

COMPREHENSIVE ANNUAL FINANCIAL REPORT



For The Year Ended December 31, 2019

Lafourche Parish Government Thibodaux, Louisiana

Finance Department Renita Jackson, Finance Director



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Introductory Section





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James B. Cantrelle, Parish President

Finance Department

July 9, 2020

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, 2019. 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, 2018. This was the twelfth 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.

James B. Cantrelle	Parish President	Craig Jaccuzzo	District 5
Jerry Jones	District 1	Corey Perrillioux	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 Kolder, Slaven, & Company, LLC. The goal of the independent audit was to provide reasonable assurance that the financial statements are free of material misstatement. The independent audit involved examining, on a test basis, (1) evidence supporting the amounts and the disclosures in the financial statements; (2) assessing the accounting principles used and significant estimates made by management; and (3) evaluating the overall financial statement presentation. The independent auditor concluded, based upon the audit, that there was a reasonable basis for rendering an unmodified opinion that the Lafourche Parish Primary Government's financial statements for the fiscal year ended December 31, 2019, are fairly presented in conformity with GAAP. The independent auditor's report is presented as the first document of the financial section of this report.

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

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

PROFILE OF LAFOURCHE PARISH

History

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



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



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

Location/Geography

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

Higher Education



MAJOR INITIATIVES

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 publicly 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 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 2019 CAFR, the Parish continues to meet its responsibilities for sound financial management.

Cash Management

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

Year	Interest Earnings	Average Investment Rate
2009	\$96,441.00	0.38%
2010	\$41,741.95	0.17%
2011	\$29,305.69	0.11%
2012	\$40,144.95	0.15%
2013	\$16,763.18	0.05%
2014	\$45,091.07	0.06%
2015	\$27,857.36	0.06%
2016	\$158,815.79	0.46%

2017	\$329,537.16	0.91%
2018	\$650,776.90	1.91%
2019	\$825,706.84	2.25%

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,

Finance Director



Government Finance Officers Association

Certificate of Achievement for Excellence in Financial Reporting

Presented to

Lafourche Parish Government Louisiana

For its Comprehensive Annual Financial Report for the Fiscal Year Ended

December 31, 2018

Christopher P. Morrill

Executive Director/CEO

Administration

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



Lafourche Parish Council 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 Perrillioux



Council District 7 Armand Autin



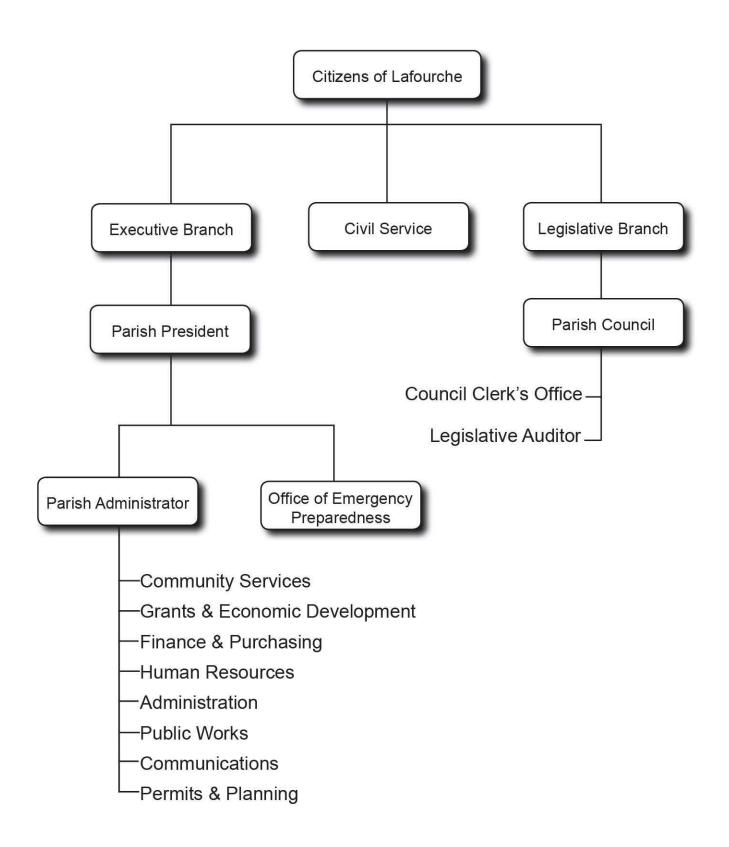
Council District 8 Jerry LaFont



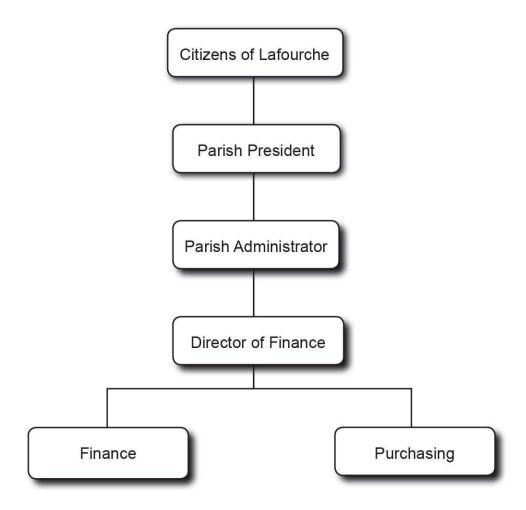
Council District 9 Daniel Lorraine



Lafourche Parish Primary Government Organizational Chart



Lafourche Parish Finance Department Organizational Chart



Financial Section



KOLDER, SLAVEN & COMPANY, LLC

CERTIFIED PUBLIC ACCOUNTANTS

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Bryan K. Joubert, CPA
Matthew E. Margaglio, CPA
Casey L. Ardoin, CPA, CFE

INDEPENDENT AUDITOR'S REPORT

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

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* A Professional Accounting Corporation

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, 2019, and the related notes to the financial statements, which collectively comprise the Parish's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of component units discretely presented as described in note 18 to the financial statements, which represents 100 percent of the assets, net position, and revenues of the discretely presented component units. Those financial statements were audited by other auditors, whose reports have been furnished to us, and our opinion, insofar as it relates to the amounts included for these entities, is based solely on the reports of the other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

Opinions

In our opinion, based on our audit and the reports of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the Parish, as of December 31, 2019, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and other required supplementary information on pages 29 through 40 and 101 through 108 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Parish's basic financial statements. The introductory section and statistical section, combining and individual nonmajor fund financial statements, nonmajor budgetary comparison schedules, LCDBG financial statements, schedule of compensation paid to parish council members, and schedule of compensation, benefits and other payments to agency head, are presented for purposes of additional analysis and are not a required part of the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, and is also not a required part of the basic financial statements.

The combining and individual nonmajor fund financial statements, nonmajor budgetary comparison schedules, LCDBG financial statements, schedule of compensation paid to parish council members, schedule of compensation, benefits, and other payments to agency head, and schedule of expenditures of federal awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements, nonmajor budgetary comparison schedules, LCDBG financial statements, schedule of compensation paid to parish council members, schedule of compensation, benefits, and other payments to agency head, and the schedule of expenditures of federal awards are fairly stated in all material respects in relation to the basic financial statements taken as a whole.

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

Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued our report dated July 9, 2020, on our consideration of the Parish's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Parish's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the Parish's internal control over financial reporting and compliance.

Kolder, Slaven & Company, LLC
Certified Public Accountants

Abbeville, Louisiana July 9, 2020



MANAGEMENT'S DISCUSSION AND ANALYSIS
December 31, 2019

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 \$159,541,197 (net position). Of this amount approximately \$36 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 \$10,238,462 since 2018. Governmental
 activities net position increased by \$10,489,496 and business-type activities decreased by \$251,034.
- At the end of the year governmental funds reported combined ending fund balances of \$78,112,158, an increase of \$13,205,635 in comparison with the prior year.

OVERVIEW OF THE FINANCIAL STATEMENTS

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

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

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

The governmental activities reflect the basic services including general government services (executive, legislative, judicial), public safety (public health, emergency preparedness, communications, detention center), public works (solid waste treatment and street and road maintenance), community services (mosquito control and animal control), and culture and recreation (library and athletics).

MANAGEMENT'S DISCUSSION AND ANALYSIS
December 31, 2019

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

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

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

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

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

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

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

The combining statements in connection with the non-major governmental and proprietary funds are presented immediately following the required supplementary information. The reports on Internal Control over Finance Reporting and on Compliance with Requirements for Each Major Program, along with the Schedule of Expenditures of Federal Awards is presented in the Single Audit Section.

MANAGEMENT'S DISCUSSION AND ANALYSIS
December 31, 2019

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:

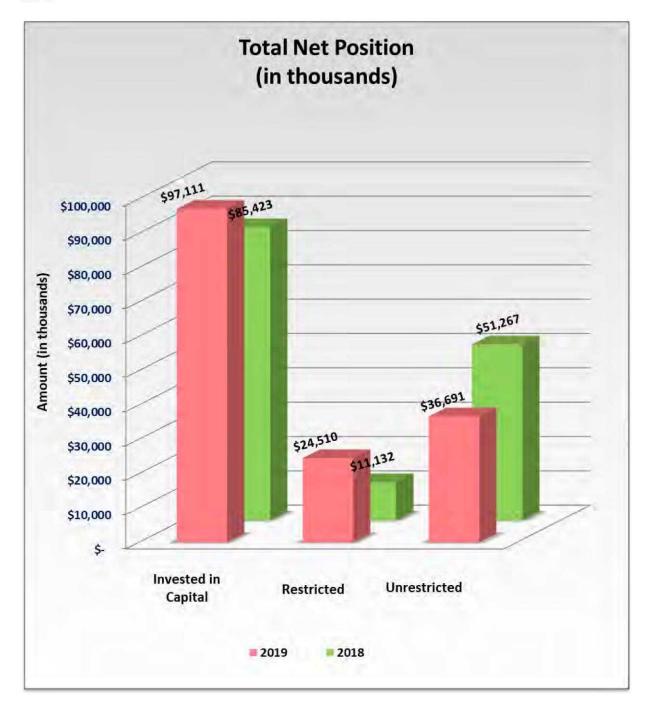
	Cor		ent of Net Posit	ion			
		December 31, 2					
		(in mi	llions)				
		2018		2019			
	Government Activities	al Business-Type Activities	Total	Governmental Activities	Business-Type Activities	Total	
Assets:							
Current and Other	\$ 74.24	7 \$ 0.017	\$ 74.264	\$ 85.763	\$ (0.259)	\$ 85.505	
Capital	118.35	7 1.725	120.082	126.428	1.505	127.933	
Total	192.60	1.742	194.346	212.191	1.246	213.437	
Deferred Outflows Of Resources							
Deferred Outflows	1.14	3 -	1.148	1.017	\$EES	1.017	
Liabilities:							
Current	7.78	0.261	8.047	6.262	0.016	6.278	
Long-Term	38.12	5 -	38.126	48.612	(1 <u>20</u>)	48.612	
Total	45.91	0.261	46.173	54.874	0.016	54.890	
Deferred Inflows Of Resources							
Deferred Inflows	0.01	-	0.018	0.023		0.023	
Net Position:							
Net Investments in Capital Assets	85.42	3 1.725	87.148	97.111	1.505	98.615	
Restricted	11.13	2 -	11.132	24.510		24.510	
Unrestricted (restated)	51.26	7 (0.244)	51.023	36.691	(0.275)	36.416	
Total	\$ 147.822	2 \$ 1.481	\$ 149.303	\$ 158.312	\$ 1.229	\$ 159.541	

In 2019, \$98.615 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 \$6.109 million of the net position is restricted for debt service, \$2.449 is restricted for special programs, and \$15.952 million for capital projects.

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

MANAGEMENT'S DISCUSSION AND ANALYSIS December 31, 2019

The following depicts the composition of total net positions of the governmental activities for 2019 and 2018:



MANAGEMENT'S DISCUSSION AND ANALYSIS
December 31, 2019

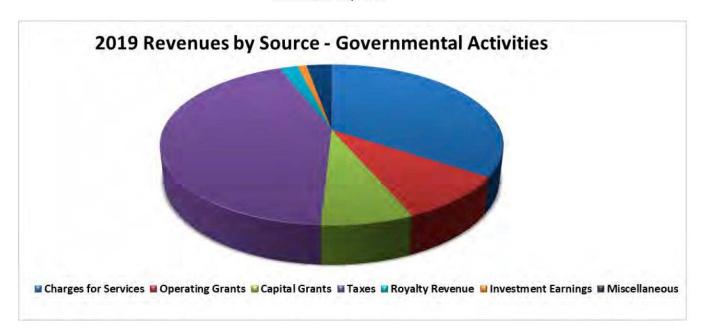
The table following provides a summary of the statement of activities:

			tement of Acti			
	For the		ecember 31, 20	18 and 2019		
		(in	millions)			
		2018			2019	
	Governmental Activities	Business-Type Activities	Total	Governmental Activities	Business-Type Activities	Total
Revenues:						
Program Revenue:						
Charges for Services	\$ 3.360	\$ 0.209	\$ 3.569	\$ 3.367	\$ 0.204	\$ 3.571
Operating Grants	8.184	-	8.184	9.110	-	9.110
Capital Grants	9.248	=	9.248	7.205	=	7.205
General Revenue:						
Taxes	43.474	2.1	43.474	42.522	<u>=</u>	42.522
Non-specific Grants		-	.9 	1-1	-	
Royalty	1.760	-	1.760	2.055	-	2.055
Investment Earnings	0.683	-	0.683	0.966	-	0.966
Miscellaneous	0.311	-	0.311	2.789	-	2.789
	67.020	0.209	67.229	68.013	0.204	68.218
Expenses:						
General Government	10.170	25	10.170	10.445	=	10.445
Public Safety	2.907	2 1	2.907	2.226	=	2.226
Public Works	32.043	₩	32.043	27.194	-	27.194
Sewer	.=	0.467	0.467	-	0.455	0.455
Health & Community Services	7.827	.=:	7.827	8.200	_	8.200
Culture and Recreation	7.744	.as	7.744	8.092	-	8.092
Intergovernmental	18		-	0.018	8	0.018
Interest	1.151	-	1.151	1.350		1.350
	61.842	0.467	62.309	57.524	0.455	57.979
Increase (Decrease)	5.178	(0.258)	4.920	10.489	(0.251)	10.238
Net Position -						
Beginning,	142.644	1.739	144.383	147.822	1.480	149.303
Net Position - Ending	\$ 147.822	\$ 1.481	\$ 149.303	\$ 158.312	\$ 1.229	\$ 159.541

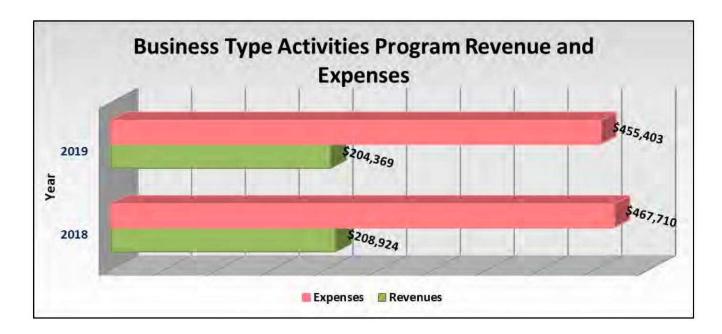
There was an increase to net position of approximately \$10.24 million from 2018. Total revenues increased by \$0.99 million and expenses decreased by \$4.33 million. The significant changes in governmental activities were in the following areas:

- Operating Grants had an increase of \$0.926 million from the prior year
- Capital Grants decreased of \$2.043 since the prior year
- Taxes had a decrease of \$.952 million from 2018
- Royalty increased of \$0.295 million since the prior year
- Miscellaneous had an increase of \$2.478 million since 2018
- Public Works had approximately a \$4.849 million decrease from 2018
- Health & Community increased by \$0.373 from 2018

MANAGEMENT'S DISCUSSION AND ANALYSIS
December 31, 2019



Business Type Activities – Revenues decreased by \$4,555 from 2018, and charges for sewer services expenses decreased by \$12,307 since 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

MANAGEMENT'S DISCUSSION AND ANALYSIS
December 31, 2019

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 \$78,112,158.

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 - \$1,130,174

Certain balances are restricted for:

- Capital Projects \$15,952,332
- Judicial \$66,852
- Federal and State Grant Programs \$2,382,396
- Debt Service \$6,603,841

Certain balances are *committed* for:

- Public Works \$29,564,101
- Culture and Recreation \$22,959,309
- Health and Community Services \$256,612

Other highlights of the Major Governmental Funds were:

General Fund – experienced a surplus of revenues over expenditures before transfers of \$4,046,079. The net change in fund balance for the year in General Fund was (\$1,140,006).

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

- Intergovernmental Revenue collected for the year were \$5,834,176, an increase from 2018 of \$2,598,688.
- Other revenues decreased by \$33,340 compared to 2018.
- There was a decrease in expenses of governmental funds of \$995,713.

Drainage – experienced a deficit of revenues over expenditures before transfers of (\$670,066).

Solid Waste – experienced a deficit of revenues over expenditures before transfers of (\$1,856,632).

Library Commission Fund – experienced an excess of revenues over expenditures before transfers of \$821,611.

GOMESA Construct Fund – was created in 2019 for the GOMESA bond funds having an overall fund balance of \$13,706,550.

Capital Projects Fund – experienced a deficit of revenues over expenditures before transfers of (\$9,156,521).

MANAGEMENT'S DISCUSSION AND ANALYSIS December 31, 2019

Proprietary Funds:

Enterprise Funds - Net position of the Sewerage Funds totaled \$1,229,440, a decrease of \$251,034 from the prior year. The Enterprise Funds' net position had net investment in capital assets of \$1,504,591 and a deficit in unrestricted of \$275,151.

Internal Service Fund – Net position of the Worker's Compensation Fund increased from the prior year by \$10,234 to total \$1,648,007. Operating services received from charges for insurance were \$664,399. Expenses amounted to \$670,985.

GENERAL FUND BUDGETARY HIGHLIGHTS

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

CATEGORY	BUDGET	ACTUAL	VARIANCE	COMMENTS
Ad Valorem	\$2,221,115	\$2,344,053	\$122,938	Ad Valorem fees came in above anticipated.
Federal Government	\$6,597,355	\$4,916,239	(\$1,681,116)	Federal Revenue were not received as anticipated.
State Grants	\$559,650	\$429,695	(\$129,955)	Expenditures were less than anticipated in 2019.
Licenses & Permits	\$2,622,518	\$2,538,849	(\$83,669)	There was a decrease in anticipated fees.
Oil & Mineral Lease	\$12,003	\$74,068	\$62,065	There was an increase in leases in 2019.

MANAGEMENT'S DISCUSSION AND ANALYSIS December 31, 2019

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

Original Budget - Revenues	\$17,693,150	Adjustment was necessary for:
Increase (Decrease) for:		
Gaming & Alcohol Taxes	(\$33,156)	Throughout year revenue was not being received as anticipated
Federal Government	(\$2,460,683)	Grants were reduced to be carried forward to the next year
Other State Grants	\$221,696	Grants were added to budget throughout the year
Local Revenues	\$5,000	Grants were added to budget throughout the year
Licenses & Permits	(\$78,087)	Throughout year revenue was not being received as anticipated
Court Fines	(\$40,755)	Court had less cases then previous years which caused a reduction in fines
Civil Case Fees	(\$2,000)	Court had less cases then previous years which caused a reduction in fees
Micellaneous	(\$4,990)	Adjudicated property revenue was decreased as project revenues were not collected
Total Amendments	(\$2,392,975)	
Final Budget - Revenues	\$15,300,175	
Original Budget - Expenditures	\$11,540,937	Adjustment was necessary for:
Increase (Decrease) for:		
Judicial	\$85,625	Increase in Salaries and Benefits and Other Services.
Executive	\$5,002	Increase in Miscellaneous from grant receive during year
Civil Service	\$8,995	Increase in Equipment for the purchase of new software
Public Safety	(\$160,698)	Decrease in Feeding & Maintaining Prisoners due to a reduction in contract during the year
Health & Community Services	\$230,317	Increase in Grants received during the year
Intergovernmental Exp	(\$8,945)	Decrease in Capital Outlay
Total Amendments	\$160,296	
Final Budget - Expenditures	\$11,701,233	

CAPITAL ASSETS

The net book value of capital assets of governmental activities at the end of the year was \$126,428,014 (\$305,646,758 cost less \$179,182,744 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 \$97,110,546.

MANAGEMENT'S DISCUSSION AND ANALYSIS December 31, 2019

Governmental Activities	2018	2019
Non-depreciable Capital Assets		
Land	\$2,174,225	\$2,174,225
Construction in progress	17,507,242	25,776,717
Total Non-depreciable Capital Assets	19,681,467	27,950,942
Buildings	34,973,296	35,048,296
Infrastructure	138,385,073	142,340,533
Drainage projects	8,529,908	8,529,908
Pumps & Sewerage	68,261,915	70,205,002
Equipment & Furniture	10,296,550	10,285,790
Vehicles	11,061,158	11,250,287
Total Depreciable Capital Assets	271,507,900	277,659,816
Total cost of assets	291,189,367	305,610,758
Less Accumulated Depreciation:		
Buildings	11,842,287	12,693,833
Infrastructure	105,006,930	107,713,143
Improvements	4,059,181	4,502,997
Pumps	35,828,772	37,382,690
Equipment & Furniture	7,866,502	8,075,519
Vehicles	8,228,789	8,814,562
Total Accumulated Depreciation	172,832,461	179,182,744
Net Capital Assets-Governmental Activities	\$118,356,906	\$126,428,014

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

Additions	
Land	\$ -
Construction in Progress	13,099,540
Buildings	75,000
Infrastructure	3,955,460
Drainage and Other Improvements	=
Pumps and Sewerage	1,943,087
Equipment and Furniture	850,260
Vehicles and Equipment	189,129
Total additions	\$ 20,112,476
Deletions & Adjustments	
Land	\$ =
Construction in Progress	(4,830,065)
Buildings	_
Infrastructure	=
Drainage and Other Improvements	-
Pumps and Sewerage	-
Equipment and Furniture	(861,020)
Vehicles and Equipment	=
Total Deletions and Adjustments	\$ (5,691,085)

MANAGEMENT'S DISCUSSION AND ANALYSIS
December 31, 2019

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

General Government	\$ 1,517,022
Public Safety	62,884
Public Works	4,094,941
Health & Community	198,392
Culture & Recreation	1,326,740
	\$ 7,199,979

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

DEBT ADMINISTRATION

At the end of 2019 total bonded debt outstanding was \$43,388,000. 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 \$3,305,000. Additionally, the Parish issued a new debt revenue bond at the end of 2019 in the amount of \$14,420,000 from Federal GOMESA funding with the purpose of coastal protection.

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 2020 Budgets have been prepared to maintain all individual funds with a positive fund balance estimated for December 31st of 2020. The 2020 Budgets were enacted by the Assembled Council in regular session on December 10, 2019.
- The 2020 Operations and Maintenance Budget was enacted at a value of \$150,547,823 compared to a \$157,876,988 2019 Budget.
- The 2020 Capital Budget adds \$1,103,000 to new and existing projects for an estimated \$34,988,544 funding for proposed projects. Not included in this figure is a five-year capital budget projection demonstrating additional needs and scheduled capital improvements.
- ➤ Estimated funding from General Sales Tax collections totals \$13,828,181 and estimated ad valorem tax collections total \$27,031,407.
- Combined funding from grants, state revenue sharing, fees, licenses, permits and other sources of expected revenue for 2020 total \$24,720,989.
- ➤ 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, 2019, was \$43,388,000 and the combined total of annual principal plus interest debt service due in 2020 is \$5,085,172.

MANAGEMENT'S DISCUSSION AND ANALYSIS
December 31, 2019

CONTACTING MANAGEMENT

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

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

Complete copies of this document can be found on the Lafourche Parish Government's website: www.lafourchegov.org/lafourchegov/Departments Finance.aspx and on the Louisiana Legislative Auditor's website: www.lla.state.la.us/audhome.htm.

Basic Financial Statements

Basic Financial Statements



Statement of Net Position December 31, 2019

Statement A

		Primary Government					Con	Component Units	
		vernmental Activities		siness Type Activities	Total			Total	
ASSETS									
Cash	\$	9,629,033	\$	-	\$	9,629,033	\$	106,117,667	
Investments	•	44,528,992	*	-	,	44,528,992	-	127,225,389	
Receivables		29,400,248		16.439		29,416,687		35,326,648	
Internal balances		275,198		(275,198)		,,		-	
Other current assets		784,615		-		784.615		17,521,312	
Prepaids		1,145,174		_		1,145,174		4,773,853	
Restricted Assets		-		_		-		5,510,443	
Capital Assets								3,3.0,1.3	
Non-depreciable		27,950,942		_		27,950,942		22,435,591	
Depreciable, net		98,477,072		1,504,591		99,981,663		265,971,426	
Total assets		212,191,274		1,245,832	_	213,437,106		584,882,329	
Total assets		212,131,214		1,215,652	_	213,137,100	_	301,002,323	
DEFERRED OUTFLOWS OF RESOURCES									
Deferred outflows - other		-		-		=		5,222,016	
Deferred charge on refunding		996,710		-		996,710		-	
Deferred outflows - pension		20,635		-		20,635		-	
Total deferred outflows of resources		1,017,345		-		1,017,345		5,222,016	
LIABULITIES									
LIABILITIES		E 043 C04		16.202		E 020 000		24 020 205	
Accounts payable and accrued expenses		5,013,604		16,392		5,029,996		21,830,385	
Other current liabilities		753,087		-		753,087		622,791	
Accrued Interest Payable		495,032		-		495,032		1,278,733	
Long-term liabilities		C 7C1 107				C 7C1 107		2 570 576	
Due within one year		6,761,197		-		6,761,197		2,579,576	
Due in more than one year		41,850,820		46303		41,850,820		23,313,771	
Total liabilities		54,873,740		16,392		54,890,132	_	49,625,256	
DEFERRED INFLOWS OF RESOURCES									
Deferred inflows - other		_		_		_		5,027,291	
Deferred inflows - pension other		23,122		_		18,441		5,021,251	
Total deferred inflows of resources		23,122				18,441		5,027,291	
Total deserved anterns of researces		25,122			_	10,111	_	3,02.723.	
NET POSITION									
Net Investment in capital assets		97,110,546		1,504,591		98,615,137		275,387,050	
Restricted for:									
Customer Deposits		-		=		=		1,143,995	
Capital Projects		15,952,332		-		15,952,332		263,458	
Debt Service		6,113,198		-		6,113,198		2,772,536	
Special Programs		2,449,248		_		2,449,248		-,	
Unrestricted (deficit)		36,686,433		(275,151)		36,411,282		255,884,759	
Total net position	\$	158,311,757	\$	1,229,440	\$	159,541,197	\$	535,451,798	
rotat net position	4	.50,5 . 1,7 57	Ψ,	1,223,110	4	130,011,107	-	333, 131,730	

Statement of Activities
For the Year Ended December 31, 2019

Statement B

Primary Government

Functions/Programs		Expenses		Charges for Services	•	ating Grants & ontributions	Capital Grants & Contributions	
Governmental Activities: General Government	\$	10.445.097	\$	3.122.409	\$	1.452.364	\$	_
Public Safety	J.	2.225.729	J	J, 122,40J -	Ψ	480.347	Ą	-
Public Works		27,193,858		45,465		1,582,214		7,204,520
Health & Community Services		8,199,603		120,388		5,194,856		=
Culture and Recreation		8,091,581		78,599		400,058		-
Intergovernmental		17,982		-		-		-
Interest and Fiscal Charges Total governmental activities	_	1,349,792 57,523,642	_	3,366,861	_	9,109,839		7,204,520
Business-Type Activities:								
Sewer		455,403		204,369		-		-
Total business-type activities Total primary government	-	455,403 57.979.045	•	204,369 3.571.230		9.109.839	•	7.204.520
rotat primary government	D	31,919,043		3,371,230	—	9,109,039	Þ	1,204,320
Component Units	\$	258,881,733	\$	232,815,313	\$	12,405,583	\$	-

Statement of Activities
For the Year Ended December 31, 2019

Statement B

	Primary Governm	ent		Component Units
	Net (Expense) Revenue Governmental Activities	Business-Type Activities	Total	Total
Governmental Activities:	\$ (5.870.324)	. d	¢ (5,070,324)	
General Government Public Safety	\$ (5,870,324) (1,745,382)		\$ (5,870,324) (1,745,382)	
Public Works	(1,743,362,		(1,743,562) (18,361,659)	
Health & Community Services	(2,884,359		(2,884,359)	
Culture and Recreation	(7,612,924		(7,612,924)	
Intergovernmental	(17,982)		(17,982)	
Interest and Fiscal Charges	(1,349,792		(1,349,792)	
Total governmental activities	(37,842,422)		(37,842,422)	
Business-Type Activities:				
Sewer		(251,034)	(251,034)	
Total business-type activities	-	(251,034)	(251,034)	
Total primary government	\$ (37,842,422)	\$ (251,034)	\$ (38,093,456)	
Component Units				\$ (13,660,837)
General revenues				
Taxes:				
Ad Valorem	25,167,571	=	25,167,571	15,848,649
Sales	14,310,530	-	14,310,530	2,227,697
Other	3,044,176	-	3,044,176	-
Royalty revenue	2,055,302 965,649	-	2,055,302 965,649	6,732,696
Investment Earnings Other	2,788,690	-	2,788,690	4,691,420
Total general revenues	48,331,918		48,331,918	29,500,462
Changes in net position	10,489,496	(251,034)	10,238,462	15,839,625
Net positions, beginning of year	147,822,261	1,480,474	149,302,735	519,612,173
Net positions, end of year	\$ 158,311,757	\$ 1,229,440	\$ 159,541,197	\$ 535,451,798

Balance Sheet - Governmental Funds December 31, 2019

Statement C

		Major Funds						
	001	104	107	119	209			
	General	Drainage Maintenance	Solid Waste	Library Commission	GOMESA Construction			
ASSETS Cash and Cash Equivalents Investments Receivables Due from Other Funds Other current assets Prepaid Assets	\$ 4,491,871 10,485 3,765,943 11,137,638 - 1,084,967	\$ - 3,108 4,163,147 - - -	\$ - 47,188 1,194,308 - - -	\$ 465,388 10,483,135 5,456,703 - - 12,290	\$ - 13,706,550 - - - - -			
TOTAL ASSETS	\$ 20,490,904	\$ 4,166,255	\$ 1,241,496	\$ 16,417,516	\$ 13,706,550			
LIABILITIES Accounts payable and accrued expenses Contracts and Retainages Payable Salaries and Benefits Payable Due to Other Funds Other Current Liabilities	\$ 695,518 310,891 286,710 18,842,890	\$ 156,478 - 111,933 2,699,629 -	\$ 693,779 - 9,252 424,252	\$ 55,846 - 157,986 10,076 -	\$ - - - -			
TOTAL LIABILITIES	20,136,009	2,968,040	1,127,283	223,908				
FUND BALANCES Non-spendable for Prepaid Assets Restricted: Capital Projects	1,084,967	-	-	12,290	13,706,550			
Judicial Programs Federal and State Grant Programs Debt Service	- - -	- - -	- - -	- - -	13,706,330 - - -			
Committed: Public Works Culture and Recreation Health and Community Services Unassigned	- - - (730,072)	1,198,215 - - -	114,213 - - - -	16,181,318 - -	- - -			
TOTAL FUND BALANCES	354,895	1,198,215	114,213	16,193,608	13,706,550			
TOTAL LIABILITIES AND FUND BALANCES	\$ 20,490,904	\$ 4,166,255	\$ 1,241,496	\$ 16,417,516	\$ 13,706,550			

Balance Sheet - Governmental Funds December 31, 2019

Statement C

299		
<u>Capital Projects</u>	Non-Major Funds	Total
\$ - - - 1,862,652 - -	\$ 5,686,901 19,006,691 14,820,147 14,695,265 784,616 32,917	\$ 10,644,160 43,257,157 29,400,248 27,695,555 784,616 1,130,174
\$ 1,862,652	\$ 55,026,537	\$ 112,911,910
\$ 1,375,897 149,352 - - - -	\$ 530,180 124,790 350,376 7,060,830 753,087	\$ 3,507,698 585,033 916,257 29,037,677 753,087
1,525,249	8,819,263	34,799,752
337,403	32,917 1,908,379 66,852	1,130,174 15,952,332 66,852
-	2,382,396 6,608,230	2,382,396 6,608,230
- - - -	28,251,673 6,777,991 256,612 (77,776)	29,564,101 22,959,309 256,612 (807,848)
337,403	46,207,274	78,112,158
\$ 1,862,652	\$ 55,026,537	\$ 112,911,910



Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position December 31, 2019

Statement D

Total fund balance - governmental funds	\$	78,112,158
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 Cost of depreciable capital assets Accumulated Depreciation	\$ 27,950,942 277,659,816 (179,182,744)	126,428,014
Net accrued interest expense and deferred charge on refunding for bonds are not reported in the funds: Accrued interest payable Deferred charge on refunding		(495,032) 996,710
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds. Bonds Payable:	(4.246.170)	
Unamortized Premium on bond payable Due within one year Due in more than one year	(1,346,178) (3,440,000) (39,948,000)	(44,734,178)
Compensated absences:		, , ,
Due within one year Due in more than one year	(62,949) (486,460)	(549,409)
Claims and Judgements:		
Other general insurance reserve Pollution remediation liability	(268,758) (2,753,086)	(2.024.04.0)
		(3,021,844)
Net Pension Liability Deferred outflows and inflows of resources related to pensions are applicable to future periods and, therefore, are not reported in the funds		(70,182)
Deferred outflows - amortized	20,635	
Deferred inflows - amortized	(23,122)	(2,487)
The assets and liabilities of the workers compensation internal service fund are		
included in the governmental activities in the statement of net assets.	_	1,648,007
Net position - governmental activities	<u>\$</u>	158,311,757

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

For the Year Ended December 31, 2019 Statement E

						Major Funds			
		001		104		107		119	
				Drainage				Library	
		General		aintenance	Sc	olid Waste	Co	ommission	
REVENUES Taxes:									
Ad Valorem	\$	2,344,053	\$	4,489,830	\$	-	\$	5,994,609	
Sales		-		-		7,101,552		-	
Other Intergovernmental from:		3,044,176		-		-		-	
Federal Government		4,916,239		77,718		312		_	
State Government		852,937		183,597		-		108,182	
Local Government		65,000		76,403		-		27,350	
Charges for Services		2,538,849		13,400		2,020		44,834	
Fines and Forfeitures		10,997		-		-		-	
Investment Earnings		392		7,095		28,330		310,291	
Other		75,088		2,796				24,635	
Total Revenues		13,847,731	_	4,850,839		7,132,214		6,509,901	
EXPENDITURES									
Current:		7 200 455							
General Government Public Safety		7,390,455		-		-		-	
Public Works		1,791,976 435,846		5,520,905		8,988,846		-	
Health & Community Services		96,467		5,520,505		-		_	
Culture and Recreation		68,926		-		-		5,572,688	
Intergovernmental		17,982		-		-		· · ·	
Capital Outlay		-		-		-		115,602	
Debt Service									
Principal		-		-		-		-	
Interest Bond issuance costs		-		-		-		-	
bond issuance costs			_				_		
Total Expenditures		9,801,652		5,520,905		8,988,846		5,688,290	
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		4,046,079		(670,066)		(1,856,632)		821,611	
		, ,		, , ,		, , ,		•	
OTHER FINANCING SOURCES (USES)									
Proceeds from issuance of debt		-		-		-		-	
Transfers In		231,674		163,102		934,633		- /1 120 222\	
Transfers Out	_	(5,417,759)	_	(262,287)		(50,098)	_	(1,139,232)	
Total other financing sources (uses)		(5,186,085)		(99,185)		884,535		(1,139,232)	
NET CHANGE IN FUND BALANCE		(1,140,006)		(769,251)		(972,097)		(317,621)	
FUND BALANCES -									
BEGINNING OF YEAR		1,494,901		1,967,466		1,086,310		16,511,229	
END OF YEAR	\$	354,895	\$	1,198,215	\$	114,213	\$	16,193,608	

Statement of Revenues, Expenditures, and Changes in Fund Balances Governmental Funds For the Year Ended December 31, 2019

Statement E

209	299		
GOMESA		Non-Major	
Construction	Capital Projects	Funds	Total
\$ -	\$ -	\$ 12,339,079	\$ 25,167,571
-	-	7,208,978	14,310,530
-	-	-	3,044,176
-	-	6,379,353	11,373,622
-	-	4,243,534	5,388,250
-	-	108,713	277,466
-	-	184,198	2,783,301
-	-	572,563	583,560
14,490	-	588,331 2,682,297	948,929 2,784,816
		2,002,231	2,704,010
14,490	-	34,307,046	66,662,221
-	-	1,562,612	8,953,067
-	-	370,869	2,162,845
-	353,787	8,196,207	23,495,591
-	-	6,976,355	7,072,822
-	-	2,280,710	7,922,324 17,982
-	8,802,734	4,415,440	13,333,776
-	-	3,305,000	3,305,000
-	-	1,172,379	1,172,379
440,800			440,800
440,800	9,156,521	28,279,572	67,876,586
(426,310)	(9,156,521)	6,027,474	(1,214,365)
14,420,000	-	-	14,420,000
-	9,533,857	10,189,400	21,052,666
(287,140)		(13,896,150)	(21,052,666)
14,132,860	9,533,857	(3,706,750)	14,420,000
13,706,550	377,336	2,320,724	13,205,635
-	(39,933)	43,886,550	64,906,523
\$ 13,706,550	\$ 337,403	\$ 46,207,274	\$ 78,112,158

Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balance to the Statement of Activities For the Year Ended December 31, 2019

Statement F

For the fear Ended December 5	1,2	2019					Otatomont
Net changes in fund balances - governmental funds					9	\$	13,205,635
Amounts reported for <i>governmental activities</i> in the statement of activities are different because:							
Governmental funds report capital outlays as expenditures: however, in the statement of activities, the cost of those assets is depreciated over their estimated useful lives.							
Capital outlay capitalized Current year depreciation included in: General Government Public Safety Public Works Health & Community Services	\$	(1,517,0 (62,8 (4,094,9 (198,3	84) 41)	13,993	3,030		
Culture & Recreation		(1,326,7		(7,199	9,979)		6,793,051
The net effect of various miscellaneous transactions involving capital assets and other (i.e. sales, trade-ins, and donations) is to decrease net position.							
							1,278,061
Proceeds from debt issuance provides current financial resources in the governmental funds but increases long-term liabilities in the government wide financial statements. Repayment of debt principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the government-wide financial statements:							
Bond principal payments Bond proceeds						(3,305,000 (14,420,000)
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.							436,085
The amortization of loss on refunding in the current year is reported on the fund financial statements when debt is issued but amortized in the statement of activities.							(124,589)
Some expenses reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds:							
Change in accrued interest payable Change in other general insurance reserve Change in pollution remediation liability				(48 50	8,264) 8,105) 0,221 9,112		2064
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.							2,964
contributions are reported as pension expense Change in net pension liability Change in deferred outflows of resources Change in deferred inflows of resources				(!	3,491 5,755) 4,681)		
The net revenue of the internal service fund is included in governmental activities in							3,055
the statement of net assets.					_		10,234
Change in net assets of governmental activities						\$	10,489,496

Statement of Net Position Proprietary Funds December 31, 2019

Statement G

	Α	iness-type ctivites - rprise Funds	Governmental Activities			
ASSETS	Tota Ente	601 Internal Service Fund				
Current assets: Cash with Fiscal Agent Investments Receivables Due from Other Funds Prepaid expense Total current assets	\$	- 16,439 5,203 - 21,642	\$	51,311 205,396 - 1,617,320 15,000 1,889,027		
Noncurrent assets: Capital Assets Property, Plant and Equipment Accumulated Depreciation Total Capital Assets		6,545,510 (5,040,919) 1,504,591		- - -		
Total assets	\$	1,526,233	\$	1,889,027		
LIABILITIES Current liabilities: Accounts Payable Salaries and Benefits Payable Claims Payable Due to Other Funds	\$	16,392 - - - 280,401	\$	23 4,593 236,404 -		
Total current liabilities		296,793		241,020		
NET POSITION Net Investment in capital assets Unrestricted (deficit)		1,504,591 (275,151)		- 1,648,007		
Total Net Position	\$	1,229,440	\$	1,648,007		

Statement of Revenues, Expenses, and Changes in Net Position Proprietary Funds For the Year Ended December 31, 2019

Statement H

	Business-Type Activities - Enterprise Funds Total Non-Major Enterprise Funds	Governmental Activities 601 Internal Service Fund
OPERATING REVENUES Charges for Insurance	\$ -	\$ 664,399
Charges for Service	204,369	
Total Operating Revenues	204,369	664,399
OPERATING EXPENSES		
Personal services	-	100,093
Professional services Operating services	20,226 209,345	68,160 501,110
Other services	209,543 5,471	301,110
Supplies	-	1,622
Depreciation	220,361	
Total Operating Expenses	455,403	670,985
Operating Income (Loss)	(251,034)	(6,586)
NON-OPERATING REVENUES		
Investment Earnings		16,820
CHANGES IN NET POSITION	(251,034)	10,234
NET POSITION:		
BEGINNING OF YEAR	1,480,474	1,637,773
END OF YEAR	\$ 1,229,440	\$ 1,648,007

Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2019

Statement I

	Act	ness-type tivities - orise Funds		vernmental Activities 601
		Non-Major orise Funds	Inte	rnal Service Fund
CASH FLOWS FROM OPERATING ACTIVITIES Cash received from Customers	\$	204,481	\$	
Cash received for Premiums	Ф	204,461	Þ	676,871
Cash payments to employees for services and benefits		-		(99,215)
Cash payments for Operating Costs		(204,481)		(618,572)
		(201)101)		
Net Cash Provided by (Used in) Operating Activities		-		(40,916)
CASH FLOWS FROM INVESTING ACTIVITIES				
Purchase of investments				(26,339)
Investment Income		-		16,820
Net Cash Provided by Investing Activities		-		(9,519)
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS CASH AND CASH EQUIVALENTS & CASH WITH FISCAL AGENT		-		(50,435)
BEGINNING OF YEAR				101,746
END OF YEAR	\$		\$	51,311
RECONCILIATION OF OPERATING LOSS TO NET CASH				
PROVIDED BY (USED IN) OPERATING ACTIVITIES:				
Operating Income (Loss)		(251,034)		(6,586)
Adjustments to Reconcile Operating Income (Loss) to				
Net Cash Provided by (Used in) Operating Activities				
Depreciation		220,361		-
(Increase) Decrease in Assets:				
Receivables		112		12,472
Due from Other Funds		3,575		65,385
Prepaid Expense Increase (Decrease) in Liabilities:				15,000
Claims Payable		-		(128,072)
Accounts and Other Payables		(5,362)		(120,072)
Salaries and Benefits Payable		-		878
Due to Other Funds		32,348		-
Net Cash Provided by (Used In) Operating Activities	\$		\$	(40,916)

Combining Statement of Net Position Discretely Presented Component Units December 31, 2019

Statement J

	Bayou Blue Fire Protection District		Fire Protection District No. 1		Fire Protection District No. 3			pital Service strict No. 1	Hospital Service District No. 2		
ASSETS	\$	470,951	\$	EG2 044	\$	0.264.270	\$	1 360 100	\$	1 150 512	
Cash Investments	>	470,951 973,098	>	563,944 -	>	8,364,279 -	>	1,369,189 12,349,536	>	1,159,512 -	
Receivables		883,394		574,663		3,339		4,587,403		-	
Other assets		10,000		60,763		-		2,499,838		9,013,986	
Prepaids		33,824		86,394		-		444,903		=	
Restricted assets		-		=		-		398,149		-	
Capital Assets Non-depreciable		346,850		405,051		181,358		664,270		68,523	
Depreciable, net		915,090		2,163,849		6,670,243		9,447,795		1,537,281	
Deprecubic, net		313,030		2,103,013		0,070,215		3,117,733		1,557,201	
Total Assets		3,633,207		3,854,664		15,219,219		31,761,083		11,779,302	
DEFERRED OUTFLOWS OF RESOURCES		<u>-</u>				3,061,291		8,763		-	
LIABILITIES											
Accounts, salaries and other payables		9,956		-		294,039		2,753,246		12,149	
Other liabilities		-		-		-		351,496		965	
Payable from restricted assets Long-term Liabilities:		-		_		-		-		-	
Due within one year		-		_		-		594.576		-	
Due in more than one year				-		3,683,481		3,078,138		_	
Total Liabilities		9,956				3,977,520		6,777,456		13,114	
DEFERRED INFLOWS OF RESOURCES		937,010		617,886		280,938				-	
NET POSITION											
Net Investment in capital assets Restricted for:		1,261,940		2,568,900		6,851,601		6,439,351		1,605,804	
Customer Deposits		-		-		-		-		-	
Capital Projects		-		-		-		-		-	
Debt Service Unrestricted		1,424,301		- 667.878		7.170.451		398,149 18.154.890		10,160,384	
	ф.	· ·		· · · · · ·				· · ·		<u> </u>	
Total Net Position	\$	2,686,241	\$	3,236,778	\$	14,022,052	>	24,992,390	>	11,766,188	

Combining Statement of Net Position Discretely Presented Component Units December 31, 2019

Statement J

	Hospital Service District No. 3		Lafourche Parish Fire District 6		Juvenile Justice Commission		Communications District		Water District No. 1	
ASSETS Cash	\$ 75,644,23		\$ 420,071	\$	3,038,091	\$	314,038	\$	3,771,283	
Investments Receivables Other assets Prepaids Restricted assets	98,988,21. 23,111,64 5,266,61. 3,601,09	7 2	405,232 - - -		150,723 - - -		245,770 - 96,294		12,063,953 1,740,884 670,003 306,936 4,816,733	
Capital Assets Non-depreciable Depreciable, net	15,630,20 165,064,94		22,299 829,621		- 1,523,742		171,752 3,298,541		4,571,084 68,355,290	
Total Assets	387,306,94	8_	1,677,223		4,712,556		4,126,395		96,296,166	
DEFERRED OUTFLOWS OF RESOURCES		_							2,151,962	
LIABILITIES Accounts, salaries and other payables Other liabilities Payable from restricted assets	18,219,59. - -	3	- 12,624 -		141,664 - -		51,027 - -		79,927 191,259 1,278,733	
Long-term Liabilities: Due within one year Due in more than one year	3,514,67	4_	55,000 940,000		200,340		215,000 555,000		1,625,000 10,526,007	
Total Liabilities	21,734,26	7_	1,007,624		342,004		821,027		13,700,926	
DEFERRED INFLOWS OF RESOURCES	362,60	3	37,291		1,506,392				154,059	
NET POSITION Net Investment in capital assets Restricted for:	179,841,02	7	851,919		1,523,742		2,700,293		65,796,374	
Customer Deposits Capital Projects Debt Service Unrestricted	- - - 185,369,05	<u>1_</u>	479,912 (699,523)		- - - 1,340,418		- - - 605,075		1,143,995 263,458 1,894,475 15,494,841	
Total Net Position	\$ 365,210,07	8	\$ 632,308	\$	2,864,160	\$	3,305,368	\$	84,593,143	

Combining Statement of Net Position Discretely Presented Component Units December 31, 2019

Statement J

		Drainage District No. 1		Tourist Commission		mbulance vice District No. 1	LAT Workforce Development Board, Inc.		M	/eterans 1emorial District
ASSETS	¢	1 742 205	ď	404.220	¢	C C10 03E	¢	67.105	¢	022.200
Cash Investments	\$	1,743,395 945,401	\$	404,339 926,123	\$	6,610,925 276,141	\$	67,125 -	\$	822,288
Receivables		426,684		75,978		2,072,638		26,333		544,793
Other assets		, -		-		50		, <u>-</u>		-
Prepaids		-		2,733		137,130		4,129		53,866
Restricted assets		-		-		-		-		-
Capital Assets						117.000				220,000
Non-depreciable Depreciable, net		-		1,087,840		137,600 1,698,401		- 458		230,000 1,675,309
Бергеставте, пет				1,007,040		1,030,401		430		1,073,309
Total Assets		3,115,480		2,497,013		10,932,885		98,045		3,326,256
DEFERRED OUTFLOWS OF RESOURCES						<u>-</u>				
LIABILITIES										
Accounts, salaries and other payables		-		41,032		179,752		26,327		16,418
Other liabilities		-		-		14,750		51,697		-
Payable from restricted assets Long-term Liabilities:		-		-		-		-		-
Due within one year		_		_		_		_		_
Due in more than one year		=		2,658		=		14,781		=
Total Liabilities		_		43,690		194,502		92,805		16,418
				10/000		,,,,,,,,,		22,202		,
DEFERRED INFLOWS OF RESOURCES		426,684		-		-		-		558,667
NET POSITION										
Net Investment in capital assets Restricted for:		-		1,087,840		1,836,001		458		1,905,309
Customer Deposits		-		-		-		-		-
Capital Projects		-		-		-		-		-
Debt Service Unrestricted		- 2,688,796		- 1,365,483		- 8,902,382		- 4,782		- 845,862
omestricteu		2,000,190		1,303,463	_	0,902,302		4,102		043,002
Total Net Position	\$	2,688,796	\$	2,453,323	\$	10,738,383	\$	5,240	\$	2,751,171

Combining Statement of Net Position Discretely Presented Component Units December 31, 2019

Statement J

	Central Lafourche Ambulance Service District	Fire Protection District No. 2	Sewerage District No. 1	Total
ASSETS Cash Investments Receivables Other assets Prepaids Restricted assets Capital Assets Non-depreciable Depreciable, net	\$ 1,159,950 - 136,355 	\$ 126,735 702,925 323,358 - - - - 2,600 1,066,495	\$ 67,314 17,454 60 6,553 295,561 4,000 636,527	\$ 106,117,667 127,225,389 35,326,648 17,521,312 4,773,853 5,510,443 22,435,591 265,971,426
DEFERRED OUTFLOWS OF RESOURCES	_	<u> </u>		5,222,016
LIABILITIES Accounts, salaries and other payables Other liabilities Payable from restricted assets Long-term Liabilities: Due within one year Due in more than one year	- - - - -	2,158 - - - - -	3,097 - - - 90,000 798,692	21,830,385 622,791 1,278,733 2,579,576 23,313,771
Total Liabilities	-	2,158	891,789	49,625,256
DEFERRED INFLOWS OF RESOURCES	145,761			5,027,291
NET POSITION Net Investment in capital assets Restricted for: Customer Deposits Capital Projects Debt Service Unrestricted Total Net Position	1,150,544 \$ 1,150,544	1,069,095 - - - - 1,150,860 \$ 2,219,955	47,396 - - - - - - - - - - - - - - - - - - -	275,387,050 1,143,995 263,458 2,772,536 255,884,759 \$ 535,451,798

(concluded)

Combining Statement of Activities Discretely Presented Component Units For the Year Ended December 31, 2019

Statement K

	P	Bayou Blue Fire Protection District		Fire Protection District No. 1		Fire Protection District No. 3		spital Service strict No. 1	Hospital Service District No. 2	
EXPENSES	\$	642,489	\$	547,399	\$	6,147,332	\$	35,026,978	\$	2,706,440
PROGRAM REVENUES Charges for services Operating grants and contributions Capital grants and contributions		6,294 - -		25,365 63,721 -		- - -		24,895,806 9,825,393 -		- 2,500,926 -
Total program revenues		6,294		89,086		_		34,721,199		2,500,926
NET (EXPENSE) REVENUE		(636,195)		(458,313)		(6,147,332)		(305,779)		(205,514)
GENERAL REVENUES Taxes: Ad valorem taxes Sales and use taxes Intergovernmental from:		860,691 -		634,401 -		4,583,797 -		- 2,227,697		- -
Federal Government State of LA Local Governments		- 17,283		- 13,175 -		337,101 -		324,107 - -		- - -
Investment earnings (expense) Miscellaneous		19,172 5,388		-		22,175 148,116		100,919 5,170		153,328 -
Total general revenues		902,534		647,576		5,091,189		2,657,893		153,328
CHANGES IN NET POSITIONS		266,339		189,263		(1,056,143)		2,352,114		(52,186)
NET POSITION BEGINNING OF YEAR		2,419,902		3,047,515		15,078,195		22,640,276		11,818,374
NET POSITION END OF YEAR	\$	2,686,241	\$	3,236,778	\$	14,022,052	\$	24,992,390	\$	11,766,188

Combining Statement of Activities Discretely Presented Component Units For the Year Ended December 31, 2019

Statement K

	Hospital Service District No. 3		Lafourche Parish Fire District 6		Juvenile Justice Commission		Com	munications District	Water District No. 1		
EXPENSES	\$	185,238,676	\$	490,928	\$	4,234,797	\$	1,905,728	\$	13,627,109	
PROGRAM REVENUES Charges for services Operating grants and contributions Capital grants and contributions		191,015,430 - -		- - -		639,399 - - -		1,702,949 15,543 -	_	11,993,742 - -	
Total program revenues		191,015,430		-		639,399		1,718,492		11,993,742	
NET (EXPENSE) REVENUE		5,776,754		(490,928)		(3,595,398)		(187,236)		(1,633,367)	
GENERAL REVENUES Taxes: Ad valorem taxes Sales and use taxes Intergovernmental from: Federal Government State of LA Local Governments Investment earnings (expense) Miscellaneous Total general revenues CHANGES IN NET POSITIONS	_	6,366,270 411,075 6,777,345		457,219 - - - - - 39,508 496,727 5,799		3,104,312 - - - - - - - - - - - - - - - - - - -		(29,459) (931) (30,390) (217,626)		2,981,490 - - - 12,209 541,382 3,535,081 1,901,714	
CHANGES IN NET POSITIONS		12,334,099		3,799		(421,733)		(217,020)		1,901,714	
NET POSITION BEGINNING OF YEAR		352,655,979		626,509		3,285,895		3,522,994		82,691,429	
NET POSITION END OF YEAR	\$	365,210,078	\$	632,308	\$	2,864,160	\$	3,305,368	\$	84,593,143	

Combining Statement of Activities Discretely Presented Component Units For the Year Ended December 31, 2019

Statement K

		9		Tourist mmission	Ambulance Service District No. 1		De	Workforce velopment oard, Inc.	Veterans Memorial District	
EXPENSES	\$	528,655	\$	923,733	\$	3,693,741	\$	1,597,305	\$	540,866
PROGRAM REVENUES Charges for services Operating grants and contributions Capital grants and contributions		- - -		- - -		2,325,492 - - -		- - -		- - -
Total program revenues		-		-		2,325,492		-		-
NET (EXPENSE) REVENUE		(528,655)		(923,733)		(1,368,249)		(1,597,305)		(540,866)
GENERAL REVENUES Taxes: Ad valorem taxes Sales and use taxes		427,063 -		- -		1,785,277 -		- -		507,734 -
Intergovernmental from: Federal Government State of LA Local Governments Investment earnings (expense) Miscellaneous		10,400 - 3,605		349,984 548,052 20,335 18,485		10,573 - 63,560 198,005		1,590,366 - - - - -		- - - - 7,908
Total general revenues		441,068		936,856		2,057,415		1,590,366		515,642
CHANGES IN NET POSITIONS		(87,587)		13,123		689,166		(6,939)		(25,224)
NET POSITION BEGINNING OF YEAR		2,776,383		2,440,200		10,049,217		12,179		2,776,395
NET POSITION END OF YEAR	\$	2,688,796	\$	2,453,323	\$	10,738,383	\$	5,240	\$	2,751,171

Combining Statement of Activities Discretely Presented Component Units For the Year Ended December 31, 2019

Statement K

	Lafourche Ambulance Service District		Fire Protection District No. 2		Sewerage District No. 1		Total
EXPENSES	\$	461,271	\$	348,052	\$	220,234	\$ 258,881,733
PROGRAM REVENUES Charges for services Operating grants and contributions Capital grants and contributions		- - -		- - -		210,836 - -	232,815,313 12,405,583 -
Total program revenues		-		-		210,836	245,220,896
NET (EXPENSE) REVENUE		(461,271)		(348,052)		(9,398)	(13,660,837)
GENERAL REVENUES Taxes: Ad valorem taxes Sales and use taxes Intergovernmental from: Federal Government State of LA Local Governments		158,543 - - - -		348,122 - - - 46,842		- - -	15,848,649 2,227,697 1,914,473 785,358 548,052
Investment earnings (expense) Miscellaneous		5,786 -		17,481 80		(22,685)	6,732,696 1,443,537
Total general revenues		164,329		412,525		(22,685)	29,500,462
CHANGES IN NET POSITIONS	-	(296,942)		64,473		(32,083)	 15,839,625
NET POSITION BEGINNING OF YEAR		1,447,486		2,155,482		167,763	519,612,173
NET POSITION END OF YEAR	\$	1,150,544	\$	2,219,955	\$	135,680	\$ 535,451,798

Central

(concluded)



Notes to Financial Statements



NOTES TO THE FINANCIAL STATEMENTS For the Year Ended December 31, 2019

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 Statue 33:1236. The more notable of these are the power to make regulations for its own government, to regulate the construction and maintenance of roads, bridges, and drainage systems, to regulate the sale of alcoholic beverages, and to provide for the health and welfare of the poor, disadvantaged, and unemployed in the Parish. Funding to accomplish these tasks is provided by ad valorem taxes, sales taxes, franchise fees, beer and alcoholic beverage permits, state revenue sharing, and various other state and federal grants.

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. REPORTING ENTITY

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

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

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

NOTES TO THE FINANCIAL STATEMENTS For the Year Ended December 31, 2019

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.

NOTES TO THE FINANCIAL STATEMENTS For the Year Ended December 31, 2019

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

A. REPORTING ENTITY (continued)

Discretely Presented Component Units (continued)

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

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

Component Unit	Fiscal Year End			
Bayou Blue Fire Protection District	12/31/2019			
Lafourche Parish Fire Protection District No. 1	12/31/2019			
Lafourche Parish Fire Protection District No. 2	12/31/2019			
Lafourche Parish Fire Protection District No. 3	6/30/2019			
Lafourche Parish Fire Protection District No. 6	12/31/2019			
Lafourche Parish Hospital Service District No. 1	6/30/2019			
Lafourche Parish Hospital Service District No. 2	9/30/2019			
Lafourche Parish Hospital Service District No. 3	9/30/2019			
Lafourche Parish Juvenile Justice Commission	6/30/2019			
Lafourche Parish Communication District	12/31/2019			
Lafourche Parish Water District No. 1	6/30/2019			
Lafourche Parish Drainage District No. 1	12/31/2019			
Lafourche Parish Tourist Commission	12/31/2019			
Lafourche Parish Ambulance Service District No. 1	12/31/2019			
Central Lafourche Ambulance Service District	12/31/2019			
LAT Workforce Development Board, Inc.	6/30/2019			
Veterans Memorial District	12/31/2019			
Lafourche Parish Sewer District No. 1	12/31/2019			

NOTES TO THE FINANCIAL STATEMENTS For the Year Ended December 31, 2019

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

A. REPORTING ENTITY (continued)

Discretely Presented Component Units (continued)

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

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

B. BASIS OF PRESENTATION

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

Government-Wide Financial Statements (GWFS)

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

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

NOTES TO THE FINANCIAL STATEMENTS For the Year Ended December 31, 2019

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

B. BASIS OF PRESENTATION (continued)

Government-Wide Financial Statements (GWFS) (continued)

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

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

Fund Financial Statements (FFS)

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

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

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

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

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

NOTES TO THE FINANCIAL STATEMENTS For the Year Ended December 31, 2019

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

B. BASIS OF PRESENTATION (continued)

Fund Financial Statements (continued)

- 104 Drainage Maintenance Fund is a special revenue fund that accounts for the cost of acquiring, constructing, improving, maintaining, and operating the Parish drainage system. Revenue is provided by a parish-wide ad valorem tax, Federal, State, & Local Grants, and transfers from the Royalty Fund.
- **107 Solid Waste Fund –** is a special revenue fund that accounts for the implementation of a parish-wide system for the collection and disposal of solid waste. Revenue is provided by a parish-wide sales and use tax, service charges and sanitation fees.
- 119 Library Commission Fund is a special revenue fund established by the Council of the Parish of Lafourche, the parish governing authority, under the provisions of LRS 25:211. The Library provides citizens of the Parish access to library materials, books, magazines, computers, video, and audio media. The Council appoints an advisory Board of Control in accordance with the provisions of LRS 25:214. The majority of revenue is provided by Ad Valorem tax, Federal, State, and Local grants.
- **3. Debt service funds** account for the accumulation of resources for and the payment of principal and interest long-term debt principal, interest and related costs. 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. The capital project funds reported the following as major funds:
 - 209 GoMESA Construction Fund The GOMESA (Gulf of Mexico Entergy Security Act of 2006) Construction Fund was established for the purpose of projects for coastal protection, including conservation, coastal restoration hurricane protection, and infrastructure directly affected by coastal wetland losses; mitigation of damage to fish, wildlife or natural resources with funding of \$14,420,000 GOMESA Revenue Bonds.
 - 299 Capital Projects Fund accounts for substantially all of the Parish's non-road capital
 construction activities.

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

- 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.

NOTES TO THE FINANCIAL STATEMENTS For the Year Ended December 31, 2019

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.

NOTES TO THE FINANCIAL STATEMENTS For the Year Ended December 31, 2019

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, 2019, was completed and made available for public inspection at the Lafourche Parish Government office. Public hearings were held on November 13 and 14, 2018, for suggestions and comments from taxpayers. The proposed budget was formally adopted by the Parish on December 18, 2018. The 2019 budget, which included proposed expenditures and the means of financing them for the general, special revenue, debt service, and capital projects funds, was published in the official journal fourteen (14) days prior to the public hearing.

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

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

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

NOTES TO THE FINANCIAL STATEMENTS For the Year Ended December 31, 2019

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.

NOTES TO THE FINANCIAL STATEMENTS For the Year Ended December 31, 2019

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:

Type of Asset Land & Construction in Process	Years 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.

NOTES TO THE FINANCIAL STATEMENTS For the Year Ended December 31, 2019

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, 2019.

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.

NOTES TO THE FINANCIAL STATEMENTS For the Year Ended December 31, 2019

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

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, 2019, 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.

NOTES TO THE FINANCIAL STATEMENTS For the Year Ended December 31, 2019

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 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.

NOTES TO THE FINANCIAL STATEMENTS For the Year Ended December 31, 2019

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 through an ordinance, which is the highest level of decisionmaking authority.
- Assigned amounts that do not meet the criteria to be classified as restricted or committed but that are intended to be used for specific purposes.
- Unassigned all other spendable amounts.

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

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

xiv. ACCOUNTING ESTIMATES

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

NOTES TO THE FINANCIAL STATEMENTS For the Year Ended December 31, 2019

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

F. NEW ACCOUNTING STANDARDS NOT YET EFFECTIVE

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

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

2. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

FUND DEFICITS

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

Non-Major Special Revenue Funds	Amount
112 – Criminal Jury	\$(64,343)
124 – IV-D Grant	(12,286)
185 – Beachfront Dev Commission	(46)
Non-Major Debt Service Funds	
318 – Sinking Fund – Road District 2	(4,389)
Non-Major Enterprise Funds	
503 - Dugas Sewerage	(85,253)
506 – Sewer District No. 2	(21,049)

EXPENSES WITH UNFAVORABLE APPROPRIATIONS

Expenditures exceeded appropriations in the following individual funds:

Fund	Budget	Actual	Unfavorable Variance
Non-Major Special Revenue Funds			
130 - Head Start	\$3,639,904	\$3,795,209	\$(155,305)
160 - Road Sales Tax District A	39,529	43,339	(3,810)
161 - Road Sales Tax District 2	23,976	25,193	(1,217)
185 – Beachfront Dev Commission	0	46	(46)

NOTES TO THE FINANCIAL STATEMENTS For the Year Ended December 31, 2019

2. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY (continued)

EXPENSES WITH UNFAVORABLE APPROPRIATIONS (continued)

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

3. AD VALOREM TAXES

Ad valorem taxes are levied each November 1 on the assessed value listed as of the prior January 1 for all real property, merchandise and movable property located in the Parish. Assessed values are established by the Lafourche Parish Assessor's Office and the State Tax Commission at percentages of actual value as specified by Louisiana law. A reevaluation of all property is required to be completed no less than every four years. The last reevaluation for the listing was completed January 1, 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.

The following is a summary of authorized and levied ad valorem taxes as of December 31, 2019:

Parish-wide Taxes	Authorized Millage	Levied Millage	Expires
General Alimony	4.000	2.690	Constitutional
Criminal	1.000	0.770	Constitutional
Health Unit	0.820	0.820	2025
Recreational Facilities	1.650	1.650	2025
Recreation District No 2	3.000	3.000	2024
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	5.350	2028
Road District No 1	5.000	4.940	2028
Totals	34.220	32.560	

NOTES TO THE FINANCIAL STATEMENTS For the Year Ended December 31, 2019

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, 2019, the Parish's carrying amount of deposits was \$9,629,033. 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, 2019, the primary government has \$9,985,872 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.

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, 2019, the Parish's investments are as follows:

Type of Debt Instrument		Fair Value	∕laturing in Less than 1 Year	Standard & Poor's Rating
Investments measured at the net asset value (NAV)				
External investment pool (LAMP)	\$	26,880,011	\$ 26,880,011	AAAm
Federated Government Obligations Funds		17,648,981	17,648,981	AAAm
Total investments measured at fair value	\$	44,528,992	\$ 44,528,992	

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

NOTES TO THE FINANCIAL STATEMENTS For the Year Ended December 31, 2019

4. DEPOSITS AND INVESTMENTS (continued)

B. INVESTMENTS (continued)

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

Custodial credit risk is the risk that in the event of the failure of the counterparty (e.g. broker-dealer) to a transaction, the Parish will not be able to recover the value of its investments or collateral securities that are in the possession of another party. The Parish does not have a formal custodial credit risk policy for investments, but it limits its counterparty relationships to well established organizations. The Parish measures these investments at their Net Asset Value (NAV) as established by generally accepted accounting principles. The value is determined on a daily basis based on the cumulative fair value of the underlying United States' obligations.

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

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

- Credit risk: LAMP is rated AAAm by Standard & Poor's.
- Custodial credit risk: LAMP participants' investments in the pool are evidenced by shares of the pool. Investments in pools should be disclosed, but not categorized because they are not evidenced by securities that exist in physical or book-entry form. The public entity's investment is with the pool, not the securities that make up the pool; therefore, no disclosure is required.
- Concentration of credit risk: Pooled investments are excluded from the 5 percent disclosure requirement.
- Interest rate risk: LAMP is designed to be highly liquid to give its participants immediate access to their account balances. LAMP prepares its own interest rate disclosure using the weighted average maturity (WAM) method. The WAM of LAMP assets is restricted to not more than 90 days and consists of no securities with a maturity in excess of 397 days or 762 days for U.S. Government floating/variable rate investments. The WAM for LAMP's total investments is 30 days as of December 31, 2019.
- Foreign currency risk: Not applicable.

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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

NOTES TO THE FINANCIAL STATEMENTS For the Year Ended December 31, 2019

4. DEPOSITS AND INVESTMENTS (continued)

B. INVESTMENTS (continued)

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, 2019 for the Parish are as follows:

	Ta	ax	nue Type	Other	
	Ad Valorem	Sales	Federal Government		Total
General Fund	\$ 2,145,410	\$ -	\$ 1,245,045	\$ 375,488	\$ 3,765,943
Drainage Maintenance Fund	4,087,396	Sit.	65,241	10,510	4,163,147
Solid Waste Fund	-	1,193,996	312	34	1,194,308
Library Commission Fund	5,455,781	7.	T	922	5,456,703
Non-major Governmental Funds	11,256,252	1,234,838	1,551,949	777,108	14,820,147
Non-major Business- Type Funds	*	<u></u>	£	16,439	16,439
Internal Service Fund	₩	29		ш	
Total	\$ 22,944,839	\$ 2,428,834	\$ 2,862,547	\$ 1,180,467	\$ 29,416,687

NOTES TO THE FINANCIAL STATEMENTS For the Year Ended December 31, 2019

6. CAPITAL ASSETS

Changes in capital assets during fiscal year ended December 31, 2019 are as follows:

Governmental Activities	Balance 12/31/2018	Additions	Disposals & Adjustments	Balance 12/31/2019
Non-depreciable Capital Assets:				
Land	\$ 2,174,225	\$ -	\$ -	\$ 2,174,225
Construction in Progress	17,507,242	13,099,540	(4,830,065)	25,776,717
Total Non-depreciable Capital Assets	19,681,467	13,099,540	(4,830,065)	27,950,942
Depreciable Capital Assets:				
Buildings	34,973,296	75,000	Œ	35,048,296
Infrastructure	138,385,073	3,955,460	2	142,340,533
Drainage & Other Improvements	8,529,908	227	当	8,529,908
Pumps & Sewerage	68,261,915	1,943,087	=	70,205,002
Equipment & Furniture	10,296,550	850,260	(861,020)	10,285,790
Vehicles & Equipment	11,061,158	189,129	≅ .	11,250,287
Total Depreciable Capital Assets	271,507,900	7,012,936	(861,020)	277,659,816
Less Accumulated Depreciation:				
Buildings	(11,842,287)	(851,546)	=	(12,693,833)
Infrastructure	(105,006,930)	(2,706,213)	i#	(107,713,143)
Drainage & Other Improvements	(4,059,181)	(443,816)	=	(4,502,997)
Pumps & Sewerage	(35,828,772)	(1,553,918)	\$E.	(37,382,690)
Equipment & Furniture	(7,866,502)	(1,058,713)	849,696	(8,075,519)
Vehicles & Equipment	(8,228,789)	(585,773)	-	(8,814,562)
Total Accumulated Depreciation	(172,832,461)	(7,199,979)	849,696	(179,182,744)
Depreciable Capital Assets, Net	98,675,439	(187,043)	(11,324)	98,477,073
Capital Assets, Net	\$ 118,356,906	\$ 12,912,497	\$(4,841,389)	\$ 126,428,014

Depreciation expense was charged to governmental activities functions as follows:

Function	Amount
General Government	\$ 1,517,022
Public Safety	62,884
Public Works	4,094,941
Health & Community	198,392
Culture & Recreation	1,326,740
Total	\$ 7,199,979

NOTES TO THE FINANCIAL STATEMENTS For the Year Ended December 31, 2019

6. CAPITAL ASSETS (continued)

Business Type Activities	Balance 12/31/2018	Additions	Disposals & Adjustments	Balance 12/31/2019
Depreciable Capital Assets:				
501 – Marydale Community Sewerage (No. 4)	\$ 667,226	\$ -	\$ -	\$ 667,226
502 – Brocatto Community Sewerage	2,694,833	<u>-</u>	-	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	_	2	1,580,190
506 – Sewer District No. 2	187,384	-	A st	187,384
Total Depreciable Capital Assets	6,545,510	-	:=	6,545,510
Less Accumulated Depreciation:				
501 – Marydale Community Sewerage (No. 4)	(657,632)	(1,919)	-	(659,551)
502 – Brocatto Community Sewerage	(2,286,750)	(86,729)	·=	(2,373,479)
503 – Dugas Community Sewerage (No.14)	(181,981)	-	~	(181,981)
504 – Rita Community Sewerage	(805,233)	(60,856)	> -	(866,089)
505 – Morristown Community Sewerage	(701,578)	(70,857)	-	(772,432)
506 – Sewer District No. 2	(187,384)	-	22	(187,384)
Total accumulated depreciation	(4,820,558)	(220,361)	.=	(5,040,919)
Depreciable Capital Assets, Net	\$ 1,724,952	\$ (220,361)	\$ -	\$ 1,504,591

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, 2019, which represent short-term loans, are as follows:

	Due from Other Funds		Due to Other Funds				
Major Governmental Funds	Major Governmental Funds						
General Fund	\$	11,137,638	\$ (18,842,890)				
Drainage Maintenance Fund		#	(2,699,629)				
Solid Waste Fund		=	(424,252)				
Library Commission Fund		Ξ	(10,076)				
Capital Projects Fund		1,862,652	85				
Total Major Governmental Funds		13,000,290	(21,976,847)				
Non-Major Governmental Funds		14,695,265	(7,060,830)				
Non-Major Proprietary Funds		5,203	(280,401)				
Internal Service Fund		1,617,320	=				
Total	\$	29,318,078	\$ (29,318,078)				

NOTES TO THE FINANCIAL STATEMENTS For the Year Ended December 31, 2019

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, 2019, were as follows:

	Transfers In	Transfers Out
Major Governmental Funds		
General Fund	\$ 231,674	\$ 5,417,759
Drainage Maintenance Fund	163,102	262,287
Solid Waste Fund	934,633	50,098
Library Commission Fund		1,139,232
Capital Projects Fund	9,533,857	===
Total Major Governmental Funds	10,863,266	7,156,516
Non-Major Governmental Funds	10,189,400	13,896,150
Total	\$ 21.052,666	\$ 21,052,666

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, 2019, were as follows:

	Contracts & Retainages		Salaries & Benefits		Total		
Major Governmental Funds							
General Fund	\$	695,518	\$ 310,891	\$	286,710	\$	1,293,119
Drainage Maintenance Fund		156,478	===		111,933		268,411
Solid Waste Fund		693,779	=		9,252		703,031
Library Commission Fund		55,846	≥ 4		157,986		213,832
Capital Projects Fund		1,375,897	149,352		≅8		1,525,249
Total Major Governmental Funds		2,977,518	460,243		565,881		2,478,393
Non-Major Governmental Funds		530,180	124,790		350,376		2,530,595
Non-Major Proprietary Funds		16,392	=:		=		16,392
Internal Service Fund		23	-		4,593		4,616
Total	\$	3,524,113	\$ 585,033	\$	920,850	\$	5,029,996

NOTES TO THE FINANCIAL STATEMENTS For the Year Ended December 31, 2019

9. LONG-TERM DEBT

Changes in long-term debt for the year ended December 31, 2019, were as follows:

Governmental Activities	Balance 12/31/2018	Increases	Decreases	Balance 12/31/2019	Amounts Due Within One Year	
Sales tax revenue bonds	\$ 23,973,000	\$ -	\$ (2,470,000)	\$ 21,503,000	\$ 2,560,000	
Excess revenue bonds	8,300,000	14,420,000	(835,000)	21,885,000	880,000	
Unamortized bond premium	1,782,263	(220,515)	(215,570)	1,346,178	- *	
Total bonds payable	34,055,263	14,199,485	(3,520,570)	44,734,178	3,440,000	
Compensated Absences	531,145	50,505	(32,241)	549,409	62,949	
Accrued workers' compensation liability	364,476	432,360	(560,432)	236,404	236,404	
Other claims and judgments	318,979	86,139	(136,360)	268,758	268,758	
Pollution remediation liability	2,772,198	2	(19,112)	2,753,086	2,753,086	
Net Pension Liability	83,673		(13,491)	70,182	-	
Total Long-Term Debt	\$ 38,125,734	\$ 14,768,489	\$ (4,282,206)	\$ 48,612,017	\$ 6,761,197	

Long-term obligations are liquidated from the following funds:

Lang tarm Obligation	Limited ation or Franch
Long-term Obligation	Liquidating Fund
Sales tax revenue bonds	Applicable sinking debt service fund
Excess revenue bonds	Sinking debt service fund
Unamortized bond premium	Applicable sinking debt service fund
Compensated Absences	Various *
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.

NOTES TO THE FINANCIAL STATEMENTS For the Year Ended December 31, 2019

9. LONG-TERM DEBT (continued)

Bonds outstanding at December 31, 2019, are as follows:

Bond Issue	Original Amount of Issue	Interest Rates	Maturity Date	Range of Principal Installments	Interest to Maturity	Principal Outstanding	Unamortized Bond Premium (Discount) Outstanding
Series 2008, Public Improvement Revenue Bonds	\$ 10,000,000	4.30 – 5.00%	11/1/2020	\$440,000 – 550,000	\$ 27,500	\$ 550,000	\$ =
Series 2012, Public Improvement Revenue Bonds	23,665,000	2.00 – 4.00%	3/1/2027	730,000 – 2,400,000	2,520,980	15,800,000	846,107
Series 2013, Revenue Refunding Bonds	10,675,000	2.00 – 5.00%	1/1/2025	775,000 – 2,620,000	1,349,375	7,465,000	711,765
Series 2015, Revenue Refunding Bonds	5,703,000	2.39%	11/1/2027	100,000 – 774,000	617,384	5,153,000	-
Series 2019, Revenue Bonds	14,420,000	3.95%	11/1/2043	420,000- 960,000	8,585,332	14,420,000	(211,694)
Total	\$64,463,000				\$13,100,571	\$43,388,000	\$ 1,346,178

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

Year ending December 31	Total Principal	Total Interest	Total Payments
2020	\$ 3,440,000	\$ 1,645,172	\$ 5,085,172
2021	3,585,000	1,439,882	5,078,882
2022	4,141,000	1,351,025	5,492,025
2023	4,311,000	1,185,739	5,496,739
2024	4,470,000	1,013,485	5,483,485
2025-2029	12,886,000	3,019,202	15,905,202
2030-2034	3,125,000	1,847,612	4,972,612
2035-2039	3,800,000	1,179,078	4,979,078
2040-2043	3,630,000	365,376	3,995,376
Total	\$ 43,388,000	\$ 13,100,571	\$ 56,488,571

NOTES TO THE FINANCIAL STATEMENTS For the Year Ended December 31, 2019

9. LONG-TERM DEBT (continued)

Security for the payment of bonded debt is as follows:

Bonded Debt	Ou	ıtstanding	Secured by
\$10,000,000 Public Improvement Revenue Bonds, Series 2008	\$	550,000	½%, 20 year sales taxes collected in Road Tax District 2
\$23,665,000 Public Improvement Revenue Bonds, Series 2012		15,800,000	1% sales and use tax within District A boundaries
\$10,675,000 Refunding Bonds, Series 2013		7,465,000	Excess annual revenues above statutory payments of the General Fund
\$5,703,000 Public Improvement Revenue Refunding Bonds, Series 2015		5,153,000	½%, 20 year Sales taxes collected in Road Tax District 2
\$14,420,000 Revenue Bonds, Series 2019	2	14,420,000	Revenues received from Federal GOMESA funding
	\$	43,388,000	

10. RISK MANAGEMENT

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

Year	Beginning of Year Liability	Claims and Changes in Estimates	Claims Paid	End of Year Liability
2017	245,764	292,439	292,439	245,764
2018	245,764	561,417	442,705	364,476
2019	346,476	432,360	560,432	236,404

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 \$268,758 at December 31, 2019 is based on claims incurred but not paid, claims incurred but not reported and out of pocket expenses.

NOTES TO THE FINANCIAL STATEMENTS For the Year Ended December 31, 2019

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.

In accordance with GASB 49, Accounting and Financial Report for Pollution Remediation Obligations, a pollution remediation obligation in the amount of \$2,753,086 is reflected in the government-wide financial statements as of December 31, 2019. 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 \$2,772,198, offset by \$19,112 of current year expenditures.

12. PENSION PLAN

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

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

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

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

NOTES TO THE FINANCIAL STATEMENTS For the Year Ended December 31, 2019

12. PENSION PLAN (continued)

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

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

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

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

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

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

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

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

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

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

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

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

NOTES TO THE FINANCIAL STATEMENTS For the Year Ended December 31, 2019

12. PENSION PLAN (continued)

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

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

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

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

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

NOTES TO THE FINANCIAL STATEMENTS For the Year Ended December 31, 2019

12. PENSION PLAN (continued)

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

Contributions to the plan are required and determined by State statute (which may be amended) and are expressed at a percentage of covered payroll. The contribution rates in effect for the Parish was 17.00%. The contributions made to the System for the year, which equaled the required contribution for the year, was \$8.763.

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, 2019. The Parish uses this measurement to record its Net Pension Liability and associated amounts as of the respective measurement date in accordance with GASB Statement 68. The schedule also includes the proportionate share allocation rate used at the current measurement date for the retirement system along with the change compared to the rate used in the previous measurement period for the retirement system. The Parish's proportion of the Net Pension Liability was based on each Parish's share of contributions to the pension plan relative to the contributions of all participating employers.

Governmental Activities	Net Pension Liability at Measurement Date	Rate at Current Measurement Date	Increase (Decrease) in Rate from Previous Measurement Date
Registrar of Voters Employee Retirement System	\$70,182	0.38%	0.02%

The Parish recognized pension expense of \$17,352 including employer's amortization of change in proportionate share and differences between employer contributions and proportionate share of contributions by the Government. The Parish recognized non-employer pension contributions in the amount of \$11,230.

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

Governmental Activities	ed outflows of esources	Def	erred inflows of resources
Difference between expected and actual experience	\$ =20	\$	(17,312)
Changes in assumption	10,389		=
Net difference between projected and actual earnings on pension plan investments	÷		**
Changes in proportion	5,901		(1,803)
Differences between contributions and proportionate share of contributions	-		-
Employer contributions subsequent to the measurement date	4,345		=
Totals	\$ 20,635	\$	(23,122)

NOTES TO THE FINANCIAL STATEMENTS For the Year Ended December 31, 2019

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 \$4,345 as deferred outflow of resources related to pension contributions made subsequent to the measurement period, which will be recognized as a reduction in net pension liability in the subsequent year.

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

Year ended	
2020	\$ (341)
2021	(3,737)
2022	(811)
2023	(1,943)
Total	\$ (6,832)

Actuarial assumptions

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

Valuation Date	June 30, 2019
Actuarial Cost Method	Entry Age Normal
Actuarial Assumptions:	
Expected Remaining Service Lives	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 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.

NOTES TO THE FINANCIAL STATEMENTS For the Year Ended December 31, 2019

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%.

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

	Expected Rates of Return				
Asset Class	Target Asset Allocation	Real 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		
Totals	100.0%		6.33%		
Inflation			2.50		
Expected Arithmetic Nominal Return			8.83%		

Discount Rate

The discount rate used to measure the total pension liability was 6.50%, which was unchanged from the discount rate used since the prior measurement date. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rates and that contributions from participating employers will be made at the actuarially determined rates approved by the Public Retirement Systems' Actuarial Committee, taking into consideration the recommendation of the System's actuary. Based on those assumptions, the System's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

NOTES TO THE FINANCIAL STATEMENTS For the Year Ended December 31, 2019

12. PENSION PLAN (continued)

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

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

Plan	1% Decrease 5.50%		Curr	Current Discount Rate 6.50%		1% Increase 7.50%	
ROVERS	\$	118,395	\$	70,182	\$	28,802	

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, 2019, 2018 and 2017 was \$467,967, \$467,233 and \$478,728, respectively.

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

14. COMMITMENTS

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

Project Description	Expenditures through December 31, 2019	Remaining Commitment	
CDBG – Dugas Canal Project	\$ 3,296,523	\$ 9,000	
CDBG – Lockport Community & Recreation Center	2,921,298	910,211	
Road Improvements RSTD 2, Phase 4L & Phase 2 4L	3,600,659	1,035,991	
Cyprien Pump Station	2,643,229	455,172	
Lafourche Parish Library – Thibodaux Branch	446,535	2,211,433	
Lockport Boat Launch Rehab	13,080	134,793	
Reroofing & Minor Renovations – 5 Branch Libraries	240,492	366,461	
Industrial Park Floodwalll Phase 2 – T-Bois Pump Station	3,627,406	436,422	
Total	\$ 16,789,222	\$ 5,559,483	

NOTES TO THE FINANCIAL STATEMENTS For the Year Ended December 31, 2019

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, 2019, 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.

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.

NOTES TO THE FINANCIAL STATEMENTS For the Year Ended December 31, 2019

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, 2019, 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 2019 Forfeited Revenue	Specific Forfeited Revenue
General Alimony	74	\$ 530,539,132	\$ 371,648,340	\$ 55,747,251	\$ 6,717,585	\$ 149,960
Consolidated	74	368,465,152	371,648,340	55,747,251	6,717,585	1,190,761
Road District #1	74	368,465,152	371,648,340	55,747,251	6,717,585	275,391
Veterans Memorial District	37	222,968,670	132,858,324	19,928,749	2,578,979	18,733
Special Service #1	74	368,465,152	371,648,340	55,747,251	6,717,585	100,345
					Total	\$ 1,735,190

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 \$107,105,574.

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 \$3,707,000.

NOTES TO THE FINANCIAL STATEMENTS For the Year Ended December 31, 2019

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

B. INVESTMENTS

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

Investments	Reported	Value	Fa	ir Value
Certificates of Deposit	\$ 15	,828,753	\$	15,840,325
LAMP	15	,307,283		15,307,287
U.S. Treasury Obligations	41	,489,636		41,489,636
U.S. Agency Obligations	41	,876,935		41,876,935
Other Securities	17	7,245,318		17,245,318
Total	\$ 131,	747,925	\$	131,759,501

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	\$ 107,105,574
Investments reported	131,747,925
Total	238,853,499
Cash	106,117,667
Investments	127,225,389
Restricted assets	5,510,443
Total	\$ 238,853,499

NOTES TO THE FINANCIAL STATEMENTS For the Year Ended December 31, 2019

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 12/31/2018	Additions	Disposals & Adjustments	Balance 12/31/2019
Non-depreciable Capital Assets:				
Land	\$ 10,679,525	\$ 364,021	\$ -	\$ 11,043,546
Construction in Progress	7,179,443	8,336,034	(4,123,432)	11,392,045
Total Non-depreciable Capital Assets	17,858,968	8,700,055	(4,123,432)	22,435,591
Depreciable Capital Assets:				
Facilities	310,924,332	5,076,904	1 <u>2</u>	316,001,236
Equipment	257,871,568	12,701,149	(3,595,148)	266,977,569
Intangibles	295,699	<u>2</u>	(31,744)	263,955
Total Depreciable Capital Assets	569,091,669	17,778,052	(3,626,891)	583,242,760
Less Accumulated Depreciation:				
Facilities	(195,277,150)	(17,593,555)	2,965,856	(209,904,849)
Equipment	(101,803,934)	(5,923,641)	513,018	(107,214,557)
Intangibles	(167,304)	(26,134)	41,510	(151,928)
Total Accumulated Depreciation	(297,248,388)	(23,543,330)	3,520,384	(317,271,334)
Depreciable Capital Assets, Net	271,843,281	(5,765,278)	(106,507)	265,971,426
Capital Assets, Net	\$289,702,249	\$2,934,777	\$(4,229,941)	\$288,407,017

NOTES TO THE FINANCIAL STATEMENTS For the Year Ended December 31, 2019

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:

Long-Term Debt Type	Balance 12/31/2018	Increases	Decreases	Balance 12/31/2019	Amounts Due Within One Year
General Obligation Bonds	\$ 4,024,000	\$ -	\$ (496,000)	\$ 3,528,000	\$ 515,000
Special Revenue Bonds	3,226,692	20	(583,000)	2,643,692	305,000
Total Government	7,250,692	-	(1,079,000)	6,171,692	820,000
Water Revenue	10,315,000	=	(1,560,000)	8,755,000	1,625,000
Total Business Type	10,315,000	-	(1,560,000)	8,755,000	1,625,000
Capital Leases	311,616	21,088	(177,990)	154,714	134,576
Compensated Absences	208,450	129,913	(120,584)	217,779	<u> </u>
Pension Liability	3,124,470	2,977,562	==	6,102,032	:=:
OPEB Liability	4,091,219	424,470	(23,559)	4,492,130	-
Total Long-Term Debt	\$25,301,447	\$ 3,553,033	\$(2,961,133)	\$25,893,347	\$ 2,579,576

The annual requirements, including interest to amortize all long-term debt outstanding at December 31, 2019, other than compensated absences, pension and OPEB benefits are as follows:

Year ending December 31	Total Payments		
2020	\$ 2,869,721		
2021	2,952,592		
2022	2,531,438		
2023	1,762,161		
2024	1,355,800		
2025-2029	4,381,553		
2030-2032	370,000		
Total	\$ 16,223,265		

PENSION

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

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

NOTES TO THE FINANCIAL STATEMENTS For the Year Ended December 31, 2019

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:

Pension Related Balance	Fire Protection District No. 3 of Lafourche Parish		100000000000000000000000000000000000000	er District No. of Lafourche Parish
Net pension liability	\$	3,683,481	\$	2,418,551
Deferred outflow for pensions		3,061,291		1,971,236
Deferred inflow for pensions		280,938		154,059
Pension expense		1,110,180		173,209

OTHER POST-EMPLOYMENT BENEFITS (OPEB)

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

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

OPEB Related Balance	Hospital Service District No. 3 of Lafourche Parish		Water District No. 1 of Lafourche Parish	
OPEB liability	\$ 3,514,674		\$	977,456
Deferred outflow for OPEB		্ক		61,176
Deferred inflow for OPEB		362,603		压
OPEB expense		340,000		53,604

Required Supplemental Information



Required Supplementary Information

Budgetary Comparison Schedule - Fund #001 General Fund For the Year Ended December 31, 2019

Schedule 1.1

	Original Budget	Final Budget	Actual Amounts	Variance + / (-)
REVENUES Taxes:				
Ad Valorem	\$ 2,221,115	\$ 2,221,115	\$ 2,344,053	\$ 122,938
Gaming & Alcohol	1,068,169	1,035,013	966,149	(68,864)
Severance	1,009,859	1,009,859	1,062,618	52,759
Franchise	745,627	745,627	1,015,409	269,782
	5,044,770	5,011,614	5,388,229	376,615
Intergovernmental:				
Federal Government State of LA:	9,058,038	6,597,355	4,916,239	(1,681,116)
Other State Grants	337,954	559,650	429,695	(129,955)
State Shared Revenue	38,992	38,992	39,181	189
State in Lieu of Taxes	384,232	384,232	384,061	(171)
Total State of LA	761,178	982,874	852,937	(129,937)
Local Revenue	60,000	65,000	65,000	-
	9,879,216	7,645,229	5,834,176	(1,811,053)
Charges for Services:				
Licenses & Permits	2,700,605	2,622,518	2,538,849	(83,669)
E: LE (')	2,700,605	2,622,518	2,538,849	(83,669)
Fines and Forfeitures:	44.255	600	F00	(400)
Court Fines	41,355	600	500	(100)
Civil Case Fees	10,201	8,201 8,801	10,497 10,997	2,296
Investment Earnings	51,556	0,001	392	2,196 392
Other:	-	-	392	392
Oil & Mineral Leases	12,003	12,003	74,068	62.065
Miscellaneous	5,000	12,005	1,020	1,010
. resexance as	3,000		1,020	1,010
Total Revenues	17,693,150	15,300,175	13,847,731	(1,452,444)
EXPENDITURES				
Current - General Government:				
Legislative:				
Personal services and benefits	567,280	567,280	491,660	75,620
Professional services	92,000	98,000	96,609	1,391
Operating services	34,000	34,000	12,578	21,422
Other services	141,634	134,634	97,237	37,397
Operating Supplies	31,650	32,650	10,436	22,214
	866,564	866,564	708,520	158,044
Judicial:				
Personal services and benefits	2,509,176	2,539,501	2,477,132	62,369
Professional services	24,250	74,250	75,400	(1,150)
Operating services	600	600	576	24
Other services	74,970	80,270	87,472	(7,202)
Operating Supplies	22,458	22,458	21,314	1,144
Miscellaneous	65,885 2,697,339	65,885 2,782,964	65,305	580 55,765
Elections/ Registrar of Voters	2,097,559	2,102,904	2,727,199	33,103
Personal services and benefits	110,874	80,899	63,502	17,397
Other services	27,922	56,385	44,146	12,239
Operating Supplies	13,931	26,043	17,908	8,135
Miscellaneous	102,500	91,900	31,909	59,991
	255,227	255,227	157,465	97,762
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(continued)

Required Supplementary Information

Budgetary Comparison Schedule - Fund #001 General Fund For the Year Ended December 31, 2019

Schedule 1.1

е.	Original Budget	Final Budget	Actual Amounts	Variance + / (-)
Finance Personal services and benefits	644,188	627.607	538,241	00.456
Professional services	20,036	627,697 29,536	28,000	89,456 1,536
Operating services	20,036 3,491	29,336 8,641	26,000 7,115	
Other services	116,017	113,383	99,182	1,526
Operating Supplies	22,820	27,295	25,817	14,201 1,478
Miscellaneous	10,000	10,000	5,526	1,470 4.474
Miscellaneous	816,552	816,552	703,881	112,671
Executive	010,552	010,552	703,001	112,071
Personal services and benefits	710,669	657,710	574,465	83,245
Professional services	15,225	103,388	74,040	29,348
Operating services	10,075	12,840	8,406	4,434
Other services	160,634	129,757	114,039	15,718
Operating Supplies	38,731	31,641	22,671	8,970
Miscellaneous	200	5,200	2,982	2,218
	935,534	940,536	796,603	143,933
Purchasing	555,55	3 10,33 0	150,005	115,555
Personal services and benefits	70,832	70,822	62,619	8,203
Operating services	70	70	62	8
Other services	31,130	31,140	30,191	949
Operating Supplies	900	900	694	206
. 5	102,932	102,932	93,566	9,366
Property & Risk Management				
Personal services and benefits	61,611	68,660	69,632	(972)
Professional services	9,300	6,000	6,000	-
Operating services	500	2,150	1,294	856
Other services	12,935	8,035	4,945	3,090
Operating Supplies	8,800	8,800	7,302	1,498
Miscellaneous	500	<u> </u>	-	
II D	93,646	93,645	89,173	4,472
Human Resources Personal services and benefits	270.606	264.006	242.744	40.405
	270,606	261,906	243,711	18,195
Professional services	14,206	11,506	8,991	2,515
Operating services Other services	3,793	3,793	3,303	490
Operating Supplies	18,699 6,848	20,299 16,648	15,853 8,871	4,446
Operating Supplies	314,152		280,729	7,777
Civil Service	514,132	314,152	200,729	33,423
Personal services and benefits	116,392	114,452	117,884	(3,432)
Operating services	2,888	3,138	2,774	364
Other services	23,782	8,012	5,945	2,067
Operating supplies	4,372	30,827	4,388	26,439
operating supplies	147,434	156,429	130,991	25,438
Information Technology	117,131	130,123	130,331	23,430
Personal services and benefits	277,626	277,981	279,482	(1,501)
Professional services	15,200	13,200	15,877	(2,677)
Operating services	156,900	156,910	143,372	13,538
Other services	43,900	43,300	51,810	(8,510)
Operating Supplies	10,430	12,665	11,533	1,132
, 3 11	504,056	504,056	502,074	1,982
Planning & Zoning	,	,	•	, –
Personal services and benefits	939,455	937,885	895,734	42,151
Professional services	5,100	5,100	Ξ	5,100
Operating services	8,750	9,800	8,320	1,480

(continued)

Required Supplementary Information

Budgetary Comparison Schedule - Fund #001 General Fund For the Year Ended December 31, 2019

Schedule 1.1

_	Original Budget	Final Budget	Actual Amounts	Variance + / (-)
Other services	123,050	113,253	92,440	20,813
Operating Supplies	39,800	50,117	39,559	10,558
911/Justice of Peace/Const	1,116,155	1,116,155	1,036,053	80,102
Personal services and benefits	213,406	213,406	158,878	54,528
Other services	6,618	6,618	5,323	1,295
- Other services	220,024	220,024	164,201	55,823
Total General Government	8,069,615	8,169,236	7,390,455	778,781
Public Safety:				
Personal services and benefits	373,747	355,747	319,924	35,823
Professional services	413,384	285,704	201,954	83,750
Operating services	21,100	17,273	12,701	4,572
Other services	19,220	24,005	19,008	4,997
Operating Supplies	200,017	565,041	245,860	319,181
Feeding /Maintenance/Transport of	1,265,000	820,366	498,162	322,204
Fire Insurance Rebate (Misc)	384,232	384,232	384,061	171
Miscellaneous	7,037	70,671	110,306	(39,635)
	2,683,737	2,523,039	1,791,976	731,063
Public Works:				
Personal services and benefits	465,573	426,579	322,497	104,082
Professional services	21,210	55,914	21,037	34,877
Operating services	46,700	46,900	29,789	17,111
Other services	68,500	70,900	56,046	14,854
Operating Supplies	6,350	8,040	6,477	1,563
Miscellaneous	5,000	5,000	=	5,000
_	613,333	613,333	435,846	177,487
Health & Community Services				
Miscellaneous	54,632	284,949	96,467	188,482
Culture & Recreation				
Professional services	62,890	62,890	62,890	-
Operating services	1,000	995	960	35
Other services	5,100	5,105	4,679	426
Operating Supplies	400	400	397	3
<u> </u>	69,390	69,390	68,926	464
Intergovernmental Exp				
Miscellaneous	41,235	41,285	17,982	23,303
Capital Outlay	8,995 50,230	41,285	- 17,982	23,303
	30,230	41,285	17,982	23,303
Total Current Total Capital Outlay	11,531,942 8,995	11,701,232 	9,801,652 	1,899,580 -
Total expenditures	11,540,937	11,701,232	9,801,652	1,899,580
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	6,152,213	3,598,943	4,046,079	(3,352,024)
OTHER FINANCING SOURCES (USES) Transfers In from:				
108 Royalty Fund	2,998,264	266,336	217,260	(49,076)

Required Supplementary Information

Budgetary Comparison Schedule - Fund #001 General Fund For the Year Ended December 31, 2019

Schedule 1.1

	Original Budget	Final Budget	Actual Amounts	Variance + / (-)
128 2004 Redidication	7,000	-	-	-
174 State of emergency	250,000	-	-	-
801 BP Oil Spill	600,149	-	-	
997 Residual	-	-	14,414	14,414
Total Transfers In	3,855,413	266,336	231,674	(34,662)
Transfers Out to:				
110 Recreation	(776,576)	(163,579)	(163,579)	-
124 IV-D Grant Fund	(72,583)	(5,876)	(5,876)	-
126 Commission of Women	(15,000)	(15,000)	(15,000)	-
130 Head Start Fund	(170,265)	(170,265)	(116,829)	53,436
299 Capital Projects Fund	(8,965,718)	(7,656,481)	(5,116,475)	2,540,006
Total Transfers Out	(10,000,142)	(8,011,201)	(5,417,759)	2,593,442
Total other financing sources (uses)	(6,144,729)	(7,744,865)	(5,186,085)	2,558,780
NET CHANGE IN FUND BALANCE	7,484	(4,145,922)	(1,140,006)	3,005,916
FUND BALANCES BEGINNING OF YEAR END OF YEAR	1,494,901 \$ 1,502,385	1,494,901 \$ (2,651,021)	1,494,901 \$ 354,895	\$ 3,005,916

(concluded)

Required Supplementary Information

Budgetary Comparison Schedule - Fund #104 Drainage Maintenance Fund For the Year Ended December 31, 2019

Taxes - Ad Valorem	DEL/FALLIES	Original Budget	Final Budget	Actual Amounts	Variance Positive (Negative)		
Intergovernmental from:		¢ 4367696	¢ 4267.606	¢ 4400.030	¢ 122.144		
Federal Government 1,895,239 21,924 77,718 55,794 State of LA 5,852,679 180,199 183,597 3,398 Local 439,708 243,942 76,403 (167,539) Charges for Services 12,000 12,000 12,000 1,400 Other Revenue - - 2,796 2,796 Investment Earnings 2,000 2,000 7,095 5,095 Total Revenues 12,569,312 4,827,751 4,850,839 23,088 EXPENDITURES 2 4,827,751 4,850,839 23,088 EXPENDITURES 3,291,357 3,195,757 2,698,819 496,938 Personal services and benefits 5,1000 67,400 43,406 23,994 Operating services 12,19,000 1,245,295 29,698,19 496,938 Professional services and benefits 1,59,500 163,000 118,339 44,661 Operating Supplies 1,493,500 1,607,401 1,730,721 (123,320 Total current expenditures <th></th> <th>\$ 4,307,080</th> <th>\$ 4,307,080</th> <th>\$ 4,489,830</th> <th>\$ 122,144</th>		\$ 4,307,080	\$ 4,307,080	\$ 4,489,830	\$ 122,144		
State of IA Local 5,852,679 180,199 183,597 3,398 Cloarges for Services 12,000 12,000 13,400 1,400 Other Revenue - - 2,796 2,796 Investment Earnings 2,000 2,000 7,095 5,095 Total Revenues 12,569,312 4,827,751 4,850,839 23,088 EXPENDITURES Current - General Government - Public Works: Personal services and benefits 3,291,357 3,195,757 2,698,819 496,938 Professional services 151,000 67,400 43,046 23,994 Operating services 1219,000 1,245,295 929,620 315,675 Other services 1,993,500 160,000 183,399 44,661 Operating Supplies 1,493,500 1,600,000 1,730,721 (123,320) Miscellaneous 5,000 5,000 5,000 76,006 76,046 CEXCESS (DEFICIENCY) OF REVENUES 6,349,955 (1,456,102) (670,066) <t< td=""><td>3</td><td>1 005 220</td><td>21.024</td><td>77 710</td><td>EE 704</td></t<>	3	1 005 220	21.024	77 710	EE 704		
Cocal Charges for Services				,			
Charges for Services 12,000 12,000 13,400 1,400 Other Revenue 2,000 2,000 7,995 2,796 Investment Earnings 2,000 2,000 7,095 5,095 Total Revenues 12,569,312 4,827,751 4,850,839 23,088 EXPENDITURES Current - General Government - Public Works: 8,291,357 3,195,757 2,698,819 496,938 Personal services and benefits 3,291,357 3,195,757 2,698,819 496,938 Professional services and benefits 3,291,357 3,195,757 2,698,819 496,938 Personal services and benefits 3,291,357 3,195,757 2,698,819 496,938 Personal services and benefits 3,291,357 3,195,757 2,698,819 496,938 Personal services and benefits 3,291,357 3,195,757 2,698,819 496,938 Portating Services and benefits 3,291,357 3,195,757 2,698,819 496,938 Miscellaneous 1,219,000 1,245,295 9,296,20 315,675		, ,					
Other Revenue Investment Earnings 2,000 2,000 7,095 5,095 Total Revenues 12,569,312 4,827,751 4,850,839 23,088 EXPENDITURES Current - General Government - Public Works: 8,291,357 3,195,757 2,698,819 496,938 Personal services and benefits 3,291,357 3,195,757 2,698,819 496,938 Personal services 51,000 67,400 43,406 23,994 Operating services 1,219,000 1245,295 929,620 315,675 Operating Supplies 1,299,000 163,000 118,339 44,661 Operating Supplies 1,993,000 1,607,401 1,730,721 123,320 Miscellaneous 5,000 5,000 5,000 5,000 5,000 762,948 EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES 6,349,955 (1,456,102) (670,066) 786,036 OVER EXPENDITURES 6,349,955 (1,456,102) (670,066) 786,036 OVER EXPENDITURES 6,349,955		,					
Total Revenues 2,000 2,000 7,095 5,095		12,000	12,000				
Total Revenues 12,569,312 4,827,751 4,850,839 23,088		2.000	2.000				
EXPENDITURES Current - General Government - Public Works: Personal services and benefits 3,291,357 3,195,757 2,698,819 496,938 Professional services 551,000 67,400 43,406 23,994 Operating services 159,500 163,000 118,339 44,661 Operating Supplies 11,493,500 1,607,401 1,730,721 (123,320) Miscellaneous 5,000 5,000 - 5,000 Total current expenditures 6,219,357 6,283,853 5,520,905 762,948 EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES 6,349,955 (1,456,102) (670,066) 786,036 OTHER FINANCING SOURCES (USES) Operating Transfers In from: 108 Royalty Fund 520,570 191,883 63,930 (127,953) 108 Royalty Fund 940,733 131,564 99,172 (32,392) 161 Road Sales Tax District A Fund 940,733 131,564 99,172 (32,392) 161 Road Sales Tax District 2 Fund 180,000 Total Transfers In to: 201 Road District 2 (4,704,708) (124,330) (74,061) 50,269 290 Capital Projects Fund (4,978,961) (246,212) (188,226) 57,986 Total Transfers Out to: (9,683,669) (370,542) (262,287) 108,255 Total other financing sources (uses) (8,042,366) (47,095) (99,185) (52,090) NET CHANGE IN FUND BALANCE (1,692,411) (1,503,197) (769,251) 733,946 FUND BALANCES BEGINNING OF YEAR 1,967,466 1,967,466 1,967,466	Investment Earnings	2,000	2,000	7,095	5,095		
Current - General Government - Public Works: Personal services and benefits 3,291,357 3,195,757 2,698,819 496,938 Professional services 51,000 67,400 43,406 23,994 Operating services 1,219,000 1,245,295 929,620 315,675 Other services 159,500 163,000 118,339 44,661 Operating Supplies 1,493,500 1,607,401 1,730,721 (123,320) Miscellaneous 5,000 5,000 - 5,000 Total current expenditures 6,219,357 6,283,853 5,520,905 762,948 EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES 6,349,955 (1,456,102) (670,066) 786,036 OVER EXPENDITURES 50,000 191,883	Total Revenues	12,569,312	4,827,751	4,850,839	23,088		
Personal services and benefits 3,291,357 3,195,757 2,698,819 496,938 Professional services 51,000 67,400 43,406 23,994 Operating services 1,219,000 1,245,295 929,620 315,675 Other services 159,500 163,000 118,339 44,661 Operating Supplies 1,493,500 1,607,401 1,730,721 (123,320) Miscellaneous 5,000 5,000 - 5,000 Total current expenditures 6,219,357 6,283,853 5,520,905 762,948 EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES 6,349,955 (1,456,102) (670,066) 786,036 OPERATION OF REVENUES Operating Transfers In from: 108 Royalty Fund 520,570 191,883 63,930 (127,953) 108 Royalty Fund 520,570 191,883 63,930 (127,953) 160 Road Sales Tax District A Fund 940,733 131,564 99,172 (32,392) 161 Road Sales Tax District 2 Fund 180,000 - </td <td>EXPENDITURES</td> <td></td> <td></td> <td></td> <td></td>	EXPENDITURES						
Professional services 51,000 67,400 43,406 23,994 Operating services 1,219,000 1,245,295 929,620 315,675 Other services 159,500 163,000 118,339 44,661 Operating Supplies 1,493,500 1,607,401 1,730,721 (123,320) Miscellaneous 5,000 5,000 - 5,000 Total current expenditures 6,219,357 6,283,853 5,520,905 762,948 EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES OV	Current - General Government - Public Works:						
Operating services 1,219,000 1,245,295 929,620 315,675 Other services 159,500 163,000 118,339 44,661 Operating Supplies 1,493,500 1,607,401 1,730,721 (123,320) Miscellaneous 5,000 5,000 5,000 5,000 Total current expenditures 6,219,357 6,283,853 5,520,905 762,948 EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES OVER EXPENDITURES 6,349,955 (1,456,102) (670,066) 786,036 OVER EXPENDITURES Operating Transfers In from: 108 Royalty Fund 520,570 191,883 63,930 (127,953) 108 Royalty Fund 520,570 191,883 63,930 (127,953) 160 Road Sales Tax District A Fund 940,733 131,564 99,172 (32,392) 161 Road Sales Tax District 2 Fund 1,641,303 323,447 163,102 (160,345) Operating Transfers Out to: 201 Road District 2 (4,704,708) (124,330) (74,061) 50,269 299 Cap	Personal services and benefits	3,291,357	3,195,757	2,698,819	496,938		
Other services Operating Supplies 159,500 1,493,500 5,000 5,000 163,000 1,607,401 5,000 118,339 1,730,721 5,000 44,661 1,207,000 EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES 6,219,357 6,283,853 5,520,905 762,948 EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES 6,349,955 (1,456,102) (670,066) 786,036 OTHER FINANCING SOURCES (USES) Operating Transfers In from: 108 Royalty Fund 520,570 191,883 63,930 (127,953) 160 Road Sales Tax District A Fund 940,733 131,564 99,172 (32,392) 161 Road Sales Tax District 2 Fund 180,000 - - - - Total Transfers In 1,641,303 323,447 163,102 (160,345) Operating Transfers Out to: (4,704,708) (124,330) (74,061) 50,269 299 Capital Projects Fund (4,978,961) (246,212) (188,226) 57,986 Total other financing sources (uses) (8,042,366) (47,095) (99,185) (52,090) NET CHANGE IN FUND BALANCE (1,69	Professional services	51,000	67,400	43,406	23,994		
Other services Operating Supplies 159,500 1,493,500 5,000 5,000 163,000 1,607,401 5,000 118,339 1,730,721 5,000 44,661 1,207,000 EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES 6,219,357 6,283,853 5,520,905 762,948 EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES 6,349,955 (1,456,102) (670,066) 786,036 OTHER FINANCING SOURCES (USES) Operating Transfers In from: 108 Royalty Fund 520,570 191,883 63,930 (127,953) 160 Road Sales Tax District A Fund 940,733 131,564 99,172 (32,392) 161 Road Sales Tax District 2 Fund 180,000 - - - - Total Transfers In 1,641,303 323,447 163,102 (160,345) Operating Transfers Out to: (4,704,708) (124,330) (74,061) 50,269 299 Capital Projects Fund (4,978,961) (246,212) (188,226) 57,986 Total other financing sources (uses) (8,042,366) (47,095) (99,185) (52,090) NET CHANGE IN FUND BALANCE (1,69	Operating services	1,219,000	1,245,295	929,620	315,675		
Miscellaneous 5,000 5,000 5,000 Total current expenditures 6,219,357 6,283,853 5,520,905 762,948 EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES 6,349,955 (1,456,102) (670,066) 786,036 OTHER FINANCING SOURCES (USES) V V V V Operating Transfers In from: V V V V 108 Royalty Fund 520,570 191,883 63,930 (127,953) 160 Road Sales Tax District A Fund 940,733 131,564 99,172 (32,392) 161 Road Sales Tax District 2 Fund 1,641,303 323,447 163,102 (160,345) 160,345)		159,500	163,000	118,339	44,661		
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES 6,219,357 6,283,853 5,520,905 762,948 EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES 6,349,955 (1,456,102) (670,066) 786,036 OTHER FINANCING SOURCES (USES) Operating Transfers In from: 108 Royalty Fund 520,570 191,883 63,930 (127,953) 160 Road Sales Tax District A Fund 940,733 131,564 99,172 (32,392) 161 Road Sales Tax District 2 Fund 180,000 - - - - 17 Total Transfers In 1,641,303 323,447 163,102 (160,345) Operating Transfers Out to: 4,704,708) (124,330) (74,061) 50,269 299 Capital Projects Fund 4,978,961) (246,212) (188,226) 57,986 Total Transfers Out (9,683,669) (370,542) (262,287) 108,255 Total other financing sources (uses) (8,042,366) (47,095) (99,185) (52,090) NET CHANGE IN FUND BALANCE (1,692,411) (1,503,197) (769,251) 733,946	Operating Supplies	1,493,500	1,607,401	1,730,721	(123,320)		
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES OF REVENDITURES OPERATION TO SOURCES (USES) Operating Transfers In from: 108 Royalty Fund 520,570 191,883 63,930 (127,953) 160 Road Sales Tax District A Fund 940,733 131,564 99,172 (32,392) 161 Road Sales Tax District 2 Fund 180,000 Total Transfers In 1,641,303 323,447 163,102 (160,345) Operating Transfers Out to: 201 Road District 2 (4,704,708) 299 Capital Projects Fund (4,978,961) 299 Capital Projects Fund (4,978,961) 299 Capital Projects Fund (4,978,961) Total Transfers Out (9,683,669) Total Transfers Out (1,503,197) (769,251) NET CHANGE IN FUND BALANCE BEGINNING OF YEAR 1,967,466 1,967,466 1,967,466	Miscellaneous		5,000	_			
OVER EXPENDITURES 6,349,955 (1,456,102) (670,066) 786,036 OTHER FINANCING SOURCES (USES) Operating Transfers In from: 108 Royalty Fund 520,570 191,883 63,930 (127,953) 160 Road Sales Tax District A Fund 940,733 131,564 99,172 (32,392) 161 Road Sales Tax District 2 Fund 180,000 - - - - Total Transfers In 1,641,303 323,447 163,102 (160,345) Operating Transfers Out to: 201 Road District 2 (4,704,708) (124,330) (74,061) 50,269 299 Capital Projects Fund (4,978,961) (246,212) (188,226) 57,986 Total Transfers Out (9,683,669) (370,542) (262,287) 108,255 Total other financing sources (uses) (8,042,366) (47,095) (99,185) (52,090) NET CHANGE IN FUND BALANCE (1,692,411) (1,503,197) (769,251) 733,946 FUND BALANCES BEGINNING OF YEAR 1,967,466 1,967,466 1,967,466 1,967,466 1,967,466 1,967,46	Total current expenditures	6,219,357	6,283,853	5,520,905	762,948		
OTHER FINANCING SOURCES (USES) Operating Transfers In from: 308 Royalty Fund 520,570 191,883 63,930 (127,953) 160 Road Sales Tax District A Fund 940,733 131,564 99,172 (32,392) 161 Road Sales Tax District 2 Fund 180,000 - - - - Total Transfers In 1,641,303 323,447 163,102 (160,345) Operating Transfers Out to: 201 Road District 2 (4,704,708) (124,330) (74,061) 50,269 299 Capital Projects Fund (4,978,961) (246,212) (188,226) 57,986 Total Transfers Out (9,683,669) (370,542) (262,287) 108,255 Total other financing sources (uses) (8,042,366) (47,095) (99,185) (52,090) NET CHANGE IN FUND BALANCE (1,692,411) (1,503,197) (769,251) 733,946 FUND BALANCES BEGINNING OF YEAR 1,967,466 1,967,466 1,967,466 -	,	6.2.40.055	(4.456.400)	(670.066)	706.026		
Operating Transfers In from: 108 Royalty Fund 520,570 191,883 63,930 (127,953) 160 Road Sales Tax District A Fund 940,733 131,564 99,172 (32,392) 161 Road Sales Tax District 2 Fund 180,000 - - - - Total Transfers In 1,641,303 323,447 163,102 (160,345) Operating Transfers Out to: 201 Road District 2 (4,704,708) (124,330) (74,061) 50,269 299 Capital Projects Fund (4,978,961) (246,212) (188,226) 57,986 Total Transfers Out (9,683,669) (370,542) (262,287) 108,255 NET CHANGE IN FUND BALANCE (1,692,411) (1,503,197) (769,251) 733,946 FUND BALANCES BEGINNING OF YEAR 1,967,466 1,967,466 1,967,466 - -	OVER EXPENDITURES	6,349,955	(1,456,102)	(670,066)	/86,036		
108 Royalty Fund 520,570 191,883 63,930 (127,953) 160 Road Sales Tax District A Fund 940,733 131,564 99,172 (32,392) 161 Road Sales Tax District 2 Fund 180,000 - - - - Total Transfers In 1,641,303 323,447 163,102 (160,345) Operating Transfers Out to: 201 Road District 2 (4,704,708) (124,330) (74,061) 50,269 299 Capital Projects Fund (4,978,961) (246,212) (188,226) 57,986 Total Transfers Out (9,683,669) (370,542) (262,287) 108,255 Total other financing sources (uses) (8,042,366) (47,095) (99,185) (52,090) NET CHANGE IN FUND BALANCE (1,692,411) (1,503,197) (769,251) 733,946 FUND BALANCES BEGINNING OF YEAR 1,967,466 1,967,466 1,967,466							
160 Road Sales Tax District A Fund 940,733 131,564 99,172 (32,392) 161 Road Sales Tax District 2 Fund 180,000 - - - Total Transfers In 1,641,303 323,447 163,102 (160,345) Operating Transfers Out to: 201 Road District 2 (4,704,708) (124,330) (74,061) 50,269 299 Capital Projects Fund (4,978,961) (246,212) (188,226) 57,986 Total Transfers Out (9,683,669) (370,542) (262,287) 108,255 Total other financing sources (uses) (8,042,366) (47,095) (99,185) (52,090) NET CHANGE IN FUND BALANCE (1,692,411) (1,503,197) (769,251) 733,946 FUND BALANCES BEGINNING OF YEAR 1,967,466 1,967,466 1,967,466 -		520.570	404.003	62.020	(4.27.053)		
161 Road Sales Tax District 2 Fund 180,000 - <td></td> <td>•</td> <td></td> <td>•</td> <td></td>		•		•			
Total Transfers In 1,641,303 323,447 163,102 (160,345) Operating Transfers Out to: 201 Road District 2 (4,704,708) (124,330) (74,061) 50,269 299 Capital Projects Fund (4,978,961) (246,212) (188,226) 57,986 Total Transfers Out (9,683,669) (370,542) (262,287) 108,255 Total other financing sources (uses) (8,042,366) (47,095) (99,185) (52,090) NET CHANGE IN FUND BALANCE (1,692,411) (1,503,197) (769,251) 733,946 FUND BALANCES BEGINNING OF YEAR 1,967,466 1,967,466 1,967,466 -		•	131,564	99,172	(32,392)		
Operating Transfers Out to: 201 Road District 2 (4,704,708) (124,330) (74,061) 50,269 299 Capital Projects Fund (4,978,961) (246,212) (188,226) 57,986 Total Transfers Out (9,683,669) (370,542) (262,287) 108,255 Total other financing sources (uses) (8,042,366) (47,095) (99,185) (52,090) NET CHANGE IN FUND BALANCE (1,692,411) (1,503,197) (769,251) 733,946 FUND BALANCES BEGINNING OF YEAR 1,967,466 1,967,466 1,967,466 -				- 162 102	- (1.00.2.15)		
201 Road District 2 (4,704,708) (124,330) (74,061) 50,269 299 Capital Projects Fund (4,978,961) (246,212) (188,226) 57,986 Total Transfers Out (9,683,669) (370,542) (262,287) 108,255 Total other financing sources (uses) (8,042,366) (47,095) (99,185) (52,090) NET CHANGE IN FUND BALANCE (1,692,411) (1,503,197) (769,251) 733,946 FUND BALANCES BEGINNING OF YEAR 1,967,466 1,967,466 1,967,466 -		1,641,303	323,447	163,102	(160,345)		
299 Capital Projects Fund Total Transfers Out (4,978,961) (246,212) (188,226) 57,986 Total Transfers Out (9,683,669) (370,542) (262,287) 108,255 Total other financing sources (uses) (8,042,366) (47,095) (99,185) (52,090) NET CHANGE IN FUND BALANCE (1,692,411) (1,503,197) (769,251) 733,946 FUND BALANCES BEGINNING OF YEAR 1,967,466 1,967,466 1,967,466 -		(4.70.4.700)	(42.4.2.20)	74064	50.350		
Total Transfers Out (9,683,669) (370,542) (262,287) 108,255 Total other financing sources (uses) (8,042,366) (47,095) (99,185) (52,090) NET CHANGE IN FUND BALANCE (1,692,411) (1,503,197) (769,251) 733,946 FUND BALANCES 1,967,466 1,967,466 1,967,466 -							
Total other financing sources (uses) (8,042,366) (47,095) (99,185) (52,090) NET CHANGE IN FUND BALANCE (1,692,411) (1,503,197) (769,251) 733,946 FUND BALANCES BEGINNING OF YEAR 1,967,466 1,967,466 1,967,466 -							
NET CHANGE IN FUND BALANCE (1,692,411) (1,503,197) (769,251) 733,946 FUND BALANCES BEGINNING OF YEAR 1,967,466 1,967,466 1,967,466 -	Total Transfers Out	(9,683,669)	(370,542)	(262,287)	108,255		
FUND BALANCES BEGINNING OF YEAR 1,967,466 1,967,466 1,967,466 -	Total other financing sources (uses)	(8,042,366)	(47,095)	(99,185)	(52,090)		
BEGINNING OF YEAR 1,967,466 1,967,466 -	NET CHANGE IN FUND BALANCE	(1,692,411)	(1,503,197)	(769,251)	733,946		
	FUND BALANCES						
END OF VEAD.	BEGINNING OF YEAR	1,967,466	1,967,466	1,967,466	_		
END OF YEAR	END OF YEAR	\$ 275,055	\$ 464,269	\$ 1,198,215	\$ 733,946		

Required Supplementary Information

Budgetary Comparison Schedule - Fund #107 - Solid Waste Fund For the Year Ended December 31, 2019

REVENUES	Original Budget	Final Budget	Actual Amounts	Variance Positive (Negative)		
Taxes - Sales & Use	\$ 6,957,967	\$ 7,201,788	\$ 7,101,552	\$ (100,236)		
Intergovernmental Federal	-	-	312	312		
Charges for Services	2,700	2,700	2,020	(680)		
Investment Earnings	9,600	33,758	28,330	(5,428)		
Total Revenues	6,970,267	7,238,246	7,132,214	(106,032)		
EXPENDITURES						
Current - General Government - Public Works:	200.722	227.042	224.004	46.040		
Personal services and benefits Professional services	208,722 85,150	237,912 95,636	221,894 89,114	16,018 6,522		
Operating services	65,150 8,484,363	95,656 8,594,095	8,584,798	6,522 9,297		
Other services	52,000	44,858	44,290	568		
Operating Supplies	8,500	18,534	48,750	(30,216)		
Total current expenditures	8,838,735	8,991,035	8,988,846	2,189		
EXCESS (DEFICIENCY) OF REVENUES						
OVER EXPENDITURES	(1,868,468)	(1,752,789)	(1,856,632)	(103,843)		
OTHER FINANCING SOURCES (USES)						
Operating Transfers In from:	225.522					
108 Royalty Fund	235,529	- 024022	- 024 622	-		
128 2004 Rededication Total Transfers In	<u>1,471,114</u> 1,706.643	934,933 934,933	934,633 934.633	(300)		
Transfers Out to:	1,700,043	954,955	934,033	(300)		
193 Marydale Sewerage	_	(116,915)	(50,098)	66,817		
Total Transfers Out	-	(116,915)	(50,098)	66,817		
Total other financing sources (uses)	1,706,643	818,018	884,535	66,517		
NET CHANGE IN FUND BALANCE	(161,825)	(934,771)	(972,097)	(37,326)		
FUND BALANCES						
BEGINNING OF YEAR	1,086,310	1,086,310	1,086,310			
END OF YEAR	\$ 924,485	\$ 151,539	\$ 114,213	\$ (37,326)		

Required Supplementary Information

Budgetary Comparison Schedule - Fund #119 Library Commission Fund For the Year Ended December 31, 2019

DENTALLIES		Original Budget		Final Budget		Actual Amounts	Variance Positive (Negative)		
REVENUES Taxes - Ad Valorem	\$	5.600,000	\$	6.300.000	\$	5.994.609	\$	(305,391)	
Intergovernmental	Þ	3,800,000	Þ	0,500,000	Þ	3,994,609	Þ	(303,391)	
State		113,000		108.000		108,182		182	
Local		5,000		15,000		27,350		12.350	
Charges for Services		47,500		47,000		44,834		(2,166)	
Investment Earnings		120,000		250,000		310,291		60,291	
Other Revenues		28,500		28,500		24,635		(3,865)	
Other Revenues	_	20,500	_	20,300	_	24,033	_	(5,565)	
Total Revenues		5,914,000		6,748,500	_	6,509,901		(238,599)	
EXPENDITURES									
Current - General Government - Culture and Recreation:									
Personal services and benefits		4,813,000		4,591,000		4,129,906		461,094	
Professional services		80,000		82,000		73,437		8,563	
Operating services		312,500		363,000		266,459		96,541	
Other services		360,000		391,000		281,599		109,401	
Operating Supplies		973,500		955,000		821,077		133,923	
Miscellaneous		51,000		51,000		210		50,790	
		6,590,000		6,433,000		5,572,688		860,312	
Capital outlay		100,000		116,000	_	115,602		398	
Total expenditures	_	6,690,000		6,549,000		5,688,290		860,710	
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		(776,000)		199,500		821,611		622,111	
OTHER FINANCING SOURCES (USES) Transfers Out to:									
299 Capital Projects Fund		(4,580,000)		(5,188,030)	_	(1,139,232)		4,048,798	
Total other financing sources (uses)		(4,580,000)		(5,188,030)		(1,139,232)		4,048,798	
NET CHANGE IN FUND BALANCE		(5,356,000)		(4,988,530)		(317,621)		4,670,909	
FUND BALANCES									
BEGINNING OF YEAR	_	16,511,229		16,511,229	_	16,511,229		-	
END OF YEAR	\$	11,155,229	\$	11,522,699	\$	16,193,608	\$	4,670,909	

Required Supplemental Information Registrar of Voters Employees' Retirement System (ROVERS) For the Year Ended December 31, 2019

Schedule 1.5

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

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

Schedule is inteded 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

	Contractually	Contributions in Relation to Contractually				Contributions as a
Year	Required Contribution ¹	Required Contribution ²	Contribution icien <i>c</i> y (Excess)	Em	ployer's Covered Payroll ³	Percentage of Covered Payroll
2019	\$ 8,763	\$ 8,763	\$ -	\$	51,547	17.0000%
2018	8,644	8,644	=		50,847	17.0000%
2017	8,763	8,763	=		49,515	17.6977%
2016	9,887	9,887	-		46,847	21.1049%
2015	11,707	11,707	-		50,117	23.3593%

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

For Reference Only

¹ Employer contribution rate multiplied by employer's covered payroll

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

 $^{^{\}mbox{\tiny 3}}$ Employer's covered payroll amount for the fiscal year ended December 31

Notes to Required Supplemental Information



LAFOURCHE PARISH GOVERNMENT REQUIRED SUPPLEMENTAL INFORMATION

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION For the Year Ended December 31, 2019

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. In practice, this has generally been interpreted (due to the flexibility for intradepartmental transfer of line item appropriations) to mean control at the department/fund level.

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

NOTE 2 – MAJOR FUND DESCRIPTIONS

001 GENERAL FUND

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

104 DRAINAGE MAINTENANCE FUND

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

LAFOURCHE PARISH GOVERNMENT REQUIRED SUPPLEMENTAL INFORMATION

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION For the Year Ended December 31, 2019

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

There have been no changes in benefit terms.

Changes of assumptions

	Discount Rate	Investment Rate of Return	Inflation Rate	Expected Remaining Service Lives	Projected Salary Increase
2015	7.00%	7.00%	2.5%	5	6.00%
2016	7.00%	7.00%	2.5%	5	6.00%
2017	6.75%	6.75%	2.5%	5	6.00%
2018	6.50%	6.50%	2.4%	5	6.00%
2019	6.50%	6.50%	2.4%	5	6.00%

Non-Major Governmental Funds



Combining Balance Sheet - by Fund Type Non-Major Governmental Funds December 31, 2019

	Special Revenue	Debt Service	Capital Projects	Total
ASSETS Cash and Equivalents	\$ 2,347,064	\$ 1.066.439	\$ 2,273,398	\$ 5,686,901
Investments	13,202,661	5.771.990	32,040	19.006.691
Receivables	14,802,147	-	18,000	14,820,147
Due from Other Funds	14,255,586	179,600	260,079	14,695,265
Prepaid Expenses	32,917	-	-	32,917
Other Current Assets	784,616			784,616
Total Assets	\$ 45,424,991	\$ 7,018,029	\$ 2,583,517	\$ 55,026,537
LIABILITIES				
Accounts Payable	\$ 507,810	\$ -	\$ 22,370	\$ 530,180
Contracts and Retainage Payable	-	-	124,790	124,790
Salaries and Benefits Payable	350,376	-	-	350,376
Due to Other Funds	6,118,664	414,188	527,978	7,060,830
Other Current Liabilities	753,087	-	-	753,087
Total Liabilities	7,729,937	414,188	675,138	8,819,263
FUND BALANCES				
Non-spendable: Prepaid	32,917	-	-	32,917
Restricted:				
Capital Projects	-	-	1,908,379	1,908,379
Judicial	66,852	-	-	66,852
Federal and State Grant Programs	2,382,396	-	-	2,382,396
Debt Service	-	6,608,230	-	6,608,230
Committed:				
Public Works	28,251,673	-	-	28,251,673
Culture and Recreation	6,777,991	-	-	6,777,991
Health and Community Services	256,612	- (4.2.00)	-	256,612
Unassigned	(73,387)	(4,389)		(77,776)
Total Fund Balances	37,695,054	6,603,841	1,908,379	46,207,274
Total Liabilities and Fund Balances	\$ 45,424,991	\$ 7,018,029	\$ 2,583,517	\$ 55,026,537

Combining Statement of Revenue, Expenditures, and Changes in Fund Balance - by Fund Type Non-Major Governmental Funds

For the Year Ended December 31, 2019

	Special Revenue	Debt Service	Capital Projects	Total
REVENUES				
Taxes:	£ 12.330.070	¢	¢.	¢ 42.330.070
Ad Valorem Sales and Use	\$ 12,339,079 7,208,978	\$ -	\$ -	\$ 12,339,079 7,208,978
Intergovernmental from:	7,200,970	-	-	7,200,970
Federal Government	5,904,801	=	474,552	6,379,353
State of LA	4,217,278	_	26,256	4,243,534
Local Governments	108,713	-	-	108,713
Charges for Services	184,198	=	=	184,198
Fines and Forfeitures	572,563	-	-	572,563
Investment Earnings	385,718	175,799	26,814	588,331
Other	2,682,297			2,682,297
Total Revenues	33,603,625	175,799	527,622	34,307,046
EXPENDITURES				
Current General Government:				
Judicial	1,562,612	-	-	1,562,612
Public Safety	370,869	-	-	370,869
Public Works	7,622,295	-	573,912	8,196,207
Health & Community Services	6,976,355	=	=	6,976,355
Culture and Recreation	2,280,710	=	=	2,280,710
Debt Service		3 305 000		3 305 000
Principal Interest	=	3,305,000 1,172,379	=	3,305,000 1,172,379
Capital Outlay	397,892	1,172,379	4,017,548	4,415,440
Capital Outlay	397,092		4,017,346	4,413,440
Total Expenditures	19,210,733	4,477,379	4,591,460	28,279,572
EXCESS (DEFICIENCY) OF REVENUES				
OVER EXPENDITURES	14,392,892	(4,301,580)	(4,063,838)	6,027,474
OTHER FINANCING SOURCES (USES)				
Transfers In	3,255,711	4,892,638	2,041,051	10,189,400
Transfers Out	(13,801,527)	(86,554)	(8,069)	(13,896,150)
Total other financing sources (uses)	(10,545,816)	4,806,084	2,032,982	(3,706,750)
NET CHANGE IN FUND BALANCE	3,847,076	504,504	(2,030,856)	2,320,724
FUND BALANCES -				
BEGINNING OF YEAR	33,847,978	6,099,337	3,939,235	43,886,550
FUND BALANCES - END OF YEAR	\$ 37,695,054	\$ 6,603,841	\$ 1,908,379	\$ 46,207,274

Non-Major Special Revenue Funds



NON-MAJOR SPECIAL REVENUE FUNDS December 31, 2019

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.

NON-MAJOR SPECIAL REVENUE FUNDS December 31, 2019

113 CRIMINAL COURT FUND

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

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.

NON-MAJOR SPECIAL REVENUE FUNDS December 31, 2019

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.

NON-MAJOR SPECIAL REVENUE FUNDS December 31, 2019

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.

193 LCDBG MARYDALE SEWERAGE PROJECT FUND

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

196 FEMA ACQUISITION FUND

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

801 BP OIL SPILL FUND

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



Combining Balance Sheet Non-Major Special Revenue Funds December 31, 2019

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Schedule 3.1

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		Animal Control		Building and Maintenance		Roads & Bridges		Street Light		Road Sales Tax District 2	
ASSETS Cash and Equivalents Investments Receivables Due from Other Funds Prepaid expenses Other Current Assets	\$	211 3,375 267,632 - -	\$	1,720,311 2,057,411 1,781,650 32,917	\$	4,745 3,829,360 - - -	\$	13,131 305 1,077,498 - -	\$	- - - - -	
Total Assets	\$	271,218	\$	5,592,289	\$	3,834,105	\$	1,090,934	\$	-	
LIABILITIES Accounts Payable Salaries and Benefits Payable Due to Other Funds Other Current Liabilities	\$	23,444 8,973 - -	\$	24,859 18,670 - -	\$	141,788 134,527 1,474,705	\$	75,502 1,873 - -	\$	- - -	
Total Liabilities		32,417		43,529		1,751,020	_	77,375		-	
FUND BALANCES Nonspendable - Prepaid Restricted: Judicial Federal and State Grant Programs Committed:		- - -		32,917 - -		-		- - -		- - -	
Public Works Culture and Recreation Health and Community Services Unassigned		- - 238,801 -		5,515,843 - - -		2,083,085 - - -		1,013,559 - - -		- - -	
Total Fund Balances (Accumulated Deficits)		238,801		5,548,760		2,083,085		1,013,559		-	
Total Liabilities and Fund Balances	\$	271,218	\$	5,592,289	\$	3,834,105	\$	1,090,934	\$	-	

Combining Balance Sheet Non-Major Special Revenue Funds December 31, 2019

Schedule 3.1

108 109 110 112 113

	Royalty		Board of Health		Recreation		Criminal Jury		Criminal Court	
ASSETS Cash and Equivalents Investments Receivables Due from Other Funds Prepaid expenses Other Current Assets	\$	26,399 298,684 3,650,531 - -	\$	93,331 670,540 1,609,751	\$	2,328,403 1,501,924 143,476 -	\$	2,585 - 2,349 - - -	\$	- 1,816 33,521 - - -
Total Assets	\$	3,975,614	\$	2,373,622	\$	3,973,803	\$	4,934	\$	35,337
LIABILITIES Accounts Payable Salaries and Benefits Payable Due to Other Funds Other Current Liabilities	\$	- - - -	\$	87,101 16,312 - -	\$	45,304 17,455 - -		- - 69,277 -	\$	10,616 8,893 1,413.00
Total Liabilities				103,413		62,759		69,277		20,922
FUND BALANCES Nonspendable - Prepaid Restricted: Judicial		-		-		-		-		- 14,415
Federal and State Grant Programs Committed: Public Works Culture and Recreation Health and Community Services		3,975,614 - -		- - 2,270,209 -		- - 3,911,044 -		- - -		- - -
Unassigned		-		-		-		(64,343)		-
Total Fund Balances (Accumulated Deficits)		3,975,614		2,270,209		3,911,044		(64,343)		14,415
Total Liabilities and Fund Balances	\$	3,975,614	\$	2,373,622	\$	3,973,803	\$	4,934	\$	35,337

Combining Balance Sheet Non-Major Special Revenue Funds December 31, 2019

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Schedule 3.1

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	• • •				
	Special District No. 1	Off Duty Witness	Planning Commission	Drug Court - Supreme Court	Civil Defense
ASSETS					
Cash and Equivalents	\$ -	\$ -	\$ -	\$ -	\$ -
Investments	289,800	69,995	666	72.064	6
Receivables	1,328,425	4,205	843	72,964	46,084
Due from Other Funds	3,185,934	-	137,376	=	47,047
Prepaid expenses	753,030,00	=	=	≡	=
Other Current Assets	753,028.00		-		-
Total Assets	\$ 5,557,187	\$ 74,200	\$ 138,885	\$ 72,964	\$ 93,137
LIABILITIES					
Accounts Payable	\$ 14,501	\$ 200	\$ -	\$ 313	\$ 4.632
Salaries and Benefits Payable	5,718	φ <u>2</u> 00	-	15,162	7,126
Due to Other Funds	-	21,563.00	_	57,489	-
Other Current Liabilities	753,028	-		-	
Total Liabilities	773,247	21,763		72,964	11,758
FUND BALANCES					
Nonspendable - Prepaid	_	_	<u>-</u>	_	_
Restricted:					
Judicial	_	52,437	_	-	_
Federal and State Grant Programs	=	,	=	=	81,379
Committed:					,
Public Works	4,783,940	-	138,885	-	-
Culture and Recreation	-	-	-	-	-
Health and Community Services	-	-	-	-	-
Unassigned					_
Total Fund Balances (Accumulated					
Deficits)	4,783,940	52,437	138,885	-	81,379
_ 5.66.69	.,. 35,510	52,.51	.50,003		
Total Liabilities and Fund Balances	\$ 5,557,187	\$ 74,200	\$ 138,885	\$ 72,964	\$ 93,137

Combining Balance Sheet Non-Major Special Revenue Funds December 31, 2019

Schedule 3.1

	124	126	127	128	129
	IV-D Grant	Commission of Women	Senior Citizen Activity	2004 Rededication	Health Activity
Cash and Equivalents Investments Receivables Due from Other Funds Prepaid expenses Other Current Assets	\$ - 27,717 - - -	\$ - - - - - - -	\$ - 65,039 7,687 12,226 - -	\$ - 2,871 2,231,119 - - -	\$ - 212 - 91,770 - 31,588
Total Assets	\$ 27,717	\$ -	\$ 84,952	\$ 2,233,990	\$ 123,570
LIABILITIES Accounts Payable Salaries and Benefits Payable Due to Other Funds Other Current Liabilities	\$ - 15,130 24,873	\$ - - - -	\$ 7,687 - - -	\$ - 1,836,357 -	\$ - 1,730 - -
Total Liabilities	40,003		7,687	1,836,357	1,730
FUND BALANCES Nonspendable - Prepaid Restricted: Judicial Federal and State Grant Programs Committed:	- - -	- - -	- - -	- - -	-
Public Works Culture and Recreation Health and Community Services Unassigned	- - - (12,286)	- - -	- 77,265 - -	397,633 - -	121,840 - -
Total Fund Balances (Accumulated Deficits)	(12,286)		77,265	397,633	121,840
Total Liabilities and Fund Balances	\$ 27,717	\$ -	\$ 84,952	\$ 2,233,990	\$ 123,570

Combining Balance Sheet Non-Major Special Revenue Funds December 31, 2019

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Schedule 3.1

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	He	ead Start		CACFP ad Start	_CA	CFP OCA		mmunity Action perating	LIHE	AP Grant
ASSETS	ď		\$		\$	163	\$	11	\$	
Cash and Equivalents Investments	\$	_	>	_	>	103	>	- 11	>	_
Receivables		8,651		38,209		17,565		=		33,900
Due from Other Funds		118,604		-		16,379		118,760		-
Prepaid expenses		-		-		-		-		=
Other Current Assets				-		-		-		-
Total Assets	\$	127,255	\$	38,209	\$	34,107	\$	118,771	\$	33,900
LIABILITIES										
Accounts Payable	\$	43,474	\$	-	\$	13,690	\$	-	\$	310
Salaries and Benefits Payable		83,781		-		2,547		-		3,164
Due to Other Funds		-		38,209		-		-		27,138
Other Current Liabilities	_	-		-		59		-		-
Total Liabilities		127,255		38,209		16,296	_			30,612
FUND BALANCES										
Nonspendable - Prepaid Restricted:		-		-		-		-		-
Restricted: Judicial										
Federal and State Grant Programs		_		_		_		118,771		_
Committed:								110,771		
Public Works		-		-		-		-		_
Culture and Recreation		-		-		-		-		-
Health and Community Services		-		-		17,811		-		-
Unassigned		-						-		3,288
Total Fund Balances (Accumulated										
Deficits)		-		-		17,811		118,771		3,288
Total Liabilities and Fund Balances	¢	127,255	ď	38,209	ď	34,107	ď	118,771	\$	33,900

Combining Balance Sheet Non-Major Special Revenue Funds December 31, 2019

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Total Liabilities and Fund Balances

Schedule 3.1

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ACCETS	CSBG	 ΓΑΝΕ	 oad Sales x District A	 oad Sales x District 2	State of mergency
ASSETS Cash and Equivalents Investments Receivables Due from Other Funds Prepaid expenses Other Current Assets	\$ 193,821 - 21,480 - - -	\$ - - - 5,168 - -	\$ 2,121,164 818,134 91,461 - -	\$ 6,285,941 416,704 - - -	\$ 177,499 - 979,056 - - -
Total Assets	\$ 215,301	\$ 5,168	\$ 3,030,759	\$ 6,702,645	\$ 1,156,555
LIABILITIES Accounts Payable Salaries and Benefits Payable Due to Other Funds Other Current Liabilities	\$ 4,438 5,052 204,643 -	\$ - - -	\$ 386 - - -	\$ - - 1,209,632 -	\$ 9,220 - - -
Total Liabilities	 214,133	 -	386	1,209,632	 9,220
FUND BALANCES Nonspendable - Prepaid Restricted: Judicial Federal and State Grant Programs Committed:	- - 1,168	- - 5,168	- - -	- - -	- - -
Public Works Culture and Recreation Health and Community Services Unassigned	 - - -	 - - -	3,030,373 - - -	5,493,013 - - -	1,147,335 - - -
Total Fund Balances (Accumulated Deficits)	 1,168	 5,168	3,030,373	5,493,013	 1,147,335

(continued)

5,168 \$ 3,030,759 \$ 6,702,645 \$ 1,156,555

Combining Balance Sheet Non-Major Special Revenue Funds December 31, 2019

Schedule 3.1

	181	1	85		193		196		801
	astal Zone anagement	Devel	hfront opment mission	LC	DBG	A	FEMA cquisition	В	P Oil Spil Fund
ASSETS									
Cash and Equivalents Investments Receivables Due from Other Funds Prepaid expenses Other Current Assets	\$ 2,001,725 1,121 11,378 - - -	\$	- - - - -	\$	- - - - -	\$	1,319,613 - - - -	\$	148,759 - - - 921,267 - -
Total Assets	\$ 2,014,224	\$	-	\$	-	\$	1,319,613	\$	1,070,026
LIABILITIES Accounts Payable Salaries and Benefits Payable Due to Other Funds Other Current Liabilities	\$ 140 4,263 86,041 -	\$	- - 46 -	\$	- - - -	\$	205 - 1,067,278 -	\$	- - - -
Total Liabilities	 90,444		46		-		1,067,483	_	
FUND BALANCES Nonspendable - Prepaid Restricted:	-		-		-		-		-
Judicial Federal and State Grant Programs Committed:	1,923,780		-		-		252,130		- -
Public Works Culture and Recreation Health and Community Services	- - -		- - -		- - -		- - -		1,070,026 - -
Unassigned	 -		(46)		-		-		-
Total Fund Balances (Accumulated Deficits)	 1,923,780		(46)		-		252,130		1,070,026
Total Liabilities and Fund Balances	\$ 2,014,224	\$	-	\$	-	\$	1,319,613	\$	1,070,026

Combining Balance Sheet Non-Major Special Revenue Funds December 31, 2019

	Total
ASSETS Cash and Equivalents Investments Receivables Due from Other Funds Prepaid expenses Other Current Assets	\$ 2,347,064 13,202,661 14,802,147 14,255,586 32,917 784,616
Total Assets	\$ 45,424,991
LIABILITIES Accounts Payable Salaries and Benefits Payable Due to Other Funds Other Current Liabilities Total Liabilities	507,810 350,376 6,118,664 753,087
FUND BALANCES	7,729,937
Nonspendable - Prepaid Restricted: Judicial Federal and State Grant Programs Committed: Public Works	32,917 66,852 2,382,396 28,251,673
Culture and Recreation Health and Community Services Unassigned	6,777,991 256,612 (73,387)
Total Fund Balances (Accumulated Deficits)	37,695,054
Total Liabilities and Fund Balances	\$ 45,424,991 (concluded)
	(concluded)

Combining Statement of Revenue, Expenditures, and Changes in Fund Balance Non-Major Special Revenue Funds For the Year Ended December 31, 2019

Schedule 3.2

	101 102		103	105	106	
	Animal Control	Building and Maintenance	Roads & Bridges	Street Light	Road Sales Tax District 2	
REVENUES						
Taxes						
Ad Valorem	\$ -	\$ 2,120,814	\$ 3,959,422	\$ -	\$ -	
Sales and Use	-	-	-	-	-	
Intergovernmental from:						
Federal	2,008	2,675	91,194	305	-	
State of LA	-	107,315	791,990	73,508	-	
Local	91,500	-	-	-	-	
Charges for Services	61,129	-	-	-	-	
Fines and Forfeitures	-	-	-	-	-	
Investment Earnings	8	53,601	105	291	708	
Other	11,675	7,700	39,609	125		
Total Revenues	166,320	2,292,105	4,882,320	74,229	708	
EXPENDITURES						
Current - General Government:						
Judicial						
Public Safety	=	-	=	-	-	
Public Works	-	1,427,963	4,683,516	959,465	-	
Health & Community Services	- 587,027	1,421,903	4,003,310	939,403	-	
	387,027	-	-	-	-	
Culture and Recreation	- 6 227	-	-	-	-	
Capital Outlay	6,227					
Total Expenditures	593,254	1,427,963	4,683,516	959,465		
EXCESS (DEFICIENCY) OF REVENUES						
OVER EXPENDITURES	(426,934)	864,142	198,804	(885,236)	708	
OTHER FINANCING SOURCES (USES)						
Transfers In	474,555	-	28,024	843,054	_	
Transfers Out	(86,672)	(24,203)	(95,201)	-	(144,199)	
	(,)	(= :,= :=)	(,,		(****,*****)	
Total other financing sources (uses)	387,883	(24,203)	(67,177)	843,054	(144,199)	
NET CHANGE IN FUND BALANCE	(39,051)	839,939	131,627	(42,182)	(143,491)	
FUND BALANCES						
BEGINNING OF YEAR	277,852	4,708,821	1,951,458	1,055,741	143,491_	
END OF YEAR			f 2,002,005	f 1012 FF0		
END OF YEAR	\$ 238,801	\$ 5,548,760	\$ 2,083,085	\$ 1,013,559	\$ -	

Combining Statement of Revenue, Expenditures, and Changes in Fund Balance Non-Major Special Revenue Funds For the Year Ended December 31, 2019

Schedule 3.2

	108	109	110	112	113	
	Royalty	Board of Health	Recreation	Criminal Jury	Criminal Court	
REVENUES						
Taxes Ad Valorem Sales and Use Intergovernmental from:	\$ -	\$ 713,039 -	\$ 1,665,198 -	\$ -	\$ -	
Federal State of LA Local	- 2,055,302 -	- 52,704 -	46,555 217,971 -	- - -	-	
Charges for Services Fines and Forfeitures Investment Earnings	- - 585	- - 5,568	33,765 - 54,621	- 37,575 122	- 468,369 40	
Other	-	1,600,482	102,853	-	-	
Total Revenues	2,055,887	2,371,793	2,120,963	37,697	468,409	
EXPENDITURES Current - General Government: Judicial Public Safety	- -	- -	- -	80,378 -	550,605 -	
Public Works Health & Community Services Culture and Recreation Capital Outlay	- - - -	980,208 - -	1,306,370 	- - -	- - - -	
Total Expenditures		980,208	1,306,370	80,378	550,605	
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	2,055,887	1,391,585	814,593	(42,681)	(82,196)	
OTHER FINANCING SOURCES (USES) Transfers In Transfers Out	- (696,268)	<u>-</u>	163,579 (539,461)	13,914 	83,000 (14,414)	
Total other financing sources (uses)	(696,268)		(375,882)	13,914	68,586	
NET CHANGE IN FUND BALANCE	1,359,619	1,391,585	438,711	(28,767)	(13,610)	
FUND BALANCES						
BEGINNING OF YEAR	2,615,995	878,624	3,472,333	(35,576)	28,025	

END OF YEAR

(continued)

(64,343)

\$ 2,270,209 \$ 3,911,044 \$

Combining Statement of Revenue, Expenditures, and Changes in Fund Balance Non-Major Special Revenue Funds For the Year Ended December 31, 2019

Schedule 3.2

	114	115	118	121	123
	Special District No. 1	Off Duty Witness	Planning Commission	Drug Court - Supreme Court	Civil Defense
REVENUES					
Taxes Ad Valorem Sales and Use Intergovernmental from:	\$ 1,447,190 -	\$ - -	\$ -	\$ - -	\$ - -
Federal State of LA Local	517 - -	- - -	- - -	- 505,966 -	96,286 - -
Charges for Services Fines and Forfeitures Investment Earnings	30,045 - 34,199	- 66,619 1,552	27,866 - 13	- - -	- - -
Other					2,900
Total Revenues	1,511,951	68,171	27,879	505,966	99,186
EXPENDITURES Current - General Government: Judicial Public Safety Public Works Health & Community Services	- - 270,773 -	5,700 - - -	- - - - 4,691	505,968 - - - -	370,869 - -
Culture and Recreation Capital Outlay				-	<u> </u>
Total Expenditures	270,773	5,700	4,691	505,968	370,869
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	1,241,178	62,471	23,188	(2)	(271,683)
OTHER FINANCING SOURCES (USES) Transfers In Transfers Out	- (872,349)	(83,000)	<u>-</u>	-	209,317
Total other financing sources (uses)	(872,349)	(83,000)			209,317
NET CHANGE IN FUND BALANCE	368,829	(20,529)	23,188	(2)	(62,366)
FUND BALANCES					
BEGINNING OF YEAR	4,415,111	72,966	115,697	2	143,745
END OF YEAR	\$ 4,783,940	\$ 52,437	\$ 138,885	\$ -	\$ 81,379

Combining Statement of Revenue, Expenditures, and Changes in Fund Balance Non-Major Special Revenue Funds For the Year Ended December 31, 2019

126

127

102,756

77,265

124

FUND BALANCES

BEGINNING OF YEAR

END OF YEAR

Schedule 3.2

129 128 Commission of Senior Citizen 2004 Health IV-D Grant Women Activity Rededication Activity **REVENUES** Taxes Ad Valorem 2,433,416 Sales and Use Intergovernmental from: Federal State of LA 412,522 Local Charges for Services Fines and Forfeitures 1,509 Investment Earnings 9 58 Other 1,509 9 **Total Revenues** 412,522 2,433,474 **EXPENDITURES** Current - General Government: Judicial 419.961 **Public Safety** Public Works Health & Community Services Culture and Recreation 15,000 27,000 932,340 Capital Outlay **Total Expenditures** 419,961 15,000 27,000 932,340 **EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES** (7,439) (15,000)(25,491)2,433,474 (932,331) **OTHER FINANCING SOURCES (USES)** Transfers In 5,876 15,000 735.765 (2,236,219)Transfers Out 15,000 Total other financing sources (uses) 5,876 (2,236,219) 735,765 **NET CHANGE IN FUND BALANCE** (1,563)(25,491)197,255 (196,566)

(continued)

318,406

121,840

200,378

397,633

(10,723)

(12,286)

Combining Statement of Revenue, Expenditures, and Changes in Fund Balance Non-Major Special Revenue Funds For the Year Ended December 31, 2019

Schedule 3.2

	130	131	141	142	144	
	Head Start	CACFP Head Start	CACFP OCA	Community Action Operating	LIHEAP Grant	
REVENUES	Ticaa Start	Ticaa Start	CACIT OCA	Operating	EITIEAT GIUIT	
Taxes						
Ad Valorem	\$ -	\$ -	\$ -	\$ -	\$ -	
Sales and Use	-	-	-	-	-	
Intergovernmental from: Federal	2 022 040	מור בור	257 005		E24202	
State of LA	2,832,849	225,526	257,805	-	534,393	
Local	_	-	_	-	_	
Charges for Services	_	_	60	_	_	
Fines and Forfeitures	-	-	-	-	-	
Investment Earnings	-	-	-	-	-	
Other	916,953					
Total Revenues	3,749,802	225,526	257,865		534,393	
EXPENDITURES						
Current - General Government:						
Judicial	-	-	-	-	-	
Public Safety	=	=	=	=	=	
Public Works	-	-	-	-	-	
Health & Community Services	3,795,209	225,526	262,243	6,617	535,715	
Culture and Recreation	-	-	-	-	-	
Capital Outlay						
Total Expenditures	3,795,209	225,526	262,243	6,617	535,715	
EXCESS (DEFICIENCY) OF REVENUES						
OVER EXPENDITURES	(45,407)		(4,378)	(6,617)	(1,322)	
OTHER FINANCING SOURCES (USES)						
Transfers In	116,829	-	-	35,947	-	
Transfers Out	(71,423)					
Total other financing sources (uses)	45,406			35,947		
NET CHANGE IN FUND BALANCE	(1)	-	(4,378)	29,330	(1,322)	
FUND BALANCES						
BEGINNING OF YEAR	1		22,189	89,441	4,610	
END OF YEAR	\$ -	\$ -	\$ 17,811	\$ 118,771	\$ 3,288	

Combining Statement of Revenue, Expenditures, and Changes in Fund Balance Non-Major Special Revenue Funds For the Year Ended December 31, 2019

Schedule 3.2

	150	154	160	161	174	
	CSBG	TANF	Road Sales Tax District A	Road Sales Tax District 2	State of Emergency	
REVENUES						
Taxes Ad Valorem Sales and Use Intergovernmental from:	\$ -	\$ - -	\$ - 4,624,896	\$ - 2,584,082	\$ -	
Federal State of LA Local	176,680 - -	- - -	- - -	- - -	- - -	
Charges for Services Fines and Forfeitures Investment Earnings	-	- - -	- - 57,438	- - 170,083	- - 3,936	
Other	-		-	-		
Total Revenues	176,680		4,682,334	2,754,165	3,936	
EXPENDITURES Current - General Government: Judicial Public Safety	- -	<u>-</u> -	<u>-</u> -	- -	- -	
Public Works Health & Community Services Culture and Recreation Capital Outlay	177,155 - - - -	- - -	43,339 - - - -	25,193 - - - -	33,506 - - -	
Total Expenditures	177,155	_	43,339	25,193	33,506	
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(475)		4,638,995	2,728,972	(29,570)	
OTHER FINANCING SOURCES (USES) Transfers In Transfers Out	<u>-</u>	<u>-</u>	86,554 (5,056,665)	144,199 (3,713,304)	(118,051 <u>)</u>	
Total other financing sources (uses)			(4,970,111)	(3,569,105)	(118,051)	
NET CHANGE IN FUND BALANCE	(475)	-	(331,116)	(840,133)	(147,621)	
FUND BALANCES						
BEGINNING OF YEAR	1,643	5,168	3,361,489	6,333,146	1,294,956	
END OF YEAR	\$ 1,168	\$ 5,168	\$ 3,030,373	\$ 5,493,013	\$ 1,147,335	

Combining Statement of Revenue, Expenditures, and Changes in Fund Balance Non-Major Special Revenue Funds For the Year Ended December 31, 2019

Schedule 3.2

	181	185	193	196	801	
	Coastal Zone Management	Beachfront Development Commission	LCDBG	FEMA Acquisition	BP Oil Spil Fund	
REVENUES					•	
Taxes Ad Valorem	\$ -	\$ -	\$ -	\$ -	\$ -	
Sales and Use) -	.) -	.) -	
Intergovernmental from:						
Federal	1,198,071	-	-	439,937	-	
State of LA	-	-	-	-	-	
Local	-	-	-	17,213	-	
Charges for Services	31,333	-	-	-	-	
Fines and Forfeitures	- 25	-	-	-	1 247	
Investment Earnings Other	-	-			1,247 	
Total Revenues	1,229,429	-		457,150	1,247	
EXPENDITURES						
Current - General Government:						
Judicial	-	-	-	-	-	
Public Safety	-	-	-	-	-	
Public Works	-	-	-	-	1,385	
Health & Community Services	579,073	46	-	-	-	
Culture and Recreation Capital Outlay	-	-	-	391,665	-	
Сариа Оппау				391,003		
Total Expenditures	579,073	46		391,665	1,385	
EXCESS (DEFICIENCY) OF REVENUES						
OVER EXPENDITURES	650,356	(46)	_	65,485	(138)	
OVER EXITERATIONES	030,330	(40)		05,405	(150)	
OTHER FINANCING SOURCES (USES)						
Transfers In	250,000	-	50,098	-	-	
Transfers Out	-	-	(50,098)	-	-	
Total other financing sources (uses)	250,000					
NET CHANGE IN FUND BALANCE	900,356	(46)	-	65,485	(138)	
FUND BALANCES						
BEGINNING OF YEAR	1,023,424	-	-	186,645	1,070,164	
END OF YEAR	\$ 1,923,780	\$ (46)	\$ -	\$ 252,130	\$ 1,070,026	

Combining Statement of Revenue, Expenditures, and Changes in Fund Balance Non-Major Special Revenue Funds For the Year Ended December 31, 2019

	Total
REVENUES	
Taxes Ad Valorem	\$ 12.339.079
Sales and Use	\$ 12,339,079 7,208,978
Intergovernmental from:	1,200,910
Federal	5,904,801
State of LA	4,217,278
Local	108,713
Charges for Services	184,198
Fines and Forfeitures	572,563
Investment Earnings	385,718
Other	2,682,297
Other	2,002,231
Total Revenues	33,603,625
EXPENDITURES	
Current - General Government:	
Judicial	1,562,612
Public Safety	370,869
Public Works	7,622,295
Health & Community Services	6,976,355
Culture and Recreation	2,280,710
Capital Outlay	397,892
cupitat o attay	331,632
Total Expenditures	19,210,733
EXCESS (DEFICIENCY) OF REVENUES	
OVER EXPENDITURES	14,392,892
OTHER FINANCING SOURCES (USES)	
Transfers In	3.255.711
Transfers Out	(13,801,527)
Hansiers Out	(13,001,321)
Total other financing sources (uses)	(10,545,816)
NET CHANGE IN FUND BALANCE	3,847,076
FUND BALANCES	
FUND BALANCES	
BEGINNING OF YEAR	33,847,978
END OF YEAR	\$ 37,695,054
	(concluded)

Fund #101 - Animal Control

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual For the Year Ended December 31, 2019

		Original Budget	Final Budget		Actual Amounts		Variance Positive (Negative)	
REVENUES	4		4		đ	2.000	4	2.000
Intergovernmental Rev - Federal	\$	-	\$	90.000	\$	2,008 91.500	\$	2,008 1,500
Intergovernmental Rev - Local Charges for Services		40.000		40.000		61,129		21,129
Investment Earnings		40,000		40,000		8		21,129 8
Other (Revenue)		-		-		11,675		o 11,675
Other (Revenue)						11,073		11,073
Total Revenues		40,000		130,000		166,320		36,320
EXPENDITURES								
Current - General Government - Health & Community Service	es:							
Personal services and benefits		220,662		218,599		218,155		444
Professional services		191,050		191,358		187,246		4,112
Operating services		30,788		30,788		25,165		5,623
Other services		116,550		113,192		89,531		23,661
Operating Supplies		74,550		82,584		64,814		17,770
Miscellaneous		-		-		2,116		(2,116)
Total current expenditures		633,600		636,521		587,027		49,494
Capital Outlay		13,900		13,900		6,227		7,673
Total expenditures		647,500		650,421		593,254		57,167
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		(607,500)		(520,421)		(426,934)		93,487
OTHER FINANCING SOURCES (USES) Transfers In from:								
128 2004 Rededication		474,555		474,555		474,555		-
Transfers Out to:								
299 Capital Projects Fund		(36,637)		(178,402)		(86,672)		91,730
Total other financing sources (uses)		437,918		296,153		387,883		91,730
NET CHANGE IN FUND BALANCE		(169,582)		(224,268)		(39,051)		185,217
FUND BALANCES								
BEGINNING OF YEAR		277,852		277,852		277,852		-
END OF YEAR	\$	108,270	\$	53,584	\$	238,801	\$	185,217

Fund #102 - Building and Maintenance Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual For the Year Ended December 31, 2019

REVENUES	Original Final Budget Budget		Actual Amounts	Variance Positive (Negative)	
Taxes - Ad Valorem	\$ 2,205,992	\$ 2,205,992	\$ 2,120,814	\$ (85,178)	
Intergovernmental from:	\$ 2,203,992	\$ 2,203,992	\$ 2,120,014	\$ (03,170)	
Federal	-	2,700	2,675	(25)	
State of LA	105,332	107,332	107,315	(17)	
Local	=	41,767	=	(41,767)	
Investment Earnings	8,000	58,000	53,601	(4,399)	
Other	8,400	8,400	7,700	(700)	
Total Revenues	2,327,724	2,424,191	2,292,105	(132,086)	
EXPENDITURES					
Current - General Government - Public Works:	620.007	644727	553.030	22.222	
Personal services and benefits Professional services	638,887 150	644,737 150	553,838	90,899 150	
Operating services	1,073,984	1,178,134	- 592,657	585,477	
Other services	397,150	397,150	230,228	166,922	
Operating Supplies	75,025	94,475	51,240	43,235	
Total current expenditures	2,185,196	2,314,646	1,427,963	886,683	
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	142,528	109,545	864,142	754,597	
OTHER FINANCING SOURCES (USES) Transfers Out to:					
299 Capital Projects Fund	(1,412,113)	(2,115,799)	(24,203)	2,091,596	
NET CHANGE IN FUND BALANCE	(1,269,585)	(2,006,254)	839,939	2,846,193	
FUND BALANCES					
BEGINNING OF YEAR	4,708,821	4,708,821	4,708,821		
END OF YEAR	\$ 3,439,236	\$ 2,702,567	\$ 5,548,760	\$ 2,846,193	

Fund #103 - Roads and Bridges Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual For the Year Ended December 31, 2019

	Original Budget	Final Budget	Actual Amounts	Variance Positive (Negative)
REVENUES				
Taxes		4 2 702 104		
Ad Valorem	\$ 3,793,426	\$ 3,793,426	\$ 3,959,422	\$ 165,996
Intergovernmental from:				
Federal	720 4 4 4	720 4 44	91,194	91,194
State of LA	729,141	729,141	791,990	62,849
Investment Earnings	-	-	105	105
Other Income			39,609	39,609
Total Revenues	4,522,567	4,522,567	4,882,320	359,753
EXPENDITURES				
Current - General Government - Public Works:				
Personal services and benefits	4,075,330	3,827,130	3,552,939	274,191
Professional services	46,000	238,500	156,224	82,276
Operating services	385,000	322,500	280,479	42,021
Other services	231,328	234,028	164,845	69,183
Operating Supplies	535,000	650,500	527,746	122,754
Other - Miscellaneous	20,000	20,000	1,283_	18,717_
Total current expenditures	5,292,658	5,292,658	4,683,516	609,142
EXCESS (DEFICIENCY) OF REVENUES				
OVER EXPENDITURES	(770,091)	(770,091)	198,804	968,895
OTHER FINANCING SOURCES (USES)				
Transfers In				
108 Royalty Fund	454,698	49,198	28,024	(21,174)
160 Road Sales Tax District A	400,000	-	-	-
Total Transfers In	854,698	49,198	28,024	(21,174)
206 Transfers Out to Road Construction Dist, 3,5,6	(400,000)	(400,000)	-	400,000
299 Transfers Out to Capital Projects Fund	(1,138,503)	(1,138,503)	(95,201)	1,043,302
Total Transfers Out	(1,538,503)	(1,538,503)	(95,201)	1,443,302
Total other financing sources (uses)	(683,805)	(1,489,305)	(67,177)	1,422,128
NET CHANGE IN FUND BALANCE	(1,453,896)	(2,259,396)	131,627	2,391,023
FUND BALANCES				
BEGINNING OF YEAR	1,951,458	1,951,458	1,951,458	-
END OF YEAR	\$ 497,562	\$ (307,938)	\$ 2,083,085	\$ 2,391,023

Fund #105 - Street Light

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual For the Year Ended December 31, 2019

	Original Budget	Final Budget	Actual Amounts	Variance Positive (Negative)	
REVENUES					
Intergovernmental from:					
Federal	\$ -	\$ -	\$ 305	\$ 305	
State of LA	73,106	73,106	73,508	402	
Investment Earnings	500	500	291	(209)	
Miscellaneous		-	125_	125	
Total Revenues	73,606	73,606	74,229	623	
EXPENDITURES					
Current - General Government - Public Works:					
Personal services and benefits	78,234	78,234	44,661	33,573	
Professional services	45,000	49,000	25,739	23,261	
Operating services	1,167,475	1,163,475	884,607	278,868	
Other services	9,650	9,650	4,458	5,192	
Operating Supplies	2,600	2,600	_	2,600	
Total current expenditures	1,302,959	1,302,959	959,465	343,494	
EXCESS (DEFICIENCY) OF REVENUES					
OVER EXPENDITURES	(1,229,353)	(1,229,353)	(885,236)	344,117	
OTHER FINANCING SOURCES (USES) Transfers In					
114 Transfers In from Special District 1	843,054	843,054	843,054		
NET CHANGE IN FUND BALANCE	(386,299)	(386,299)	(42,182)	344,117	
FUND BALANCES					
BEGINNING OF YEAR	1,055,741	1,055,741	1,055,741		
END OF YEAR	\$ 669,442	\$ 669,442	\$ 1,013,559	\$ 344,117	

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, 2019

		Original Budget		Final Budget		Actual Amounts		Variance Positive (Negative)	
REVENUES Investment Earnings	\$	-	\$	<u>-</u>	\$	708_	\$	708	
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		-		-		708		708	
OTHER FINANCING SOURCES (USES) Transfers Out to: 161 Road District #2-Construction	(1	43,002)		(143,002)	(144,199)		(1,197)	
NET CHANGE IN FUND BALANCE	(1	43,002)		(143,002)	(143,491)		(489)	
FUND BALANCES									
BEGINNING OF YEAR	1	43,491		143,491		143,491		-	
END OF YEAR	\$	489	\$	489	\$		\$	(489)	

Fund #108 - Royalty Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual For the Year Ended December 31, 2019

REVENUES	Original Budget	Final Budget	Actual Amounts	Variance Positive (Negative)	
Intergovernmental from: State of LA Investment Earnings	\$ 1,447,998 5,000	\$ 2,152,164 500	\$ 2,055,302 585	\$ (96,862) 85	
Total Revenues	1,452,998	2,152,664	2,055,887	(96,777)	
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	1,452,998	2,152,664	2,055,887	(96,777)	
OTHER FINANCING SOURCES (USES) Transfers Out to: 001 General Fund 103 Roads & Bridges 104 Drainage Maintenance Fund 107 Solid Waste 110 Recreation Fund 112 Criminal Jury 142 OCA General Fund 181 Coastal Zone Management 299 Capital Projects Fund Total other financing sources (uses)	(2,998,264) (454,698) (520,570) (235,529) (270,711) (13,914) - (370,000) (360,005) (5,223,691)	(266,336) (49,198) (191,883) - - (13,914) (35,947) (250,000) (314,423) (1,121,701)	(217,260) (28,024) (63,930) - (13,914) (35,947) (250,000) (87,193) (696,268)	49,076 21,174 127,953 - - - - - 227,230 425,433	
NET CHANGE IN FUND BALANCE	(3,770,693)	1,030,963	1,359,619	328,656	
FUND BALANCES					
BEGINNING OF YEAR	2,615,995	2,615,995	2,615,995	<u>-</u>	
END OF YEAR	\$ (1,154,698)	\$ 3,646,958	\$ 3,975,614	\$ 328,656	

Fund #109 - Board of Health

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual For the Year Ended December 31, 2019

	Original Final Budget Budget		,	Actual Amounts		Variance Positive (Negative)		
REVENUES		<u> </u>						
Taxes:								
Ad valorem	\$	726,471	\$	726,471	\$	713,039	\$	(13,432)
Intergovernmental from:								
State of LA		52,416		52,416		52,704		288
Other		-		-		1,600,482		1,600,482
Investment Earnings		4,000		4,000	_	5,568		1,568
Total Revenues		782,887		782,887		2,371,793		1,588,906
EXPENDITURES								
Current - General Government - Health & Community Service	PS:							
Personal services and benefits		486,240		485,373		410,539		74,834
Professional services		530,000		530,000		500,220		29,780
Operating services		246,750		246,750		46,110		200,640
Other services		22,800		23,667		22,754		913
Operating Supplies		4,000		4,000		585		3,415
Total Community Services		1,289,790	_	1,289,790	_	980,208	_	309,582
EXCESS (DEFICIENCY) OF REVENUES		(50.5.0.0)		(50.5.0.0.)				
OVER EXPENDITURES		(506,903)		(506,903)	_	1,391,585		1,898,488
FUND BALANCES								
BEGINNING OF YEAR		878,624		878,624		878,624		-
END OF YEAR	\$	371,721	\$	371,721	\$	2,270,209	\$	1,898,488

Fund #110 - Recreation

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual For the Year Ended December 31, 2019

	Original Budget	Final Budget	Actual Amounts	Variance Positive (Negative)
REVENUES	¢ 1.000.000	¢ 4.630.006	¢ 1.005.100	¢ 25.242
Taxes - ad valorem Intergovernmental from:	\$ 1,628,666	\$ 1,639,886	\$ 1,665,198	\$ 25,312
Federal	97.000	250	46,555	46,305
State of LA	676,351	163,593	217.971	54,378
Charges for Services	6,000	35,000	33,765	(1,235)
Investment Earnings	-	56,500	54,621	(1,879)
Other		108,435	102,853	(5,582)
Total Revenues	2,408,017	2,003,664	2,120,963	117,299
EXPENDITURES				
Current - General Government - Culture and Recreation:				
Personal services and benefits	418,941	633,148	610,774	22,374
Professional services	-	62,585	57,732	4,853
Operating services	52,951	311,135	261,575	49,560
Other services	12,600	70,850	51,980	18,870
Operating Supplies	183,150	278,612	128,723	149,889
Other - Miscellaneous	756,080	1,766,763	195,586	1,571,177
Total Culture and Recreation Capital Outlay	1,423,722 300,000	3,123,093 -	1,306,370	1,816,723
	· ·			
Total expenditures	1,723,722	3,123,093	1,306,370	1,816,723
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	684,295	(1,119,429)	814,593	1,934,022
OTHER FINANCING SOURCES (USES)				
001 Transfers In from General Fund	776.576	163,579	163,579	-
108 Transfer in from Royalty	270.711	-	-	=
299 Transfers Out to Capital Projects Fund	(3,557,621)	(3,472,618)	(539,461)	2,933,157
Total other financing sources (uses)	(2,510,334)	(3,309,039)	(375,882)	2,933,157
NET CHANGE IN FUND BALANCE	(1,826,039)	(4,428,468)	438,711	4,867,179
FUND BALANCES				
BEGINNING OF YEAR	3,472,333	3,472,333	3,472,333	
END OF YEAR	\$ 1,646,294	\$ (956,135)	\$ 3,911,044	\$ 4,867,179

Fund #112 - Criminal Jury

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual For the Year Ended December 31, 2019

DEVENUES		Original Budget		Final Budget		Actual Amounts		Variance Positive (Negative)	
REVENUES Fines & Forfeitures Investment Earnings	\$	38,989 -	\$	38,989 <u>-</u>	\$	37,575 122	\$	(1,414) 122	
Total Revenues		38,989		38,989		37,697		(1,292)	
EXPENDITURES Current - General Government - Judicial: Personal services and benefits		50,000		81,822		80,378		1,444	
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		(11,011)		(42,833)		(42,681)		152	
OTHER FINANCING SOURCES (USES) Transfers In Royalty Fund		13,914		13,914		13,914			
NET CHANGE IN FUND BALANCE		2,903		(28,919)		(28,767)		152	
FUND BALANCES									
BEGINNING OF YEAR		(35,576)		(35,576)		(35,576)			
END OF YEAR	\$	(32,673)	\$	(64,495)	\$	(64,343)	\$	152	

Fund #113 - Criminal Court

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual For the Year Ended December 31, 2019

	Original Budget	Final Budget	Actual Amounts	Variance Positive (Negative)	
REVENUES Fines & Forfeitures Investment Earnings	\$ 506,959	\$ 466,367	\$ 468,369 40	\$ 2,002 40	
Total Revenues	506,959	466,367	468,409	2,042	
EXPENDITURES Current - General Government - Judicial:					
Personal services and benefits	235,737	*	199,654	36,083	
Professional services	116,280	•	60,848	55,432	
Operating services	44,161	•	15,804	28,357	
Other services	182,000 50,525	•	67,352 44,947	114,648	
Operating Supplies Miscellaneous	30,323 12,000	,	162,000	5,578 10,000	
Total current expenditures	640,703		550.605	250,098	
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(133,744	4) (334,336)	(82,196)	252,140	
OTHER FINANCING SOURCES (USES) Transfers In - Off Duty Witness Fund Transfers Out	-	83,350	83,000 (14,414)	(350) (14,414)	
Total other financing sources (uses)	-	83,350	68,586	(14,764)	
NET CHANGE IN FUND BALANCE	(133,744	4) (250,986)	(13,610)	237,376	
FUND BALANCES					
BEGINNING OF YEAR	28,025	5 28,025	28,025		
END OF YEAR	\$ (105,719	9) \$ (222,961)	\$ 14,415	\$ 237,376	

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, 2019

REVENUES	Original Budget	Final Budget	Actual Amounts	Variance Positive (Negative)	
Taxes - Ad Valorem	\$ 1,365,901	\$ 1,365,901	\$ 1,447,190	\$ 81,289	
Intergovernmental Rev - Federal (331100)	ψ 1,505,501 -	-	517	517	
Charges for Services	37,570	37,570	30,045	(7,525)	
Investment Earnings	16,500	16,500	34,199	17,699	
Total Revenues	1,419,971	1,419,971	1,511,951	91,980	
EXPENDITURES					
Current - General Governement - Public Works					
Personal services and benefits	114,587	154,588	146,101	8,487	
Professional services	255,000	199,750	93,674	106,076	
Operating services	1,000	1,900	1,641	259	
Other services	13,000	20,500	18,748	1,752	
Operating supplies	4,750	11,600	10,609	991	
Total current expenditures	388,337	388,338	270,773	117,565	
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	1,031,634	1,031,633	1,241,178	209,545	
OTHER FINANCING SOURCES (USES)					
Transfers Out:					
105 Street Lights Fund	(843,054)	(843,054)	(843,054)	=	
299 Capital Projects	(200,000)	(230,000)	(29,295)	200,705	
Total Transfers Out	(1,043,054)	(1,073,054)	(872,349)	200,705	
Total other financing sources (uses)	(1,043,054)	(1,073,054)	(872,349)	200,705	
NET CHANGE IN FUND BALANCE	(11,420)	(41,421)	368,829	410,250	
FUND BALANCES					
BEGINNING OF YEAR	4,415,111	4,415,111	4,415,111		
END OF YEAR	\$ 4,403,691	\$ 4,373,690	\$ 4,783,940	\$ 410,250	

Fund #115 - Off Duty Witness

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual For the Year Ended December 31, 2019

DEL/FALLIES	Original Budget		Final Budget		Actual Amounts		Variance Positive (Negative)	
REVENUES Fines & Forfeitures	\$	75,286	\$	66,447	\$	66,619	\$	172
Investment Earnings		4,000		1,629		1,552		(77)
Total Revenues		79,286		68,076		68,171		95
EXPENDITURES								
Current - General Government - Judicial: Personal services and benefits		25,000		25,000		5,700		19,300
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		54,286		43,076		62,471		19,395
OTHER FINANCING SOURCES (USES) Transfers Out								
113 Criminal Court		-		(83,350)		(83,000)		350
NET CHANGE IN FUND BALANCE		54,286		(40,274)		(20,529)		19,745
FUND BALANCES								
BEGINNING OF YEAR		72,966		72,966		72,966		-
END OF YEAR	\$	127,252	\$	32,692	\$	52,437	\$	19,745

Fund #118 - Planning Commission Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual For the Year Ended December 31, 2019

		Original Budget		Final Budget		Actual Amounts		Variance Positive (Negative)	
REVENUES Charges for Services Investment Earnings	\$	32,898	\$	28,398	\$	27,866 13	\$	(532) 13	
Total Revenues		32,898		28,398		27,879		(519)	
EXPENDITURES Current - General Government - Health & Community Services: Personal services and benefits Professional services Operating services Operating Supplies Other services Total current expenditures		2,598 12,000 - 2,100 2,500 19,198		2,723 11,227 648 2,100 2,500 19,198		1,987 - 956 342 1,406 4,691		736 11,227 (308) 1,758 1,094 14,507	
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		13,700		9,200		23,188		13,988	
FUND BALANCES									
BEGINNING OF YEAR		115,697		115,697		115,697		-	
END OF YEAR	\$	129,397	\$	124,897	\$	138,885	\$	13,988	

Fund #121 - Drug Court - Supreme Court
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
For the Year Ended December 31, 2019

		Original Budget		Final Budget		Actual Amounts		Variance Positive (Negative)	
REVENUES Intergovernmental from: State	\$	591,874	\$	506,219	\$	505,966	\$	(253)	
EXPENDITURES Current - General Government - Judicial: Personal services and benefits		591,875		591,875		505,968		85,907	
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		(1)		(85,656)		(2)		85,654	
FUND BALANCES									
BEGINNING OF YEAR		2		2		2		-	
END OF YEAR	\$	1_	\$	(85,654)	\$	-	\$	85,654	

Fund #123 - Civil Defense

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual For the Year Ended December 31, 2019

	Original Budget	Final Budget	Actual Amounts	Variance Positive (Negative)	
REVENUES					
Intergovernmental					
Federal	\$ 52,500	\$ 54,500	\$ 96,286	\$ 41,786	
Other Income	-	-	2,900	2,900	
Total Revenues	52,500	54,500	99,186	44,686	
EXPENDITURES					
Current - General Government - Public Safety:					
Personal services and benefits	325,637	293,466	241,834	51,632	
Professional services	300	300	3,445	(3,145)	
Operating services	30,500	30,500	17,338	13,162	
Other services	74,200	109,208	72,687	36,521	
Operating Supplies	116,863	114,026	35,565	78,461	
Total public safety	547,500	547,500	370,869	176,631	
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(495,000)	(493,000)	(271,683)	221,317	
OTHER FINANCING SOURCES (USES)					
Transfers In from:	24.255	24.222	24.24		
128 2004 Rededication Fund	91,266	91,266	91,266	-	
174 State of Emergency Fund	318,051	118,051	118,051		
Total Transfers In	409,317	209,317	209,317		
NET CHANGE IN FUND BALANCE	(85,683)	(283,683)	(62,366)	221,317	
FUND BALANCES					
BEGINNING OF YEAR	143,745	143,745	143,745		
END OF YEAR	\$ 58,062	\$ (139,938)	\$ 81,379	\$ 221,317	

Fund #124 - IV-D Grant

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual For the Year Ended December 31, 2019

PENENUE		Original Budget		Final Budget		Actual Amounts		Variance Positive (Negative)	
REVENUES Intergovernmental from: State of LA	\$	397,751	\$	397,751	\$	412,522	\$	14,771	
EXPENDITURES Current - General Government - Judicial: Personal services and benefits		452,463		452,463		419,961		32,502	
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		(54,712)		(54,712)		(7,439)		47,273	
OTHER FINANCING SOURCES (USES) Transfers In from: 001 General Fund		72,583		5,926		5,876		(50)	
NET CHANGE IN FUND BALANCE		17,871		(48,786)		(1,563)		47,223	
FUND BALANCES									
BEGINNING OF YEAR		(10,723)		(10,723)		(10,723)		-	
END OF YEAR	\$	7,148	\$	(59,509)	\$	(12,286)	\$	47,223	

Fund #126 - Commission of Women Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual For the Year Ended December 31, 2019

EXPENDITURES	Original Budget		Final Budget		Actual Amounts		Variance Positive (Negative)	
Current - General Government - Culture and Recreation Miscellaneous	\$	15,000	\$	15,000	\$	15,000	\$	-
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		(15,000)		(15,000)		(15,000)		-
OTHER FINANCING SOURCES (USES) Transfers In from: 001 General Fund		15,000		15,000		15,000		
NET CHANGE IN FUND BALANCE		-		-		-		-
FUND BALANCES								
BEGINNING OF YEAR								_
END OF YEAR	\$		\$		\$		\$	-

Fund #127 - Senior Citizen Activity
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
For the Year Ended December 31, 2019

		Original Budget		Final Budget		Actual Amounts		Variance Positive (Negative)	
REVENUES Investment Earnings	\$	500	\$	500	\$	1,509	\$	1,009	
EXPENDITURES Current - Culture and Recreation: Miscellaneous		40,000		40,000		27,000		13,000	
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		(39,500)		(39,500)		(25,491)		14,009	
FUND BALANCES									
BEGINNING OF YEAR		102,756		102,756		102,756		-	
END OF YEAR	\$	63,256	\$	63,256	\$	77,265	\$	14,009	

Fund #128 - 2004 Rededication

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual For the Year Ended December 31, 2019

DEMENUES	Original Budget	Final Budget	Actual Amounts	Variance Positive (Negative)
REVENUES Taxes - Ad Valorem Investment Earnings	\$ 2,312,305 	\$ 2,405,305	\$ 2,433,416 58	\$ 28,111 58
Total Revenues	2,312,305	2,405,305	2,433,474	28,169
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	2,312,305	2,405,305	2,433,474	28,169
OTHER FINANCING SOURCES (USES) Transfers Out to: 001 General Fund 101 Animal Control Fund 107 Solid Waste 123 Civil Defense Fund 129 Health Activity Fund Total transfers out	(7,000) (474,555) (1,471,114) (91,266) (1,335,765) (3,379,700)	(474,555) (934,633) (91,266) (1,335,765) (2,836,219)	(474,555) (934,633) (91,266) (735,765) (2,236,219)	600,000
NET CHANGE IN FUND BALANCE	(1,067,395)	(430,914)	197,255	628,169
FUND BALANCES				
BEGINNING OF YEAR	200,378	200,378	200,378	
END OF YEAR	\$ (867,017)	\$ (230,536)	\$ 397,633	\$ 628,169

Fund #129 - Health Activity

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual For the Year Ended December 31, 2019

REVENUES	Original Budget	Final Budget	Actual Amounts	Variance Positive (Negative)	
Investment Earnings	\$ -	\$ -	\$ 9	\$ 9	
EXPENDITURES Current - General Government - Health & Community Service Personal services and benefits	es: -		1.730	(1,730)	
Professional services	1,510,000	1,509,873	923,527	586,346	
Operating services	7,450	7,574	6,744	830	
Operating Supplies	600	603	339	264	
Total current expenditures	1,518,050	1,518,050	932,340	585,710	
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(1,518,050)	(1,518,050)	(932,331)	585,719	
OTHER FINANCING SOURCES (USES) Transfers In	1 225 765	1 335 765	715 765	(500,000)	
128 2004 Rededication Fund	1,335,765	1,335,765	735,765	(600,000)	
NET CHANGE IN FUND BALANCE	(182,285)	(182,285)	(196,566)	(14,281)	
FUND BALANCES					
BEGINNING OF YEAR	318,406	318,406	318,406		
END OF YEAR	\$ 136,121	\$ 136,121	\$ 121,840	\$ (14,281)	

Fund #130 - Head Start

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual For the Year Ended December 31, 2019

DEL/FALLES	Original Budget	Final Budget	Actual Amounts	Variance Positive (Negative)	
REVENUES Intergovernmental - Federal Other Income	\$ 2,784,155 694,869	\$ 2,832,849 708,212	\$ 2,832,849 916,953	\$ - 208,741	
Total Revenues	3,479,024	3,541,061	3,749,802	208,741	
EXPENDITURES Current - General Government - Health & Community Service					
Personal services and benefits	2,419,623	2,367,305	2,306,556	60,749	
Professional services	9,700	8,709	8,709	-	
Operating services	95,982	141,417	141,417	-	
Other services	181,162	187,149	187,149	- (7.212)	
Operating Supplies Other - Miscellaneous	205,703	225,979 709,345	233,291 918,087	(7,312)	
Total current expenditures	698,120 3.610.290	3.639.904	3,795,209	(208,742) (155,305)	
rotat current expenditures	3,010,290	3,039,904	3,193,209	(133,303)	
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(131,266)	(98,843)	(45,407)	53,436	
OTHER FINANCING SOURCES (USES) 001 Transfers In from General Fund 299 Transfers Out to Capital Project	170,265 (39,000)	170,265 (71,423)	116,829 (71,423)	(53,436)	
Total other financing sources (uses)	131,265	98,842	45,406	(53,436)	
NET CHANGE IN FUND BALANCE	(1)	(1)	(1)	-	
FUND BALANCES					
BEGINNING OF YEAR	1	1	1		
END OF YEAR	\$ -	\$ -	\$ -	\$ -	

Fund #131 - CACFP Head Start

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual For the Year Ended December 31, 2019

		Original Budget		Final Budget		Actual Amounts		ariance ositive egative)
REVENUES Intergovernmental - Federal	\$	220,000	\$	235,000	\$	225,526	\$	(9,474)
EXPENDITURES Current - General Government - Health & Community Service Operating Supplies	es:	220,000		235,000		225,526		9,474
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES								
FUND BALANCES								
BEGINNING OF YEAR		-		-				-
END OF YEAR	\$	-	\$	-	\$		\$	-

Fund #141 - CACFP OCA Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual For the Year Ended December 31, 2019

DEVENUES	Original Budget		Final Budget		Actual Amounts		Variance Positive (Negative)	
REVENUES Intergovernmental - Federal Charges for services	\$	297,000	\$	297,000 -	\$	257,805 60	\$	(39,195) 60
Total Revenues		297,000		297,000		257,865		(39,135)
EXPENDITURES Current - General Government - Health & Community Services and benefits Personal services and benefits Professional Services Operating services Other services Operating Supplies Total Community Services EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	ces:	60,108 36 737 6,412 228,371 295,664		61,752 - 1,163 7,389 225,358 295,662 1,338	_	59,167 - 317 4,415 198,344 262,243 (4,378)	_	2,585 - 846 2,974 27,014 33,419 (5,716)
FUND BALANCES								
BEGINNING OF YEAR		22,189		22,189		22,189		_
END OF YEAR	\$	23,525	\$	23,527	\$	17,811	\$	(5,716)

Fund #142 - Community Action Operating
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
For the Year Ended December 31, 2019

	Original Budget		Final Budget		Actual Amounts		Variance Positive (Negative)	
EXPENDITURES								
Current - General Government - Health & Community Service			4	407044	d	4.400	¢	435.750
Personal services and benefits	\$	-	\$	127,241	\$	1,482	\$	125,759
Professional Services		5,000		25,000		166		24,834
Other Services		9,600		9,600		4,969		4,631
Operating Supplies		2,200		2,200		-		2,200
Miscellaneous		1,000		1,000				1,000
Total Community Services		17,800		165,041		6,617		158,424
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		(17,800)		(165,041)		(6,617)		158,424
OTHER FINANCING SOURCES (USES) 108 Transfers In from Royalty Fund				35,947		35,947		
NET CHANGE IN FUND BALANCE		(17,800)		(129,094)		29,330		158,424
FUND BALANCES								
BEGINNING OF YEAR		89,441		89,441		89,441		-
END OF YEAR	\$	71,641	\$	(39,653)	\$	118,771	\$	158,424

Fund #144 - LIHEAP Grant

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual For the Year Ended December 31, 2019

REVENUES		Original Budget		Final Budget		Actual Amounts		Variance Positive (Negative)	
Intergovernmental: Federal	\$	572,410	\$	550,355	_\$_	534,393	\$	(15,962)	
EXPENDITURES Current - General Government - Health & Community Service	es:								
Personal services and benefits		50,686		51,942		50,443		1,499	
Operating services		521,724		521,273		481,712		39,561	
Other services				27,139		3,560		23,579	
Total current		572,410		600,354		535,715		64,639	
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		-		(49,999)		(1,322)		48,677	
FUND BALANCES									
BEGINNING OF YEAR		4,610		4,610	_	4,610			
END OF YEAR	\$	4,610	\$	(45,389)	\$	3,288	\$	48,677	

Fund #150 - CSBG

Schedule of Revenues, Expenditures, Changes in Fund Balance - Budget and Actual For the Year Ended December 31, 2019

	Original Budget		Final Budget		Actual Amounts		F	ariance ositive egative)
REVENUES Intergovernmental - Federal	\$	245,208	\$	245,690	\$	176,680	\$	(69,010)
Total Revenues		245,208		245,690		176,680		(69,010)
EXPENDITURES Current - General Government - Public Works:								
Personal services and benefits		133,818		90,132		88,656		1,476
Professional services		850		545		545		-
Operating services		7,341		8,235		8,320		(85)
Other services		22,440		30,137		29,394		743
Operating Supplies		3,750		7,839		5,200		2,639
Miscellaneous		60,000		108,644		44,166		64,478
Debt Service Principal (490-2) Debt Service Interest & Fiscal charges (490-1)		872 4		870 4		870 <u>4</u>		=
Total Expenditures		229,075		246,406		177,155		69,251
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		16,133		(716)		(475)		241
OTHER FINANCING SOURCES (USES) Transfers In Transfers Out		-		-		-		- -
Total other financing sources (uses)		-		-		-		-
NET CHANGE IN FUND BALANCE		16,133		(716)		(475)		241
FUND BALANCES								
BEGINNING OF YEAR		1,643		1,643		1,643		-
END OF YEAR	\$	17,776	\$	927	\$	1,168	\$	241

Fund #154 - TANF

Schedule of Revenues, Expenditures, Changes in Fund Balance - Budget and Actual For the Year Ended December 31, 2019

PENTALLIES		iginal idget	inal udget	 ctual ounts	Pos	iance sitive gative)
REVENUES Intergovernmental - State	\$	-	\$ -	\$ -	\$	-
Total Revenues		-	_	 _		-
EXPENDITURES Current - General Government - Health & Community Service Supplies	es:		 	 		
Total expenditures		-	-	-		-
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		-	-	-		-
OTHER FINANCING SOURCES (USES) Transfers In Transfers Out		-	-	-		- -
Total other financing sources (uses)		-	-	-		-
NET CHANGE IN FUND BALANCE		-	-	-		-
FUND BALANCES						
BEGINNING OF YEAR		5,168	 5,168	 5,168		-
END OF YEAR	\$	5,168	\$ 5,168	\$ 5,168	\$	

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, 2019

	Original Final Actual Budget Budget Amounts			Variance Positive (Negative)
REVENUES Taxes - Sales & Use Investment Earnings	\$ 4,392,085 	\$ 4,392,085	\$ 4,624,896 57,438	\$ 232,811 57,438
Total Revenues	4,392,085	4,392,085	4,682,334	290,249
EXPENDITURES Current - General Government - Public Works: Professional services	39,529	39,529	43,339	(3,810)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	4,352,556	4,352,556	4,638,995	286,439
OTHER FINANCING SOURCES (USES) Transfers in from: 302 Transfers Out to: 103 Steet Lights 104 Drainage Maintenance Fund 206 Construction - RSTD 3 5 & 6 299 Capital Projects Fund 314 Bond Sinking Fund - RSTD 3 5 & 6 317 Consolidated STD A Sinking Fund Total Transfers Out	(400,000) (940,733) (1,240,070) (10,766) (1,253,250) (2,482,027) (6,326,846)	86,715 (131,564) (1,665,972) (155,487) (1,253,250) (2,482,027) (5,688,300)	86,554 (99,172) (1,211,387) (10,839) (1,253,250) (2,482,017) (5,056,665)	(161)
Total other financing sources (uses)	(6,326,846)	(5,601,585)	(4,970,111)	631,474
NET CHANGE IN FUND BALANCE	(1,974,290)	(1,249,029)	(331,116)	917,913
FUND BALANCES				
BEGINNING OF YEAR	3,361,489	3,361,489	3,361,489	
END OF YEAR	\$ 1,387,199	\$ 2,112,460	\$ 3,030,373	\$ 917,913

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, 2019

DEL/FALLIES	Original Budget	Final Budget	Actual Amounts	Variance Positive (Negative)	
REVENUES Taxes Sales and Use Investment Earnings	\$ 2,663,982	\$ 2,663,982	\$ 2,584,082 170,083	\$ (79,900) 170,083	
Total Revenues	2,663,982	2,663,982	2,754,165	90,183	
EXPENDITURES Current - General Government - Public Works: Professional services	23,976	23,976	25,193	(1,217)	
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	2,640,006	2,640,006	2,728,972	88,966	
OTHER FINANCING SOURCES (USES) Transfer In 106 Road District 2	143,002	143,002	144,199	1,197	
Transfers Out to: 104 Drainage Maintenance 201 Construction RSTD2 299 Capital Projects Fund 318 208 Sinking Fund Total Transfers Out	(180,000) (2,038,010) (1,424,575) (803,509) (4,446,094)	(3,318,071) (3,860,519) (880,425) (8,059,015)	(755,603) (2,087,470) (870,231) (3,713,304)	2,562,468 1,773,049 10,194 4,345,711	
Total other financing sources (uses)	(4,303,092)	(7,916,013)	(3,569,105)	4,346,908	
NET CHANGE IN FUND BALANCE	(1,663,086)	(5,276,007)	(840,133)	4,435,874	
FUND BALANCES					
BEGINNING OF YEAR	6,333,146	6,333,146	6,333,146	-	
END OF YEAR	\$ 4,670,060	\$ 1,057,139	\$ 5,493,013	\$ 4,435,874	

Fund #174 - State of Emergency Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual For the Year Ended December 31, 2019

	Original Budget	Final Budget	Actual Amounts	Variance Positive (Negative)	
REVENUES Investment Earnings	\$ 6,500	\$ 6,500	\$ 3,936	\$ (2,564)	
EXPENDITURES Current - General Government - Public Works: Professional Services Miscellaneous Total Current	76,763 50,000 126,763	76,763 50,000 126,763	33,506 - - 33,506	43,257 50,000 93,257	
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(120,263)	(120,263)	(29,570)	90,693	
OTHER FINANCING SOURCES (USES) Transfers Out to: 001 General Fund 123 Civil Defense 299 Capital Projects Fund	(250,000) (318,051) (94,047)	(118,051) (94,047)	(118,051) 	- - 94,047	
Total other financing sources (uses)	(662,098)	(212,098)	(118,051)	94,047	
NET CHANGE IN FUND BALANCE	(782,361)	(332,361)	(147,621)	184,740	
FUND BALANCES					
BEGINNING OF YEAR	1,294,956	1,294,956	1,294,956	_	
END OF YEAR	\$ 512,595	\$ 962,595	\$ 1,147,335	\$ 184,740	

Fund #181 - Coastal Zone Management
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
For the Year Ended December 31, 2019

REVENUES	Original Budget	Final Budget	Actual Amounts	Variance Positive (Negative)	
Intergovernmental - Federal	\$ 1.087.086	\$ 1.069.449	\$ 1.198.071	\$ 128.622	
Charges for Services	ψ 1,007,000 -	31,333	31.333	y 120,022 -	
Investment Earnings	-		25	25	
-					
Total Revenues	1,087,086	1,100,782	1,229,429	128,647	
EXPENDITURES					
Current - General Government - Health & Community Service	ces:				
Personal services and benefits	143,572	143,572	113,061	30,511	
Professional services	2,000	2,000	-	2,000	
Operating services	23,550	23,550	629	22,921	
Other services	14,680	14,680	8,507	6,173	
Operating Supplies	10,800	10,800	5,514	5,286	
Miscellaneous	1,410,000	451,363	451,362	1	
Total Health & Community Services	1,604,602	645,965	579,073	66,892	
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(517,516)	454,817	650,356	195,539	
OTHER FINANCING SOURCES (USES)					
108 Transfers In from Royalty Fund	370,000	250,000	250,000		
NET CHANGE IN FUND BALANCE	(147,516)	704,817	900,356	195,539	
FUND BALANCES					
BEGINNING OF YEAR	1,023,424	1,023,424	1,023,424		
END OF YEAR	\$ 875,908	\$ 1,728,241	\$ 1,923,780	\$ 195,539	

Fund #185 - Beachfront Dev Commission Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual For the Year Ended December 31, 2019

		Original Budget		Final Budget		Actual Amounts		Variance Positive (Negative)	
REVENUES Intergovernmental - Federal	\$	-	\$	=	\$	-	\$	=	
EXPENDITURES Current - General Government - Health & Community Service Operating Supplies	es:	<u>-</u>		-		46_		(46)	
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES						(46)		(46)	
FUND BALANCES									
BEGINNING OF YEAR				-				-	
END OF YEAR	\$		\$	-	\$	(46)	\$	(46)	

Fund #193 - LCDBG

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual For the Year Ended December 31, 2019

DEL/FALLIES	Original Budget	Final Budget	Actual Amounts	Variance Positive (Negative)	
REVENUES Intergovernmental - Federal	\$ -	\$ 1,160,000	\$ -	\$ (1,160,000)	
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		1,160,000		(1,160,000)	
OTHER FINANCING SOURCES (USES) 107 Transfer In 299 Transfers Out to Capital Projects	-	116,915 (1,160,000)	50,098 (50,098)	(66,817) 1,109,902	
Total other financing sources (uses)		(1,043,085)		1,043,085	
NET CHANGE IN FUND BALANCE	-	116,915	-	-	
FUND BALANCES					
BEGINNING OF YEAR					
END OF YEAR	\$ -	\$ 116,915	\$ -	\$ -	

Fund #196 - FEMA Acquisition Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual
For the Year Ended December 31, 2019

REVENUES	Original Budget	Final Budget	Actual Amounts	Variance Positive (Negative)	
Intergovernmental: Federal Local	\$ 3,456,507 104,344	\$ 500,812 23,215	\$ 439,937 17,213	\$ (60,875) (6,002)	
Total Revenues	3,560,851	524,027	457,150	(66,877)	
EXPENDITURES Current - General Government - Public Works: Other services Capital Outlay	1,040 3,427,286	1,040 4,467,497	- 391,665	1,040 4,075,832	
Total expenditures	3,428,326	4,468,537	391,665	4,076,872	
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	132,525	(3,944,510)	65,485	4,009,995	
FUND BALANCES					
BEGINNING OF YEAR	186,645	186,645	186,645		
END OF YEAR	\$ 319,170	\$ (3,757,865)	\$ 252,130	\$ 4,009,995	

Fund #801 - BP Oil Spill Fund

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual For the Year Ended December 31, 2019

	Original Budget	Final Budget	Actual Amounts	Variance Positive (Negative)	
REVENUES Investment Earnings	\$ -	\$ -	\$ 1,247	\$ 1,247	
EXPENDITURES Current - General Government - Public Works: Professional services Operating supplies	5,911 111,295	5,911 111,295	- 1,385	5,911 109,910	
Total expenditures	117,206	117,206	1,385	115,821	
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(117,206)	(117,206)	(138)	117,068	
OTHER FINANCING SOURCES (USES) Transfer Out 001 Transfers Out to General Fund	(600,149)				
NET CHANGE IN FUND BALANCE	(717,355)	(117,206)	(138)	117,068	
FUND BALANCES					
BEGINNING OF YEAR	1,070,164	1,070,164	1,070,164		
END OF YEAR	\$ 352,809	\$ 952,958	\$ 1,070,026	\$ 117,068	

Non-Major Debt Service Funds



NON-MAJOR DEBT SERVICE FUNDS December 31, 2019

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.

320 GOMESA-2019 DEBT SERV FUND

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

Non-Major Debt Service Funds Combining Balance Sheet December 31, 2019

Schedule 4.1

	302			314		317		318
	Sinking Fund - Certificates of Indebtedness, Series 1999		Sinking Fund - Road Sales Tax District 3, 5 & 6		Sinking Fund - Consolidated Sales Tax District A		Sinking Fund - Road Sales Tax District 2- 2008	
ASSETS Cash and Cash Equivalents Investments Due from Other Funds	\$	- 86,554 -	\$	1,066,439 534,420 179,600	\$	- 2,185,393 -	\$	- 89,631 -
Total Assets	\$	86,554	\$	1,780,459	\$	2,185,393	\$	89,631
LIABILITIES Due to Other Funds	\$	86,554	\$	-	\$	233,614	\$	94,020
FUND BALANCES Restricted for Debt Service Unassigned Total Fund Balances		- - -		1,780,459 - 1,780,459		1,951,779 - 1,951,779		(4,389) (4,389)
Total Liabilities and Fund Balances	\$	86,554	\$	1,780,459	\$	2,185,393	\$	89,631

(continued)

Non-Major Debt Service Funds Combining Balance Sheet December 31, 2019

Schedule 4.1

	319 Reserved - 2012 Road	320	
	Bond District	GOMESA Debt	
	Α	Service	Total
ASSETS			
Cash and Cash Equivalents	\$ -	\$ -	\$ 1,066,439
Investments	2,588,447	287,545	5,771,990
Due from Other Funds			179,600
Total Assets	\$ 2,588,447	\$ 287,545	\$ 7,018,029
LIABILITIES			
Due to Other Funds	\$ -	\$ -	\$ 414,188
FUND BALANCES			
Restricted for Debt Service	2,588,447	287,545	6,608,230
Unassigned			(4,389)
Total Fund Balances	2,588,447	287,545	6,603,841
Total Liabilities and Fund Balances	\$ 2,588,447	\$ 287,545	\$ 7,018,029
			(concluded)

(concluded)

Non-Major Debt Service Funds Statement of Revenues, Expenditures and Changes in Fund Balances For the Year-Ended December 31, 2019

Schedule 4.2

	302	314	317	318
	Sinking Fund - Certificates of Indebtedness, Series 1999	Sinking Fund - Road Sales Tax District 3, 5 & 6	Sinking Fund - Consolidated Sales Tax District A	Sinking Fund - Road Sales Tax District 2- 2008
REVENUES				
Investment Earnings	\$ 1,919	\$ 20,999	\$ 54,332	\$ 5,697
EXPENDITURES Principal Payments Interest Payments	<u> </u>	835,000 393,785	1,845,000 600,193	625,000 178,401
Total Expenditures		1,228,785	2,445,193	803,401
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	1,919	(1,207,786)	(2,390,861)	(797,704)
OTHER FINANCING SOURCES (USES) Transfers In Transfers Out	(86,554)	1,253,250	2,482,017 	870,231
Total other financing sources (uses)	(86,554)	1,253,250	2,482,017	870,231
NET CHANGE IN FUND BALANCE	(84,635)	45,464	91,156	72,527
FUND BALANCES - BEGINNING OF YEAR	84,635	1,734,995	1,860,623	(76,916)
FUND BALANCES - END OF YEAR	\$ -	\$ 1,780,459	\$ 1,951,779	\$ (4,389)

(continued)

Non-Major Debt Service Funds Statement of Revenues, Expenditures and Changes in Fund Balances For the Year-Ended December 31, 2019

Schedule 4.2

	31			320		
		Reserved - 2012 Road Bond District A		GOMESA Debt		Total
REVENUES Investment Earnings	\$	92,447	\$	405	\$	175,799
,	Ψ	52,447	4	403		175,755
EXPENDITURES						3 305 000
Principal Payments Interest Payments		-		-		3,305,000 1,172,379
interest i dyments						1,172,313
Total Expenditures		-		-		4,477,379
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		92,447		405		(4,301,580)
OTHER FINANCING SOURCES (USES) Transfers In Transfers Out		<u>-</u>		287,140 -		4,892,638 (86,554)
Total other financing sources (uses)		-		287,140		4,806,084
NET CHANGE IN FUND BALANCE		92,447		287,545		504,504
FUND BALANCES - BEGINNING OF YEAR		2,496,000		=		6,099,337
FUND BALANCES - END OF YEAR	\$	2,588,447	\$	287,545	\$	6,603,841
						1 1 1

(concluded)

Fund #302 - Sinking, COI, Series 1999 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual For the Year Ended December 31, 2019

	Original Budget	Final Budget	Actual Amounts	Variance Positive (Negative)
REVENUES Investment Earnings	\$ -	\$ -	\$ 1,919	\$ 1,919
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	-	-	1,919	1,919
OTHER FINANCING SOURCES (USES) Transfers Out		(86,715)	(86,554)	(161)
NET CHANGE IN FUND BALANCE	-	(86,715)	(84,635)	2,080
FUND BALANCES				
BEGINNING OF YEAR	84,635	84,635	84,635	
END OF YEAR	\$ 84,635	\$ (2,080)	\$ -	\$ 2,080

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, 2019

	Original Final Budget Budget		Actual Amounts	Variance Positive (Negative)	
REVENUES Investment Earnings	\$ 5,000	\$ 5,000	\$ 20,999	\$ 15,999	
EXPENDITURES Debt Service:					
Principal Payments Interest Payments & Bank Charges	835,000 415,000	835,000 415,000	835,000 393,785	- 21,215	
Total expenditures	1,250,000	1,250,000	1,228,785	21,215	
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(1,245,000)	(1,245,000)	(1,207,786)	37,214	
OTHER FINANCING SOURCES (USES) 160 Transfers In	1,253,250	1,253,250	1,253,250		
NET CHANGE IN FUND BALANCE	8,250	8,250	45,464	37,214	
FUND BALANCES					
BEGINNING OF YEAR	1,734,995	1,734,995	1,734,995		
END OF YEAR	\$ 1,743,245	\$ 1,743,245	\$ 1,780,459	\$ 37,214	

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, 2019

	Original Budget	Final Budget	Actual Amounts	Variance Positive (Negative)
REVENUES Investment Earnings	\$ 20,000	\$ 20,000	\$ 54,332	\$ 34,332
EXPENDITURES				
Principal Payments Interest Payments	1,845,000 601,350	1,845,000 601,350	1,845,000 600,193	1,157
Total expenditures	2,446,350	2,446,350	2,445,193	1,157
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(2,426,350)	(2,426,350)	(2,390,861)	35,489
OTHER FINANCING SOURCES (USES) 160 Transfers In from Sales Tax District A	2,482,027	2,482,027	2,482,017	(10)
NET CHANGE IN FUND BALANCE	55,677	55,677	91,156	35,479
FUND BALANCES				
BEGINNING OF YEAR	1,860,623	1,860,623	1,860,623	
END OF YEAR	\$ 1,916,300	\$ 1,916,300	\$ 1,951,779	\$ 35,479

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, 2019

	Original Budget	3		Variance Positive (Negative)	
REVENUES Investment Earnings	\$ -	\$ -	\$ 5,697	\$ 5,697	
EXPENDITURES	635,000	625,000	635,000		
Principal Payments Interest Payments	625,000 178,509	625,000 178,509	625,000 178,401	108	
Total expenditures	803,509	803,509	803,401	108	
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(803,509)	(803,509)	(797,704)	5,589	
OTHER FINANCING SOURCES (USES) 161 Transfers In	803,509	880,425	870,231	10,194	
NET CHANGE IN FUND BALANCE	-	76,916	72,527	(4,389)	
FUND BALANCES					
BEGINNING OF YEAR	(76,916)	(76,916)	(76,916)		
END OF YEAR	\$ (76,916)	\$ -	\$ (4,389)	\$ (4,389)	

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, 2019

	Original Budget	Final Budget	Actual Amounts	Variance Positive (Negative)	
REVENUES Investment Earnings	\$ -	\$ -	\$ 92,447	\$ 92,447	
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	-	-	92,447	92,447	
FUND BALANCES					
BEGINNING OF YEAR	2,496,000	2,496,000	2,496,000		
END OF YEAR	\$ 2,496,000	\$ 2,496,000	\$ 2,588,447	\$ 92,447	

Fund #320 - GOMESA Debt Service Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual For the Year Ended December 31, 2019

	iginal idget	 Final Budget	ctual nounts	Po	riance ositive egative)
REVENUES Investment Earnings	\$ -	\$ -	\$ 405	\$	405
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	-	-	405		405
OTHER FINANCING SOURCES (USES) 209 Transfers in	 	284,795	287,140		(2,345)
NET CHANGE IN FUND BALANCE	-	284,795	287,545		(1,940)
FUND BALANCES					
BEGINNING OF YEAR	 -	_			-
END OF YEAR	\$ _	\$ 284,795	\$ 287,545	\$	(1,940)



Non-Major Capital Project Funds



NON-MAJOR CAPITAL PROJECT FUNDS December 31, 2019

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.



Non-Major Capital Projects Funds Combining Balance Sheet December 31, 2019

			206 Road Construction District 3, 5, 6		Total
ASSETS Cash Investments Receivables Due from Other Funds	\$ 212,680 19,661 18,000 260,079	\$	2,060,718 12,379 - -	\$	2,273,398 32,040 18,000 260,079
Total Assets	\$ 510,420	\$	2,073,097	\$	2,583,517
LIABILITIES Accounts Payable Contracts and Retainages Payable Due to Other Funds	\$ 1,100 - -	\$	21,270 124,790 527,978	\$	22,370 124,790 527,978
Total Liabilities	1,100		674,038		675,138
FUND BALANCES					
Restricted for Capital Projects	 509,320		1,399,059		1,908,379
Total Liabilities and Fund Balances	\$ 510,420	\$	2,073,097	\$	2,583,517

Non-Major Capital Projects Funds Combining Statement of Revenues, Expenditures and Changes in Fund Balance For the Year Ended December 31, 2019

	201 Road District No. 2 Construction	206 Road Construction District 3, 5, 6	Total
REVENUES	Construction	DESCRECE 5, 5, 0	
Intergovernmental: Federal State Investment Earnings	\$ 474,552 26,256 1,800	\$ - - 25,014	\$ 474,552 26,256 26,814
Total Revenues	502,608	25,014	527,622
EXPENDITURES			
Public Works	273,123	300,789	573,912
Capital Outlay	1,057,140	2,960,408	4,017,548
Total Expenditures	1,330,263	3,261,197	4,591,460
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(827,655)	(3,236,183)	(4,063,838)
OTHER FINANCING SOURCES (USES) Transfers In Transfers Out	829,664 	1,211,387 (8,069)	2,041,051 (8,069)
Total other financing sources (uses)	829,664	1,203,318	2,032,982
NET CHANGE IN FUND BALANCE	2,009	(2,032,865)	(2,030,856)
FUND BALANCES - BEGINNING OF YEAR	507,311	3,431,924	3,939,235
FUND BALANCES - END OF YEAR	\$ 509,320	\$ 1,399,059	\$ 1,908,379

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, 2019

	Original Budget	Final Budget	Actual Amounts	Variance Positive (Negative)
REVENUES	\$ 600,000	\$ 474,552	\$ 474,552	\$ -
Intergovernmental - Federal Intergovernmental - State	\$ 600,000	353,793	3 474,332 26,256	(327,537)
Investment Earnings	-	-	1,800	1,800
-				
Total Revenues	600,000	828,345	502,608	(325,737)
EXPENDITURES Current - General Government - Public Works:				
Other services	4.490	4,700	210	4.490
Operating services	82.860	273.692	-	273.692
Professional services	259,926	453,991	272,913	181,078
Total current	347,276	732,383	273,123	459,260
Capital Outlay	7,349,235	8,071,626	1,057,140	7,014,486
Total expenditures	7,696,511	8,804,009	1,330,263	7,473,746
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(7,096,511)	(7,975,664)	(827,655)	(7,799,483)
OTHER FINANCING SOURCES (USES) Transfers In:				
104 Drainage Maintenance	4,704,708	4,635,095	74,061	(4,561,034)
161 Road Sales Tax District 2	2,038,010	3,318,071	755,603	(2,562,468)
Total Transfers In	6,742,718	7,953,166	829,664	(7,123,502)
NET CHANGE IN FUND BALANCE	(353,793)	(22,498)	2,009	24,507
FUND BALANCES				
BEGINNING OF YEAR	507,311	507,311	507,311	_
END OF YEAR	\$ 153,518	\$ 484,813	\$ 509,320	\$ 24,507

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, 2019

REVENUES	Original Budget	Final Budget	Actual Amounts	Variance Positive (Negative)
Investment Earnings	\$ -	\$ -	\$ 25,014	\$ 25,014
EXPENDITURES Current - General Government - Public Works: Professional services Operating Service Total current Capital Outlay	40,936 - 40,936 4,473,120	353,871 920 354,791 5,098,959	299,149 1,640 300,789 2,960,408	54,722 (720) 54,002 2,138,551
Total expenditures	4,514,056	5,453,750	3,261,197	2,192,553
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(4,514,056)	(5,453,750)	(3,236,183)	(2,167,539)
OTHER FINANCING SOURCES (USES) Transfers In (Out) from (to): 103 Roads & Bridges 160 Road Sales Tax District A 299 Capital Projects Fund Total other financing sources (uses)	400,000 1,240,070 (8,069) 1,632,001	400,000 1,665,972 (8,069) 2,057,903	1,211,387 (8,069) 1,203,318	(400,000) (454,585) ———————————————————————————————————
NET CHANGE IN FUND BALANCE	(2,882,055)	(3,395,847)	(2,032,865)	(3,022,124)
FUND BALANCES				
BEGINNING OF YEAR	3,431,924	3,431,924	3,431,924	
END OF YEAR	\$ 549,869	\$ 36,077	\$ 1,399,059	\$ (3,022,124)

Non-Major Enterprise Funds



ENTERPRISE FUNDS December 31, 2019

501 SEWERAGE DISTRICT NO. 4 – MARYDALE COMMUNITY FUND

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

502 BROCATTO COMMUNITY SEWERAGE FUND

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

503 SEWERAGE DISTRICT NO. 14 - DUGAS COMMUNITY FUND

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

504 RITA COMMUNITY SEWERAGE FUND

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

505 MORRISTOWN COMMUNITY SEWERAGE PROJECT

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

506 SEWER DISTRICT NO. 2 FUND

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

Non-Major Enterprise Funds Combining Statement of Net Position December 31, 2019

Schedule 6.1

		501 502		503		504		505		
ASSETS	Di: M	werage strict 4 - arydale mmunity	Brocatto Community Sewerage		Sewerage District 14 Dugas Community		Rita Community Sewerage		Morristown Community Sewerage	
Current assets:										
Due from other funds	\$	5,203	\$	-	\$	-	\$	-	\$	-
Receivables		3,166		5,858		1,546		1,011		1,694
Total current assets		8,369		5,858		1,546		1,011		1,694
Noncurrent assets:										
Capital Assets		667.226		2 604 022		404004		4 222 006		4.500.400
Property, Plant and Equipment		667,226		2,694,833		181,981		1,233,896		1,580,190
Accumulated Depreciation Total Capital Assets		(659,551) 7.675		(2,373,479) 321,354		(181,981)		(866,089) 367,807		(772,435) 807,755
Total Capital Assets		1,013		321,334				307,007		807,733
Total assets		16,044		327,212		1,546		368,818		809,449
LIABILITIES										
Current liabilities:										
Accounts Payable		2,705		4,677		1,365		1,946		1,271
Due to Other Funds		-		25,275		85,434		81,551		68,356
Total current liabilities		2,705		29,952		86,799		83,497		69,627
NET POSITION										
Net Investment in capital assets		7,675		321,354		-		367,807		807,755
Unrestricted (deficit)		5,664		(24,094)		(85,253)		(82,486)		(67,933)
Total Net Position	\$	13,339	\$	297,260	\$	(85,253)	\$	285,321	\$	739,822
		, -	<u> </u>		<u> </u>		_		_	

(continued)

Non-Major Enterprise Funds Combining Statement of Net Position December 31, 2019

Schedule 6.1

506

	Sewer District No. 2	Total
ASSETS		
Current assets:		
Due from other funds	\$ -	\$ 5,203
Receivables	3,164	16,439
Total current assets	3,164	21,642
Noncurrent assets:		
Capital Assets		
Property, Plant and Equipment	187,384	6,545,510
Accumulated Depreciation	(187,384)	(5,040,919)
Total Capital Assets		1,504,591
Total assets	3,164	1,526,233
LIABILITIES		
Current liabilities:		
Accounts Payable	4,428	16,392
Due to Other Funds	19,785	280,401
Total current liabilities	24,213	296,793
NET POSITION		
Net Investment in capital assets	-	1,504,591
Unrestricted (deficit)	(21,049)	(275,151)
Total Net Position	\$ (21,049)	\$ 1,229,440

(concluded)

Non-Major Enterprise Funds Combining Statement of Revenues, Expenses and Changes in Net Position December 31, 2019

Schedule 6.2

	501	502	503	504	505
	Sewerage District 4 - Marydale Community	Brocatto Community Sewerage	Sewerage District 14 Dugas Community	Rita Community Sewerage	Morristown Community Sewerage
OPERATING REVENUES Sewerage Charges and Assessments	\$ 41,674	\$ 74,794	\$ 20,298	\$ 13,174	\$ 15,645
OPERATING EXPENSES Professional services Operating services Other services Depreciation Total operating expenses	5,629 28,413 1,066 1,919	8,405 50,770 2,292 86,729	2,491 21,138 739 - 24,368	1,369 22,510 1,150 60,856 85,885	717 21,324 62 70,857
CHANGE IN NET POSITION	4,647	(73,402)	(4,070)	(72,711)	(77,315)
NET POSITION:					
BEGINNING OF YEAR	8,692	370,662	(81,183)	358,032	817,137
END OF YEAR	\$ 13,339	\$ 297,260	\$ (85,253)	\$ 285,321	\$ 739,822

(continued)

Non-Major Enterprise Funds Combining Statement of Revenues, Expenses and Changes in Net Position December 31, 2019

Schedule 6.2

506

	Sewer District No. 2		Total		
OPERATING REVENUES		10. 2		TOTAL	
Sewerage Charges and Assessments	\$	38,784	\$	204,369	
OPERATING EXPENSES					
Professional services		1,615		20,226	
Operating services		65,190		209,345	
Other services		162		5,471	
Depreciation		-	_	220,361	
Total operating expenses		66,967		455,403	
CHANGE IN NET POSITION		(28,183)		(251,034)	
NET POSITION:					
BEGINNING OF YEAR		7,134		1,480,474	
END OF YEAR	\$	(21,049)	\$	1,229,440	
			(c	oncluded)	

Non-Major Enterprise Funds Combining Statement of Cash Flows December 31, 2019

Schedule 6.3

	501	502	503	504	505
	Sewerage District 4 - Marydale Community	Brocatto Community Sewerage	Sewerage District 14 Dugas Community	Rita Community Sewerage	Morristown Community Sewerage
CASH FLOWS FROM OPERATING ACTIVITIES Cash Received from Customers Cash Payments for Operating Costs	\$ 41,755 (41,755)	\$ 74,996 (74,996)	\$ 20,426 (20,426)	\$ 13,144 (13,144)	\$ 15,537 (15,537)
Net Cash Provided by (Used in) Operating Activities	-	_	-	-	
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	-	-	-	-	-
CASH AND CASH EQUIVALENTS:					
BEGINNING OF YEAR					
END OF YEAR	\$ -	\$ -	\$ -	\$ -	\$ -
RECONCILIATION OF OPERATING LOSS TO NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES: Operating income (loss) Adjustments to Reconcile Operating income (loss) to Net Cash Provided by (Used in) Operating Activities	4,647	(73,402)	(4,070)	(72,711)	(77,315)
Depreciation	1,919	86,729	-	60,856	70,857
(Increase) Decrease in Assets: Due from other funds Receivables Increase (Decrease) in Liabilities: Accounts Payable Due to Other Funds	(5,203) 81 (626) (818)	- 202 (1,317) (12,212)	128 (3,409) 7,351	(30) 407 11,478	(108) (198) 6,764
Net Cash Provided by (Used In) Operating Activities	\$ -	\$ -	\$ -	\$ -	\$ -

(continued)

Non-Major Enterprise Funds Combining Statement of Cash Flows December 31, 2019

Schedule 6.3

506

		er District No. 2	Total			
CASH FLOWS FROM OPERATING ACTIVITIES Cash Received from Customers Cash Payments for Operating Costs	\$	38,623 (38,623)	\$	204,481 (204,481)		
Net Cash Provided by (Used in) Operating Activities				_		
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS		-		-		
CASH AND CASH EQUIVALENTS:						
BEGINNING OF YEAR		-		-		
END OF YEAR	\$	-	\$	-		
RECONCILIATION OF OPERATING LOSS TO NET CAS PROVIDED BY (USED IN) OPERATING ACTIVITIE Operating income (loss) Adjustments to Reconcile Operating income (loss)		(28,183)		(251,034)		
Net Cash Provided by (Used in) Operating Activities Depreciation (Increase) Decrease in Assets:		-		220,361		
Uncrease) Decrease in Assets: Due from other funds Receivables Increase (Decrease) in Liabilities:		8,778 (161)		3,575 112		
Accounts Payable Due to Other Funds		(219) 19,785		(5,362) 32,348		
Net Cash Provided by (Used In) Operating Activities	\$	-	\$	_		

(concluded)



Other Financial Information



SCHEDULE OF COMPENSATION PAID TO COUNCIL AND PRESIDENT For the Year Ended December 31, 2019

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

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

COUNCIL MEMBERS:	
Jerry Jones	\$18,383.08
Luci Sposito	\$18,539.16
Michael Gros	\$18,383.08
Aaron "Bo" Melvin	\$18,383.08
Craig Jaccuzzo	\$18,383.08
Corey Perrillioux	\$18,383.08
Armand Autin	\$20,527.98
Jerry LaFont	\$18,383.08
Daniel Lorraine	<u>\$18,383.08</u>
Total	\$167,748.70
PARISH PRESIDENT:	
James B. Cantrelle	\$158,416.75

SCHEDULE OF COMPENSATION, BENEFITS, AND OTHER PAYMENTS TO AGENCY HEAD OR
CHIEF EXECUTIVE OFFICER
For the Year Ended December 31, 2019

Agency Head Name: James B. Cantrelle, Parish President

Purpose	Amount
Salary	\$158,416.75
Benefits-insurance	\$21,993.36
Benefits-retirement	\$0.00
Fuel	\$2,713.12
Vehicle provided by government	\$1,552.02
Per diem	\$0.00
Reimbursements	\$2,254.50
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.

Fund #209 - GOMESA Const Fund Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual For the Year December 31, 2019

PENTALLIES	Original Budget		Actual Amounts	Variance Positive (Negative)
REVENUES Investment Earnings	\$ -	\$ -	\$ 14,490	\$ 14,490
EXPENDITURES Debt Service Capital Outlay		443,145 13,692,060	440,800	2,345 13,692,060
Total expenditures		14,135,205	440,800	13,694,405
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES		(14,135,205)	(426,310)	(13,679,915)
OTHER FINANCING SOURCES (USES) Proceeds from debt issuance Transfers In (Out) from (to): 320 GOMESA Debt Service	- -	14,420,000 (284,795)	14,420,000 (287,140)	- 2,345
Total other financing sources (uses)		14,135,205	14,132,860	2,345
NET CHANGE IN FUND BALANCE	-	-	13,706,550	(13,677,570)
FUND BALANCES				
BEGINNING OF YEAR				
END OF YEAR	\$ -	\$ -	\$ 13,706,550	\$ (13,677,570)

Fund #299 - Capital Projects Fund Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual For the Year December 31, 2019

EXPENDIT	rures		Original Budget		Final Budget	Actual Amounts		Variance Positive Negative)
Profe	General Government - Public Works: essional services r services	\$	540,651 1,198	\$	1,180,159 2,198	\$ 350,716 3,071	\$	829,443 (873)
Capital Ou	Total current Itlay		541,849 26,224,166		1,182,357 29,432,412	353,787 8,802,734		828,570 20,629,678
	Total expenditures		26,766,015	_	30,614,769	 9,156,521	_	21,458,248
EXCESS (D	DEFICIENCY) OF REVENUES OVER EXPENDITURES	([26,766,015 <u>]</u>		(30,614,769)	 (9,156,521)		21,458,248
	NANCING SOURCES (USES) Ifers In from:							
001 101	General Fund Animal Control Fund		8,965,718		7,656,481	5,116,475		(2,540,006)
102	Building Maintenance		36,637 1,412,113		178,402 2,115,799	86,672 24,203		(91,730) (2,091,596)
103 104	Roads & Bridges Drainage Maintenance		1,138,503 4,978,961		1,138,503 4,970,968	95,201 188,226		(1,043,302) (4,782,742)
104	Royalty		360,005		314,423	87,193		(227,230)
110	Recreation		3,517,621		3,472,618	539,461		(2,933,157)
114	Special District		200,000		230,000	29,295		(200,705)
119	Library		4,580,000		5,188,030	1,139,232		(4,048,798)
130 160	Headstart Road Sales Tax District A		39,000 10,766		71,423 155,487	71,423 10,839		(144,648)
161	Road Sales Tax District A		1,424,575		3,860,519	2,087,470		(1,773,049)
174	State of Emergency		94,047		94,047	-		(94,047)
193	LCDBG		-		1,160,000	50,098		(1,109,902)
206	Road Const Dist 3,5,6		8,069		8,069	 8,069	_	-
	Total other financing sources (uses)		26,766,015		30,614,769	9,533,857	_	(21,080,912)
NET CHAI	NGE IN FUND BALANCE		-		-	377,336		377,336
FUND BAI	LANCES							
BEGIN	NNING OF YEAR		(39,933)		(39,933)	 (39,933)		
END	of Year	\$	(39,933)	\$	(39,933)	\$ 337,403	\$	

LCDBG Balance Sheet For the Year Ended December 31, 2019

Due from Other Agency Grant Revenue Receivables	\$	223,773.59 790,614
TOTAL ASSETS	\$	1,014,388
LIABILITIES Accounts payable and accrued expenses Contracts and Retainages Payable	\$	790,614.36 223,774
TOTAL LIABILITIES		1,014,388
FUND BALANCES	_	<u> </u>
TOTAL LIABILITIES AND FUND BALANCES	\$	1,014,388

ASSETS

LCDBG Statement of Revenues, Expenditures Changes in Fund Balance For the Year Ended December 31, 2019

REVENUES LCDBG Program	\$	4,729,120
EXPENDITURES		
Current:		
Administrative Services		84,143
Engineering Services		169,505
Project Construction		4,475,472
Total Expenditures		4,729,120
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES		-
FUND BALANCE, BEGINNING		-
FUND BALANCE, ENDING	\$_	-

Statistical Section (Unaudited)



Statistical Section December 31, 2019

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

Contents	Page
Financial Trends These schedules contain trend information to help the reader understand how Lafourche Parish's financial performance and well-being have changed over time.	202-211
Revenue Capacity Information These schedules contain information to help the reader assess factors affecting one of Lafourche Parish's revenue sources, ad valorem tax.	212-221
Debt Capacity Information These schedules present information to help the reader assess the affordability of Lafourche Parish's current levels of outstanding debt and Lafourche Parish's ability to issue additional debt in the future.	222-228
Demographic and Economic Information These schedules offer demographic and economic indicators to help the reader understand the environment within which Lafourche Parish's financial activities take place.	230-232
Operating Information These schedules contain service and infrastructure data to help the reader understand how the information in Lafourche Parish's financial report relates to the services Lafourche Parish provides and the activities it performs.	234-239

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

Exhibit X-1

					Fiscal Year		
•	2019	2018	2017	2016	2015	2014	
Governmental Activities							
Net Investments in Capital Assets	97,111	85,423	86,479	80,101	65,175	40,589	
Restricted	24,511	10,999	24,865	24,865	25,523	18,787	
Unrestricted (deficit)	36,691	51,400	35,730	38,530	39,408	62,760	
Total governmental activities net position	\$ 158,312	\$ 147,822	\$ 147,075	\$ 143,496	\$ 130,106	\$ 122,135	
Business Type Activities							
Net Investments in Capital Assets Restricted	1,505 -	1,725 -	1,960 -	2,209	2, 4 77 -	2,762 -	
Unrestricted (deficit)	(275)	(244)	(220)	(212)	(231)	(221)	
Total business type activities net position	\$ 1,229	\$ 1,480	\$ 1,739	\$ 1,997	\$ 2,247	\$ 2,541	
Primary Government							
Net Investment in Capital Assets	98,615	87,148	88,439	82,309	67,652	43,351	
Restricted	24,510	10,999	24,865	24,865	25,524	18,787	
Unrestricted (deficit)	36,416_	51,156	35,510	3,818	39,177	62,539	
Total primary government net position	\$ 159,541	\$ 149,303	\$ 148,814	\$ 110,993	\$ 132,353	\$ 124,677	

Source: Audited Comprehensive Annual Financial Reports

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

_	2012	2012	2011	2010
	2013	2012	 2011	 2010
	34,851	51,148	44,069	48,363
	37,495	38,436	13,441	7,181
	32,301	571	26.458	27,749
\$	104,647	\$ 90,155	\$ 83,967	\$ 83,293
	3,063	3,367 -	2,789	3,020
	(198)	(258)	(257)	(243)
\$	2,864	\$ 3,109	\$ 2,532	\$ 2,777
	37,914	54,515	46,858	51,383
	37,495	38,436	13,441	7,181
	32,103	313	26,202	27,506
\$	107,512	\$ 93,264	\$ 86,500	\$ 86,070

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

2019 2018 2017 2016 20 ⁻ EXPENSES	5 2014
EXPENSES	
Governmental Activities	
	709 10,854
Public Safety 2,226 2,907 2,876 2,708 3	337 1,239
	782 29,576
Health & Community Services 8,200 7,827 8,308 8,430 10	304 9,085
	510 6,889
Intergovernmental 18	
	439 1,759
Total governmental activities expenses \$ 57,524 \$ 61,842 \$ 58,903 \$ 54,221 \$ 66	080 \$ 59,403
Business-Type Activities	
Sewer 455 468 472 465	524 536
Total primary government expenses \$ 57,979 \$ 62,309 \$ 59,375 \$ 54,686 \$ 66	605 \$ 59,939
PROGRAM REVENUES	
Governmental Activities	
Charges for services:	
General Government 3,122 3,106 3,030 3,284 3	650 3,939
Public Safety	- 13
Public Works 45 69 45 37	18 44
Health & Community Services 120 111 52 39	42 52
Culture and Recreation 79 74 84 86	57 149
	105 9,614
	980 11,162
Total governmental activities revenues \$ 19,681 \$ 20,792 \$ 15,655 \$ 18,452 \$ 17	852 \$ 24,974
Business-Type Activities	
Charges for services:	
Sewer 204 209 215 215	218 213
Capital grants and contributions	12 -
Total business-type activities revenues \$ 204 \$ 209 \$ 215 \$ 215 \$	230 \$ 213
Total primary government revenues \$ 19,886 \$ 21,001 \$ 15,870 \$ 18,667 \$ 18	082 \$ 25,187

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

2013	2012	2011	2010
9,683	5,037	13,533	8,080
10,239	11,461	10,108	9,634
24,463	23,984	21,477	22,149
8,598	7,100	10,269	13,112
8,154	6,442	5,366	4,844
_	-	_	-
1,900	2,125	1,487	1,699
\$ 63,036	\$ 56,149	\$ 62,241	\$ 59,518
517	488	439	414
<u> </u>	<u> </u>	£ 63.690	<u>¢ (00)</u>
\$ 63,553	\$ 56,637	\$ 62,680	\$ 59,932
2.640	2.264	2.254	2.244
3,619	3,364	3,254	3,314
92	- 75	-	- 171
55 51	75 39	95 33	131 38
1	29	-	50
14,843	18,640	19,299	18,075
9,554	3,482	3,349	3,349
\$ 28,215	\$ 25,600	\$ 26,030	\$ 24,907
208	204	195	183
208 64	204 861	195 -	183 -
		195 - \$ 195	183 - \$ 183
64	861		_

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

Exhibit X-2

					Fiscal	Year
	2019	2018	2017	2016	2015	2014
Net (expense)/revenue						
Governmental activities	(37,842)	(41,049)	(43,248)	(35,769)	(48,228)	(34,429)
Business-type activities	(251)	(259)	(257)	(250)	(295)	(323)
Total primary government net expense	\$ (38,093)	\$ (41,308)	\$ (43,505)	\$ (36,019)	\$ (48,523)	\$ (34,751)
Consol Bossess and Other Changes in Nat Basic						
General Revenues and Other Changes in Net Positi	ıon					
Governmental Activities						
Taxes:	25.460	25.070	26 470	25.045	מר כבם	25 400
Ad Valorem (property) taxes	25,168	25,979	26,470	25,815	25,653	25,400
Sales and use taxes	14,311	14,558	12,942	13,562	15,354	16,623
Other	3,044	2,936	2,695	2,845	2,885	3,023
Royalty Revenue	2,055	1,760	2,457	4,212	8,184	478
Interest and investment earnings	966	682	490	214	55	9
Miscellaneous	2,789	311	1,771	1,638	3,479	6,392
Total governmental activities gen revenues	\$ 48,332	\$ 46,228	\$ 46,826	\$ 48,286	\$ 55,611	\$ 51,925
Duning and Trung Antivities						
Business-Type Activities	-	-	-	-	-	-
Total primary governmental gen revenues	\$ 48,332	\$ 46,228	\$ 46,826	\$ 48,286	\$ 55,611	\$ 51,925
Change in Net Position						
Governmental activities	10,489	5,178	3,579	12,517	7,383	17,496
Business-type activities	(251)	(259)	(257)	(250)	(295)	(323)
Total primary government net expense	\$ 10,238	\$ 4,920	\$ 3,321	\$ 12,267	\$ 7,088	\$ 17,173

Source: Audited Comprehensive Annual Financial Reports

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

2013	2012	2011	2010
(34,821)	(30,549)	(36,211)	(34,611)
(245)	577	(245)	(231)
\$ (35,065)	\$ (29,973)	\$ (36,456)	\$ (34,842)
24,019	22,535	22,516	21,942
16,480	10,643	10,674	10,302
3,246	2,406	2,813	2,697
4,911	2,400	2,013	112
•	- 40	- 0.4	
31	49	84	150
625	237	799	2,380
\$ 49,313	\$ 35,869	\$ 36,886	\$ 37,583
-	-	-	-
\$ 49,313	\$ 35,869	\$ 36,886	\$ 37,583
14,492	5,320	674	2,972
(245)	577	(245)	(231)
\$ 14,248	\$ 5,896	\$ 429	\$ 2,741
+ : 1,2 10	7 3/050		+ - /

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

(in thousands)

Exhibit X-3

										Fiscal	Year	
-		2019	2018		2017		2016			2015		2014
GENERAL FUND												
Non-spendable	1,085			908		885	860		2,776			1,150
Unassigned		(730)	586		170		1,920		1,762			2,806
Total	\$	355	\$	1,495	\$	1,055	\$	2,780	\$	4,538	\$	3,956
ALL OTHER GOVERN	IMEN ⁻	TAL FUNDS										
Restricted and												
Committed*		77,835		63,493		61,994		68,505		68,926		67,020
Unassigned		(75)		(82)		1,009		(33)		(41)		(261)
Total	\$	77,760	\$	63,412	\$	63,003	\$	68,472	\$	68,885	\$	66,759

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

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

2013	2012	2011	2010
17 2,904	133 1,736	63 989	465 1,158
\$ 2,922	\$ 1,869	\$ 1,051	\$ 1,624
72,430	71,417	45,914	7,388
 (531)	(297)	-	36,115
\$ 71,900	\$ 71,120	\$ 45,914	\$ 43,503

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

Exhibit X-4

									Fiscal	Yea	nr
	2019		2018		2017		2016		2015		2014
REVENUES											
Taxes	42,522		43,474		42,108		42,222		43,892		45,045
Federal Grants	11,374		9,047		8,517		6,713		9,700		10,382
State Funds	5,388		4,849		4,371		4,653		6,454		9,803
Local Revenues	277		905		850		5,124		9,356		1,350
Charges for Services	2,783		2,769		2,609		2,726		2,899		3,328
Fines and Forfeitures	584		592		602		720		869		870
Investment	949		670		490		214		55		9
Other	2,785		361	-	477	_	154	_	238	_	647
Total Revenues	\$ 66,662	<u> </u>	62,667	<u></u>	60,024	<u></u>	62,526	\$	73,463	\$	71,435
EXPENDITURES											
General Government	8,953		9,487		9,007		8,936		9,696		8,850
Public Safety	2,163		2,872		2,820		2,705		3,326		1,228
Public Works	23,496		24,494		23,633		22,724		25,112		24,207
Community Services	7,073		7,718		8,117		8,211		10,055		8,705
Culture and Recreation	7,922		6,891		6,870		7,354		6,339		6,539
Intergovernmental	18		137		-		-		-		-
Debt Service											
Principal	3,305		3,200		3,110		3,020		3,400		3,040
Interest	1,172		1,283		1,389		1,482		1,539		1,847
Bond Issuance Costs	441		-		-		-		-		-
Capital Outlay	13,334		4,995		12,274		11,137		11,969		21,125
Total Expenditures	\$ 67,877	\$	61,076	\$	67,218	\$	65,569	\$	71,434	\$	75,541
Excess (Deficiency) of revenues											
over (under) expenditures	\$ (1,214) \$	1,591	\$	(7,194)	\$	(3,042)	\$	2,028	\$	(4,106)
over (under) expenditures	<u> </u>	<u>)</u>	1,331	φ	(7,134)	<u> </u>	(3,042)	φ	2,020	Ψ	(4,100)
OTHER FINANCING SOURCES (USES)											
Issuance of long term debt	_		-		-		-		-		-
Proceeds from Issuance of Debt	14,420		-		-		-		-		-
Certificate of indebtedness proceeds	-		-		-		-		-		-
Payments to Refunded Bond Escrow	-		-		-		-		-		-
Premium on Refunded Bonds	_		-		-		-		-		-
Issuance costs	_		-		-		-		-		-
Refunding of Bonds	_		-		-		-		-		-
Transfers In	21,045		21,742		21,128		19,251		21,496		26,982
Transfers Out	(21,045)	(21,742)		(21,128)		(19,251)		(21,496)		(26,982)
Proceeds from capital lease	-			_		_		_	-	_	
Total other financing sources (uses)	\$ 14,420		-	\$	-	<u>\$</u>	-	\$	-	\$	-
Net change in fund balances	\$ 13,206	\$	1,591	\$	(7,194)	\$	(3,042)	\$	2,028	\$	(4,106)
Debt service as a percentage of noncapital expenditures	8.3%	ó	8.4%		8.5%		9.9%		8.5%		9.1%

Source: Audited Comprehensive Annual Financial Reports.

CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TEN FISCAL YEARS

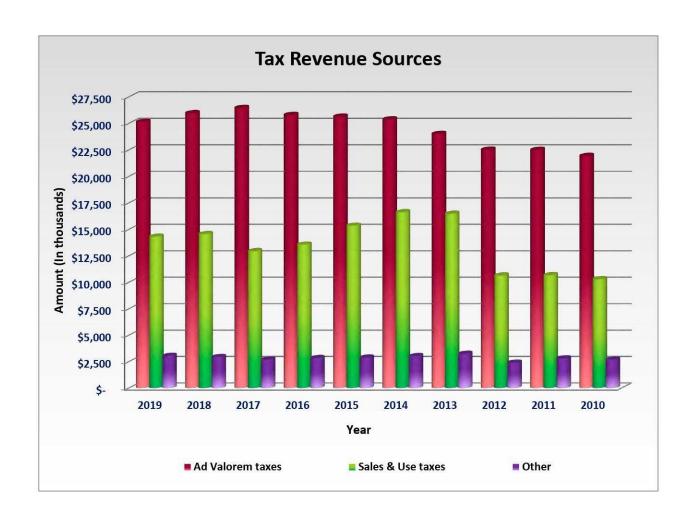
(modified accrual basis of accounting) (in thousands)

2013	2012	2011	2010
43,745 14,500 9,022 4,900 2,925 893 31 625	35,584 12,139 8,373 1,599 2,543 957 49 237	36,003 11,957 9,448 1,202 2,356 1,068 84 799	34,941 12,733 6,981 1,608 2,203 1,321 150 2,554
\$ 76,643	\$ 61,480	\$ 62,916	\$ 62,491
8,160 2,785 24,449 8,388 7,209	7,480 2,582 23,814 7,042 5,549	8,261 3,585 21,304 10,220 5,042	8,240 2,582 21,876 13,065 4,243
2,915 1,647 1,525	2,790 1,337 -	2,685 1,447	2,580 1,552 -
17,838	9,512	8,533	13,548
\$ 74,916	\$ 60,107	\$ 61,077	\$ 67,686
\$ 1,726	\$ 1,373	\$ 1,839	\$ (5,195)
10,675 - 1,592 - (12,267) 32,830	23,665 - 1,658 (672) - 19,338	- - - - - - 18,152	- - - - - - 19,518
(32,830)	(19,338)	(18,152)	(19,518)
\$ -	\$ 24,651	\$ -	\$ -
\$ 1,726	\$ 26,024	\$ 1,839	\$ (5,195)
8.5%	8.5%	7.2%	7.7%

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

Exhibit X-5

~	Fiscal Year											
_	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010		
Taxes:												
Ad Valorem taxes	25,168	25,979	26,470	25,815	25,653	25,400	24,019	22,535	22,516	21,942		
Sales & Use taxes	14,311	14,558	12,942	13,562	15,354	16,623	16,480	10,643	10,674	10,302		
Other	3,044	2,936	2,695	2,845	2,885	3,023	3,246	2,406	2,813	2,697		
1090 1010 10												
Total	\$42,522	\$43,474	\$42,108	\$42,222	\$43,892	\$45,045	\$43,745	\$35,584	\$36,003	\$34,941		



Source: Audited Comprehensive Annual Financial Reports



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

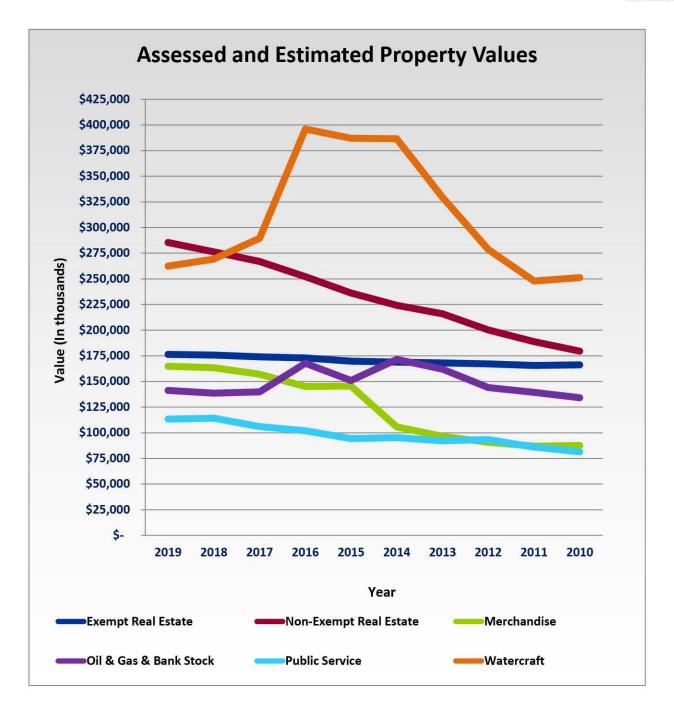
Exhibit X-6

_ 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*
2019	176,383	285,403	164,806	141,311	113,288	262,381	1,143,572	29.56	8,860,995	12.91%
2018	175,740	276,300	163,342	138,559	114,216	269,245	1,137,402	29.13	8,784,907	12.95%
2017	174,021	266,983	157,004	139,815	106,014	289,508	1,133,345	28.93	8,742,944	12.96%
2016	172,900	252,096	145,178	167,816	101,972	395,982	1,235,945	28.14	9,384,359	13.17%
2015	169,837	236,189	145,490	151,001	94,340	387,047	1,183,904	28.70	8,994,535	13.16%
2014	168,840	224,159	105,715	171,502	95,324	386,454	1,151,994	28.70	8,735,758	13.19%
2013	168,069	216,025	96,589	162,036	92,078	329,444	1,064,241	28.70	8,129,708	13.09%
2012	167,126	200,192	90,784	144,071	93,326	278,688	974,188	28.70	7,470,109	13.04%
2011	165,588	188,768	86,966	139,370	86,121	247,873	914,686	29.04	7,049,437	12.98%
2010	166,192	179,555	87,583	134,180	81,495	251,167	900,172	29.04	6,936,317	12.98%

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

Source: Lafourche Parish Assessor's Office

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



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

Exhibit X-7

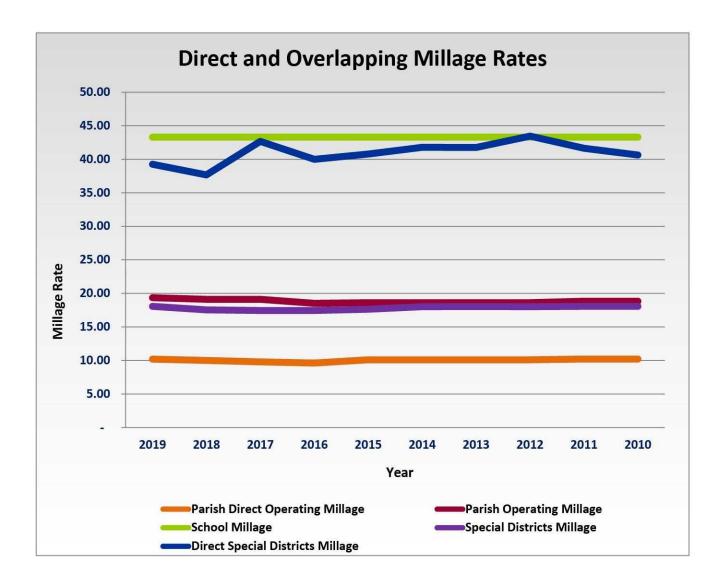
		(Overlapping Rates	5			
Year	Parish Direct Operating Millage•	Parish Operating Millage ♦	School Millage	Special Districts Millage ♦	Direct Special Districts Millage∎	Total Direct & Overlapping Rates	Total Parish Direct Millage
2019	10.20	19.36	43.30	18.07	39.25	130.18	29.56
2018	10.00	19.13	43.30	17.54	37.67	127.64	29.13
2017	9.80	19.13	43.30	17.45	42.67	132.35	28.93
2016	9.62	18.52	43.30	17.45	39.99	128.88	28.14
2015	10.09	18.61	43.30	17.63	40.78	130.41	28.70
2014	10.09	18.61	43.30	18.02	41.78	131.80	28.70
2013	10.09	18.61	43.30	18.05	41.76	131.81	28.70
2012	10.09	18.61	43.30	18.02	43.45	133.47	28.70
2011	10.21	18.83	43.30	18.07	41.64	132.05	29.04
2010	10.21	18.83	43.30	18.07	40.64	131.05	29.04

Note: Not included are the following: Central Lafourche Ambulance, Drainage District 1, Drainage District 5, Hospital District 2, Fire District 2, Fire District 4, Forestry Tax .08/AC, Fire District 9, Fire District 7, Fire T&L #6, Bayou Blue Fire District, LTC Fee (Finance), LTC (Public Service), Fire District 1, Fire District 5 (Terrebonne), Fire District 6, Fire District 8-C (\$45.00 Fee), Fire District 8-C (TRAILERS), North Lafourche Levee LB, North Lafourche Levee RB, and South Lafourche Levee. These represent isolated areas that affect less than a majority of Parish residents.

- ♦ In 2009, the millage dedicated to libraries was transferred from the separate special districts millage to parish operating millage due to the consolidation of Lafourche Parish Library operations and Parish operations.
- Parish Direct Operating Millage consists of Parish Council, Criminal, Special Service #1, and Road District #1 millage totals
- Direct Special Districts Millage consists of Water District #1, Bayou Lafourche Fresh Water, Lafourche Ambulance, Greater Lafourche Port, Fire District 3, Special Education District, Veterans District, Hospital District 1, and South Lafourche Levee millage totals

Source: Lafourche Parish Assessor's Office

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



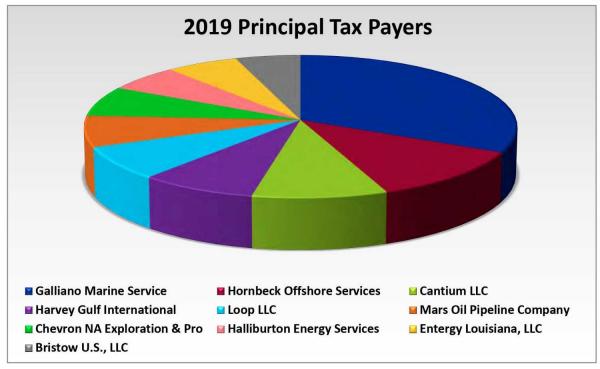
PRINCIPAL PROPERTY TAX PAYERS CURRENT YEAR AND TEN YEARS AGO (unaudited) (in thousands)

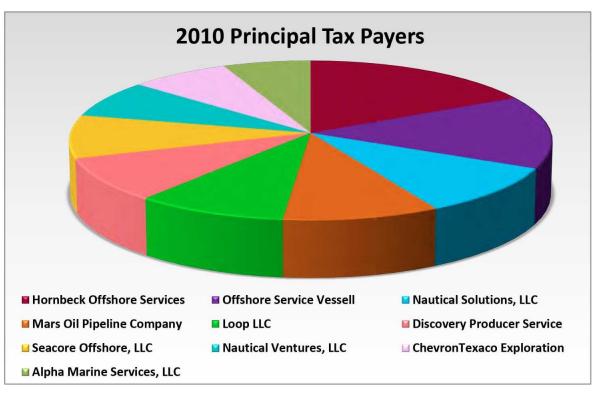
Exhibit X-8

		2019			2010	
Taxpayer	Assessed Valuation	Rank	Percentage of Total Assessed Valuation	Assessed Valuation	Rank	Percentage of Total Assessed Valuation
Galliano Marine Service	86,272	1	7.59%			
Hornbeck Offshore Services	31,325	2	2.75%	28,551	1	2.50%
Cantium LLC	24,826	3	2.18%			
Harvey Gulf International	21,579	4	1.90%			
Loop LLC	20,030	5	1.76%	15,454	5	1.35%
Mars Oil Pipeline Company	18,940	6	1.67%	15,937	4	1.39%
Chevron NA Exploration & Pro	18,143	7	1.60%			
Halliburton Energy Services	16,039	8	1.41%			
Entergy Louisiana, LLC	15,764	9	1.39%			
Bristow U.S., LLC	14,203	10	1.25%			
Offshore Service Vessell				24,588	2	2.15%
Nautical Solutions, LLC				16,288	3	1.42%
Discovery Producer Service				14,607	6	1.28%
Seacore Offshore, LLC				14,484	7	1.27%
Nautical Ventures, LLC				12,591	8	1.10%
ChevronTexaco Exploration				12,082	9	1.06%
Alpha Marine Services, LLC				10,568	10	0.92%
	\$ 267,120		23.49%	\$ 165,149	,	14.44%

Source: Lafourche Parish Assessor's Office

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





PROPERTY TAX LEVIES AND COLLECTIONS
TEN YEARS
(unaudited)

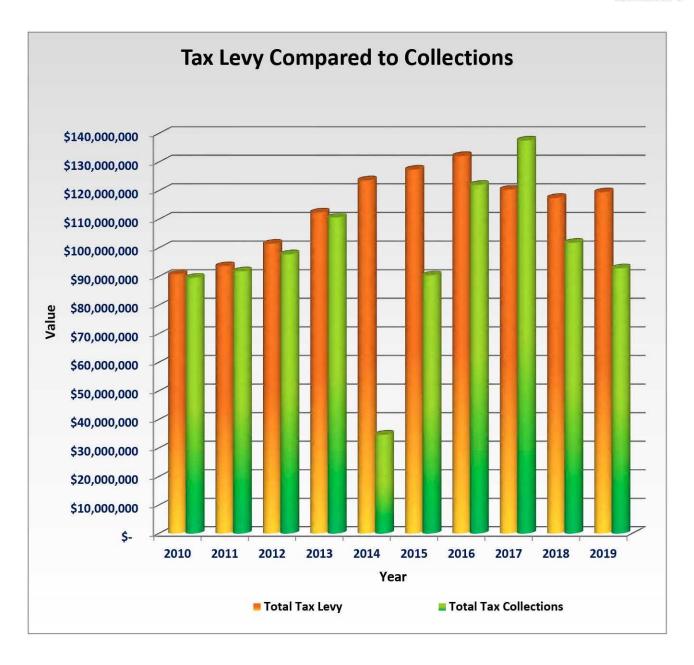
Exhibit X-9

	Collected Within the Fiscal Year of the Levy					Total Collections to Date		
Fiscal Year Ended December 31	Collection Year Ended December 31	Total Tax Levy ♦	Collections	Percent of Levy	Collections in Subsequent Years	Total Tax Collections	Percent of Levy	
2019	2020	119,612,378	93,040,589	77.8%	-	93,040,589	77.8%	
2018	2019	117,661,071	101,947,677	86.6%	-	101,947,677	86.6%	
2017	2018	120,570,454	92,132,221	76.4%	45,596,535	137,728,756	114.2%	
2016	2017	132,292,203	95,435,021	72.1%	26,777,635	122,212,656	92.4%	
2015	2016	127,527,104	57,306,689	44.9%	33,258,608	90,565,296	71.0%	
2014	2015	123,775,643	34,420,426	27.8%	418,582	34,839,007	28.1%	
2013	2014	112,542,421	110,868,703	98.5%	(48,774)	110,819,928	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%	

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

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

PROPERTY TAX LEVIES AND COLLECTIONS
TEN YEARS
(unaudited)



RATIOS OF OUTSTANDING DEBT BY TYPE TEN FISCAL YEARS

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

Exhibit X-10

Year	Public Improvement Bonds	Special Assessment Bonds	Lease- Purchase Agreements	Other Payable	Total Primary Government (1)	Percentage of Personal Income (2)	Per Capita* (2)
Teal	DONUS	DONUS	Agreements	Other Fayable	(1)	income (2)	rei Capita (2)
2019	44,734	-	-	-	44,734	N/A	458
2018	34,055	-	-	-	34,055	0.74%	347
2017	36,489	-	-	-	36,489	0.84%	371
2016	39,842	-	-	-	39,842	0.93%	405
2015	43,106	-	-	-	43,106	0.96%	438
2014	45,996	-	-	-	45,996	0.83%	469
2013	49,279	-	-	5,462	54,741	1.09%	507
2012	53,379	-	-	5,462	58,841	1.31%	550
2011	30,855	-	-	5,462	36,317	0.83%	320
2010	33,540	-	-	5,462	39,002	0.95%	348

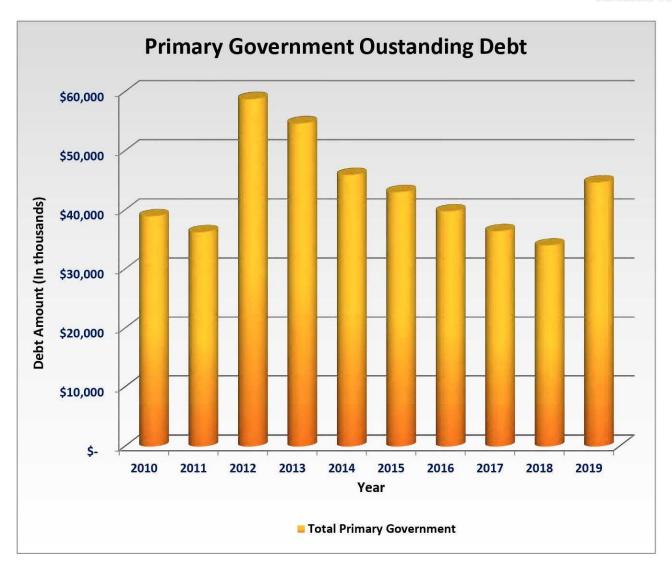
N/A = not available

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.

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



DIRECT, OVERLAPPING AND UNDERLYING BONDED DEBT AS OF DECEMBER 31, 2019

(unaudited)

Exhibit X-11

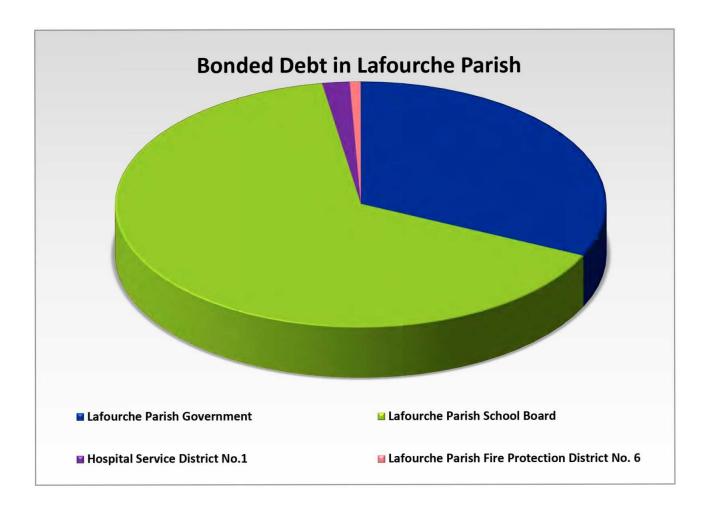
Jurisdiction	Bonds Payable Oustanding Balance	Percentage Applicable to Government	App	amount blicable to vernment
Direct:				
Lafourche Parish Government	44,734,178	100%		44,734,178
Overlapping and Underlying:				
Lafourche Parish School Board Hospital Service District No.1 Lafourche Parish Fire Protection District No. 6	91,575,000 2,533,000 995,000	7% 100% 100%		6,410,250 2,533,000 995,000
Total Overlapping and Underlying debt:	95,103,000			9,938,250
Total Debt:	139,837,178			54,672,428
		2019 Population		97,614
		Per Capita	\$	560.09

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

Source: 2014 Annual Reports of the respective entities listed, Lafourche Parish Assessor's Office.

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

DIRECT, OVERLAPPING AND UNDERLYING BONDED DEBT AS OF DECEMBER 31, 2019 (unaudited)



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

Exhibit X-12

					Fiscal `	Year
_	2019	2018	2017	2016	2015	2014
Total assessed value	1,137,402	1,137,402	1,133,345	1,235,945	1,183,904	1,151,994
Debt Limit (10% of total assessed value	113,740	113,740	113,335	123,594	118,390	115,199
General obligation bonds	44,734	34,055	36,489	39,842	43,106	45,996
Less: Repayment amount	6,604	6,099	5,955	5,955	5,995	6,338
Total net debt applicable to limit	38,130	27,956	30,534	33,887	37,111	39,657
Legal debt margin	\$75,610	\$85,784	\$82,800	\$89,707	\$81,280	\$75,542
Total net debt applicable to limit as a percent of debt limit	34%	25%	27%	27%	31%	34%

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

Source: Lafourche Parish Assessor's Office

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

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

2013	2012	2011	2010
1,064,241	974,188	914,686	900,172
106,424	97,419	91,469	90,017
49,279 6,243 43,036	53,379 7,272 46,108	30,855 4,656 26,199	33,540 4,692 28,848
\$63,388	\$51,311	\$65,270	\$61,169
40%	47%	29%	32%

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

Exhibit X-13

Debt Service

Connint			Debt Service		
Fiscal Year	Special Assessment Collections	Principal	Interest	Total	Coverage
2019	-	3,305	1,172	4,477	0%
2018	-	3,200	1,283	4,483	0%
2017	-	3,110	1,389	4,499	0%
2016	-	3,020	1,482	4,502	0%
2015	-	3,400	1,539	4,939	0%
2014	-	3,040	1,847	4,887	0%
2013	-	2,915	1,525	4,440	0%
2012	-	2,790	1,337	4,127	0%
2011	-	2,685	1,447	4,132	0%
2010	-	2,580	1,552	4,132	0%
2010	-	2,580	1,552	4,132	0%

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



DEMOGRAPHIC AND ECONOMIC STATISTICS
TEN YEARS
(unaudited)

Exhibit X-14

Year	Population (3)	Personal Income (1)	Per Capita Personal Income (1)		Median Age (3)	Public School Enrollment (2)	Unemployment Rate (1)
2019	97,614	N/A		N/A	37.5	14,765	4.60%
2018	98,115	\$ 4,620,843,000	\$	47,096	37.1	14,285	4.75%
2017	98,426	\$ 4,349,676,000	\$	44,192	36.7	14,474	4.00%
2016	98,305	\$ 4,300,995,000	\$	43,752	36.6	14,558	5.70%
2015	98,325	\$ 4,512,988,000	\$	45,899	36.8	14,781	6.10%
2014	98,020	\$ 5,540,865,000	\$	56,528	36.8	14,625	4.90%
2013	97,141	\$ 5,038,012,000	\$	51,863	36.7	14,768	2.70%
2012	97,029	\$ 4,508,435,000	\$	46,465	37.2	14,737	3.90%
2011	96,380	\$ 4,392,199,000	\$	45,572	35.3	15,693	4.30%
2010	96,318	\$ 4,108,231,000	\$	42,653	36.5	15,023	4.80%

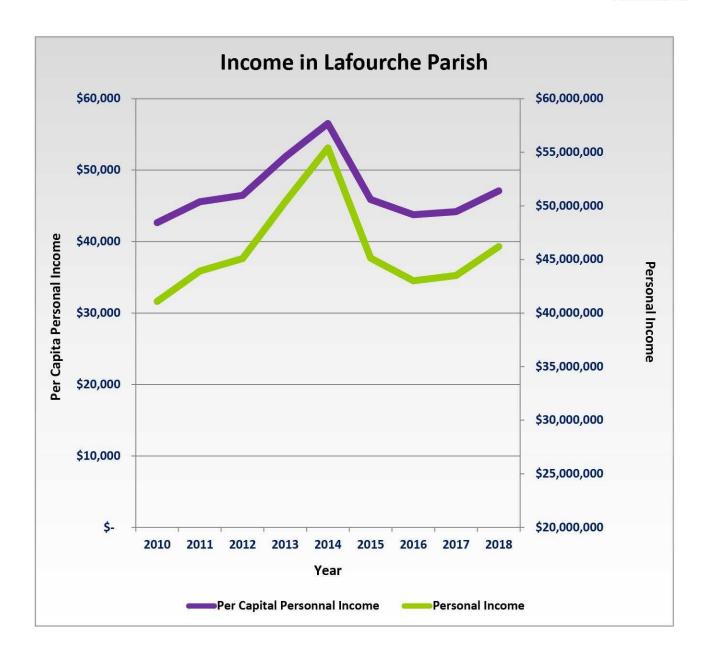
N/A - Data was not available at the time the report was published.

Source:

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

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

DEMOGRAPHIC AND ECONOMIC STATISTICS
TEN YEARS
(unaudited)



PRINCIPAL EMPLOYERS CURRENT YEAR AND TEN YEARS PRIOR (unaudited)

Exhibit X-15

	2020			2010			
Employer	Rank	Employees	Industry	Rank	Em ployees	Industry	
Thibodaux Regional Medical Ctr	1	500-999	Hospital	6	500-999	Hospital	
Nicholls State University	2	500-999	Schools - University	5	500-999	Schools - University	
Bollinger Shipyards Inc	3	500-999	Ship Building and Repairing	1	500-999	Ship Building and Repairing	
John Deere Thibodaux Inc.	4	500-999	Farming Service				
Crosby Tugs LLC	5	500-999	Ship Building	2	500-999	Ship Building	
C-Port	6	250-499	Oil Field Service	8	250-499	Oil Field Service	
Walmart Supercenter	7	250-499	Department Store	7	500-999	Department Store	
Lafourche Parish Sheriff's Office	8	250-499	Public Safety				
GIS (Grande Isle Shipyard) Inc	9	250-499	Ship Building	9	250-499	Ship Building	
PFG-CARO Foods	10	100-249	Food Distribution				
International Construction Group				3	500-999	General Contractor	
Lafourche Arc				4	500-999	Siting Services	
Audubon Guest House				10	100-249	Nursing Care Facility	

N/A = not available

Source: Louisiana Works, Department of Labor



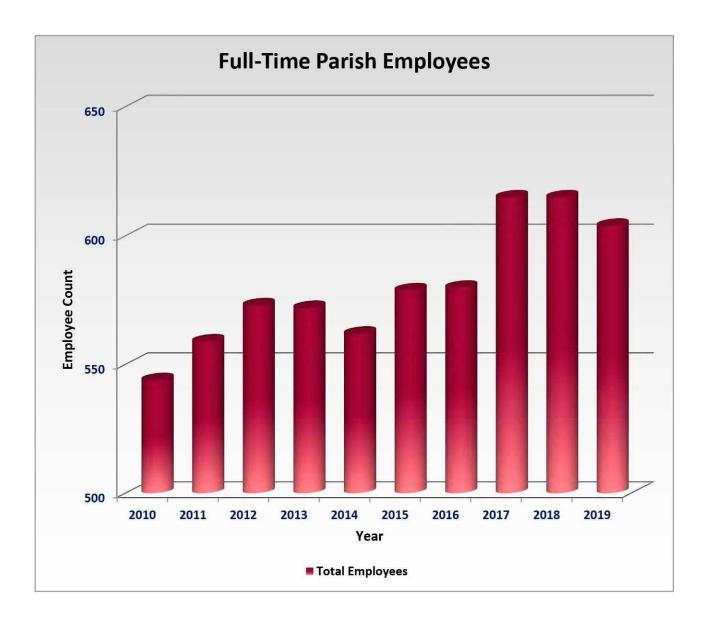
FULL-TIME EQUIVALENT PARISH EMPLOYEES
TEN YEARS
(unaudited)

Exhibit X-16

	Full-time Equivalent Employees Allotted in Annual Budget									
	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010
General Fund										
Legislative	13	14	14	12	14	14	15	14	14	13
City Court	3	3	3	3	3	3	3	3	3	2
17Th Judicial District Court	8	8	8	8	8	8	8	8	8	9
District Attorney	42	42	42	35	36	42	37	39	41	46
Court Reporters	11	11	11	6	6	6	6	6	6	7
Registrar Of Voters	10	6	6	6	6	5	5	5	6	6
Finance	9	9	9	11	9	9	10	9	9	8
Executive	11	9	9	6	6	6	6	5	5	5
Purchasing	2	2	2	2	2	2	2	2	1	2
Risk Management	2	2	2	2	2	2	2	2	1	1
Human Resources	4	5	5	6	5	5	6	5	6	6
Civil Service	2	2	2	2	2	2	2	2	2	2
Information Technology	5	5	5	5	5	5	5	4	4	3
Justice of the Peace/Constables	8	8	8	8	8	8	8	8	8	8
Planning	13	14	14	16	15	14	14	15	12	9
Coroner	9	9	9	9	8	8	7	7	6	7
Public Works	9	8	8	9	8	8	9	10	9	, 17
Community Services	0	5	5	8	5	4	2	2	2	3
	0	0	0	3	3	4	4	3	2	2
Economic Development 911	0	0	0	0	0	0	0	0	1	1
Civil Defense	0	0	0	0	0	0	0	0	0	0
	U	U	U	U	U	U	U	U	U	U
<u>Special Revenue</u> Animal Control	6	6	6	6	4	5	5	4	4	3
	14		0 17	15	4 15	3 13	16		4 15	3 14
Building And Maintenance		17 79						17		
Roads	77		79 07	80	82	81	84	84	83	81
Drainage	94	97	97	90	92	84	89	84	82	90
Solid Waste	10	10	10	10	10	10	10	7	5	9
Health Unit	9	8	8	8	8	8	7	8	10	9
Recreation	26	23	23	2	2	3	2	2	2	2
Crim inal Court	5	5	5	5	5	6	5	5	5	7
Special District #1	4	4	4	4	4	4	4	5	5	3
Planning Commision	5	5	5	5	6	1	1	0	0	0
Library	70	74	74	73	74	68	68	70	62	57
Drug Court	12	12	12	12	12	11	9	10	11	11
Office Of Emergency Preparedness	15	16	16	15	15	15	17	16	17	3
IV-D	11	11	11	12	12	12	11	11	10	9
Health Activity	0	0	0	1	2	1	1	1	1	1
Head Start	76	75	75	74	74	73	76	76	78	76
CACFP	1	1	1	1	1	1	3	3	1	2
Office of Community Action	0	2	2	0	0	0	3	1	0	0
Weatherization	0	0	0	0	0	0	0	0	9	0
LIHEAP	0	0	0	0	1	1	1	0	1	0
CSBG	4	4	4	3	2	3	3	15	9	7
CZM	2	2	2	5	5	5	4	3	2	2
Workers' Compensation	2	2	2	2	2	2	2	2	1	1
·	604	615	615	580	579	562	572	573	559	544

Source: Lafourche Parish Government Personnel Summary

FULL-TIME EQUIVALENT PARISH EMPLOYEES
TEN YEARS
(unaudited)



CAPITAL ASSET STATISTICS BY FUNCTION TEN YEARS (unaudited)

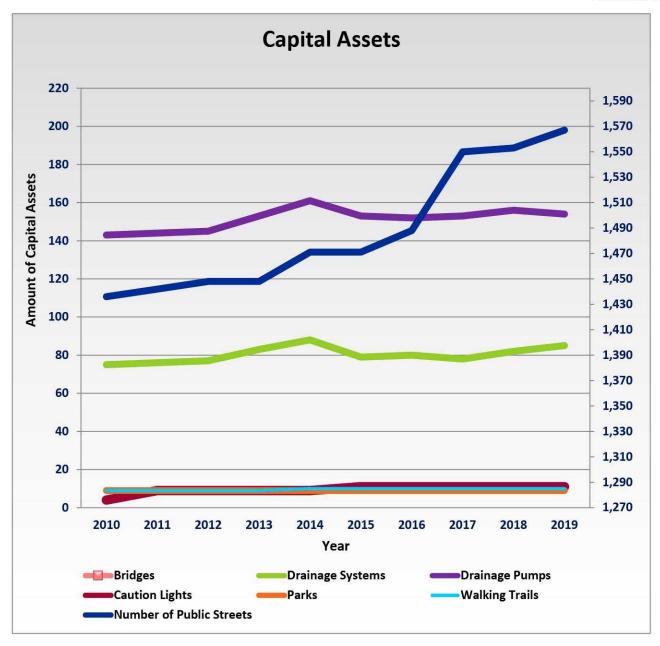
Exhibit X-17

<u>FUNCTION</u>	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010
Roads & Bridges										
Number of Public Streets	1,567	1,553	1,550	1,488	1,471	1,471	1,448	1,448	1,442	1,436
Bridges	38	39	40	40	43	43	43	43	43	43
Drainage										
Drainage Systems	85	82	78	80	79	88	83	77	76	75
Drainage Pumps	154	156	153	152	153	161	153	145	144	143
Street Lights										
Caution Lights	11	11	11	11	11	9	9	9	9	4
Recreation										
Parks	9	9	9	9	9	9	9	9	9	9
Walking Trails	10	10	10	10	10	10	9	9	9	9

Source: Lafourche Parish Government - respective departments

CAPITAL ASSET STATISTICS BY FUNCTION TEN YEARS (unaudited)

Exhibit X-17



OPERATING INDICATORS BY FUNCTION
LAST TEN FISCAL YEARS
(unaudited)

Exhibit X-18

<u>FUNCTION</u>	2019	2018	2017	2016	2015	2014	2013	2012	2011	2010
Roads & Bridges										
Potholes Repaired	252	168	314	502	27	43	24	15	53	384
Signs Repaired/Installed	531	265	524	773	572	495	601	703	887	810
Speed Bumps Installed	1	0	0	0	0	0	35	13	23	61
Drainage										
Culverts Installed	225	100	101	124	72	106	206	124	99	80
Solid Waste Average Households										
Serviced	34,580	34,321	34,041	33,697	33,500	33,305	33,305	30,800	30,800	30,800
Animal Shelter*										
Impounded Animals	3,133	3,094	3400	3138	3143	2,596	3,076	3,298	3,360	3,267
Adopted Animals	1,179	1,014	856	688	532	288	318	268	139	196
Recreation										
Summer Programs	7	6	5	5	5	5	5	8	8	8

N/A = Information not available

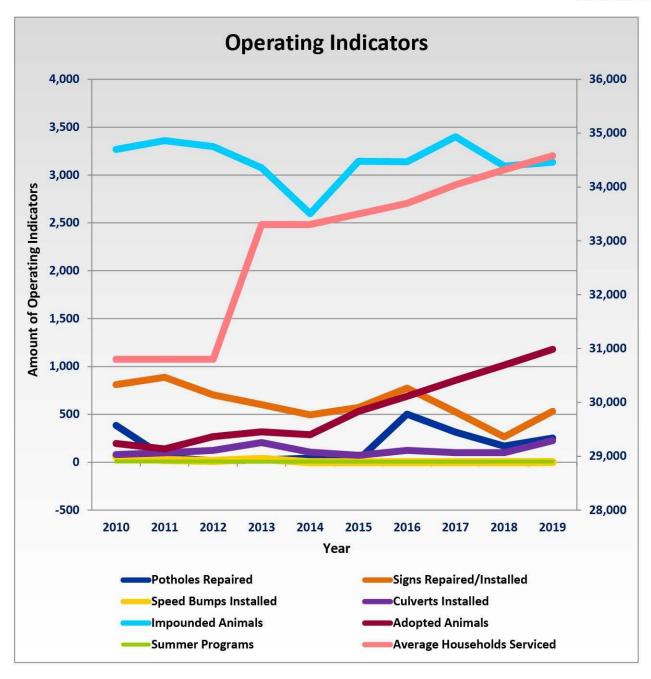
Source: Lafourche Parish Government - respective departments

^{*} Lafourche Parish Animal Shelter opened in 2006

LAFOURCHE PARISH GOVERNMENT

OPERATING INDICATORS BY FUNCTION LAST TEN FISCAL YEARS (unaudited)

Exhibit X-18





Single Audit Section





KOLDER, SLAVEN & COMPANY, LLC

CERTIFIED PUBLIC ACCOUNTANTS

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

To the Members of the Lafourche Parish Council Thibodaux, Louisiana

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, business-type activities, aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the Lafourche Parish Government, (the Parish) as of and for the year ended December 31, 2019, and the related notes to the financial statements, which collectively comprise the Parish's basic financial statements and have issued our report thereon dated July 9, 2020. Our report includes a reference to other auditors who audited the financial statements of the aggregate discretely presented component units, as described in our report on the Parish's financial statements. This report does not include the results of the other auditor's testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Parish's internal control over financial reporting (internal control) 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.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

^{*} A Professional Accounting Corporation

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Parish's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the 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 an instance of noncompliance or other matters that is required to be reported under Government Auditing Standards, as described in the accompanying schedule of findings and questioned costs as item 2019-001.

Lafourche Parish Government's Response to Finding

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

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose. However, under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

Kolder, Slaven & Company, LLC

Certified Public Accountants

Abbeville, Louisiana July 9, 2020



KOLDER, SLAVEN & COMPANY, LLC

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

To the Members of the Lafourche Parish Council Thibodaux, Louisiana

Report on Compliance for Each Major Federal Program

We have audited Lafourche Parish Government's (the Parish) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the Parish's major federal programs for the year ended December 31, 2019. The Parish's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

The Parish's basic financial statements include the operations of its discretely presented component units which may have expended federal awards which are not included in the Parish's schedule of expenditures of federal awards during the year ended December 31, 2019. Our audit, described below, did not include the operations of the discretely presented component units because they engaged other auditors to perform their audit.

Management's Responsibility

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

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the Parish's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the Parish's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

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

Opinion on Each Major Federal Program

In our opinion, the Parish complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2019.

Report on Internal Control Over Compliance

Management of the Parish is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the Parish's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Parish's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of the internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose. However, under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

Kolder, Slaven & Company, LLC
Certified Public Accountants

Abbeville, Louisiana July 9, 2020

LAFOURCHE PARISH GOVERNMENT

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

December 31, 2019

Decem	oer 31, 20	119		
	FUND	CFDA	Federal Award/Pass-Through Entity Identifying Number	Federal Expenditures
FEDERAL GRANTING AGENCY DEPARTMENT OF AGRICULTURE LA Department of Education - Pass through payments:			FDCHFP 102 FY2019/FDCHFP	
Child and Adult Care Food Program Child and Adult Care Food Program-Headstart Total Department of Agriculture		10.558 10.558	102/2020 93-261	257,805 225,526 483,331
DEPARTMENT OF COMMERCE Department of Natural Resource - Pass through payments: Airport Access Corridor ** Coastal Zone Management Administration Awards Total Department of Commerce		11.300 11.419	08-01-05130 LA 200035778/20004266636	474,552 45,511 520,063
DEPARTMENT OF TREASURY Barataria Marsh Creation and Ridge Restoration Project Grand Bayou Freshwater Total Department of Treasury		21.015 21.015	RDCGR330019 RDCGR330020	108,966 63,396 172,362
DEPARTMENT OF HOMELAND SECURITY Pass through the Louisiana Governor's Office of Homeland Security & Emergency Preparedness: Hazard Mitigation Grants Hazard Mitigation Grants		97.039 97.039	1603-057-0013, 1603-057-0019 1603-057-0012 1786-057-0002, 1786-057-0007, 1786-	12,476 414,174
Hazard Mitigation Grants	196	97.039	057-0003, FMA-PJ-06-LA-2016- 003,FMA-PJ-06-LA-2017-023,	343,396 770,046
Public assistance disaster grants Emergency Management Performance Grants Total Department of Homeland Security	123	97.036 97.042	EMT-2018-EP-00003-S01	193,927 64,303 1,028,276
DEPARTMENT OF HEALTH AND HUMAN SERVICES Direct Payments:				
Head Start Department of Labor - Pass through payments:	130	93.600	06CH7171-05-00	2,832,849
Community Services Block Grant *** Department of Social Services - Pass through payments:	150	93.569	2018P0043/ 2019P0043	177,154
Low Income Home Energy Assistance: Total Department of Health and Human Services	144	93.568	FY2018 DHHS, FY2019 DHHS	534,393 3,544,396
DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT Department of Community Development, Disaster Recovery Unit - Pass through payments:				
Community Development Block Grants/Entitlement Gran Dugas Canal Pump Upgrade Lockport Community Center Parr-Larose Pump Total Department of Housing and Urban Development	001 001	14.228 14.228 14.228	29-PARA-3404 29-PARA-3205, ILTR-00298 29-PARA-3406	2,051,265 2,671,300 6,554 4,729,119
TOTAL FEDERAL AWARDS				10,477,547
Clusters: Economic Development Cluster ** 477 Cluster ***		11.300 93.569		\$ 474,552 177,154

LAFOURCHE PARISH GOVERNMENT

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
December 31, 2019

NOTES TO THE SCHEDULE OF FEDERAL AWARDS: Note 1 - Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards includes the federal award activity of the Primary Government of the Lafourche Parish Government (the Parish), under programs of the federal government in accordance with the requirements of Title 2 U. S. code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal awards (Uniform Guidance). All federal financial assistance received directly from federal agencies is included on the schedule, as well as federal financial assistance passed through other agaencies.

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 statemeths. Such expenditures are recognized following the cost principles in the Uniform Guidance, wherein certain types of expenditures are not allowed or are limited as to reimbursement.

Note 3 - Indirect Cost Rate

The Parish has elected not to use the 10 percent de minimum indirect cost rate as allowed under 2 CFR 200.414 Indirect (F&A) costs

Note 4 - Relationship to the Financial Statements

The Schedule of Expenditures of Federal Aswards (SEFA) was prepared from the same accounting records as were used to prepare the financial satatemens. 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:	\$ 10,477,547
Expenditures not yet requested for reimbursement:	
HMGP Industrial Floodwall	(20,686)
CDBG Dugas Canal	(93,999)
CDBG Lockport Community Center	(129,776)
CSBG	(474)
Expenditures reflected in prior year:	
Hurricane Gustav	46,321
Federal revenue received during the year, not yet expended:	
GOMESA	980,198
Community Readiness	17,949
Expenditures Supported by other revenue sources:	
HMPG	96,542
	11,373,622
Federal Revenues per Statement (Statement E)	11,373,622
Federal Revenues per Statement (Statement H)	-
	11,373,622

Note 5 - Amounts Passed Through to Subrecipients

The Parish did not pass through any federal funding to subrecipients.

LAFOURCHE PARISH COUNCIL Thibodaux, Louisiana

Schedule of Findings and Questioned Costs Year Ended December 31, 2019

Part I. <u>Summary of Auditor's Results</u>:

Financial Statements			
Type of auditor's report issued: Unmodified			
Internal control over financial reporting:			
Material weakness(es) identified? Significant deficiencies identified?	yesx_noyesx_none reported		
Noncompliance material to financial statements noted?	x_yesno		
Federal Awards			
Internal control over major programs:			
Material weakness(es) identified? Significant deficiencies identified?	yesx_noyesx_none reported		
Type of auditor's report issued on compliance for major	r programs: Unmodified		
Any audit findings disclosed that are required to be reported in accordance with 2 CFR section 200.516(a)?	yes <u>x</u> no		
Major programs:			
CFDA Numbers	Name of Federal Program or Cluster		
14.228	Community Development Block Grant State's program and Non-Entitlement		
97.039	Grants in Hawaii Hazard Mitigation Grant		
Dollar threshold used to distinguish between type A and	l type B programs: \$750,000		
Auditee qualified as low-risk auditee?	yes <u>x</u> no		

LAFOURCHE PARISH COUNCIL Thibodaux, Louisiana

Schedule of Findings and Questioned Costs Year Ended December 31, 2019

Part II. <u>Findings which are required to be reported in accordance with generally accepted Governmental Auditing Standards:</u>

A. Internal Control Findings –

There are no findings to be reported under this section.

B. Compliance Findings –

<u>2019-001</u> Budget Law

Fiscal year finding initially occurred: 2018

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

General Fund.

<u>Criteria:</u> R.S 39:1311 et seq, requires that the Parish amend the budget when total

revenue plus projected revenue is failing to meet total budgeted revenues

by 5% or more.

<u>Cause:</u> The Parish budgeted for grant revenues at the time they were awarded to

the Parish; however, at the end of the year the funds were not received by the Parish and the budget was not revised down to adjust for this timing

difference.

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

Recommendation: The Parish should monitor actual plus expected grant revenues in relation

to budgeted amounts and make appropriate adjust if revenues are not

expected to be received prior to the end of the year.

Management's Response: Finance Fund Accountants will closely monitor all funds throughout the

year and make necessary adjustments via Supplemental Appropriations,

with Council Approval, as needed to comply with R.S 39:1311.

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

There are no findings to be reported under this section.



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Archie Chaisson, III, Parish President

Finance

Lafourche Parish Government respectfully submits the following schedule of prior audit findings for the year ended December 31, 2019.

Audit conducted by: Kolder, Slaven & Company, LLC 200 S. Main Street Abbeville, LA 70510

2018-001 Bonded Debt

Fiscal Year Finding Initially Occurred: 2018

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

CORRECTIVE ACTION TAKEN: The bond roll forward schedule, bond statements and the schedule to verify bond debt is now all held by the Controller. The Controller maintains the roll forward bond schedule reconciles the schedule to the official bond statements and uses the schedule to verify that the bonded debt that is presented in the CAFR is accurate and correct. All these schedules are held in the Controller's office.

2018-002 Bonded Debt

Fiscal Year Finding Initially Occurred: 2018

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 12/31/17.

CORRECTIVE ACTION TAKEN: The previous continuing disclosures are now filed for series 2008, 2012, 2013 and 2015. We have also included the continuing disclosures process in our Policy and Procedures. As a safety net, I set up an email alert with in the EMMA website to alert us to the upcoming disclosure deadlines.

2018-003 Accounts Receivable

Fiscal Year Finding Initially Occurred: 2018

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.

ARCHIE CHAISSON, III	PARISH PRESIDENT		JIM WENDELL	DISTRICT 5
JERRY JONES	DISTRICT 1		COREY PERRILLIOUX	DISTRICT 6
WILLIAM "T-BOO" ADAMS	DISTRICT 2		ARMAND AUTIN	DISTRICT 7
MICHAEL GROS	DISTRICT 3		D'LYNN BOUDREAUX	DISTRICT 8
AARON "BO" MELVIN	DISTRICT 4	251	DANIEL LORRAINE	DISTRICT 9

CORRECTIVE ACTION TAKEN: During the year fund accounts were instructed to review their accounts receivable as they were working on their 5% adjustments.

2018-004 Budget Law

Fiscal Year Finding Initially Occurred: 2018

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

CORRECTIVE ACTION TAKEN: In 2019 all funds were reviewed and funds that exceeded budgeted expenditures were adjusted to not exceed 5% by a supplemental.

2018-005 Fixed Assets

Fiscal Year Finding Initially Occurred: 2018

CONDITION: The Parish utilizes a combination of a capital assets module of their accounting system and spreadsheets to maintain a complete list of capital assets, including accumulated and current depreciation. The module accounts for an incomplete list. When the module was purchased, the 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 properly resulting in the module not calculating depreciation correctly. It was also noted that there was no process in place to take an inventory in recent years. Further, there is no process by which capital outlay expenditures or disposals are reconciled to the proper entry in the capital asset inventory.

CORRECTIVE ACTION TAKEN: The report in MUNIS (Capital Asset Notes Disclosure), that contradicted the actual Asset Balance/Value is being examined by MUNIS and Finance department to discover why this report does not match the information within each asset listed on this report. Michael, Fixed Asset Accountant, has developed separate reports the match up with the GL. We will continue to work with MUNIS to figure out why the Capital Asset Notes Disclosure Report does not match the GL.

2018-006 Surplus Property

Fiscal Year Finding Initially Occurred: 2018

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

CORRECTIVE ACTION TAKEN: As per the Home Rule Charter, Article 5, Section 1A No. 10. Abandon any property by the Parish; shall be adopted by ordinance. In October 2017 all items were not listed on ordinance. Since the October 2017, the Parish has not had a Surplus Auction. The Parish will follow the Home Rule Charter for future Surplus Auctions which shall be conducted under the direction of Risk Management and Administration as has been conducted in the past.

2018-007 SEFA

Fiscal Year Finding Initially Occurred: 2018

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.

CORRECTIVE ACTION TAKEN: The Auditors of our 2018 Financials guided us in the preparation of the SEFA. Training us and guiding us to the proper procedures and the proper information needing to be presented in the SEFA. With their

guidance, a proper SEFA was completed by one of our Fund Accountants for 2018 and will also be completed for the 2019 audit.

2018-008 Hazard Mitigation

Fiscal Year Finding Initially Occurred: 2018

CONDITION: During the course of the audit, the following was noted: (1) 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. (2) 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. (3) Of the twenty-five disbursements selected for testing, three projects with eleven expenditures totaling \$78,154 were disbursed after the grant period had expired. (4) Of the twenty-five disbursements selected for testing, fourteen expenditures totaling \$611,176 were disbursed throughout the year, and no reimbursement request was submitted. (5) 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.

CORRECTIVE ACTION TAKEN: Disbursements have appropriate level of management signatures such as: Grant Manager, Grant Manage supervisor and/or Parish President. Reimbursements request were caught up in 2019 and now we submit request for reimbursement before we pay disbursements related to contracts. Grant Manager ensures that Project Managers for Engineering Firms, awarded each grant, update and maintain Quarterly Reports in LAHM for their respective grants.

Sincerely,

Renita Jackson Director of Finance



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Archie Chaisson, III, Parish President

Finance

Lafourche Parish Council respectfully submits the following corrective action plan.

Audit conducted by: Kolder, Slaven & Company, LLC 200 S. Main Street Abbeville, LA 70510

Audit Period: Fiscal year ended December 31, 2019

The finding from the December 31, 2019 schedule of findings and questioned costs is discussed below. The finding is numbered consistently with the number assigned in the schedule.

FINDING - FINANCIAL AUDIT

Compliance

2019-001 Budget Law

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

CORRECTIVE ACTION PLAN:

Each year after the Budget Process is completed which is at month end of September and prior to year-end, the Finance Director will review the Parish Funds with the fund accountants to assure that the 5% ratio of expected Revenues is adjusted by Ordinance. In addition to the Revenue 5% adjustment, the fund accountants will review the expected expenses and make adjustment so that expenses will not exceed 5% by Ordinance.

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

Sincerely,

Renita Jackson Finance Director

DISTRICT 5 ARCHIE CHAISSON, III PARISH PRESIDENT JIM WENDELL **JERRY JONES** DISTRICT 1 **COREY PERRILLIOUX** DISTRICT 6 WILLIAM "T-BOO" ADAMS DISTRICT 2 ARMAND AUTIN DISTRICT 7 MICHAEL GROS DISTRICT 3 D'LYNN BOUDREAUX DISTRICT 8 254 AARON "BO" MELVIN **DISTRICT 4 DANIEL LORRAINE** DISTRICT 9



LAFOURCHE PARISH GOVERNMENT

Thibodaux, Louisiana

Statewide Agreed-Upon Procedures

Fiscal period January 1, 2019 through December 31, 2019

KOLDER, SLAVEN & COMPANY, LLC

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INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

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

We have performed the procedures enumerated below, which were agreed to by the Lafourche Parish Government (Entity) and the Louisiana Legislative Auditor (LLA) on the control and compliance (C/C) areas identified in the LLA's Statewide Agreed-Upon Procedures (SAUPs) for the fiscal period January 1, 2019 through December 31, 2019. 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 below either for the purpose for which this report has been requested or for any other purpose.

The procedures and associated findings are as follows:

Written Policies and Procedures

- 1. Obtain and inspect the entity's written policies and procedures and observe 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
 - b) **Purchasing**, including (1) how purchases are initiated; (2) how vendors are added to the vendor list; (3) the preparation and approval process of purchase requisitions and purchase orders; (4) controls to ensure compliance with the public bid law; and (5) documentation required to be maintained for all bids and price quotes.
 - c) Disbursements, including processing, reviewing, and approving
 - d) Receipts/Collections, including receiving, recording, and preparing deposits. Also, policies and procedures should include management's actions to determine the completeness of all collections for each type of revenue or agency fund additions (e.g. periodic confirmation with outside parties, reconciliation to utility billing after cutoff procedures, reconciliation of traffic ticket number sequences, agency fund forfeiture monies confirmation).

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- e) *Payroll/Personnel*, including (1) payroll processing, and (2) reviewing and approving time and attendance records, including leave and overtime worked.
- f) *Contracting*, including (1) types of services requiring written contracts, (2) standard terms and conditions, (3) legal review, (4) approval process, and (5) monitoring process
- g) Credit Cards (and debit cards, fuel cards, P-Cards, if applicable), including (1) how cards are to be controlled, (2) allowable business uses, (3) documentation requirements, (4) required approvers of statements, and (5) monitoring card usage (e.g., determining the reasonableness of fuel card purchases)
- h) *Travel and expense reimbursement*, including (1) allowable expenses, (2) dollar thresholds by category of expense, (3) documentation requirements, and (4) required approvers
- i) *Ethics*, including (1) the prohibitions as defined in Louisiana Revised Statute 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.
- j) **Debt Service**, including (1) debt issuance approval, (2) continuing disclosure/EMMA reporting requirements, (3) debt reserve requirements, and (4) debt service requirements.
- k) Disaster Recovery/Business Continuity, including (1) identification of critical data and frequency of data backups, (2) storage of backups in a separate physical location isolated from the network, (3) periodic testing/verification that backups can be restored, (4) use of antivirus software on all systems, (5) timely application of all available system and software patches/updates, and (6) identification of personnel, processes, and tools needed to recover operations after a critical event.

Board or Finance Committee

- 2. We obtained and inspected 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) We observed that the board/finance committee met with a quorum at least monthly, or on a frequency in accordance with the board's enabling legislation, charter, bylaws, or other equivalent document.
 - b) For those entities reporting on the governmental accounting model, we observed 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.
 - c) For governmental entities, we obtained the prior year audit report and we observed 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, we 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.

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:
 - a) Bank reconciliations include evidence that they were prepared within 2 months of the related statement closing date (e.g., initialed and dated, electronically logged);
 - b) Bank reconciliations include evidence that a member of management/board member who does not handle cash, post ledgers, or issue checks has reviewed each bank reconciliation (e.g., initialed and dated, electronically logged); and
 - c) Management has documentation reflecting that it has researched reconciling items that have been outstanding for more than 12 months from the statement closing date, if applicable.

Collections (excluding EFTs)

- 4. Obtain a listing of <u>deposit sites</u> for the fiscal period where deposits for cash/checks/money orders (cash) are prepared and management's representation that the listing is complete. Randomly select 5 deposit sites (or all deposit sites if less than 5).
- 5. For each deposit site selected, obtain a listing of <u>collection locations</u> 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:
 - a) Employees that are responsible for cash collections do not share cash drawers/registers.
 - b) Each employee responsible for collecting cash is not responsible for preparing/making bank deposits, unless another employee/official is responsible for reconciling collection documentation (e.g. pre-numbered receipts) to the deposit.
 - c) Each employee responsible for collecting cash is not responsible for posting collection entries to the general ledger or subsidiary ledgers, unless another employee/official is responsible for reconciling ledger postings to each other and to the deposit.
 - d) The employee(s) responsible for reconciling cash collections to the general ledger and/or subsidiary ledgers, by revenue source and/or agency fund additions are not responsible for collecting cash, unless another employee verifies the reconciliation.
- 6. Inquire of management that all employees who have access to cash are covered by a bond or insurance policy for theft.
- 7. Randomly select two deposit dates for each of the 5 bank accounts selected for procedure #3 under "Bank Reconciliations" above (select the next deposit date chronologically if no deposits were made on the dates randomly selected and randomly select a deposit if multiple deposits are made on the same day). Alternately, the practitioner may use a source document other than bank statements when selecting the deposit dates for testing, such as a cash collection log, daily revenue report, receipt book, etc. Obtain supporting documentation for each of the 10 deposits and:

- a) Observe that receipts are sequentially pre-numbered.
- b) Trace sequentially pre-numbered receipts, system reports, and other related collection documentation to the deposit slip.
- c) Trace the deposit slip total to the actual deposit per the bank statement.
- d) Observe that the deposit was made within one business day of receipt at the collection location (within one week if the depository is more than 10 miles from the collection location or the deposit is less than \$100).
- e) Trace the actual deposit per the bank statement to the general ledger.

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

- 8. Obtain a listing of locations that process payments for the fiscal period and management's representation that the listing is complete. Randomly select 5 locations (or all locations if less than 5).
- 9. For each location selected under #8 above, obtain a listing of those employees involved with non-payroll purchasing and payment functions. Obtain written policies and procedures relating to employee job duties (if the agency has no written policies and procedures, inquire of employees about their job duties), and observe that job duties are properly segregated such that:
 - a) At least two employees are involved in initiating a purchase request, approving a purchase, and placing an order/making the purchase.
 - b) At least two employees are involved in processing and approving payments to vendors.
 - c) The employee responsible for processing payments is prohibited from adding/modifying vendor files, unless another employee is responsible for periodically reviewing changes to vendor files.
 - d) Either the employee/official responsible for signing checks mails the payment or gives the signed checks to an employee to mail who is not responsible for processing payments.

[Note: Exceptions to controls that constrain the legal authority of certain public officials (e.g., mayor of a Lawrason Act municipality); should not be reported.)]

- 10. For each location selected under #8 above, obtain the entity's non-payroll disbursement transaction population (excluding cards and travel reimbursements) and obtain management's representation that the population is complete. Randomly select 5 disbursements for each location, obtain supporting documentation for each transaction and:
 - a) Observe that the disbursement matched the related original invoice/billing statement.
 - b) Observe that the disbursement documentation included evidence (e.g., initial/date, electronic logging) of segregation of duties tested under #9, as applicable.

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

- 11. Obtain from management a listing of all active credit cards, bank debit cards, fuel cards, and P-cards (cards) for the fiscal period, including the card numbers and the names of the persons who maintained possession of the cards. Obtain management's representation that the listing is complete.
- 12. Using the listing prepared by management, randomly select 5 cards (or all cards if less than 5) that were used during the fiscal period. Randomly select one monthly statement or combined statement for each

card (for a debit card, randomly select one monthly bank statement), obtain supporting documentation, and:

- a) Observe that there is evidence that the monthly statement or combined statement and supporting documentation (e.g., original receipts for credit/debit card purchases, exception reports for excessive fuel card usage) was reviewed and approved, in writing (or electronically approved), by someone other than the authorized card holder. [Note: Requiring such approval may constrain the legal authority of certain public officials (e.g., mayor of a Lawrason Act municipality); these instances should not be reported.)]
- b) Observe that finance charges and late fees were not assessed on the selected statements.
- 13. Using the monthly statements or combined statements selected under #12 above, excluding fuel cards, randomly select 10 transactions (or all transactions if less than 10) from each statement, and obtain supporting documentation for the transactions (i.e. each card should have 10 transactions subject to testing). For each transaction, observe that it is supported by (1) an original itemized receipt that identifies precisely what was purchased, (2) written documentation of the business/public purpose, and (3) documentation of the individuals participating in meals (for meal charges only). For missing receipts, the practitioner should describe the nature of the transaction and note whether management had a compensating control to address missing receipts, such as a "missing receipt statement" that is subject to increased scrutiny.

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:
 - 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).
 - b) If reimbursed using actual costs, observe that the reimbursement is supported by an original itemized receipt that identifies precisely what was purchased.
 - c) Observe that each reimbursement is supported by documentation of the business/public purpose (for meal charges, observe that the documentation includes the names of those individuals participating) and other documentation required by written policy (procedure #1h).
 - d) Observe that each reimbursement was reviewed and approved, in writing, by someone other than the person receiving reimbursement.

Contracts

- 15. We obtained 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. We obtained management's representation that the listing is complete. We randomly selected 5 contracts (or all contracts if less than 5) from the listing, excluding the practitioner's contract, and:
 - a) Observed that the contract was bid in accordance with the Louisiana Public Bid Law (e.g., solicited quotes or bids, advertised), if required by law.

- b) Observed that the contract was approved by the governing body/board, if required by policy or law (e.g. Lawrason Act, Home Rule Charter).
- c) If the contract was amended (e.g. change order), observed that the original contract terms provided for such an amendment.
- d) Randomly selected one payment from the fiscal period for each of the 5 contracts, obtained the supporting invoice, agreed the invoice to the contract terms, and observed that the invoice and related payment agreed to the terms and conditions of the contract.

Payroll and Personnel

- 16. We obtained a listing of employees/elected officials employed during the fiscal period and management's representation that the listing is complete. We randomly selected 5 employees/officials, obtained related paid salaries and personnel files, and agreed paid salaries to authorized salaries/pay rates in the personnel files.
- 17. We randomly selected one pay period during the fiscal period. For the 5 employees/officials selected under #16 above, we obtained attendance records and leave documentation for the pay period, and:
 - a) Observed that all selected employees/officials documented their daily attendance and leave (e.g., vacation, sick, compensatory).
 - b) Observed that supervisors approved the attendance and leave of the selected employees/officials.
 - c) Observed that any leave accrued or taken during the pay period is reflected in the entity's cumulative leave records.
- 18. We obtained a listing of those employees/officials that received termination payments during the fiscal period and management's representation that the list is complete. We randomly selected two employees/officials, obtained related documentation of the hours and pay rates used in management's termination payment calculations, agreed the hours to the employee/officials' cumulate leave records, and agreed the pay rates to the employee/officials' authorized pay rates in the employee/officials' personnel files.
- 19. We obtained 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.

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.
 - 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.

Debt Service

- 21. We obtained a listing of bonds/notes issued during the fiscal period and management's representation that the listing is complete. We selected all bonds/notes on the listing, obtained supporting documentation, and observed that State Bond Commission approval was obtained for each bond/note issued.
- 22. We obtained a listing of bonds/notes outstanding at the end of the fiscal period and management's representation that the listing is complete. We randomly selected one bond/note, inspected debt covenants, obtained supporting documentation for the reserve balance and payments, and agreed actual reserve balances and payments to those required by debt covenants.

Other

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

Findings

In accordance with the Statewide Agreed-Upon Procedures, certain categories may be excluded from testing. Therefore, the following categories were not tested this year: Bank Reconciliations, Disbursements, Credit Cards/Debit Cards/Fuel Cards/P-Cards, Travel and Expense Reimbursement, Contracts, Payroll and Personnel, Ethics, Debt Service and Other.

No exceptions were found as a result of applying the procedures above except:

Written Policies and Procedures

The Disaster Recovery/Business Continuity policy did not include the identification of critical data and frequency of data backups, periodic testing/verification that backups can be restored, use of antivirus on all systems, timely application of all available system and software patches/updates and identification of personnel, processes and tools needed to recover operations after a critical event.

Board or Finance Committee

Budget-to-actual comparisons for the General Fund and Major Special Revenue Funds were not referenced in the Council minutes.

Collections

At one location tested, employees that are responsible for cash collections share cash drawers.

Management's Response:

Management of the Lafourche Parish Government concurs with the exceptions and is working to address the deficiencies identified.

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.

Kolder, Slaven & Company, LLC

Certified Public Accountants

Abbeville, Louisiana July 9, 2020