  no

Other matters reported \_\_\_  \_\_\_ yes    \_\_\_ no

*Federal Awards*

Internal control over major programs:

- Material weakness(es) identified? \_\_\_  \_\_\_ yes    \_\_\_ no
- Significant deficiencies identified that are not considered to be material weaknesses? \_\_\_  \_\_\_ yes    \_\_\_ 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 §200.516(a)? \_\_\_  \_\_\_ yes    \_\_\_ no

Identification of major programs:

| <u>CFDA Numbers</u> | <u>Name of Federal Program or Cluster</u> |
|---------------------|---|
| 93.600              | Head Start                                |
| 97.042              | Hazard Mitigation                         |

The threshold for distinguishing types A & B programs was program expenditures exceeding \$750,000.

- The Parish was determined to be a low-risk auditee.

LAFOURCHE PARISH,  
THIBODAUX LOUISIANA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
For the Year Ended December 31, 2018

**SECTION II – FINANCIAL STATEMENT FINDINGS**

**2018-001**                      **Bonded Debt - Reconciliation of Bonded Debt Schedules**

Criteria:                      Sub-ledgers supporting bonded debt should be maintained and reconciled to the official statements and what is recorded in the Comprehensive Annual Financial Report (CAFR).

Condition:                      There are no centralized records summarizing bonded debt carrying balances and activity.

Effect:                              Bonded debt was misstated in the prior year CAFR.

Cause:                              Procedures are not established whereby bonded debt and activity are summarized and reconciled to statements and used to verify the information in the CAFR.

Recommendation:                      A summary roll forward schedule of bonded debt should be maintained and reconciled to official statements and used to verify that the bonded debt presented in the CAFR is correct.

*Management's Response: Finance will implement and maintain a summary of roll forward bond schedule and will reconcile the schedule to the official bond statements and use the schedule to verify that the bonded debt that is presented in the CAFR is accurate and correct. The misstatement of the bond debt in the prior year CAFR has been corrected to reflect in 2018.*

**2018-002**                      **Bonded Debt – Continuing Disclosures**

Criteria:                      La. R.S 39:1438 and the Continuing Disclosure Agreements pertaining to the issuance of public debt require the issue of municipal securities comply with the continuing disclosure rules of the Municipal Securities Rulemaking Board. As defined in the Continuing Disclosure Agreements, the Parish must submit its annual report to the Municipal Securities Rulemaking Board's Electronic Municipal Markets Access Center (EMMA) no later than 6 months after the end of the issuer's fiscal year end.

Condition:                      The Parish had not previously filed continuing disclosures via EMMA for any of the four (Series 2008, 2012, 2013, 2015) bonds outstanding as of 12/31/2017.

Effect:                              The Parish is not in compliance with LA R.S. 39:1438

Cause:                              Parish staff were not aware of this requirement.

Recommendation:                      The Government should submit its annual report to EMMA as well as any other reporting requirements to comply with the statute. Further, staff should be trained to identify conditions that trigger this reporting requirement.

LAFOURCHE PARISH,  
THIBODAUX LOUISIANA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
For the Year Ended December 31, 2018

**2018-002**                      **Bonded Debt – Continuing Disclosures (continued)**

*Management's Response:* Finance has currently been made aware that an annual report of continuing disclosures for all bonds are required to be filed via EMMA as written in LA R.S. 39:1438. Finance will begin the process of submitting its annual report via EMMA as well as other reporting requirements in compliance with the statute. Finance will implement training to its employees to identify conditions that trigger this reporting requirement. Finance will also communicate with the Bond Attorney to ensure that we are currently filing all necessary reports are being filed.

**2018-003**                      **Accounts Receivable – Disaggregation and Reconciliation**

Criteria:                      Procedures should be in place to disaggregate accounts receivables by source and date as well as assess for existence and collectability

Condition:                      There are no internal procedures for disaggregating accounts receivable. Also, there has been no assessment for the collectability and existence of outstanding accounts receivable.

Effect:                      Accounts receivables that were recognized in previous years were accumulated in the general ledger balance. Management had no process to identify these old balances to assess for existence and collectability and as a result, the receivable balance was over stated by approximately \$743,000.

Cause:                      Management relied on a process of reversing receivables when collected but the process was not accurately complete in previous years.

Recommendation:                      We recommend that the general ledger be adapted to identify receivables by source (i.e. ad-valorem taxes, grants, sales taxes, etc.). We further recommend that an assessment be performed at least annually to evaluate the existence and collectability of the accounts receivable balances.

*Management's Response:* Finance with assistance from Auditors were able to adjust receivables from generated from 2005 to 2018. Fund Accountants will monitor closely throughout the year the accounts receivables in the funds that they are assigned to ensure accuracy of the balances.

LAFOURCHE PARISH,  
THIBODAUX LOUISIANA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
For the Year Ended December 31, 2018

**2018-004**

**Budget Law**

Criteria:

In accordance with R.S 39:1311, the chief executive or administrative officer for a political subdivision shall advise the governing authority in writing when:

- (1) Total revenue and other sources plus projected revenue and other sources for the remainder of the year, within a fund, are failing to meet total budgeted revenues and other sources by five percent or more.
- (2) Total actual expenditures and other uses plus projected expenditures and other uses for the remainder of the year, within a fund, are exceeding the total budgeted expenditures and other uses by five percent or more.
- (3) Actual beginning fund balance, within a fund, fails to meet estimated beginning fund balance by five percent or more and fund balance is being used to fund current year expenditures.

Condition:

Actual expenditures were greater than the amended budget expenditures by more than 5% in 17 funds including the general fund.

Effect:

The Parish is in violation of the criterial established in R.S 39:1311.

Cause:

The Parish was not aware that budget amendments needed to take place prior to the end of the respective year.

Recommendation:

The Parish should implement procedures whereby expected revenues and expenditures are compared to budgeted revenues and expenditures through-out the year and prior to year-end, and amendments adopted and published accordingly.

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 the criterial established in R.S. 39:1311*

LAFOURCHE PARISH,  
THIBODAUX LOUISIANA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
For the Year Ended December 31, 2018

**2018-005**

**Fixed Assets – Inventory and Reconciliation**

Criteria: Accounting standards establish criteria for capitalizing an asset along with depreciating the cost of the asset over its estimated useful life. Further records should be maintained sufficient to support the inventory of capital assets, the accumulated and current depreciation, and if applicable, identify the federal program for which the asset was purchased.

Condition: The Parish utilizes a combination of a capital assets module of their accounting system and external spreadsheets to maintain a complete list of capital assets, including accumulated and current depreciation. The module accounts for an incomplete list because when the module was purchased, the capital asset data was migrated as a net value instead of a detailed list that included original costs and accumulated depreciation. All assets acquired subsequent to the migration are accounted for in the module. It was noted that some assets were not entered property resulting in the module not calculating depreciation correctly. It was also noted that there was no process in place to take an inventory of capital assets nor has there been an inventory in recent years. Further, there is no process in place by which capital outlay expenditures or disposals are reconciled to the proper entry in the capital asset inventory.

Effect: Not entering the assets correctly in this module has resulted in depreciation being calculated incorrectly or not at all. Not controlling the capital asset inventory, by not taking periodic inventories, could prevent the Parish from identifying assets that are obsolete or do not exist. Further, not reconciling capital outlay expenditures or disposals to the correct entries in the capital asset inventory could result in recording the asset in the wrong period or not at all.

Cause: There is a lack of maintenance of the capital asset inventory.

Recommendation: We recommend that the Parish take periodic inventories of the capital asset inventory. Further, we recommend that procedures be put in place to ensure the proper recording of capital assets and depreciation.

Management's Response: *Finance will conduct and maintain an inventory periodically to ensure accuracy of active assets to reconcile back to the MUNIS fixed assets module. Information recorded in the MUNIS fixed assets module will be monitored on a quarterly basis to ensure accuracy*

LAFOURCHE PARISH,  
THIBODAUX LOUISIANA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
For the Year Ended December 31, 2018

**2018-006**

**Surplus Property**

**Criteria:**

Consistent with the Home Rule Charter of the Parish of Lafourche Parish, Louisiana Revised Statute 33:4712 states that before disposition can be made of property, an ordinance must be introduced, giving the reasons for action on the part of the governing authority, and fixing a minimum price and terms of the sale, lease, exchange, or other contract to be made with reference to the property. The statute further states that a municipality may sell any movable property having an appraised value of five thousand dollars or less at private sale provided that:

- (1) A resolution giving the reasons for the action on the part of the governing authority and fixing the minimum price and terms of the sale shall be adopted.
- (2) Notice of the resolution and proposed sale shall be published once at least fifteen days prior to the date of the sale in the official journal of the municipality.
- (3) The sale shall be made to the person with the highest bid.

**Condition:**

There were approximately 106 items sold at a surplus property auction held in October 2017. Some of these items were not approved by either ordinance or resolution prior to the date of the auction.

**Effect:**

The Parish is in violation of the Home Rule Charter and R.S. 33:4712.

**Cause:**

Items were added to the list of items to be sold at auction after the resolution or ordinance was issued.

**Recommendation:**

The Parish should emphasize the criteria for selling and disposing of surplus property and reconcile the items approved for sale at auction to the items submitted to the auction for sale.

**Management's Response:** *Finance will implement a criteria for selling and disposing of surplus property and will reconcile the items submitted to the auction for sale to the items approved by Council for sale at auction. Finance will also ensure that all paperwork concerning the surplus auction is completed, accurate, and submitted and approved by council prior to the surplus auction date.*

LAFOURCHE PARISH,  
THIBODAUX LOUISIANA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
For the Year Ended December 31, 2018

**SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS**

**2018-007                      **Preparation of Schedule of Expenditures and Federal Awards****

Questioned Costs:                      None

Criteria:                                      The Uniform Guidance Subpart F section 200.510 requires the preparation of the Schedule of Expenditures of Federal Awards (SEFA) that includes an accurate reporting of federal awards expended based on the terms and conditions of the grants along with the amount of funds disbursed to sub-recipients. In order for the SEFA to be prepared accurately and properly report the amounts expended for federal awards, a system of controls should be in existence that includes the timely preparation and review of the amounts reported on the SEFA.

Condition:                                      The initial SEFA prepared by the Parish included non-federal expenditures, excluded federal expenditures and it was not reconciled to the federal revenue reflected in the general ledger.

Effect:    The SEFA provided to P&N for audit did not contain the correct amounts of federal expenditures based on the terms of the grant awards on the federal programs reported.

Cause:    The Parish personnel were not aware of requirements for SEFA inclusion. Further, the SEFA was not reviewed for completeness and accuracy.

Recommendation:                              The Parish should strengthen its controls including review and approval processes over the information and balances accumulated and reported on the SEFA. This will help ensure the expenditures reported are an accurate representation of federal costs and reconcilable to federal revenue reflected on the general ledger.

*Management's Response: In the past audits the Finance Department was not tasked with the reconciliation process of the Federal Awards. Going forward, sufficient training will be provided prior to next year's audit as required for SEFA inclusions. Finance will implement procedures to strengthen the controls for information reported on SEFA including review and approval process over the information and accumulated balances to ensure the expenditures reported are an accurate representation of federal costs and reconcilable to federal revenue reflected on the general ledger.*

LAFOURCHE PARISH,  
THIBODAUX LOUISIANA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
For the Year Ended December 31, 2018

**2018-008 Allowable Costs/Cash Management/Reporting**

**Department of Homeland Security**

**97.039 Hazard Mitigation Grants**

Questioned Costs: None

Criteria: Internal controls over expenditures, reimbursement requests and reporting should be in place to ensure all funds requested for reimbursement are supported with appropriate documentation and are approved by a member of management that is not involved with the initiation of the expenditures and the preparation of the reimbursement requests, and that program reporting is completed, reviewed, and submitted timely. Furthermore, Uniform Guidance requires expenditures to be adequately documented in order to be considered allowable costs.

Condition: During the course of the audit, we noted the following:

- Of the twenty-five disbursements selected for testing, one disbursement for \$15,625 did not have documentation evidencing that the disbursement was reviewed/approved by an appropriate level of management.
- For the twenty-five disbursements selected for testing that were included in a reimbursement request to the grantor, there was no documentation retained evidencing review/approval of the reimbursement requests submitted.
- Of the twenty-five disbursements selected for testing, three projects with eleven expenditures totaling \$78,154 were disbursed after the grant period had expired.
- Of the twenty-five disbursements selected for testing, fourteen expenditures totaling \$611,176 were disbursed throughout the year, and no reimbursement request was submitted.
- Program Status Reports are required to be submitted within 30 days after the quarter end. Our testing included five projects. Of those projects, one quarterly status report for one project was submitted over three months late.

Effect: The risk is increased that the Parish will violate federal compliance requirements pertaining to allowable costs, cash management, reporting and period of performance and other grant requirements and timelines. In addition, the Parish is not effectively collecting grant related funds timely and possibly losing the opportunity to collect certain grant related funds, due to not requesting grant extensions timely.

Cause: This program includes several projects and the individuals and processes for accounting, expenditure initiation and approval and reporting may be different for each project. Further, there is no centralized oversight of these processes.

LAFOURCHE PARISH,  
THIBODAUX LOUISIANA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
For the Year Ended December 31, 2018

**2018-008**

**Allowable Costs/Cash Management/Reporting (continued)**

Recommendation: We recommend that the Parish implement centralized processes and controls to help ensure that expenditures are initiated and approved by the appropriate personnel, reimbursement requests and other reports are prepared regularly and in compliance with the grant agreements and reviewed by the appropriate personnel.

Management's Response: *A policy to centralize processes and controls will be implemented to ensure appropriate Finance personnel review and monitor initiated expenditures, ensure that all invoices are signed by proper signing authority personnel, to also ensure accurate and regularly filing of reimbursement request in a timely manner, and monitoring receipt of reimbursement. The appropriate Finance personnel will be responsible for the preparation of required reporting regularly and ensure that all reports are reviewed and are in compliance with the grant agreements*

June 27, 2019

Members of the Board and Management  
Lafourche Parish Government  
Thibodaux, Louisiana

We have audited the financial statements of the Lafourche Parish Government (Parish), for the year ended December 31, 2018 and have issued our report thereon. As part of our audit, we considered the Parish's internal control over financial reporting as well as compliance with the terms of applicable laws and regulations, contracts, and grant agreements that could have a material effect on the financial statements. The purpose of our consideration of internal control and compliance was to establish a basis for designing our auditing procedures, and to determine the effects of compliance to financial statements amounts. Our consideration was not for the purpose of expressing an opinion on the effectiveness of the Parish's internal control or expressing an opinion on compliance.

The objective of internal control is to provide reasonable, but not absolute, assurance as to the safeguarding of assets against loss from unauthorized use or disposition, and the reliability of the financial records for preparing financial statements and maintaining accountability for assets. The concept of reasonable assurance recognizes that the cost of a system of internal accounting control should not exceed the benefits derived and also recognizes that the evaluation of these factors necessarily requires estimates and judgments by management.

No matter how good a system, there are inherent limitations that should be recognized in considering the potential effectiveness of internal accounting. In the performance of most control procedures, errors can result from misunderstanding of instructions, mistakes of judgment, carelessness, or other personal factors. Control procedures whose effectiveness depends upon segregation of duties can be circumvented by collusion. Similarly, control procedures can be circumvented intentionally by management either with respect to the execution and recording of transactions or with respect to the estimates and judgments required in the preparation of financial statements. Further, projection of any evaluation of internal accounting control to future periods is subject to the risk that the degree of compliance with the procedures may deteriorate. We say this simply to suggest that any system needs to be constantly reviewed and improved where necessary.

However, during the course of our audit, we became aware of several matters that are opportunities for strengthening internal controls or operating efficiency, or immaterial instances of noncompliance with laws, regulation, contracts and grant agreements. Our comments and suggestions regarding those matters are set forth below. This letter does not affect our reports dated June 27, 2019, on the financial statements of the Parish and the Parish's internal control over financial reporting.

## **Current Year**

### **2018-1**

#### **Medical Clinic**

Condition:

Louisiana Revised Statute 40:12 states that each parish of the state shall provide a health unit or department. Accordingly, the Parish established a health unit in compliance with the statute. Over ten years ago, it was determined that the Parish could provide land and construction, but did not have the personnel with experience and knowledge to operate the clinic. As such, the Louisiana Department of Health (LDH) provided staffing with the expertise for a monthly charge of \$16,500. Each month the Parish receives an invoice from LDH for \$16,500. Since 2010, these monthly invoices have accrued unpaid for a total accrued liability of approximately \$1,600,000 at December 31, 2018. There is no written agreement for this arrangement nor has there been any recent discussions between the Parish and LDH to negotiate the disposition of this liability.

**Recommendation:** We recommend that the Parish begin discussions with LDH to negotiate a settlement of the accrued balance and establish terms in writing going forward.

*Management's Response:*

*Finance in collaboration with the Administration will coordinate efforts to obtain a copy of the Contract between Lafourche Parish Government and LDH. We will contact LDH and begin discussions with LDH to negotiate a settlement of the accrued balance and establish terms in writing going forward.*

**Prior Year**

**2017-1**

**Budgeting**

**Condition:**

According to R.S. 39:1311 general and special revenue fund budgets should be amended, regardless of the amount of expenditures in the fund, when actual receipts plus projected revenue collections for the year fail to meet budgeted revenues by five percent or more; or when actual expenditures plus projected expenditures to year end exceed budgeted expenditures by five percent or more. Conditions found:

- General Fund total revenues for the year failed to meet budgeted revenues by 21%.
- Drainage Maintenance Fund total revenues for the year failed to meet budgeted revenues by 16%.
- 2004 Rededication Fund total revenues for the year failed to meet budgeted revenues by 9%.
- Criminal Court Fund total revenues for the year failed to meet budgeted revenues by 24%.
- Planning Commission total revenues for the year failed to meet budgeted revenues by 31%.
- Drug Court – Supreme Court Fund total revenues for the year failed to meet budgeted revenues by 13%.
- Community Action Agency Fund total revenues for the year failed to meet budgeted revenues by 16%.
- LIHEAP Fund total revenues for the year failed to meet budgeted revenues by 10%.
- Road Sales Tax District A Fund actual expenditures exceed budgeted expenditures by 8%.
- Road Sales Tax District 2 total revenues for the year failed to meet budgeted revenues by 12%.
- Coastal Zone Management total revenues for the year failed to meet budgeted revenues by 56%.
- FEMA Acquisition Fund total revenues for the year failed to meet budgeted revenues by 94%.

**Recommendation:** We recommend that monthly budget to actual comparisons be reviewed and total revenue and expenditure variances be amended accordingly.

*Current Status:*

*A similar finding is reported in the Schedule of Findings and Questioned Costs identified as 2018-004.*

**2017-2**

**Fund Deficits and Excess Expenditures over Revenues**

**Condition:**

At the end of 2017, we noted the following funds with deficit fund equity:

- At the end of the year the deficit in Fund Balance for the Roads and Bridges Fund was \$(58,241).
- At the end of the year the deficit in Fund Balance for the Capital Projects Fund was \$(39,932).

At the end of 2017, we noted the following major funds that a decrease in fund balance:

- At the end of the year the net change in fund balance for the General Fund was \$(1,725,169).
- At the end of the year the net change in fund balance for the Roads and Bridges Fund was \$(335,596).
- At the end of the year the net change in fund balance for the Drainage Maintenance Fund was \$(327,972).
- At the end of the year the net change in fund balance for the Solid Waste Fund was \$(699,120).
- At the end of the year the net change in fund balance for the 2004 Rededication Fund was \$(1,209,523).

**Recommendation:**

We recommend that the Parish closely monitor the fund balance of each fund during the year particularly when making supplemental appropriations. We also recommend that the consider implementing a policy to adopt future budgets to assure adequate fund balance –specifically for the General Fund. The policy should establish a minimum level at which the projected end-of-year fund balance should be maintained.

**Current Status:**

*No significant similar findings noted.*

We have already discussed many of these comments and suggestions with management, and we will be pleased to discuss them in further detail at your convenience to perform any additional study of these matters, or to assist you in implementing the recommendations. We would also like to thank the Parish staff for their patience and cooperation with us during the performance of the audit.

This report is intended solely for the information and use of the Lafourche Parish Government and its management and is not intended to be and should not be used by anyone other than these specified parties.

Sincerely,



Baton Rouge, Louisiana  
June 27, 2019



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**LAFOURCHE PARISH GOVERNMENT**

**LOUISIANA LEGISLATIVE AUDITOR – STATEWIDE**  
**AGREED-UPON PROCEDURES REPORT**

**FOR THE YEAR ENDED DECEMBER 31, 2018**

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## TABLE OF CONTENTS

|   | <u>Page</u> |
|---|-------------|
| Independent Accountant's Report on Applying Agreed-Upon Procedures          | 1           |
| Schedule A: Agreed-Upon Procedures and Observations and Associated Findings | 2 - 12      |
| Schedule B: Management's Response and Corrective Action Plan                | 13          |



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*A Professional Accounting Corporation*

INDEPENDENT ACCOUNTANT’S REPORT  
ON APPLYING AGREED-UPON PROCEDURES

To the Members of the  
Lafourche Parish Council and the  
Louisiana Legislative Auditor:

We have performed the procedures enumerated in Schedule A, which were agreed to by the Lafourche Parish Government (the Parish) and the Louisiana Legislative Auditor (LLA) (the specified users) on the control and compliance (C/C) areas identified in the LLA’s Statewide Agreed-Upon Procedures (SAUPs) for the fiscal period January 1, 2018 through December 31, 2018. The Parish’s management is responsible for those C/C areas identified in the SAUPs.

This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and applicable standards of Government Auditing Standards. The sufficiency of these procedures is solely the responsibility of the specified users of this report. Consequently, we make no representation regarding the sufficiency of the procedures described in the attached Schedule A for the purpose for which this report has been requested or for any other purpose.

The procedures we performed and the associated findings are summarized in the attached Schedule A, which is an integral part of this report.

We were not engaged to and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on those C/C areas identified in the SAUPs. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

The purpose of this report is solely to describe the scope of testing performed on those C/C areas identified in the SAUPs, and the result of that testing, and not to provide an opinion on control or compliance. Accordingly, this report is not suitable for any other purpose. Under Louisiana Revised Statute 24:513, this report is distributed by the LLA as a public document.

*Postlethwaite & Netterville*

Baton Rouge, Louisiana  
June 27, 2019

**LAFOURCHE PARISH GOVERNMENT  
AGREED-UPON PROCEDURES AND ASSOCIATED FINDINGS  
DECEMBER 31, 2018**

Schedule A

The procedures performed and the results thereof are set forth below. The procedure is stated first, followed by the results of the procedure presented in *italics*. If the item being subjected to the procedures is positively identified or present, then the results will read “*no exception noted*”. If not, then a description of the exception ensues. Additionally, certain procedures listed below may not have been performed in accordance with guidance provided by the Louisiana Legislative Auditor, the specified user of the report. For those procedures, the results will read “*procedure was not performed due to no exceptions occurring for this procedure in the prior year*”.

***Written Policies and Procedures***

---

1. Obtain and inspect the entity’s written policies and procedures and observe that they address each of the following categories and subcategories (if applicable to public funds and the entity’s operations):

a) ***Budgeting***, including preparing, adopting, monitoring, and amending the budget.

*No exceptions noted.*

b) ***Purchasing***, including (1) how purchases are initiated; (2) how vendors are added to the vendor list; (3) the preparation and approval process of purchase requisitions and purchase orders; (4) controls to ensure compliance with the public bid law; and (5) documentation required to be maintained for all bids and price quotes.

*No exceptions noted.*

c) ***Disbursements***, including processing, reviewing, and approving

*No exceptions noted.*

d) ***Receipts***, including receiving, recording, and preparing deposits. Also, policies and procedures should include management’s actions to determine the completeness of all collections for each type of revenue or agency fund additions (e.g. periodic confirmation with outside parties, reconciliation to utility billing after cutoff procedures, reconciliation of traffic ticket number sequences, agency fund forfeiture monies confirmation).

*No exceptions noted.*

e) ***Payroll/Personnel***, including (1) payroll processing, and (2) reviewing and approving time and attendance records, including leave and overtime worked.

*No exceptions noted.*

f) ***Contracting***, including (1) types of services requiring written contracts, (2) standard terms and conditions, (3) legal review, (4) approval process, and (5) monitoring process.

*The Parish’s policies and procedures over contracting do not specifically address (3) legal review.*

**LAFOURCHE PARISH GOVERNMENT  
AGREED-UPON PROCEDURES AND ASSOCIATED FINDINGS  
DECEMBER 31, 2018**

Schedule A

***Written Policies and Procedures (continued)***

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- g) ***Credit Cards (and debit cards, fuel cards, P-Cards, if applicable)***, including (1) how cards are to be controlled, (2) allowable business uses, (3) documentation requirements, (4) required approvers of statements, and (5) monitoring card usage (e.g., determining the reasonableness of fuel card purchases)

*No exceptions noted.*

- h) ***Travel and expense reimbursement***, including (1) allowable expenses, (2) dollar thresholds by category of expense, (3) documentation requirements, and (4) required approvers

*No exceptions noted.*

- i) ***Ethics***, including (1) the prohibitions as defined in Louisiana Revised Statute 42:1111-1121, (2) actions to be taken if an ethics violation takes place, (3) system to monitor possible ethics violations, and (4) requirement that all employees, including elected officials, annually attest through signature verification that they have read the entity's ethics policy.

*The Parish's policies and procedures on ethics do not specifically address (3) the system to monitor possible ethics violations and (4) the requirement that all employees, including elected officials, annually attest through signature verification that they have read the entity's ethics policy.*

- j) ***Debt Service***, including (1) debt issuance approval, (2) continuing disclosure/EMMA reporting requirements, (3) debt reserve requirements, and (4) debt service requirements.

*The Parish's policies and procedures on debt service do not specifically address (2) continuing disclosures/EMMA reporting requirements, (3) debt reserve requirements and (4) debt service requirements.*

***Board or Finance Committee***

---

2. Obtain and inspect the board/finance committee minutes for the fiscal period, as well as the board's enabling legislation, charter, bylaws, or equivalent document in effect during the fiscal period, and:
- a) Observe that the board/finance committee met with a quorum at least monthly, or on a frequency in accordance with the board's enabling legislation, charter, bylaws, or other equivalent document.

*No exceptions noted.*

**LAFOURCHE PARISH GOVERNMENT  
AGREED-UPON PROCEDURES AND ASSOCIATED FINDINGS  
DECEMBER 31, 2018**

Schedule A

***Board or Finance Committee (continued)***

---

- b) For those entities reporting on the governmental accounting model, observe that the minutes referenced or included monthly budget-to-actual comparisons on the general fund and major special revenue funds, as well as monthly financial statements (or budget-to-actual comparisons, if budgeted) for major proprietary funds. *Alternately, for those entities reporting on the non-profit accounting model, observe that the minutes referenced or included financial activity relating to public funds if those public funds comprised more than 10% of the entity's collections during the fiscal period.*

*There were no budget-to-actual comparisons for the General Fund and/or Major Special Revenue Funds at any of the 2018 Council Meetings.*

- c) For governmental entities, obtain the prior year audit report and observe the unrestricted fund balance in the general fund. If the general fund had a negative ending unrestricted fund balance in the prior year audit report, observe that the minutes for at least one meeting during the fiscal period referenced or included a formal plan to eliminate the negative unrestricted fund balance in the general fund.

*No exceptions noted.*

***Bank Reconciliations***

---

3. Obtain a listing of client bank accounts for the fiscal period from management and management's representation that the listing is complete. Ask management to identify the entity's main operating account. Select the entity's main operating account and randomly select 4 additional accounts (or all accounts if less than 5). Randomly select one month from the fiscal period, obtain and inspect the corresponding bank statement and reconciliation for selected each account, and observe that:

*Procedure was not performed due to no exceptions occurring for this procedure in the prior year.*

- a) Bank reconciliations include evidence that they were prepared within 2 months of the related statement closing date (e.g., initialed and dated, electronically logged);

*Procedure was not performed due to no exceptions occurring for this procedure in the prior year.*

- b) Bank reconciliations include evidence that a member of management/board member who does not handle cash, post ledgers, or issue checks has reviewed each bank reconciliation (e.g., initialed and dated, electronically logged); and

*Procedure was not performed due to no exceptions occurring for this procedure in the prior year.*

- c) Management has documentation reflecting that it has researched reconciling items that have been outstanding for more than 12 months from the statement closing date, if applicable.

*Procedure was not performed due to no exceptions occurring for this procedure in the prior year.*

**LAFOURCHE PARISH GOVERNMENT  
AGREED-UPON PROCEDURES AND ASSOCIATED FINDINGS  
DECEMBER 31, 2018**

Schedule A

***Collections***

---

4. Obtain a listing of deposit sites for the fiscal period where deposits for cash/checks/money orders (cash) are prepared and management's representation that the listing is complete. Randomly select 5 deposit sites (or all deposit sites if less than 5).

*A listing of deposit sites was provided (17), a random sample of 5 deposit sites were selected.*

5. For each deposit site selected, obtain a listing of collection locations and management's representation that the listing is complete. Randomly select one collection location for each deposit site (i.e. 5 collection locations for 5 deposit sites), obtain and inspect written policies and procedures relating to employee job duties (if no written policies or procedures, inquire of employees about their job duties) at each collection location, and observe that job duties are properly segregated at each collection location such that:

*From each of the listings provided, we randomly selected one collection location for each deposit site. Review of the Parish's written policies and procedures or inquiry with employee(s) regarding job duties was performed in order to perform the procedures below.*

- a) Employees that are responsible for cash collections do not share cash drawers/registers.

*For 2 of the 5 deposit sites selected for testing, all personnel responsible for cash collections share a single cash drawer/register.*

- b) Each employee responsible for collecting cash is not responsible for preparing/making bank deposits, unless another employee/official is responsible for reconciling collection documentation (e.g. pre-numbered receipts) to the deposit.

*No exceptions noted.*

- c) Each employee responsible for collecting cash is not responsible for posting collection entries to the general ledger or subsidiary ledgers, unless another employee/official is responsible for reconciling ledger postings to each other and to the deposit.

*No exceptions noted.*

- d) The employee(s) responsible for reconciling cash collections to the general ledger and/or subsidiary ledgers, by revenue source and/or agency fund additions are not responsible for collecting cash, unless another employee verifies the reconciliation.

*No exceptions noted.*

6. Inquire of management that all employees who have access to cash are covered by a bond or insurance policy for theft.

*No exceptions noted.*

**LAFOURCHE PARISH GOVERNMENT  
AGREED-UPON PROCEDURES AND ASSOCIATED FINDINGS  
DECEMBER 31, 2018**

Schedule A

***Collections (continued)***

---

7. Randomly select two deposit dates for each of the 5 bank accounts selected for procedure #3 under “Bank Reconciliations” above (select the next deposit date chronologically if no deposits were made on the dates randomly selected and randomly select a deposit if multiple deposits are made on the same day). *Alternately, the practitioner may use a source document other than bank statements when selecting the deposit dates for testing, such as a cash collection log, daily revenue report, receipt book, etc.* Obtain supporting documentation for each of the 10 deposits and:

*We randomly selected two deposit dates for each of the 5 bank accounts selected in procedure #3. We obtained supporting documentation for each of the 10 deposits and performed the procedures below.*

- a) Observe that receipts are sequentially pre-numbered.

*No exceptions noted.*

- b) Trace sequentially pre-numbered receipts, system reports, and other related collection documentation to the deposit slip.

*No exceptions noted.*

- c) Trace the deposit slip total to the actual deposit per the bank statement.

*No exceptions noted.*

- d) Observe that the deposit was made within one business day of receipt at the collection location (within one week if the depository is more than 10 miles from the collection location or the deposit is less than \$100).

*No exceptions noted.*

- e) Trace the actual deposit per the bank statement to the general ledger.

*No exceptions noted.*

***Non-payroll Disbursements (excluding card purchases/payments, travel reimbursements, and petty cash purchases)***

---

8. Obtain a listing of locations that process payments for the fiscal period and management’s representation that the listing is complete. Randomly select 5 locations (or all locations if less than 5).

*Procedure was not performed due to no exceptions occurring for this procedure in the prior year.*

**LAFOURCHE PARISH GOVERNMENT  
AGREED-UPON PROCEDURES AND ASSOCIATED FINDINGS  
DECEMBER 31, 2018**

Schedule A

***Non-payroll Disbursements (excluding card purchases/payments, travel reimbursements, and petty cash purchases)***

---

9. For each location selected under #8 above, obtain a listing of those employees involved with non-payroll purchasing and payment functions. Obtain written policies and procedures relating to employee job duties (if the agency has no written policies and procedures, inquire of employees about their job duties), and observe that job duties are properly segregated such that:

*Procedure was not performed due to no exceptions occurring for this procedure in the prior year.*

- a) At least two employees are involved in initiating a purchase request, approving a purchase, and placing an order/making the purchase.

*Procedure was not performed due to no exceptions occurring for this procedure in the prior year.*

- b) At least two employees are involved in processing and approving payments to vendors.

*Procedure was not performed due to no exceptions occurring for this procedure in the prior year.*

- c) The employee responsible for processing payments is prohibited from adding/modifying vendor files, unless another employee is responsible for periodically reviewing changes to vendor files.

*Procedure was not performed due to no exceptions occurring for this procedure in the prior year.*

- d) Either the employee/official responsible for signing checks mails the payment or gives the signed checks to an employee to mail who is not responsible for processing payments.

*Procedure was not performed due to no exceptions occurring for this procedure in the prior year.*

10. For each location selected under #8 above, obtain the entity's non-payroll disbursement transaction population (excluding cards and travel reimbursements) and obtain management's representation that the population is complete. Randomly select 5 disbursements for each location, obtain supporting documentation for each transaction and:

*Procedure was not performed due to no exceptions occurring for this procedure in the prior year.*

- a) Observe that the disbursement matched the related original invoice/billing statement.

*Procedure was not performed due to no exceptions occurring for this procedure in the prior year.*

- b) Observe that the disbursement documentation included evidence (e.g., initial/date, electronic logging) of segregation of duties tested under #9, as applicable.

*Procedure was not performed due to no exceptions occurring for this procedure in the prior year.*

**LAFOURCHE PARISH GOVERNMENT  
AGREED-UPON PROCEDURES AND ASSOCIATED FINDINGS  
DECEMBER 31, 2018**

Schedule A

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

---

11. Obtain from management a listing of all active credit cards, bank debit cards, fuel cards, and P-cards (cards) for the fiscal period, including the card numbers and the names of the persons who maintained possession of the cards. Obtain management's representation that the listing is complete.

*Procedure was not performed due to no exceptions occurring for this procedure in the prior year.*

12. Using the listing prepared by management, randomly select 5 cards (or all cards if less than 5) that were used during the fiscal period. Randomly select one monthly statement or combined statement for each card (for a debit card, randomly select one monthly bank statement), obtain supporting documentation, and:

*Procedure was not performed due to no exceptions occurring for this procedure in the prior year.*

- a) Observe that there is evidence that the monthly statement or combined statement and supporting documentation (e.g., original receipts for credit/debit card purchases, exception reports for excessive fuel card usage) was reviewed and approved, in writing, by someone other than the authorized card holder.

*Procedure was not performed due to no exceptions occurring for this procedure in the prior year.*

- b) Observe that finance charges and late fees were not assessed on the selected statements.

*Procedure was not performed due to no exceptions occurring for this procedure in the prior year.*

13. Using the monthly statements or combined statements selected under #12 above, excluding fuel cards, randomly select 10 transactions (or all transactions if less than 10) from each statement, and obtain supporting documentation for the transactions (i.e. each card should have 10 transactions subject to testing). For each transaction, observe that it is supported by (1) an original itemized receipt that identifies precisely what was purchased, (2) written documentation of the business/public purpose, and (3) documentation of the individuals participating in meals (for meal charges only).

*Procedure was not performed due to no exceptions occurring for this procedure in the prior year.*

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

---

14. Obtain from management a listing of all travel and travel-related expense reimbursements during the fiscal period and management's representation that the listing or general ledger is complete. Randomly select 5 reimbursements, obtain the related expense reimbursement forms/prepaid expense documentation of each selected reimbursement, as well as the supporting documentation. For each of the 5 reimbursements selected:

*Procedure was not performed due to no exceptions occurring for this procedure in the prior year.*

**LAFOURCHE PARISH GOVERNMENT  
AGREED-UPON PROCEDURES AND ASSOCIATED FINDINGS  
DECEMBER 31, 2018**

Schedule A

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

---

- a) If reimbursed using a per diem, agree the reimbursement rate to those rates established either by the State of Louisiana or the U.S. General Services Administration ([www.gsa.gov](http://www.gsa.gov)).

*Procedure was not performed due to no exceptions occurring for this procedure in the prior year.*

- b) If reimbursed using actual costs, observe that the reimbursement is supported by an original itemized receipt that identifies precisely what was purchased.

*Procedure was not performed due to no exceptions occurring for this procedure in the prior year.*

- c) Observe that each reimbursement is supported by documentation of the business/public purpose (for meal charges, observe that the documentation includes the names of those individuals participating) and other documentation required by written policy (procedure #1h).

*Procedure was not performed due to no exceptions occurring for this procedure in the prior year.*

- d) Observe that each reimbursement was reviewed and approved, in writing, by someone other than the person receiving reimbursement.

*Procedure was not performed due to no exceptions occurring for this procedure in the prior year.*

***Contracts***

---

15. Obtain from management a listing of all agreements/contracts for professional services, materials and supplies, leases, and construction activities that were initiated or renewed during the fiscal period. *Alternately, the practitioner may use an equivalent selection source, such as an active vendor list.* Obtain management's representation that the listing is complete. Randomly select 5 contracts (or all contracts if less than 5) from the listing, excluding the practitioner's contract, and:

*Procedure was not performed due to no exceptions occurring for this procedure in the prior year.*

- a) Observe that the contract was bid in accordance with the Louisiana Public Bid Law (e.g., solicited quotes or bids, advertised), if required by law.

*Procedure was not performed due to no exceptions occurring for this procedure in the prior year.*

- b) Observe that the contract was approved by the governing body/board, if required by policy or law (e.g. Lawrason Act, Home Rule Charter).

*Procedure was not performed due to no exceptions occurring for this procedure in the prior year.*

- c) If the contract was amended (e.g. change order), observe that the original contract terms provided for such an amendment.

*Procedure was not performed due to no exceptions occurring for this procedure in the prior year.*

**LAFOURCHE PARISH GOVERNMENT  
AGREED-UPON PROCEDURES AND ASSOCIATED FINDINGS  
DECEMBER 31, 2018**

Schedule A

***Contracts (continued)***

---

- d) Randomly select one payment from the fiscal period for each of the 5 contracts, obtain the supporting invoice, agree the invoice to the contract terms, and observe that the invoice and related payment agreed to the terms and conditions of the contract.

*Procedure was not performed due to no exceptions occurring for this procedure in the prior year.*

***Payroll and Personnel***

---

16. Obtain a listing of employees/elected officials employed during the fiscal period and management's representation that the listing is complete. Randomly select 5 employees/officials, obtain related paid salaries and personnel files, and agree paid salaries to authorized salaries/pay rates in the personnel files.

*Procedure was not performed due to no exceptions occurring for this procedure in the prior year.*

17. Randomly select one pay period during the fiscal period. For the 5 employees/officials selected under #16 above, obtain attendance records and leave documentation for the pay period, and:

*Procedure was not performed due to no exceptions occurring for this procedure in the prior year.*

- a) Observe that all selected employees/officials documented their daily attendance and leave (e.g., vacation, sick, compensatory).

*Procedure was not performed due to no exceptions occurring for this procedure in the prior year.*

- b) Observe that supervisors approved the attendance and leave of the selected employees/officials.

*Procedure was not performed due to no exceptions occurring for this procedure in the prior year.*

- c) Observe that any leave accrued or taken during the pay period is reflected in the entity's cumulative leave records.

*Procedure was not performed due to no exceptions occurring for this procedure in the prior year.*

18. Obtain a listing of those employees/officials that received termination payments during the fiscal period and management's representation that the list is complete. Randomly select two employees/officials, obtain related documentation of the hours and pay rates used in management's termination payment calculations, agree the hours to the employee/officials' cumulate leave records, and agree the pay rates to the employee/officials' authorized pay rates in the employee/officials' personnel files.:

*Procedure was not performed due to no exceptions occurring for this procedure in the prior year.*

**LAFOURCHE PARISH GOVERNMENT  
AGREED-UPON PROCEDURES AND ASSOCIATED FINDINGS  
DECEMBER 31, 2018**

Schedule A

***Payroll and Personnel (continued)***

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19. Obtain management's representation that employer and employee portions of payroll taxes, retirement contributions, health insurance premiums, and workers' compensation premiums have been paid, and associated forms have been filed, by required deadlines.

*Procedure was not performed due to no exceptions occurring for this procedure in the prior year.*

***Ethics***

---

20. Using the 5 randomly selected employees/officials from procedure #16 under "Payroll and Personnel" above obtain ethics documentation from management, and:

- a. Observe that the documentation demonstrates each employee/official completed one hour of ethics training during the fiscal period.

*Procedure was not performed due to no exceptions occurring for this procedure in the prior year.*

- b. Observe that the documentation demonstrates each employee/official attested through signature verification that he or she has read the entity's ethics policy during the fiscal period.

*Procedure was not performed due to no exceptions occurring for this procedure in the prior year.*

***Debt Service***

---

21. Obtain a listing of bonds/notes issued during the fiscal period and management's representation that the listing is complete. Select all bonds/notes on the listing, obtain supporting documentation, and observe that State Bond Commission approval was obtained for each bond/note issued.

*Procedure was not performed due to no exceptions occurring for this procedure in the prior year.*

22. Obtain a listing of bonds/notes outstanding at the end of the fiscal period and management's representation that the listing is complete. Randomly select one bond/note, inspect debt covenants, obtain supporting documentation for the reserve balance and payments, and agree actual reserve balances and payments to those required by debt covenants.

*Procedure was not performed due to no exceptions occurring for this procedure in the prior year.*

***Other***

---

23. Obtain a listing of misappropriations of public funds and assets during the fiscal period and management's representation that the listing is complete. Select all misappropriations on the listing, obtain supporting documentation, and observe that the entity reported the misappropriation(s) to the legislative auditor and the district attorney of the parish in which the entity is domiciled.

*No exceptions noted.*

**LAFOURCHE PARISH GOVERNMENT  
AGREED-UPON PROCEDURES AND ASSOCIATED FINDINGS  
DECEMBER 31, 2018**

Schedule A

*Other (continued)*

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24. Observe that the entity has posted on its premises and website, the notice required by R.S. 24:523.1 concerning the reporting of misappropriation, fraud, waste, or abuse of public funds.

*No exceptions noted.*

**LAFOURCHE PARISH GOVERNMENT  
AGREED-UPON PROCEDURES  
MANAGEMENT'S RESPONSE AND CORRECTIVE ACTION PLAN  
DECEMBER 31, 2018**

Schedule B

The Lafourche Parish Government (the Parish) provided a response and corrective action plan for the exceptions noted in Schedule A and are set forth below.

***Written Policies and Procedures***

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The Parish plans to write/amend policies and procedures to address the findings noted in this section by September 1, 2019.

***Board or Finance Committee***

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The Parish will begin the process of including budget-to-actual comparisons in one Council meeting per month by September 1, 2019.

***Collections***

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The Parish will develop/write policies and procedures as well as shift responsibilities where applicable to address the findings noted in this section by September 1, 2019.